



Utah School District Comparison 2004 -2005

April 1, 2006

This report provides financial and statistical data for Utah's 40 school districts for the 2004-05 school year. This information shows how school districts compare with other districts. The columns are explained below. October 1 Enrollment: School districts are listed according to enrollment.

INSTRUCTION EXPENSE includes salaries and benefits of teachers, substitutes, and aides; teaching supplies, textbooks and materials; and other instruction-related expenses. This category is influenced mostly by class size and related expenses. This category is influenced mostly by class size and teacher compensation teacher

STUDENT SUPPORT SERVICES include salaries, benefits, and expenses for guidance personnel, health and social workers, psychologists and secretarial staff

INSTRUCTIONAL STAFF SUPPORT includes expenditures for salaries and benefits of media (library) personnel and clerical help for teachers. It also includes costs of sabbatical leave, library books, and audio-visual material

ADMINISTRATION AND BUSINESS OFFICE includes salaries and benefits of district administration, principals, business office, and secretarial support

PLANT OPERATION & MAINTENANCE includes expenses of custodial and maintenance services and related materials and supplies.

STUDENT TRANSPORTATION includes expenses related to busing students to and from school. **TOTAL MAINTENANCE AND OPERATIONS** expenses are the total of the previous categories

CAPITAL OUTLAY spending consists of acquisition and construction of buildings and interest payment on debt. Principal repayment is excluded

TOTAL EXPENDITURES include all of the previous categories except food service and internal service funds.

UTAH SCHOOL EXPENDITURE TRENDS

Year	Instructional Costs		M&O Expenditures		Capital Outlay Costs		Total Costs	
	Expenditure	Per Student	Expenditure	Per Student	Expenditure	Per Student	Expenditure	Per Student
1930	\$6,664,412	\$52	\$9,032,451	\$70	\$1,939,039	\$15	\$12,383,165	\$97
1940	\$7,027,877	\$53	\$9,754,606	\$74	\$2,272,409	\$18	\$13,271,541	\$100
1950	\$18,200,303	\$120	\$24,120,021	\$159 *	\$7,669,700	\$51	\$33,639,642	\$221
1960	\$49,388,649	\$214	\$67,132,337	\$290 *	\$25,168,964	\$109	\$99,170,074	\$429
1970	\$121,930,334	\$397	\$173,615,930	\$566 *	\$18,967,524	\$62	\$211,851,752	\$691
1980	\$306,371,670	\$917	\$497,228,189	\$1,490 *	\$156,200,483	\$468	\$695,611,459	\$2,084
1987	\$614,263,863 +	\$1,489	\$904,835,943	\$2,194 *	\$119,105,678	\$289	\$1,124,339,311 *	\$2,726
1988	\$636,262,561 +	\$1,501	\$930,719,811	\$2,195 *	\$82,462,289	\$195	\$1,140,923,330 *	\$2,691
1989	\$674,951,333 +	\$1,569	\$985,204,684	\$2,289 *	\$117,810,053	\$274	\$1,247,575,460 *	\$2,898
1990	\$732,375,419 +	\$1,678	\$1,060,526,204	\$2,430 *	\$108,218,758	\$248	\$1,283,490,444 *	\$2,941
1991	\$809,650,336 +	\$1,817	\$1,164,572,663	\$2,613 *	\$143,478,458	\$322	\$1,420,415,366 *	\$3,187
1992	\$854,115,408 +	\$1,877	\$1,222,993,854	\$2,686 *	\$156,832,663	\$345	\$1,510,687,499 *	\$3,319
1993	\$894,240,600 +	\$1,937	\$1,281,267,315	\$2,775 *	\$245,834,164	\$532	\$1,680,333,142 *	\$3,638
1994	\$1,022,596,241 +	\$2,180	\$1,432,254,947	\$3,054 *	\$309,175,889	\$660	\$1,759,359,835 *	\$3,751
1995	\$1,086,752,189 +	\$2,300	\$1,524,499,525	\$3,227 *	\$428,175,889	\$908	\$1,941,364,381 *	\$4,110
1996	\$1,181,260,051 +	\$2,489	\$1,668,830,615	\$3,517 *	\$306,095,877	\$758	\$2,184,796,500 *	\$4,393
1997	\$1,223,625,357 +	\$2,570	\$1,753,399,854	\$3,652 *	\$346,995,405	\$723	\$2,155,402,586 *	\$4,490
1998	\$1,285,624,778 +	\$2,680	\$1,823,521,772	\$3,801 *	\$393,546,366	\$820	\$2,274,680,781 *	\$4,741
1999	\$1,360,609,107 +	\$2,840	\$1,929,488,076	\$4,028 *	\$330,193,810	\$689	\$2,395,604,706 *	\$5,001
2000	\$1,400,254,102 +	\$2,932	\$2,004,316,104	\$4,196 *	\$361,921,067	\$758	\$2,431,070,179 *	\$5,090
2001	\$1,484,791,985 +	\$3,114	\$2,145,859,654	\$4,500 *	\$364,035,108	\$764	\$2,574,216,671 *	\$5,399
2002	\$1,569,342,823 +	\$3,289	\$2,270,152,756	\$4,750 *	\$449,887,406	\$943	\$2,786,994,006 *	\$5,841
2003	\$1,531,149,006 +	\$3,192	\$2,245,778,950	\$4,682 *	\$493,851,428	\$1,030	\$2,811,528,205 *	\$5,862
2004	\$1,584,699,125 +	\$3,255	\$2,342,302,543	\$4,810 *	\$513,877,060	\$1,055	\$2,933,433,471 *	\$6,024
2005	\$1,682,348,196 +	\$3,394	\$2,483,901,219	\$5,012 *	\$500,291,202	\$1,009	\$3,065,586,412 *	\$6,185

