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Background

The Utah State Board of Education (USBE), the Utah Rural Schools Association, and the Utah School Superintendents Association are interested in the differences in characteristics between rural and non-rural districts in their state, particularly differences pertaining to teachers, students (including academic outcomes), revenues, and expenditures. In 2012, a foundation in Utah published a report about the characteristics of both rural and non-rural districts in the state (see Teigen, Kroes, Cotti, Wald, & Merrill, 2012). However, the previous report is now dated, and state policymakers and stakeholders have asked REL West for a more current summary of the differences between rural and non-rural districts in Utah to help inform education policy going forward. This report is in response to this request. The findings are for the 2011/12 to 2016/17 school years¹ based on extant data from USBE and the Utah Education Association. In addition, the findings are descriptive and, as such, cannot be used to make causal attributions. This brief report does not make any policy recommendations.

 $^{1\,}$ In the remainder of this report, the 2011/12 school year is referred to as 2012 and the 2016/17 school year is referred to as 2017.

Research questions

To fulfill the request, this report answers the following:

- 1. From 2012 to 2017, what were the demographic characteristics of students in rural and non-rural districts?
- 2. From 2012 to 2017, what were average median class sizes, average student-to-teacher ratios, average percentage of classes taught by a highly qualified teacher, and average transfer-out and exit rates of classroom teachers in rural and non-rural districts? In addition, in rural and non-rural districts, what were the average number of unique advanced courses² offered in secondary schools that offered any advanced courses?
- 3. From 2012 to 2017, what were the revenues and expenditures from the general fund in rural and non-rural districts? These include:
 - Revenue per pupil from the general fund.
 - Expenditure per pupil from the general fund.
 - Necessarily Existent Small Schools (NESS) funding as a percentage of general fund revenue.
 - Local property tax as a percentage of general fund revenue.
 - Instruction, administration, and student transportation expenses as a percentage of general fund expenditure.
- 4. From 2012 to 2017, in rural and non-rural school districts, what were the average starting scheduled salaries for teachers with a bachelor's degree as well as the average scheduled salaries for all teachers?
- 5. From 2012 to 2017, in rural and non-rural school districts, what was the average high school graduation rate, average percentage of high school graduates scoring 18 or higher on the ACT, average percentage of high school graduates who enrolled in at least one advanced course, and average proficiency rates on statewide standardized assessments in English language arts, mathematics, and science?

² In this case, advanced courses were Advanced Placement, International Baccalaureate, and concurrent/dual enrollment courses.

Definition of rural

The current report uses the same definitions for rural school districts and non-rural school districts that were used in the 2012 study by the Utah Foundation (Teigen et al., 2012). That study used the federal Office of Management and Budget's (OMB) Core-Based Statistical Area designations for counties to define rural and non-rural school districts in Utah. In most cases, counties and school districts in Utah are coterminous. In cases where they are not coterminous and more than one district existed in the same county, all districts within that county received the same designation as the county, that is, rural or non-rural. There were three exceptions: the school districts of Tintic, North Summit, and South Summit. Despite that all three districts are within counties designated as non-rural according to OMB, the districts are geographically remote from population centers and/or contained small portions of the counties' population; thus, they were designated as rural for the 2012 study (Teigen et al., 2012). For the current report, the research team consulted with the Utah Rural Schools Association leadership, whose members agreed that the designations for rural and non-rural school districts from the 2012 study were applicable to the current study. Rural and non-rural designations for each Utah school district are in appendix A.

Data sources and analyses

The USBE and the Utah Education Association provided the data used to answer the research questions. However, data were not available for several variables in certain years. Specifically, data on median class size and the percentage of classes that were taught by a highly qualified teacher were not available for 2017. Also, data were not available to calculate average teacher transfer and exit rates in 2016 or 2017, and data were not available on the number of advanced courses offered in secondary schools in 2016 or 2017. In addition, the findings do not include student proficiency rates for English language arts, mathematics, or science in 2012 or 2013 because 2014 was the first year that Utah used the Student Assessment of Growth and Excellence (SAGE). Results from the SAGE cannot be compared to the assessment that was used in Utah in prior years. More information on each data source is in appendix A. In order to address the research questions, the research team consolidated and aggregated the data files up to the school level and/or district level, and then by the locale status (rural or non-rural).

