



Utah School Spending Report: Fiscal Year 2018 - 2019

Public education is one of the largest recipients of taxpayer dollars in Utah. Funding public education consumed nearly 31% of Utah’s state budget in FY 2019, second only to social services. When higher education is included, education in Utah receives 42% of the state’s annual budget. In Utah, 55% of all property taxes paid goes to public education from the prior fiscal year.

Every year, the Utah Taxpayers Association compiles the Utah State Office of Education’s financial and statistical data for each of Utah’s 41 school districts and 112 charter schools and uses this information to compare spending trends between LEAs (local education agencies – district and charter schools).

Utah’s school districts and charter schools received \$ 7,558,002,848 in revenues in FY 2018 and spent \$7,115,345,830. **So where does the money come from and where does it go?**

Public Education Funding

Individual Income Tax

All of the state’s individual income tax is used for education purposes, including public education and higher education.

Fiscal Year 2019 (FY) Collected = \$4,320,042,492

Corporate Franchise Tax

All of the state’s corporate franchise tax is used for education purposes, including public education and higher education.

FY 2019 Collected = \$520,917,624

Property Tax

In Tax Year (TY) 2017, 55% of all property taxes paid across the state went to public education.

TY 2017 State, Local Property Tax Yield = \$1,761,367,411

State Property Tax

Statewide Basic Levy: The Legislature requires all school districts to levy this tax for maintenance and operation (M&O) purposes. The rate is uniform statewide, but the degree to which the amount generated by an LEA falls short of the WPU, (set at \$3,394 in FY 19) state income taxes fills the gap to reach the WPU.

TY 2017 State, Local Property Tax Yield = \$1,761,367,411

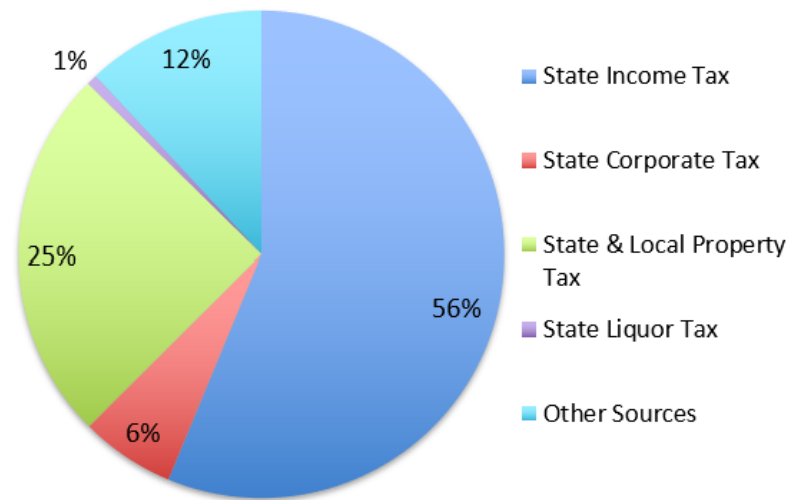
Local Property Tax

Local school districts have the authority to levy property taxes directly to fund district schools. Five different local levies are available.

Board Local Levy: Approved by the local school board for M&O and supplemented by the state. All school districts currently impose this levy.

Voted Local Levy: Approved by the local school district electorate for M&O and supplemented by the state. All school districts except for Uintah and Morgan currently impose this levy.

Capital Local Levy: Approved by the local school board to fund capital projects. Some revenues may be used for M&O. All school districts currently impose this levy.



Debt Service Levy: Levied to fund general obligation bonds. All school districts except for Emery, Garfield, Kane, Millard, Park City, San Juan, South Summit, and Wayne currently impose this levy.

Judgment Recovery: Levied to fund a property tax judgment against the school district as a result of a successful appeal of over-collection of property tax.

Wine, Liquor, Heavy Beer Mark-Up

Wine, liquor and higher alcohol content beers are subject to a mandatory sales price markup. 10% of the revenues from this markup goes to support the school lunch program. In 2019, the Legislature opted to allow for an increase the alcohol content in lower level beer to 5%. This will take some beers out of the “heavy” beer category, which is charged a higher markup. This could lead to a cut in revenue to the school lunch program.

FY 2019 10% Yield = \$52,718,000

Federal Funding

Some federal money is also contributed to Utah’s LEAs by federal sources, which include funding from No Child Left Behind and special ability programs.