(+) Instructional category not strictly comparable with years prior to 1981.

(*) Exclusive of School Lunch and Internal Service Funds.

Note: Figures beginning in 1994 are not comparable with prior years (excludes other uses of funds).

Calculations by Utah Taxpayers Association based on Utah State Office of Education data

In FY2005, total spending, including school lunch, was \$3,208,447,878, or \$6,473 per student

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Utah School District Comparisons 2004 - 2005

School District ¹	Oct 2004 Enrollment	Instruct Expense Per Student	Inst as % of M & O	Supporting Services Per Student					Total M & O per Student	Non K-12 Exp. Per Student	Cap Exp/Student ²		Total Expend. Per Student	Food Svc per Student	Revenues - Operations			Pupil-Teacher Ratio	Average Teacher Comp. ³	Tchrs as a % Pers.	Assessed Valuation Per Student ⁴	AVPS as Percent of State Avg	2005-06 Tax Rate	Tax Rate as % State Average ⁵
				Student Svcs	Media/Instru	Business & Admin	Plant O & M ²	Student Trans			Debt Service	Facility Const ²			Local	State	Federal							
Jordan	75,716	3,070	67%	139	287	463	448	145	4,551	121	111	1,012	5,794	274	24%	70%	6.0%	25.3	54,913	54%	241,794	92%	0.008655	130%
Granite	68,568	3,178	67%	231	334	450	471	108	4,772	148	3	666	5,590	253	23%	67%	9.9%	22.1	57,031	53%	247,110	94%	0.006604	91%
Davis	60,606	3,238	69%	177	217	476	462	144	4,713	175	185	812	5,886	279	20%	72%	7.4%	22.8	59,502	50%	199,596	76%	0.007684	111%
Alpine	52,825	3,167	71%	135	232	395	353	158	4,440	82	245	753	5,519	247	20%	74%	5.6%	24.6	56,515	52%	177,651	68%	0.008082	119%
Weber	28,527	3,290	69%	158	88	576	493	175	4,780	31	123	418	5,352	317	18%	75%	7.1%	23.1	55,360	55%	185,919	71%	0.006427	88%
Nebo	24,887	3,072	70%	229	177	418	316	184	4,397	102	213	1,378	6,090	262	17%	74%	8.7%	24.6	54,861	51%	162,931	62%	0.009203	140%
Salt Lake	23,595	4,246	70%	199	494	514	503	147	6,103	613	207	1,821	8,744	395	41%	49%	10.1%	20.1	68,990	49%	556,232	213%	0.006080	82%
Washington	21,584	3,201	69%	187	185	419	407	215	4,613	97	271	1,619	6,600	244	24%	67%	9.1%	22.2	54,687	56%	302,865	116%	0.006131	82%
Cache	13,388	3,383	68%	107	296	476	372	366	5,001	64	244	1,096	6,405	312	17%	73%	9.2%	23.2	54,909	48%	157,848	60%	0.006510	90%
Provo	13,359	3,857	74%	233	142	578	270	131	5,210	209	152	257	5,829	300	26%	65%	9.1%	21.3	55,978	50%	286,142	109%	0.006124	82%
Ogden	12,684	3,536	61%	444	622	604	449	130	5,784	121	47	385	6,337	417	17%	67%	16.3%	21.3	60,427	52%	212,189	81%	0.007312	105%
Tooele	11,039	3,077	69%	165	125	416	547	159	4,490	134	272	1,866	6,762	320	14%	79%	7.0%	22.6	52,198	53%	170,405	65%	0.008896	134%
Box Elder	10,561	3,353	68%	178	127	432	577	268	4,935	220	37	199	5,391	292	17%	75%	7.7%	22.0	54,310	50%	208,129	80%	0.006359	87%
Iron	7,788	3,188	66%	165	238	489	512	230	4,822	212	271	519	5,823	269	21%	68%	11.9%	22.8	55,348	46%	262,547	100%	0.007574	109%
Murray	6,492	3,365	66%	257	236	647	527	102	5,134	393	195	384	6,105	302	33%	61%	5.9%	21.9	62,112	60%	341,031	130%	0.006527	90%
Logan	5,821	4,031	76%	91	199	376	443	144	5,285	180	162	893	6,519	371	24%	63%	13.1%	19.4	56,750	52%	248,194	95%	0.007304	104%
Unitah	5,642	4,121	67%	244	154	607	654	416	6,196	213	54	390	6,852	394	22%	62%	15.9%	20.3	59,163	50%	361,510	138%	0.006001	80%
Sevier	4,305	3,981	72%	129	61	556	519	271	5,516	144	200	457	6,318	330	15%	72%	12.8%	20.5	54,216	51%	187,463	72%	0.007167	102%
