



Methodology

The Utah Taxpayers Association compiles data from the Utah State Board of Education's annual reports to compare spending trends between the state's local education agencies (LEAs), comprised of 41 school districts and 114 charter schools.

Sources

Utah State Board of Education, Annual Financial Report, 2023

Utah State Board of Education, Superintendent's Annual Report, 2023

Utah State Tax Commission, 2023 Tax Rates

Facts and Figures

Public education is one of the largest recipients of taxpayer dollars in Utah.



Funding public education consumed **45%** of Utah's state revenue sources.



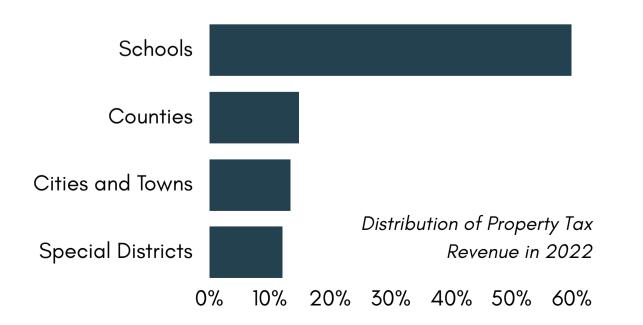
29% of all total fund sources in Utah went to public education.



In Utah, **59.86%** of all property taxes paid go to public education.



Utah's school districts and charter schools received \$8,909,387,751 in revenues in FY 2023 and spent \$9,296,099,568.





Primary Funding Sources: Local Property Tax

\$2.065BN

Local Levy
Tax Yield 2023



Local school districts have the authority to levy property taxes directly to fund district schools. Five major 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.

\$ 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.

\$ Judgement 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.

Primary Funding Sources: Statewide Property Tax

\$745MM

Statewide Levy Revenue 2023

The Legislature requires all school districts to implement the statewide basic levy as part of local property taxes for maintenance and operation (M&O) purposes.

The rate for 2023 is uniform statewide at 0.001406, but state income taxes fill the gap to the degree that the LEA's generated revenue falls short of the WPU.

Primary Funding Sources: Income Taxes

\$7.3BN

Total Income Tax
Revenue 2023

\$6.7BN

Individual Income Tax

Per the Utah State Constitution which limits its use, almost 90% of the state's individual income tax revenue is used for education purposes, including public education and higher education.

FY2023 Revenue = \$6,432,141,610

\$937MM

Corporate Franchise Tax

Similarly, most of the state's corporate franchise tax is used for education purposes, including public education and higher education.

FY2023 Revenue = \$869,902,502

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 earlier in 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.

Asterisks are addressed on the following page.

	Loc	cal			Total**	
Fund	Property†	Other	State	Federal		
Operations*	\$1,845,718,088	\$261,428,504	\$4,317,815,476	\$643,176,438	\$7,068,138,506	
Capital"	\$415,592,945	\$81,847,859	\$34,328,118	\$22,770,605	\$554,539,527	
Debt Service	ebt Service \$470,111,660		\$0	\$991,195	\$553,242,458	
Nutrition	\$0	\$67,298,252	\$36,649,362	\$164,241,323	\$268,188,937	
Non K-12	\$7,146,426	\$3,143,860	\$19,140,781	\$2,410,522	\$31,841,589	
Total	\$2,738,569,119	\$495,858,078	\$4,407,933,737	\$833,590,083	\$8,475,951,017	





	Local		Charle	Fadami	Total**	
Fund	Property†	Other	State	Federal	Total	
Operations*	26%	4%	61%	9%	100%	
Capital	75%	15%	6%	4%	100%	
Debt Service	85%	15%	0%	0%	100%	
Nutrition	0%	25%	14%	61%	100%	
Non K-12	22%	10%	60%	8%	100%	
Total	32%	6%	52%	10%	100%	

Revenue Distributions and Revenue Per Student

** This revenue total does not match the expenditure total
from the facts and figures page because there is an
additional revenue category for districts and charter schools,
"other financing sources and 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.