FY 2019 Federal Sources Yield = \$421,367,218

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A Comparison of Per-Student Spending, Teacher and Staff Compensation, and School Property Taxes

		Per-Student Spending										Teachers				Revenue			School Property Taxes															
A	B	C		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB						
School Districts	October 2019 Enrollment	General Fund										Debt		Capital		Total Spending	Average Teacher Salary	School Admin Salary as % of Teacher Salary	Classroom Teachers as % of Total Staff	Student/Teacher Ratio	Local	State	Federal	Assessed Valuation per Student	M&O Tax Rate (Board/Voted Levy)	M&O Tax Rate as % of State Average	Debt Service Tax Rate (GO Bond/ Capital)	Debt Service as % of State Average	Property Tax Rate (minus .001661 statewide basic levy)	Tax Rate minus basic levy as % of State Average	School Districts			
		Instruction		Student Services					Total General Fund	School Lunch/B-fast	Bond Interest	Facility Const.	Instruction Expense as % of GF	Support Services	Media Services																	Admin	O&M	Student Transport
		Instruction Expense	Instruction Expense as % of GF	Support Services	Media Services	Admin	O&M	Student Transport																										
1	Alpine	81532	\$4,581	69%	\$247	\$252	\$734	\$498	\$245	\$6,667	\$290	\$284	\$2,149	\$9,391	\$48,521	180%	53%	24.7	39%	56%	5%	\$330,626	0.002191	78%	0.002783	115%	0.005038	95%	Alpine	1				
2	Davis	72897	4,846	68%	262	316	827	745	181	7,176	354	269	982	8,782	\$49,343	195%	33%	23.7	44%	50%	6%	334,637	0.002875	102%	0.003185	132%	0.006147	116%	Davis	2				
3	Granite	63989	5,060	62%	626	525	868	951	186	8,216	489	165	666	9,535	\$58,735	193%	33%	21.4	47%	44%	9%	459,250	0.003241	115%	0.002595	107%	0.005965	112%	Granite	3				
4	Jordan	56339	4,403	67%	361	288	702	612	229	6,595	380	133	2,824	9,933	\$53,711	182%	32%	23.1	45%	50%	5%	399,563	0.002130	76%	0.002740	113%	0.005015	94%	Jordan	4				
5	Canyons	34178	4,754	59%	406	528	1,105	941	296	8,041	375	425	2,754	11,595	\$54,337	185%	34%	22.0	58%	37%	5%	653,987	0.003320	118%	0.001951	81%	0.005358	101%	Canyons	5				
6	Washington	33884	4,428	68%	340	334	654	583	172	6,511	310	329	1,711	8,861	\$52,036	188%	37%	21.2	51%	42%	7%	545,497	0.002115	75%	0.002538	105%	0.004712	89%	Washington	6				
7	Nebo	33379	4,347	63%	460	353	744	658	320	6,886	312	214	843	8,255	\$41,398	162%	33%	22.7	35%	60%	5%	281,992	0.002684	96%	0.004301	178%	0.007088	133%	Nebo	7				
8	Weber	32588	5,048	71%	265	110	785	613	291	7,114	381	323	1,830	9,648	\$44,689	167%	26%	21.8	34%	60%	6%	371,382	0.001922	107%	0.002455	102%	0.004449	84%	Weber	8				
9	Salt Lake	22017	6,001	61%	377	773	1,015	994	284	9,874	597	75	1,747	12,293	\$65,440	143%	20%	19.7	65%	27%	8%	1,169,234	0.002371	84%	0.001256	52%	0.003732	70%	Salt Lake	9				
10	Cache	18802	4,856	67%	257	357	644	629	507	7,249	369	354	171	8,143	\$56,290	185%	28%	23.3	38%	57%	6%	280,176	0.002863	102%	0.003152	130%	0.006072	114%	Cache	10				
11	Tooele	17608	4,585	66%	355	399	600	729	261	6,929	416	273	730	8,347	\$55,723	160%	32%	24.6	35%	59%	6%	263,085	0.003478	124%	0.004304	178%	0.007904	149%	Tooele	11				
12	Provo	16603	4,731	61%	485	626	997	751	195	7,819	338	237	841	9,235	\$52,494	179%	31%	23.2	40%	53%	8%	394,400	0.002564	91%	0.002807	116%	0.005468	103%	Provo	12				
13	Box Elder	11914	5,174	68%	279	170	583	887	477	7,641	422	114	746	8,923	\$57,022	159%	32%	22.2	41%	54%	6%	385,391	0.002992	107%	0.002490	103%	0.005559	105%	Box Elder	13				
14	Ogden	11460	4,961	56%	574	1,037	1,078	848	224	8,785	695	766	722	10,968	\$50,539	190%	32%	19.1	38%	46%	16%	406,674	0.002956	105%	0.003544	147%	0.006731	127%	Ogden	14				
15	Iron	9544	4,880	66%	366	287	712	801	347	7,400	379	78	297	8,154	\$49,275	177%	30%	21.2	40%	52%	8%	470,490	0.001916	68%	0.002588	107%	0.004551	86%	Iron	15				
16	Wasatch	7146	7,000	72%	342	106	1,040	710	345	9,659	387	572	295	10,914	\$58,493	178%	33%	19.6	63%	32%	5%	853,740	0.003599	128%	0.002789	115%	0.006438	121%	Wasatch	16				
