



# Utah School Spending Report: Fiscal Year 2019 - 2020

Public education is one of the largest recipients of taxpayer dollars in Utah. Funding public education consumed nearly 27% of Utah’s state budget in FY 2020. When higher education is included, education in Utah receives 37% of the state’s annual budget. In Utah, 58% 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 \$ 7,791,664,447 in revenues in FY 2020 and spent \$7,730,530,262. **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 2020 (FY) Collected = \$3,985,400,426*

### Corporate Franchise Tax

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

*FY 2020 Collected = \$355,874,698*

### Property Tax

In Tax Year (TY) 2019, 58% of all property taxes paid across the state went to public education.

*TY 2019 State, Local Property Tax Yield = \$2,163,743,398*

### 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 \$3,596 in FY 21) state income taxes fills the gap to reach the WPU.

*TY 2019 State, Local Property Tax Yield = \$2,163,743,398*

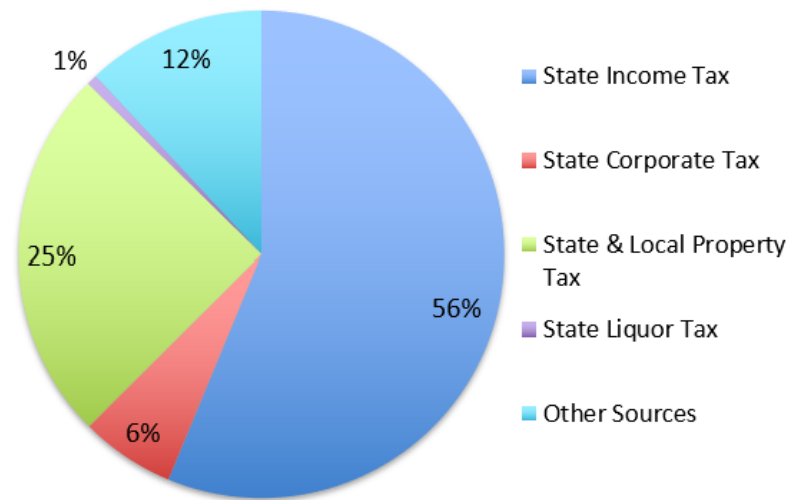
### Local Property Tax

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 Daggett and Morgan, and Uintah 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, 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 2020 10% Yield = \$50,022,000*