	Loc	cal	Ctoto	Fordered	Total**	
Fund	Property† Other		State	Federal	Total	
Operations*	\$2,739	\$388	\$6,408	\$955	\$10,490	
Capital	\$617 \$121		\$51	\$34	\$823	
Debt Service	ot Service \$698		_	\$1	\$821	
Nutrition –		\$100	\$54	\$244	\$398	
Non K-12	<-12 \$11 \$5		\$28	\$4	\$47	
Total	\$4,065 \$736		\$6,542	\$1,237	\$12,580	

^{*}Includes the general fund and student activities fund

[&]quot;Includes the capital outlay fund and building reserves fund †Includes statewide basic levy and all local levies

Utah School Spending Report Fiscal Year 2022-2023

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

Teachers

Α	В	С	D	E	rer stuaent sp F	G	н	1	J	K	L	M	N
					General						Debt	Capital	
		Instru	uction			udent Service	s			1	5000	Copilia	
School Districts	October 2022 Enrollment	Instruction Expense	Instruction Expense as % of GF	Support Services	Media Services	Admin	O&M	Student Transport	Total General Fund	School Lunch/B- fast	Bond Interest	Facility Construction	Total Spending
Alpine	84,666	\$6,156	70%	\$440	\$285	\$1,033	\$662	\$270	\$8,846	\$361	\$243	\$712	\$10,162
Davis	71,564	6,521	68%	404	431	1,070	870	273	9,569	427	238	858	11,092
Granite	59,121	6,192	58%	930	896	1,151	1,235	232	10,636	497	186	1,138	12,457
Jordan	57,829	5,896	65%	669	413	954	786	286	9,003	434	142	876	10,456
Nebo	36,623	5,247	61%	664	595	874	766	409	8,555	357	320	485	9,718
Washington	36,453	6,182	69%	428	486	868	689	296	8,949	388	261	326	9,924
Canyons	32,933	6,467	60%	697	853	1,351	979	409	10,766	431	585	1,184	12,965
Weber	32,557	6,497	70%	476	137	988	796	368	9,262	478	305	664	10,709
Tooele	23,828	5,405	66%	428	589	658	919	244	8,243	402	254	1,221	10,120
Cache	19,731	6,419	67%	456	612	794	745	603	9,629	489	198	534	10,850
Salt Lake	19,449	8,047	58%	651	1,371	1,466	1,364	401	13,898	695	48	1,600	16,241
Provo	13,612	6,396	57%	829	1,170	1,355	1,180	197	11,127	475	710	1,106	13,418
Iron	12,421	5,698	66%	447	498	877	778	386	8,692	381	0	689	9,762
Box Elder	12,338	6,766	67%	507	236	749	1,204	512	10,058	488	0	933	11,479
Ogden	10,246	6,452	53%	987	1,553	1,526	1,153	313	12,160	887	0	1,123	14,170
Wasatch	8,793	8,743	75%	492	111	1,205	738	318	11,669	432	262	734	13,097
Uintah	6,829	6,145	56%	661	459	1,462	1,402	861	10,997	495	87	703	12,284
Murray	5,768	7,093	64%	576	729	1,295	1,087	179	11,110	501	690	1,081	13,382
Duchesne	5,224	6,472	59%	384	391	1,174	1,727	797	10,946	562	235	1,473	13,216
Logan	5,143	7,858	65%	783	572	1,357	1,013	394	12,076	762	387	877	14,103
Sevier	4,563	6,633	58%	497	227	1,335	2,176	459	11,348	641	432	1,601	14,023
Park City	4,350	10,351	44%	1,530	948	2,354	1,680	575	23,365	503	820	1,585	26,272
Carbon	3,334	7,520	60%	523	296	1,605	1,830	692	12,465	718	320	1,464	14,968
Morgan	3,290	5,678	64%	299	166	1,359	760	582	8,885	544	670	906	11,005
South Sanpete	3,189	7,805	69%	545	566	822	1,102	466	11,307	729	165	842	13,043
Millard	3,120	8,141	66%	361	352	1,299	1,608	557	12,318	746	7	1,448	14,519
San Juan	2,881	8,942	52%	1,746	1,942	1,540	1,566	1,364	17,100	800	0	1,599	19,498
Juab	2,705	6,056	61%	555	789	1,099	937	419	9,866	610	177	958	11,611
North Sanpete	2,534	7,865	65%	478	1,076	1,160	966	554	12,099	1,012	0	829	13,941
North Summit	2,534	3,909	66%	134	70	671	492	467	5,893	266	18	1,362	7,540
Emery	2,085	8,347	56%	705	689	2,473	2,142	588	14,945	528	1,174	12,825	29,472
South Summit	1,669	7,840	56%	901	499	2,118	1,579	566	14,114	435	0	1,230	15,779
Beaver	1,507	7,621	58%	507	517	2,140	1,908	524	13,217	659	470	1,550	15,896
Grand	1,435	7,985	57%	961	810	1,614	1,516	711	14,042	691	1,112	1,565	17,411
Kane	1,424	8,108	60%	738	608	1,780	1,528	813	13,576	500	0	1,327	15,403
Garfield	1,243	6,849	55%	326	983	2,200	1,653	399	12,527	440	121	1,346	14,435
Rich	511	12,950	61%	326	971	3,521	1,724	1,382	21,123	956	670	1,980	24,728
Wayne	438	9,071	57%	555	747	3,040	1,630	751	15,793	516	0	1,704	18,013
Piute	260	15,055	63%	606	419	4,100	2,454	1,124	23,759	1,335	1,297	2,560	28,951
Tintic	254	13,089	60%	1,231	381	3,854	2,643	650	21,847	773	72	2,651	25,342
Daggett	177	18,424	62%	136	1,456	3,771	3,492	2,232	29,525	817	463	4,471	35,276
DISTRICT	598,631	\$6,392	64%	\$587	\$566	\$1,091	\$944	\$350	\$10,005	\$461	\$414	\$1,581	\$12,462
CHARTER	78,761	\$5,852	63%	\$723	\$290	\$1,530	\$812	\$80	\$9,339	\$3	\$409	\$1,082	\$10,833
STATE	677,392	\$6,329	64%	\$603	\$534	\$1,330	\$929	\$319	\$9,928		\$413	\$1,523	
JIMIE	0//,392	\$0,529	0470	\$003	ŞD34	\$1,142	2373	2213	39,928	\$408	\$415	\$1,525	\$12,271