17	Uintah	6989	5,028	61%	215	248	1,165	952	629	8,243	429	319	1,327	10,318	\$51,605	160%	27%	23.3	52%	40%	7%	656,705	0.002556	91%	0.003250	134%	0.005934	112%	Uintah	17				
18	Murray	6425	4,935	64%	383	357	959	778	202	7,721	448	289	64	8,522	\$58,689	183%	30%	21.1	53%	41%	5%	645,655	0.003164	113%	0.001462	60%	0.004684	88%	Murray	18				
19	Logan	5420	5,832	67%	557	393	888	701	294	8,738	595	503	739	10,576	\$51,508	185%	28%	20.8	46%	42%	12%	500,481	0.003516	125%	0.003181	132%	0.006870	129%	Logan	19				
20	Duchesne	5164	4,800	56%	191	256	907	1,780	601	8,536	454	1,650	2,627	13,267	\$49,772	160%	30%	20.2	49%	44%	6%	521,366	0.003085	110%	0.004091	169%	0.007207	136%	Duchesne	20				
21	Park City	4757	8,233	52%	1,073	995	1,953	1,243	529	15,750	383	0	1,360	17,494	\$65,070	120%	36%	15.3	92%	6%	2%	3,261,364	0.002423	86%	0.000300	12%	0.002763	52%	Park City	21				
22	Sevier	4548	5,164	63%	290	125	1,088	1,123	394	8,198	549	410	0	9,157	\$55,759	151%	33%	20.9	33%	56%	11%	336,160	0.002780	99%	0.002475	102%	0.005277	99%	Sevier	22				
23	Carbon	3472	5,899	63%	277	193	1,408	1,038	515	9,331	489	12	871	10,702	\$49,721	150%	23%	18.8	42%	50%	8%	509,390	0.003991	142%	0.002438	101%	0.006613	124%	Carbon	23				
24	S. Sanpete	3230	6,334	72%	505	284	642	744	333	8,843	578	434	801	10,656	\$50,902	171%	26%	19.4	25%	68%	8%	207,204	0.002930	104%	0.005031	208%	0.007981	150%	S. Sanpete	24				
25	Morgan	3194	3,808	65%	166	102	880	510	392	5,896	300	934	10,880	18,010	\$48,812	175%	38%	23.0	25%	51%	3%	396,492	0.002324	83%	0.004942	204%	0.007292	137%	Morgan	25				
26	Millard	2973	6,917	66%	107	280	1,093	1,381	641	10,418	594	751	83	11,846	\$55,291	137%	28%	18.9	54%	38%	8%	899,361	0.003182	113%	0.001850	77%	0.005046	95%	Millard	26				
27	San Juan	2891	7,643	56%	914	1,266	1,339	1,428	987	13,577	630	0	463	14,670	\$55,019	141%	23%	16.4	18%	51%	31%	278,001	0.003475	124%	0.002602	108%	0.006084	114%	San Juan	27				
28	Juab	2655	4,554	63%	337	486	850	636	321	7,200	490	448	1,648	9,785	\$53,520	165%	46%	22.5	43%	51%	6%	397,483	0.002730	97%	0.004146	117%	0.006903	130%	Juab	28				
29	N. Sanpete	2507	5,414	64%	198	383	1,258	759	451	8,464	702	191	597	9,954	\$51,534	160%	28%	21.0	29%	59%	12%	307,946	0.003219	115%	0.002383	99%	0.005618	106%	N. Sanpete	29				
30	Emery	2141	7,090	59%	379	530	1,413	1,971	557	11,940	453	0	0	12,393	\$52,585	156%	30%	17.5	51%	43%	6%	973,981	0.003644	130%	0.000449	19%	0.004115	77%	Emery	30				
31	S. Summit	1701	6,123	59%	410	355	1,452	1,053	449	10,355	292	0	2,182	12,829	\$56,703	149%	35%	18.6	69%	28%	3%	1,287,943	0.002582	92%	0.001338	55%	0.003947	74%	S. Summit	31				
32	Beaver	1524	6,062	60%	324	127	1,618	1,649	291	10,072	475	527	1,579	12,652	\$56,348	149%	31%	19.4	53%	38%	9%	913,722	0.002559	91%	0.001938	80%	0.004502	85%	Beaver	32				
33	Grand	1498	6,602	56%	662	819	1,554	1,144	609	11,822	552	1,196	1,072	14,643	\$54,257	169%	27%	15.6	68%	26%	6%	1,320,743	0.002839	101%	0.002833	117%	0.005721	108%	Grand	33				
34	Kane	1275	7,400	61%	502	437	1,591	1,380	708	12,149	515	0	405	13,068	\$57,698	150%	22%	18.6	49%	45%	6%	1,158,879	0.002556	91%	0.000919	38%	0.003477	65%	Kane	34				
35	N. Summit	1014	7,630	66%	338	168	1,413	822	773	11,550	576	131	813	13,071	\$62,897	160%	30%	18.1	59%	37%	4%	1,287,294	0.002431	87%	0.001234	51%	0.003696	69%	N. Summit	35				
36	Garfield	899	6,815	59%	367	259	2,151	1,540	316	11,582	402	31	8,930	20,946	\$54,554	151%	31%	16.0	38%	55%	7%	753,914	0.004272	152%	0.000559	23%	0.004831	91%	Garfield	36				
37	Rich	498	9,525	62%	245	551	2,737	1,233	1,053	15,482	765	225	1,285	17,756	\$61,922	170%	34%	14.8	58%	37%	5%	1,964,443	0.002127	76%	0.000806	33%	0.002939	55%	Rich	37				
38	Wayne	436	8,247	57%	489	729	2,473	1,611	856	14,405	473	0	26	14,904	\$52,354	128%	26%	14.1	30%	62%	8%	813,612	0.001733	62%	0.001080	45%	0.002829	53%	Wayne	38				
39	Piute	279	10,934	62%	348	15	3,127	2,059	1,056	17,539	958	1,293	20	19,809	\$48,742	137%	31%	10.0	20%	68%	12%	491,609	0.002000	71%	0.001571	65%	0.003574	67%	Piute	39				
40	Tintic	214	11,233	59%	653	624	3,383	2,160	828	18,881	434	105	199	19,619	\$60,615	125%	27%	11.5	20%	77%	3%	322,301	0.											