### 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 2020 Federal Sources Yield = \$472,180,575*

## Utah School Spending Report - Fiscal Year 2019-2020

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								School Lunch/B-fast	Debt		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 .001628 statewide basic levy)	Tax Rate minus basic levy as % of State Average	School Districts		
		Instruction		Student Services				Total General Fund	Bond Interest		Facility Const.																			
		Instruction Expense	Instruction Expense as % of GF	Support Services	Media Services	Admin	O&M					Student Transport																		
1	Alpine	81,532	\$5,043	69%	\$323	\$267	\$773	\$541	\$346	\$7,293	\$91	\$326	\$1,983	\$9,693	\$48,340	186%	67%	24.9	38%	57%	5%	\$384,538	0.002282	81%	0.002834	122%	0.005172	99%	Alpine	1
2	Davis	72,897	5,106	68%	288	329	871	734	184	7,512	107	278	1,042	8,940	\$55,357	204%	48%	23.6	38%	56%	6%	362,381	0.002792	99%	0.003167	136%	0.006042	116%	Davis	2
3	Granite	63,989	5,328	61%	705	552	927	963	193	8,669	159	188	1,518	10,534	\$61,652	192%	48%	21.5	41%	48%	11%	491,384	0.003092	110%	0.002564	110%	0.005769	110%	Granite	3
4	Jordan	56,339	4,957	67%	482	343	772	645	220	7,420	131	145	1,889	9,586	\$58,401	174%	51%	22.2	42%	53%	6%	429,496	0.002308	82%	0.002500	107%	0.004939	95%	Jordan	4
5	Canyons	34,178	5,291	61%	496	558	1,150	924	291	8,710	146	463	4,353	13,673	\$61,592	169%	49%	21.8	57%	38%	5%	702,202	0.003194	114%	0.002000	86%	0.005266	101%	Canyons	5
6	Washington	33,884	4,836	68%	321	361	730	627	194	7,069	102	335	1,372	8,878	\$53,881	186%	50%	22.5	46%	48%	6%	580,759	0.002032	72%	0.002532	109%	0.004618	88%	Washington	6
7	Nebo	33,379	4,461	63%	512	400	782	659	316	7,130	120	258	0	7,508	\$41,084	158%	47%	22.9	35%	59%	6%	315,812	0.002734	97%	0.004301	185%	0.007121	136%	Nebo	7
8	Weber	32,588	5,289	71%	315	110	815	633	285	7,448	140	410	1,802	9,800	\$50,623	160%	40%	21.3	34%	60%	5%	402,319	0.001798	64%	0.000000	0%	0.004240	81%	Weber	8
9	Salt Lake	22,017	6,177	63%	430	834	1,075	1,049	261	9,826	163	102	741	10,832	\$68,784	136%	34%	19.3	64%	28%	8%	1,293,372	0.002341	83%	0.000997	43%	0.003419	65%	Salt Lake	9
10	Cache	18,802	5,132	67%	302	419	677	614	563	7,706	114	341	648	8,809	\$58,848	179%	42%	23.4	33%	61%	7%	310,791	0.002714	97%	0.002751	118%	0.005516	106%	Cache	10
11	Tooele	17,608	4,789	64%	439	491	654	865	222	7,461	141	258	542	8,402	\$55,722	156%	44%	25.2	33%	61%	6%	283,209	0.003821	136%	0.003969	170%	0.007937	152%	Tooele	11
12	Provo	16,603	4,924	62%	510	671	1,002	721	153	7,981	136	223	249	8,589	\$52,984	178%	42%	23.0	38%	54%	8%	423,252	0.002965	105%	0.002651	114%	0.005709	109%	Provo	12
13	Box Elder	11,914	5,635	68%	369	177	796	844	461	8,281	152	106	902	9,441	\$59,751	162%	51%	21.7	39%	54%	7%	413,699	0.002916	104%	0.002661	101%	0.005346	102%	Box Elder	13
14	Ogden	11,460	5,082	58%	620	930	1,074	793	216	8,716	213	907	3,563	13,399	\$53,450	183%	47%	19.2	39%	46%	14%	457,042	0.002769	98%	0.003411	146%	0.006356	122%	Ogden	14
15	Iron	9,544	5,307	66%	416	359	756	905	327	8,072	166	39	35	8,312	\$51,878	175%	46%	21.1	39%	52%	8%	488,634	0.001832	65%	0.002430	104%	0.004309	83%	Iron	15
16	Wasatch	7,146	7,390	72%	418	113	1,200	752	325	10,198	138	631	1,429	12,396	\$48,093	183%	48%	19.0	65%	31%	4%	948,093	0.003868	138%	0.002969	127%	0.006894	132%	Wasatch	16
17	Uintah	6,989	5,357	60%	306	275	1,198	1,123	659	8,918	154	133	233	9,438	\$53,969	158%	48%	23.2	50%	42%	7%	660,183	0.002828	101%	0.002715	116%	0.005695	109%	Uintah	17
18	Murray	6,425	5,473	67%	441	328	973	792	136	8,143	149	273	88	8,652	\$64,219	175%	46%	21.0	53%	41%	6%	677,638	0.003031	108%	0.001382	59%	0.004448	85%	Murray	18
19	Logan	5,420	5,914	66%	549	478	952	766	294	8,952	224	543	2,860	12,580	\$54,094	183%	48%	19.8	47%	42%	12%	555,575	0.003346	119%	0.003039	130%	0.006589	126%	Logan	19