To address the research question about student demographic characteristics, for each year, the research team calculated the total number of students across locale status, percentage of students by race/ethnicity, percentage of students who were English learners, percentage of students with one or more disabilities, and percentage of students who were economically disadvantaged. These analyses were conducted for both rural and non-rural school districts. The percentages were weighted by the number of students enrolled in each district.

To address research questions about school and teacher characteristics, for each year with data available, the research team calculated the average median class size, the average student-to-teacher ratio, the average transfer-out and exit rates of classroom teachers, the average number of unique advanced courses offered in secondary schools that offered at least one advanced course, and the average percentage of classes taught by a highly qualified teacher. Advanced courses included Advanced Placement, International Baccalaureate, and concurrent/dual enrollment courses. To be exhaustive, REL West included all the advanced courses in a district. To examine the extent to which advanced courses were available to students in each district, the research team first had to calculate the number of unique advanced courses offered in each school across the district based on data provided by USBE. Then, for each district, the research team calculated the average number of advanced courses offered among all the schools that provided these courses, which the team used to determine the availability of advanced courses. All analyses for research question 2 were conducted for both rural and non-rural school districts. Further details on the analyses to address question 2 are in appendix B.

To address the research question about revenues and expenditures, for both rural and non-rural school districts and for each year, the research team calculated revenue per pupil in the general fund, expenditure per pupil in the general fund, Necessarily Existent Small

Schools (NESS) funding³ as a percentage of general fund revenue, and local property taxes as a percentage of general fund revenue (appendix B). To adjust for inflation, the research team used the consumer price index (CPI) (appendix C) to convert the dollar amounts to the 2016 value for both revenue-per-pupil and expenditure-per-pupil.

To address the research question about teacher salaries, for both rural and non-rural school districts and for each year, the research team calculated the mean average scheduled salary for classroom teachers as well as the mean average scheduled starting salary for teachers with a bachelor's degree. For each, the team calculated both raw and CPI-adjusted amounts, the latter to convert the raw dollar amount to 2016 values. Then, to compare the salaries across school districts, the research team applied the cost-of-living index (COLI) of a county to the school districts located in that county. Further details on the analyses to address question 4 are in appendices B and C.

To address research questions about student outcomes, for both rural and non-rural school districts and for each year, the research team calculated the high school graduation rate, the percentage of high school graduates who scored 18 or higher on the ACT composite, and the average percentage of high school graduates who enrolled in at least one advanced course. Beginning with data from 2014 (the first year the SAGE was administered) for both rural and non-rural districts, the research team calculated the average proficiency rates across all grades tested for English language arts, mathematics, and science.

³ Schools that receive these funds must apply and meet certain criteria with regards to minimal average daily attendance, and the distance students must travel to reach the school, among other criteria. See Utah Office of the Legislative Fiscal Analyst (2014).

Findings by research question

From 2012 to 2017, what were the demographic characteristics of students in rural and non-rural districts?

In both rural and non-rural districts, total student enrollment increased from 2012 to 2017 (table 1). In addition, the percentage of Hispanic students and students of multiple races increased in both types of districts in the same period, while the percentage of White and Asian students decreased slightly in both types of districts. Each year, non-rural districts had higher proportions of students in every race/ethnic category compared to rural districts, except for White and American Indian.

The percentage of students with one or more disabilities and percentage of English learners increased slightly in both rural and non-rural districts between 2012 and 2017. The change in the percentage of students in rural districts with one or more disabilities increased from 13 to 13.6 percent and in non-rural districts increased from 11 to 11.4 percent. The change in the percentage of English learner students in rural districts increased from 4.7 to 5.6 percent and in non-rural districts increased from 5.8 to 6.8 percent. In the same period, the percentage of students who were economically disadvantaged increased in rural districts by 3.9 percentage points but decreased in non-rural districts by 2.7 percentage points. Each year, rural districts had a higher proportion of economically disadvantaged students compared to non-rural districts (e.g., 17.1 percentage point difference in 2017) and a slightly higher proportion of students with one or more disabilities compared to non-rural districts (e.g., 2.2 percentage points by 2017). Each year, non-rural districts had a slightly higher proportion of English learners than rural districts, which was a difference of 1.2 percentage points in 2017.