Per Student Spending

	- 1	eacners	
0	P	Q	R
	School	Classroom	
Average	Admin	Teachers as	Student/Teacher
Teacher	Salary as %	% of Total	Ratio
Salary	of Teacher	Staff	Kallo
	Salary	Stall	
\$68,856	229%	66%	24
65,144	202%	43%	22.7
68,094	196%	45%	19.6
63,776	174%	47%	21.1
39,678	149%	45%	22.7
61,705	184%	49%	21.8
67,588	173%	44%	20.6
60,982	160%	45%	20.8
59,390	136%	44%	30.5
67,665	180%	44%	22.4
72,420	154%	32%	17.3
59,483	184%	43%	19.2
59,147	180%	43%	24.8
63,633	160%	43%	21
63,467	175%	42%	18.3
74,771	163%	45%	21.8
48,836	N/A	38%	22.9
71,530	170%	40%	19.4
59,143	160%	41%	19.6
67,525	185%	40%	18.9
62,257	135%	46%	19.9
65,244	107%	41%	14.5
58,892	157%	36%	18.5
51,804	150%	57%	19.9
57,622	161%	42%	18.4
60,802	113%	39%	19.5
64,264	141%	35%	16.7
50,357	203%	42%	20.9
53,204	149%	37%	20.9
70,859	160%	37%	17.1
55,785	162%	40%	16.1
57,279	161%		
	179%	44% 45%	17.9 17.9
64,851			
60,184	145%	44%	16.2
63,978	164%	39%	20.3
60,505	166%	43%	18.5
74,202	188%	43%	14.7
50,609	139%	36%	14.3
57,834	139%	46%	9.9
64,449	139%	41%	11.4
57,064	156%	43%	9
\$61,582	161%	43%	21.3
\$53,850	153%	81%	18
\$61,398	155%	62%	20.9

Local State Federal 40% 51% 9% 39% 52% 9% 42% 45% 13% 46% 47% 7% 39% 54% 7%	
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42% 45% 13% 46% 47% 7%	
46% 47% 7%	
5/1% 7%	
48% 40% 12%	
56% 37% 7%	
41% 51% 7%	
30% 65% 6%	
34% 59% 7%	
49% 42% 9% 33% 56% 10%	
39% 52% 9%	
43% 39% 18%	
67% 27% 6%	
42% 48% 10%	
53% 38% 9%	
43% 48% 9%	
45% 37% 18%	
31% 54% 15%	
92% 6% 2%	
42% 47% 12%	
48% 49% 3%	
25% 64% 11%	
49% 42% 9%	
16% 55% 29%	
42% 50% 8%	
29% 58% 13%	
68% 28% 4%	
56% 37% 7%	
77% 19% 3%	
47% 45% 8%	
69% 23% 8%	
49% 44% 7%	
31% 60% 9%	
62% 33% 5%	
39% 54% 7%	
17% 70% 13%	
24% 71% 5%	
41% 49% 10%	
44% 46% 10%	
6% 87% 8%	
41% 50% 9%	