Park City	4,212	4,365	65%	239	151	797	875	314	6,741	326	454	1,611	9,131	277	79%	18%	3.6%	18.5	64,572	53%	1,421,139	543%	0.005494	71%
Wasatch	4,136	3,851	73%	104	67	574	442	267	5,305	133	207	414	6,060	249	39%	56%	5.3%	21.4	57,249	53%	465,538	178%	0.006623	92%
Duchesne	3,894	3,952	63%	149	314	681	803	397	6,297	166	78	1,315	7,856	312	16%	70%	13.1%	17.5	53,231	48%	201,738	77%	0.008178	121%
Carbon	3,488	4,188	64%	185	198	885	778	267	6,502	320	213	806	7,841	371	35%	57%	7.6%	18.9	53,383	48%	520,107	199%	0.006406	88%
Millard	2,957	4,794	67%	170	155	679	865	488	7,151	115	92	561	7,918	416	39%	52%	8.9%	18.3	62,999	48%	654,878	250%	0.006055	81%
San Juan	2,957	5,802	58%	506	797	966	1,311	693	10,074	249	76	362	10,762	414	11%	53%	35.9%	15.0	57,617	50%	161,701	62%	0.008395	125%
So. Sanpete	2,739	4,565	75%	130	192	413	556	231	6,087	641	75	201	7,004	380	12%	77%	10.0%	17.6	58,907	43%	144,520	55%	0.008104	119%
Emery	2,366	4,631	67%	194	158	851	678	396	6,909	357	40	1,035	8,341	377	37%	56%	7.0%	18.8	64,015	49%	610,012	233%	0.006012	80%
No. Sanpete	2,313	3,829	63%	114	634	709	511	322	6,117	63	73	586	6,839	354	18%	66%	15.9%	19.7	57,333	45%	206,183	79%	0.006548	90%
Morgan	1,967	3,178	69%	125	84	616	368	240	4,611	103	87	176	4,977	262	18%	77%	5.6%	20.9	54,887	55%	273,901	105%	0.005644	73%
Juab	1,963	3,305	69%	126	213	528	470	177	4,819	163	245	793	6,019	340	17%	74%	8.5%	22.9	54,871	46%	241,301	92%	0.007316	105%
Beaver	1,508	4,160	62%	263	147	933	998	183	6,684	119	370	124	7,298	308	27%	66%	6.8%	20.9	58,944	43%	318,503	122%	0.008538	127%
Grand	1,418	4,253	63%	255	266	873	844	253	6,743	194	235	556	7,728	372	31%	59%	9.9%	17.2	56,018	42%	486,945	186%	0.005596	72%
So. Summit	1,322	4,199	65%	273	162	813	612	384	6,443	939	152	563	8,096	210	51%	44%	5.3%	18.5	56,112	50%	886,313	339%	0.006307	86%
Kane	1,196	4,969	65%	220	231	1,024	730	428	7,602	137	284	934	8,957	326	27%	66%	6.7%	17.2	56,971	46%	549,684	210%	0.004618	54%
No. Summit	986	4,628	71%	149	120	728	517	392	6,533	391	460	7,402	14,786	308	33%	61%	5.4%	18.0	62,212	49%	553,517	212%	0.007056	100%
Garfield	947	5,854	68%	202	65	1,328	737	368	8,554	223	396	545	9,719	364	19%	74%	7.3%	15.6	59,691	48%	408,036	156%	0.007819	114%
Wayne	517	5,702	67%	136	202	1,049	775	688	8,551	48	26	144	8,770	385	17%	76%	7.1%	14.2	54,419	52%	315,564	121%	0.004772	57%
Rich	429	6,228	65%	103	491	1,553	460	775	9,610	267	601	9,476	19,954	505	28%	67%	5.1%	12.9	62,164	57%	836,948	320%	0.005995	80%
Piute	345	7,413	70%	-	74	1,402	1,083	678	10,650	319	48	115	11,133	535	13%	77%	10.0%	14.6	59,022	45%	179,924	69%	0.005621	73%
Tintic	262	7,803	63%	311	694	1,784	1,278	473	12,343	227	92	518	13,179	460	7%	86%	7.5%	11.0	61,462	51%	115,836	44%	0.008989	136%
Daggett	136	9,772	58%	51	799	2,423	2,579	1,366	16,991	674	169	2,058	19,892	488	31%	63%	5.9%	9.7	59,699	44%	1,431,253	547%	0.004091	44%
Districts	489,445	3,394	68%	185	256	497	467	180	4,979	166	153	894	6,193	291	24%	68%	8.7%	22.5	57,001	52%	261,530	100%	0.007069	100%
Charters ^{2,7}	6,194	3,423	67%	148	109	1,035	297	86	5,097	31	16	453	5,596	70	10%	69%	21.6%	N/A	41,420	57%	N/A	N/A	N/A	N/A
Grand Total ⁴	495,639	3,394	68%	185	254	504	496	179	5,012	164	152	858	6,185	288	23%	68%	8.9%	22.4	54,687	52%	N/A	N/A	N/A	N/A
Change from 2004 ⁸	1.8%	4.3%	-0.7%	2.3%	5.8%	5.8%	9.7%	5.0%	5.0%	3.5%	1.9%	N/A	2.7%	3.3%	1.5%	-1.0%	3.5%	-2.0%	2.4%	1.8%	2.3%	N/A	-1.4%	N/A