Table 1. Demographic characteristics of student populations in rural and non-rural school districts, Utah, 2012–2017

Student demographics	Rural districts 2012	Rural districts 2013	Rural districts 2014	Rural districts 2015	Rural districts 2016	Rural districts 2017	Non- rural districts 2012	Non- rural districts 2013	Non- rural districts 2014	Non- rural districts 2015	Non- rural districts 2016	Non- rural districts 2017
Total student enroll- ment across districts	32,064	32,398	32,633	32,765	32,506	32,491	510,090	516,828	524,173	527,573	533,481	540,015
Across districts, average percentage of:												
African American	0.4	0.4	0.4	0.5	0.5	0.4	1.4	1.4	1.3	1.4	1.4	1.4
American Indian	6.2	6.4	6.3	6.5	6.6	6.8	1.0	0.9	0.9	0.9	0.8	0.8
Asian	0.4	0.4	0.4	0.4	0.4	0.3	1.8	1.8	1.7	1.7	1.7	1.6
Hispanic	8.6	8.7	8.8	8.8	9.2	9.1	15.9	16.3	16.7	16.8	17.1	17.3
Pacific Islander	0.3	0.3	0.3	0.3	0.3	0.3	1.6	1.6	1.5	1.6	1.6	1.6
Multiple races	0.9	1.0	1.0	1.2	1.2	1.3	1.4	1.7	2.1	2.3	2.4	2.5
White	83.1	82.8	82.8	82.3	81.9	81.7	76.9	76.4	75.8	75.4	74.9	74.7
Economically disadvantaged	49.3	49.3	49.5	51.3	51.9	53.2	38.8	38.4	36.6	37.3	36.1	36.1
Students with one or more disabilities	13.0	13.0	13.1	13.3	13.7	13.6	11.0	11.0	11.1	11.2	11.3	11.4
English learner	4.7	4.8	4.8	5.3	5.7	5.6	5.8	5.9	6.2	6.5	6.6	6.8

Rural districts (n = 18); non-rural districts (n = 23)

Note: The average percentages were weighted based on each district's student enrollment.

From 2012 to 2017, what were average median class sizes, average student-to-teacher ratios, average percentage of classes taught by a highly qualified teacher, and average transfer-out and exit rates of classroom teachers in rural and non-rural districts? In addition, in rural and non-rural districts, what were the average number of unique advanced courses offered in secondary schools that offered any advanced courses?

In elementary and secondary schools, rural districts had smaller average class sizes compared to non-rural districts (table 2). For both rural and non-rural schools, the percentage of classes taught by a highly qualified teacher decreased in elementary schools from 2012 to 2016. It decreased from 95.6 to 91 percent in rural elementary school and from 94.8 to 91.7 percent in non-rural elementary schools. In the same period, the percentage of classes taught by a highly qualified teacher in rural secondary schools increased from 72.3 to 75.7 percent and in non-rural secondary schools from 85 to 86.7 percent.

For both rural and non-rural schools, the average teacher transfer-out rates increased in all the years studied (i.e., 2012 through 2015) although they remained low. In rural districts the average teacher transfer-out rate increased from 0.7 to 5.4 percent while in non-rural districts it increased from 0.6 to 5.9 percent. During the same period, the average rates of teachers exiting Utah public schools decreased in both types of districts while still remaining low. In rural districts the average teacher exit rates decreased slightly from 7.8 to 7.4 percent while in non-rural districts it decreased from 9.2 to 7.0 percent. In 2015, the most recent year that data were available, an average of 5.4 percent of teachers transferred out of a rural district (to another rural or non-rural district) while an average of 5.9 percent of teachers transferred out of a non-rural district (to another non-rural or rural district). In the same year, an average of 7.4 percent of teachers in rural districts exited teaching in Utah public schools altogether, while an average of 7 percent of teachers in non-rural districts did the same.

