



## Simple Arithmetic? K-12 Education Spending in Utah

SOME CLAIM UTAH NEEDS MORE MONEY for K-12 public education. Others assert there is waste in the current K-12 public education budget. *Simple Arithmetic? K-12 Education Spending in Utah* can help readers answer for themselves questions about sufficiency and waste. It explains education finance and financial transparency. It explores revenues and spending in Utah and provides national comparisons. It also discusses data availability – and the next steps in education finance reporting.



### KEY FINDINGS OF THIS REPORT

- K-12 Education costs Utah taxpayers about \$5 billion per year for operating costs, with another half billion in federal funds and a half billion in local sources to support capital costs.
- Kindergarten through 12th grade education accounts for 23% of the state budget.
- While Utah is second lowest in total school funding per pupil, it is last in funding from the federal government – due in part to both Utah’s low percentage of lower-income students and Utah’s modest state and local funding, which in turn affect federal funding formulas.
- Utah’s funding “effort” (the amount per \$1,000 of personal income) at the state level exceeds the national average while its local-level funding effort trails behind.
- There are vast differences among districts’ state, local and federal revenue – due in large part to district size, location and proportion of lower-income students.
- Utah has the second largest class size in the nation, which is likely a key factor in keeping K-12 educational costs low.
- In terms of “effort,” Utah spends more than most states on teacher benefits.
- Despite the perceptions of many Utahns that large portions of education spending go toward administrative costs, only 7% is spent on administration – the 13th lowest percentage in the nation and the second-lowest amount per pupil in the nation.
- Although charter schools spend a much smaller percentage per-pupil on instructional employee benefits than district schools, charter schools spend a significantly higher percentage on support services and administration.
- Due in large part to district size, spending on district administration ranges from \$254 per pupil to \$1,947.
- Due in large part to logistical differences, spending on transportation among districts ranges from \$277 per pupil to \$1,500. Charter schools, meanwhile, spend far less than district schools.

*For more information on this report, please contact Dan Bammes, Communications Director, at 801-355-1400 or [dan@utahfoundation.org](mailto:dan@utahfoundation.org).*

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