20	Duchesne	5,164	5,516	63%	264	290	1,045	1,078	627	8,820	150	5,913	219	15,101	\$52,343	158%	47%	19.5	44%	49%	7%	536,947	0.003122	111%	0.004128	177%	0.007288	140%	Duchesne	20
21	Park City	4,757	8,435	59%	1,217	1,037	1,850	1,220	486	14,246	152	0	1,542	15,939	\$65,851	111%	49%	15.3	92%	6%	2%	3,656,178	0.002359	84%	0.000291	12%	0.002680	51%	Park City	21
22	Sevier	4,548	5,353	65%	382	112	1,103	935	337	8,222	166	433	852	9,673	\$57,316	151%	50%	20.6	32%	57%	11%	435,848	0.002992	106%	0.002847	122%	0.005872	112%	Sevier	22
23	Carbon	3,472	5,977	62%	409	150	1,320	1,234	557	9,647	172	158	868	10,846	\$53,474	152%	38%	19.1	42%	49%	9%	496,155	0.003979	142%	0.003356	144%	0.007486	143%	Carbon	23
24	S. Sanpete	3,230	6,555	68%	461	487	866	896	350	9,615	220	380	741	10,957	\$53,681	163%	41%	19.3	25%	68%	7%	231,116	0.003059	109%	0.004932	212%	0.008014	153%	S. Sanpete	24
25	Morgan	3,194	4,602	65%	233	83	1,113	591	512	7,133	148	991	2,664	10,937	\$51,437	174%	54%	21.1	45%	52%	3%	412,134	0.002324	83%	0.005406	232%	0.007755	148%	Morgan	25
26	Millard	2,973	6,930	64%	304	397	1,160	1,519	568	10,878	251	741	518	12,387	\$57,578	168%	43%	19.0	52%	40%	8%	853,731	0.003226	115%	0.001874	80%	0.005111	98%	Millard	26
27	San Juan	2,891	7,913	55%	1,018	1,198	1,378	1,745	1,036	14,287	234	0	4,199	18,720	\$57,789	138%	57%	16.3	17%	54%	28%	281,931	0.003768	134%	0.002250	97%	0.006029	115%	San Juan	27
28	Juab	2,655	5,125	65%	325	523	904	652	338	7,868	157	1,990	1,201	11,216	\$52,912	171%	39%	22.5	41%	52%	7%	418,392	0.002638	94%	0.003345	144%	0.006000	115%	Juab	28
29	N. Sanpete	2,507	5,794	62%	251	458	1,255	1,055	462	9,276	187	181	531	10,175	\$54,181	161%	41%	21.1	30%	58%	12%	350,903	0.003036	108%	0.002181	94%	0.005240	100%	N. Sanpete	29
30	Emery	2,141	7,111	60%	472	596	1,476	1,567	547	11,769	176	0	567	12,511	\$54,858	151%	46%	17.2	49%	44%	7%	1,031,753	0.003618	129%	0.000446	19%	0.004087	78%	Emery	30
31	S. Summit	1,701	6,283	61%	572	391	1,511	1,057	422	10,236	98	0	2,357	12,691	\$58,928	158%	53%	18.0	69%	28%	3%	1,482,427	0.002649	94%	0.001297	56%	0.003980	76%	S. Summit	31
32	Beaver	1,524	6,399	63%	398	141	1,632	1,162	398	10,131	161	516	633	11,442	\$59,934	162%	47%	19.1	50%	41%	9%	930,221	0.002563	91%	0.001944	83%	0.004511	86%	Beaver	32
33	Grand	1,498	6,605	58%	810	814	1,406	1,168	578	11,382	195	1,547	13,574	26,697	\$54,869	154%	44%	15.7	69%	25%	5%	1,395,240	0.002962	105%	0.002710	116%	0.005718	109%	Grand	33
34	Kane	1,275	7,488	61%	412	539	2,099	1,576	509	12,290	173	0	0	12,463	\$59,773	145%	36%	18.4	49%	46%	5%	1,215,167	0.002477	88%	0.000892	38%	0.003374	65%	Kane	34
35	N. Summit	1,014	7,948	68%	349	149	1,419	938	869	11,672	221	111	647	12,651	\$64,001	160%	38%	17.0	61%	36%	3%	1,490,180	0.002222	79%	0.001132	49%	0.003377	65%	N. Summit	35
36	Garfield	899	7,484	61%	310	169	2,149	1,800	380	12,291	173	194	6,891	19,548	\$55,577	146%	38%	15.4	35%	58%	7%	766,633	0.004232	151%	0.000554	24%	0.004792	92%	Garfield	36
37	Rich	498	10,133	64%	250	601	2,779	1,159	938	15,861	299	934	15,288	32,381	\$66,330	184%	50%	14.4	62%	35%	2%	2,383,217	0.002066	73%	0.000770	33%	0.002842	54%	Rich	37
38	Wayne	436	8,474	59%	587	760	2,371	1,273	813	14,277	214	0	377	14,868	\$58,032	131%	51%	13.9	30%	64%	6%	904,609	0.001741	62%	0.001080	46%	0.002829	54%	Wayne	38
39	Piute	279	10,780	62%	429	63	3,176	2,117	830	17,395	370	1,292	412	19,468	\$51,184	128%	48%	10.7	18%	70%	12%	509,393	0.002000	71%	0.001347	58%	0.003352	64%	Piute	39
40	Tintic	214	11,678	60%	749	668	3,424	2,245	543	19,307	175	101	2,071	21,654	\$60,250	126%	43%	10.9	21%	76%	3%	329,386	0.003523	125%	0.002678	115%	0.006201	119%	Tintic	40
41	Daggett	189	11,440	56%	33	1,046	3,585	2,732	1,599	20,434	207	718	936	22,295	\$52,878	156%	48%	11.4	42%	52%	6%	1,661,735	0.002045	73%	0.001517	65%	0.003572	68%	Daggett	41
<b>DISTRICT</b>		589,773	\$5,272	65%	\$434	\$407	\$902	\$776	\$290	\$8,082	\$134	\$348	\$1,673	\$10,236	\$56,570	176%	46%	22.0	44%	49%	7%	\$779,358								