Finally, to gauge the variety of advanced courses that were available to secondary students, REL West examined the average number of unique advanced courses offered in each secondary school that offered such courses. Each year, the average number of unique advanced courses offered in non-rural districts was greater than the average number in rural districts. For example, in 2015 (the most recent year that data were available), across rural districts there was an average of 4.4 unique advanced courses available at each secondary school that offered any advanced courses. In contrast, in the same year, across non-rural districts there was an average of 16.2 unique advanced courses available at each secondary school that offered any such courses.

Table 2. School and teacher characteristics in rural and non-rural school districts, Utah, 2012–2017

Characteristic	Rural districts 2012	Rural districts 2013	Rural districts 2014	Rural districts 2015	Rural districts 2016	Rural districts 2017	Non- rural districts 2012	Non- rural districts 2013	Non- rural districts 2014	Non- rural districts 2015	Non- rural districts 2016	Non- rural districts 2017
Average median class size												
Elementary	20.5	20.7	21.0	20.6	19.9	*	24.4	24.4	24.8	24.6	24.4	*
Secondary												
English language arts	21.7	21.8	22.3	22.1	21.5	*	29.2	29.8	30.1	29.7	29.7	*
Mathematics	18.8	19.9	19.6	20.3	19.8	*	26.9	27.3	29.1	28.8	28.7	*
Science	20.3	21.1	21.5	21.2	20.6	*	29.3	29.3	29.9	29.6	30.0	*
All	20.5	20.9	21.1	21.0	20.4	*	27.4	27.5	28.2	27.9	27.9	*
Average student-to-teacher ratio	18.9	19.2	19.1	19.0	18.5	18.4	22.3	22.5	22.5	22.5	22.3	22.4
Average percentage of classes taught by a highly qualified teacher												
Elementary	95.6	92.2	94.2	91.4	91.0	*	94.8	94.7	94.7	92.5	91.7	*
Secondary	72.3	74.3	76.2	75.9	75.7	*	85.0	85.4	87.7	86.3	86.7	*
All	75.1	76.5	78.5	77.7	77.4	*	86.4	86.7	88.7	87.1	87.3	*
Average transfer-out rate of teachers	0.7	2.2	3.2	5.4	*	*	0.6	3.0	4.0	5.9	*	*
Average exit rate of teachers	7.8	8.7	7.0	7.4	*	*	9.2	7.9	7.4	7.0	*	*
Average number of unique advanced courses available in secondary schools that offered at least one advanced course	3.4	3.6	3.8	4.4	*	*	15.1	16.6	16.4	16.2	*	*

Rural districts (n = 18); non-rural districts (n = 23)

Note: The average student-to-teacher ratios were weighted by the number of students and teachers in the district, the average percentage of classes taught by a highly qualified teacher was weighted by the number of classes in the district, and the average transfer-out and exit rates of teachers were each weighted by the number of teachers in the district. The average median class sizes and the average number of unique advanced courses available to secondary schools that offered at least one advanced course were not weighted.

^{* =} Data not available for this year.

From 2012 to 2017, what were the average per-pupil revenues and expenditures in rural and non-rural districts? These include:

- » Revenue per pupil from the general fund.
- » Expenditure per pupil from the general fund.
- » Necessarily Existent Small Schools (NESS) funding as a percentage of general fund revenue.
- » Local property tax as a percentage of general fund revenue.
- » Instruction, administration, and student transportation expenses as a percentage of general fund expenditure.

Both average general fund per-pupil revenue and per-pupil expenditure increased in rural and non-rural districts from 2012 to 2017 (table 3). In both types of districts, revenue increased more than expenditure over that period. This is the case whether examining the raw or the CPI-adjusted. In 2017, CPI-adjusted per-pupil revenue was \$9,216 and \$6,673 in rural and non-rural districts, respectively. In addition, the average general fund CPI-adjusted per-pupil expenditure was \$8,915 in rural districts and \$6,489 in non-rural districts. District-by-district findings, from 2012 to 2017, for both revenue per pupil and expenditure per pupil in the general fund are in appendix D.