Calculations by Utah Taxpayers Association based on data from Utah State Office of Education and Utah State Tax Commission

1. Districts are listed by enrollment in descending order
2. Facility lease/rental payments that officially appear in Fund 10 (operations) function 2600 facility O&M, object 400 purchased property are treated as facility capital costs for charter and district schools
3. Teacher compensation includes salaries and benefits
4. Grand totals are effective statewide averages
5. Assessed valuation is adjusted for RDA diversions.
6. Tax rate comparison excludes statewide basic levy of 0.001720
7. Dream Foundation financial data was not available for FY2004-2005 and is excluded from enrollment data
8. Changes are percent changes, not percentage point changes. For example instruction as percent of operations decreased from 68.2%, a 0.7% decrease or a 0.5 percentage point decrease.
9. To avoid double counting, construction expenses and interest are included, but bond principle repayment is excluded

Revenue Distribution by Source

	Property Tax	Other Local	State	Federal	Total
Operations	20.3%	3.0%	67.7%	8.9%	100%
Capital	88.8%	4.5%	6.3%	0.5%	100%
School Lunch	0.0%	37.7%	12.0%	50.3%	100%
Non K-12	27.1%	12.0%	33.2%	27.6%	100%
All functions	29.8%	5.1%	55.1%	10.1%	100%

Revenue Source Per Student

	Property Tax	Other Local	State	Federal	Total
Operations	\$1,017	\$151	\$3,387	\$445	\$5,000
Capital	\$848	\$43	\$60	\$5	\$955
School Lunch	\$0	\$112	\$36	\$149	\$297
Non K-12	\$46	\$20	\$56	\$46	\$168
Total	\$1,911	\$326	\$3,538	\$646	\$6,420

Revenue Source - Total Dollars

	Property Tax	Other Local	State	Federal	Total
Operations	\$504,285,141	\$74,930,758	\$1,678,483,299	\$220,663,199	\$2,478,362,397
Capital	\$420,201,123	\$21,210,045	\$29,689,789	\$2,362,395	\$473,463,352
School Lunch	\$0	\$55,464,896	\$17,615,354	\$74,096,772	\$147,177,022
Non K-12	\$22,591,789	\$9,950,475	\$27,665,828	\$23,005,898	\$83,213,990
Total	\$947,078,053	\$161,556,174	\$1,753,454,270	\$320,128,264	\$3,182,216,761

Notes

1. Calculations by Utah Taxpayers Association based on data from Utah State Office of Education
2. Revenues on this page do not match expenditures from other pages since expenditures due to facility construction are incurred immediately and property tax revenues to retire construction bonds are received over several years. Additionally, expenditures may not match revenues since districts may use revenues to increase reserves or use existing reserves to increase expenditures.
3. Figures include district and charter schools
4. Operations include instruction, transportation, administration, facility maintenance, library, and student services
5. State revenues (2005) consist mainly of state individual (89.7%) and corporate income taxes (9.2%).
6. Fund 32 (capital projects) revenues that are used for operations are counted as operations expenditures
7. To avoid double counting, building reserve revenues (Fund 40) and bond revenues are not included.