## Utah's FY 2019 – 2020 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 <sup>4</sup>
	Property <sup>3</sup>	Other			
Operations <sup>1</sup>	\$ 1,278,725,506	\$ 378,742,075	\$ 3,661,650,342	\$ 314,018,893	\$ 5,633,136,816
Capital <sup>2</sup>	\$ 293,689,408	\$ 48,450,765	\$ 33,396,487	\$ 9,323,652	\$ 384,860,312
Debt	\$ 430,660,984	\$ 48,604,881	\$ -	\$ 1,696,241	\$ 480,962,106
Nutrition	\$ -	\$ 50,224,504	\$ 43,426,088	\$ 145,754,945	\$ 239,405,537
Non K-12	\$ 5,416,905	\$ 3,058,375	\$ 13,222,991	\$ 1,757,188	\$ 30,186,787
<b>Total</b>	<b>\$ 2,008,492,803</b>	<b>\$ 529,080,600</b>	<b>\$ 3,751,695,908</b>	<b>\$ 472,550,919</b>	<b>\$ 6,768,551,558</b>

Revenue Distribution					
Fund	Local		State	Federal	Total
	Property <sup>3</sup>	Other			
Operations <sup>1</sup>	21%	9%	65%	6%	100%
Capital <sup>2</sup>	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%
<b>Total</b>	<b>28%</b>	<b>10%</b>	<b>55%</b>	<b>7%</b>	<b>100%</b>

Revenue per Student					
Fund	Local		State	Federal	Total
	Property <sup>3</sup>	Other			
Operations <sup>1</sup>	\$ 1,909.75	\$ 782	\$ 5,910	\$ 525	\$ 9,127
Capital <sup>2</sup>	\$ 462	\$ 114	\$ 58	\$ 18	\$ 652
Debt	\$ 685	\$ 82	\$ -	\$ 4	\$ 771
Nutrition	\$ -	\$ 107	\$ 72	\$ 219	\$ 398
Non K-12 & Other	\$ 7	\$ 7	\$ 31	\$ 7	\$ 51
<b>Total</b>	<b>\$ 3,063</b>	<b>\$ 1,092</b>	<b>\$ 6,071</b>	<b>\$ 773</b>	<b>\$ 10,999</b>

### 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.