With regard to sources of revenue, NESS funding as a percentage of the general fund revenue slightly increased in both types of districts from 2012 to 2017, although it constituted a relatively low percentage of the total general funding revenue (table 3). Specifically, it increased as a proportion of general fund revenue from 7.05 to 7.84 percent in rural school districts and from 0.12 to 0.16 percent in non-rural school districts. Local property tax as a percentage of the general fund revenue slightly increased during those same years as well. It increased as a proportion of general fund revenue from 27.7 to 29.4 percent in rural school districts and from 24.9 to 26.3 percent in non-rural school districts. In 2017, both sources of revenue made up larger proportions of general fund revenue in rural districts than in non-rural districts.

In addition, in 2017, student transportation expenses comprised a larger proportion of general fund expenditures in rural districts (5.4 percent) compared to non-rural districts (3.4 percent). Similarly, in 2017, administration expense comprised a larger proportion of general fund expenditures in rural districts (9 percent) compared to non-rural districts (7.8 percent). However, in that same year, instruction expenses comprised a smaller proportion of general fund expenditures in rural districts (64.3 percent) compared to non-rural districts (67.1 percent) District-by-district findings, from 2012 to 2017, for sources of revenue and expenditure categories in the general fund are in appendix D.

Table 3. Revenue per pupil, expenditure per pupil, revenue sources, and expenditure categories for the general fund in rural and non-rural school districts, Utah, 2012–2017

District financial indicators	Rural districts 2012	Rural districts 2013	Rural districts 2014	Rural districts 2015	Rural districts 2016	Rural districts 2017	Non- rural districts 2012	Non- rural districts 2013	Non- rural districts 2014	Non- rural districts 2015	Non- rural districts 2016	Non- rural districts 2017
Average revenue per pupil in the general fund												
Raw amount (\$)	7,906	8,213	8,292	8,717	9,120	9,477	5,838	6,000	6,109	6,264	6,629	6,863
CPI-adjusted amount to 2016 value (\$)	8,428	8,627	8,551	8,886	9,120	9,216	6,223	6,302	6,299	6,385	6,629	6,673
Average expenditure per pupil in the general fund												
Raw amount (\$)	7,794	7,965	8,072	8,457	8,919	9,169	5,842	5,962	6,068	6,227	6,491	6,673
CPI-adjusted amount to 2016 value (\$)	8,308	8,366	8,324	8,620	8,919	8,915	6,228	6,262	6,257	6,348	6,491	6,489
NESS funding as a percentage of general fund revenue	7.05	7.61	8.03	7.96	7.97	7.84	0.12	0.14	0.14	0.16	0.16	0.16
Local property tax as a percentage of general fund revenue	27.7	30.3	29.4	29.9	30.5	29.4	24.9	25.9	25.1	25.3	26.5	26.3
Instruction expense as a percentage of expenditure in general fund	64.3	63.8	63.5	63.9	63.6	64.3	67.5	67.5	67.5	67.3	67.4	67.1
Administration expense as a percentage of expenditure in general fund	8.7	8.8	9.1	9.0	8.9	9.0	7.6	7.5	7.5	7.6	7.6	7.8
Student transportation expenses as a percentage of expenditure in general fund	6.5	6.3	6.2	6.0	5.5	5.4	3.6	3.5	3.5	3.4	3.3	3.4

Rural districts (n = 18); non-rural districts (n = 23)

Note: Average revenue per pupil and average expenditure per pupil are weighted by the total students and total dollar amount in revenue or expenditure in the district. NESS funding and local property tax as a percentage of general fund revenue were each weighted by the total revenue in the district. The instruction, administrative, and student transportation expenses as a percentage of expenditure in the general fund were each weighted by the total expenditure in the district.

From 2012 to 2017, in rural and non-rural school districts, what were the average starting scheduled salaries for teachers with a bachelor's degree as well as the average scheduled salaries for all teachers?

When adjusted for inflation and area cost-of-living, the average starting scheduled salary for teachers with a bachelor's degree decreased slightly from 2012 to 2017 in both types of districts (table 4). It decreased from \$34,117 to \$33,668 during that period in rural districts and from \$33,607 to \$33,150 in non-rural districts. In contrast, when adjusted for inflation and area cost-of-living, the average scheduled salary slightly decreased from 2012 to 2017 in rural districts but slightly increased in non-rural districts. Specifically, it decreased from \$47,694 to \$46,817 during that period in rural districts, and it increased from \$48,185 to \$48,437 in non-rural districts.