Utah's FY 2018 – 2019 Public Education Revenues

The following charts show the sources of public education revenue in Utah and where those revenues are allocated according to fund. Some revenue is restricted to a certain fund, meaning that it can only be used for certain purposes.

Beyond the taxes listed on the front page of this report, other sources of education funding include: unclaimed property returned to the state (escheats), school lands trust fund, one-time legislative appropriations, fees and donations, etc.

The first chart shows total dollar amounts of revenue to school districts and charter schools. The second chart shows the total revenues from the first chart as rounded percentages, and the last chart shows total revenue per student.

Education Revenue					
Fund	Local		State	Federal	Total ⁴
	Property ³	Other			
Operations ¹	\$ 1,126,319,899	\$ 461,200,834	\$ 3,485,505,917	\$ 309,906,069	\$ 5,382,932,719
Capital ²	\$ 272,367,003	\$ 67,453,957	\$ 34,411,894	\$ 10,554,459	\$ 384,787,313
Debt	\$ 403,799,104	\$ 48,376,940	\$ -	\$ 2,278,442	\$ 454,454,486
Nutrition	\$ -	\$ 63,043,330	\$ 42,429,632	\$ 129,116,815	\$ 234,589,777
Non K-12	\$ 4,212,227	\$ 3,909,295	\$ 18,141,403	\$ 3,923,862	\$ 30,186,787
Total	\$ 1,806,698,233	\$ 643,984,356	\$ 3,580,488,846	\$ 455,779,647	\$ 6,486,951,082

Revenue Distribution					
Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	21%	9%	65%	6%	100%
Capital ²	71%	18%	9%	3%	100%
Debt	89%	11%	0%	1%	100%
Nutrition	0%	27%	18%	55%	100%
Non K-12 & Other	14%	13%	60%	13%	100%
Total	28%	10%	55%	7%	100%

Revenue per Student					
Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	\$ 1,687.62	\$ 691	\$ 5,222	\$ 464	\$ 8,065
Capital ²	\$ 408	\$ 101	\$ 52	\$ 16	\$ 577
Debt	\$ 605	\$ 72	\$ -	\$ 3	\$ 681
Nutrition	\$ -	\$ 94	\$ 64	\$ 193	\$ 351
Non K-12 & Other	\$ 6	\$ 6	\$ 27	\$ 6	\$ 45
Total	\$ 2,707	\$ 965	\$ 5,365	\$ 683	\$ 9,720

Notes:

1. Includes the general fund and student activities fund.
2. Includes the capital outlay fund and building reserves fund.
3. Includes statewide basic levy and all local levies.
4. This revenue total does not match the expenditure total from the front page because there is an additional revenue category for districts and charter schools, "other financing sources & uses." Additionally, revenues overall do not match expenditures because expenditures for facility construction are incurred immediately, whereas property taxes to retire construction bonds are received over several years. School districts may use revenues to increase reserves or may use existing reserves to increase expenditures.