Revenue

V	W	X			AA	AB		_
								1
	MOOT		Debt	Daka	Property Tax	Tax rate		
sessed	M&O Tax	M&O Tax Rate	Service Tax	Debt	Rate (minus	minus basic	Cebool	
ation Per	Rate (Board/Voted	as % of State	Rate	Service as % of State	0.001652	levy as % of	School Districts	
udent	Levy)	Average	(GOBond/	Average	statewide	State	Districts	
	ccvy		Capital)	Average	basic levy)	Average		
631,496	0.001677	74%	0.002340	110%	0.004072	91%	Alpine	1
564,731	0.002650	117%	0.002057	96%	0.004772	107%	Davis	2
773,279	0.002343	103%	0.002227	104%	0.004659	105%	Granite	3
695,447	0.002445	108%	0.001770	83%	0.004316	97%	Jordan	4
514,576	0.002509	111%	0.003352	157%	0.005931	133%	Nebo	5
,047,980	0.001395	61%	0.002015	94%	0.003446	77%	Washington	6
.071,668	0.002386	105%	0.001950	91%	0.004401	99%	Canyons	7
701,756	0.001736	76%	0.002080	97%	0.003862	87%	Weber	8
415,887	0.002902	128%	0.003099	145%	0.006085	137%	Tooele	9
513,260	0.001869	82%	0.002282	107%	0.004192	94%	Cache	10
,161,024	0.001932	85%	0.000690	32%	0.002695	61%	Salt Lake	11
754,544	0.002347	103%	0.003228	151%	0.005671	127%	Provo	12
632,195	0.001431	63%	0.001798	84%	0.003265	73%	Iron	13
630,894	0.002423	107%	0.002040	96%	0.004517	101%	Box Elder	14
895,789	0.002501	110%	0.002750	129%	0.005381	121%	Ogden	15
,863,975	0.002763	122%	0.002188	102%	0.004983	112%	Wasatch	16
786,520	0.002541	112%	0.002395	112%	0.005059	114%	Uintah	17
,087,628	0.002368	104%	0.001043	49%	0.003453	78%	Murray	18
730,555	0.002544	112%	0.004009	188%	0.006601	148%	Duchesne	19
987,411	0.002415	106%	0.002185	102%	0.004746	107%	Logan	20
602,880	0.002258	99%	0.002136	100%	0.004410	99%	Sevier	21
,928,351	0.001707	75%	0.000449	21%	0.002177	49%	Park City	22
817,029	0.003091	136%	0.002471	116%	0.005690	128%	Carbon	23
744,170	0.001958	86%	0.004496	210%	0.006477	146%	Morgan	24
361,547	0.002384	105%	0.003966	186%	0.006369	143%	S. Sanpete	25
956,671	0.003132	138%	0.001820	85%	0.004964	112%	Millard	26
337,963	0.002250	99%	0.003000	140%	0.005261	118%	San Juan	27
632,195	0.002295	101%	0.002846	133%	0.005158	116%	Juab	28
589,416	0.002325	102%	0.002067	97%	0.004393	99%	N. Sanpete	29
,748,392	0.001477	65%	0.000689	32%	0.002182	49%	N. Summit	30
,051,775	0.003730	164%	0.003234	151%	0.006986	157%	Emery	31
,754,832	0.001730	76%	0.000849	40%	0.002606	59%	S. Summit	32
,022,455	0.002587	114%	0.001642	77%	0.004231	95%	Beaver	33
,376,113	0.002889	127%	0.002450	115%	0.005398	121%	Grand	34
,936,358	0.001858	82%	0.000670	31%	0.002535	57%	Kane	35
667,795	0.002402	106%	0.002250	105%	0.004654	105%	Garfield	36
,330,248	0.001739	77%	0.000509	24%	0.002256	51%	Rich	37
.442,537	0.001788	79%	0.002400	112%	0.004196	94%	Wayne	38
749,010	0.002000	88%	0.001092	51%	0.003099	70%	Piute	39
467,563	0.002693	119%	0.001925	90%	0.004618	104%	Tintic	40
,512,217	0.001607	71%	0.001103	52%	0.002710	61%	Daggett	41
377,808	0.002270	100%	0.002136	100%	0.004451	100%		

School Property Taxes (Tax Year 2022, FY 2022-23)

Data from the Utah State Board of Education and the Utah State Tax Commission. All calculations done by the Utah Taxpayers Association.

10% of Basic = capital projects (fund 32) expenditures that are used for general fund purposes are counted in general fund totals where available, but are included in the capital project total.

- A: Districts listed in order of highest to lowest enrollment
- C: Includes teacher salaries and benefits, substitutes, aides, teaching supplies, textbooks and materials
- E: Includes salaries, benefits of guidance personnel, health, social workers, psychologists & secretarial staff
- F: Includes salaries and benefits of library personnel and clerical help, library books and audiovisual material
- - I: Includes salaries and benefits of drivers, mechanics and related personnel, travel and per diem, and costs related to busing students to and from school and school activities
 - K: Includes salaries and benefits of food service personnel, food costs, and costs related to food preparation and service
 - L: To avoid double counting, bond principal payment is excluded
 - M: Includes acquisition and construction of buildings and amounts paid to non-payroll vendors to operate, repair, or maintain or rent district property; supplies and equipment for new schools. Exlcudes bond principal payment