In 2017, when adjusted for inflation and the COLI, the average scheduled starting teacher salary was higher in rural compared to non-rural districts (\$33,668 and \$33,150, respectively), but the average scheduled teacher salary was lower in rural compared to non-rural districts (\$46,817 and \$48,437, respectively). District-by-district findings, from 2012 to 2017, for average starting teacher salary schedules and average teacher salary schedules are in appendix E. In 2017, the average inflation-adjusted and COLI-adjusted scheduled starting teacher salary ranged from \$22,777 to \$41,652 in rural districts, and from \$25,143 to \$40,018 in non-rural districts. The average inflation-adjusted and COLI-adjusted scheduled teacher salary ranged from \$32,649 to \$57,544 in rural districts, and from \$36,017 to \$61,353 in non-rural districts.

Table 4. Average scheduled starting salary for teachers with a bachelor's degree and average scheduled teacher salary in rural and non-rural school districts, Utah, 2012–2017

Teacher Salary	Rural districts 2012	Rural districts 2013	Rural districts 2014	Rural districts 2015	Rural districts 2016	Rural districts 2017	Non- rural districts 2012	Non- rural districts 2013	Non- rural districts 2014	Non- rural districts 2015	Non- rural districts 2016	Non- rural districts 2017
Average scheduled starting teacher salary												
Raw amount (\$)	33,174	33,373	33,758	34,479	35,235	35,956	32,898	33,573	33,906	34,378	35,299	35,538
CPI-adjusted amount to 2016 value (\$)	35,362	35,055	34,811	35,145	35,235	34,964	35,068	35,264	34,963	35,041	35,299	34,557
CPI- and COLI- adjusted amount (\$)	34,117	33,819	33,585	33,826	33,922	33,668	33,607	33,806	33,446	33,529	33,797	33,150
Average Scheduled teacher salary												
Raw amount (\$)	46,289	46,666	47,120	48,080	49,067	50,055	47,181	47,706	48,121	49,648	51,102	51,940
CPI-adjusted amount to 2016 value (\$)	49,343	49,017	48,589	49,008	49,067	48,673	50,293	50,110	49,622	50,606	51,102	50,506
CPI- and COLI- adjusted amount (\$)	47,694	47,398	46,974	47,294	47,368	46,817	48,185	48,016	47,452	48,429	48,928	48,437

Rural districts (n = 18); non-rural districts (n = 23)

Note: The averages are not weighted.

Source: REL West's calculation using data from the Utah Education Association.

From 2012 to 2017, in rural and non-rural school districts, what was the average high school graduation rate, the average percentage of high school graduates scoring 18 or higher on the ACT, the average percentage of high school graduates who enrolled in at least one advanced course, and the average proficiency rates on statewide standardized assessments in English language arts, mathematics, and science?

From 2012 to 2017, students improved on the majority of academic outcomes in both rural and non-rural districts (table 5). In each year, a larger proportion of students in non-rural districts were proficient in English language arts and science compared to rural districts. In each year, with the exception of 2017, a larger proportion of students in non-rural districts were proficient in mathematics than in rural districts. In 2017, both types of districts had the same proportion of students proficient in mathematics. In addition, from 2012 to 2017, compared to rural districts, there was a larger proportion of high school graduates in non-rural districts that scored 18 or more on the ACT and that had enrolled in at least one advanced course. The average four-year graduation rate was higher in rural districts compared to non-rural districts from 2012 to 2017.

⁴ In this case, advanced courses included Advanced Placement, International Baccalaureate, and concurrent/dual enrollment courses.

Table 5. Student academic outcomes in rural and non-rural districts, Utah, 2012–2017

Student outcomes	Rural districts 2012	Rural districts 2013	Rural districts 2014	Rural districts 2015	Rural districts 2016	Rural districts 2017	Non- rural districts 2012	Non- rural districts 2013	Non- rural districts 2014	Non- rural districts 2015	Non- rural districts 2016	Non- rural districts 2017
Average proficiency rates on statewide standardized assessments												
English language arts	*	*	37.9	40.8	43.5	43.3	*	*	42.7	44.4	44.4	44.2
Mathematics	*	*	35.2	41.0	44.9	46.4	*	*	39.9	45.0	46.7	46.4
Science	*	*	39.2	43.0	45.5	46.1	*	*	45.6	47.9	49.8	48.7
Average four-year high school graduation rate	84.7	86.8	86.4	88.4	88.4	89.3	82.1	84.2	85.4	86.5	86.0	87.5
Average percentage of high school graduates scoring 18 or higher on ACT	68.1	65.9	68.0	61.0	60.6	60.9	71.1	69.9	69.6	65.7	64.5	64.4
Average percentage of high school graduates who en- rolled in at least one advanced course	44.6	44.8	47.3	51.6	45.6	49.4	54.4	53.2	54.2	54.8	54.1	54.5

Rural districts (n = 18); non-rural districts (n = 23)

Note: The averages are not weighted.

^{* =} Data for the Student Assessment of Growth and Excellence (SAGE) not available for this year.

Summary

In Utah, schools and teachers in rural and non-rural school districts differed on a number of dimensions. Several of these differences seem to favor rural districts compared to non-rural districts. For example, from 2012 to 2017, English learners comprised a slightly smaller portion of the student population in rural districts compared to non-rural districts. Also, average median class sizes and average student-teacher ratios were smaller in rural districts compared to non-rural ones during that time. In addition, from 2013 to 2015 (the most recent year when data were available), there were lower teacher transfer-out rates in rural compared to non-rural districts. In addition, from 2012 to 2017, the average four-year graduation rate was slightly higher in rural districts compared to non-rural districts. With regard to revenue and expenditures, from 2012 to 2017, the average inflation-adjusted per-pupil revenue and expenditure were greater in rural districts compared to non-rural districts. Finally, in each year studied, the average inflation- and cost-of-living-adjusted starting annual teacher salary was greater in rural versus non-rural districts. The average difference ranged from \$13 to \$518 across those years.

Other differences seem to favor non-rural districts. For example, from 2012 to 2017, rural districts had a higher proportion of economically disadvantaged students and a slightly higher proportion of students with one or more disabilities compared to non-rural districts. In addition, a smaller percentage of classes in rural districts were taught by highly qualified teachers compared to classes in non-rural districts. From 2014 to 2017, a smaller proportion of students in rural districts were proficient in English language arts and science compared to non-rural districts. From 2014 to 2016, the same was true for proficiency in mathematics. In addition, from 2012 to 2015 (the most recent year when data were available), there were fewer unique advanced courses available to students attending rural secondary schools that offered advanced courses compared to comparable non-rural secondary schools. Also, in each of the years studied, compared to non-rural districts there was a smaller proportion of high school graduates in rural districts that scored 18 or more on the ACT and that had enrolled in at least one advanced course.

From 2012 to 2017, rural districts spent a greater proportion of their expenditure on administration and student transportation expenses compared to non-rural districts. At the same time, instructional expenses comprised a smaller proportion of general fund expenditures in rural districts compared to non-rural districts. Finally, from 2012 to 2017, the inflationand cost-of-living-adjusted average annual scheduled teacher salary was smaller in rural compared to non-rural districts. The average difference ranged from \$478 to \$1,620 across those years.

All the findings in this report are descriptive and cannot be used to infer the causes of the differences found between rural and non-rural districts because such attributions go beyond the scope of the analyses.

Appendix A. Data used in the analyses, and district status

Table A1. Key data, data sources, and associated research questions

Key data items	Data sources	Associated research question(s)
The classifications of rural and non-rural school districts	Teigen et al., 2012	1–5
Student demographics	Utah State Board of Education	1
Median class size, student/teacher ratios, percentage of highly qualified teachers, transfer rates and exit rates of classroom teachers, and the average number of advanced courses offered in secondary schools	Utah State Board of Education	2
District education revenue and expenditure	Utah State Board of Education	3
Starting teacher scheduled salary and average teacher salary schedule	Utah Education Association	4
Proficiency rates on the statewide standardized assessment, high school graduation rates, the percentage of high school graduates scoring 18 or higher on the ACT, and enrollment of at least one advanced course	Utah State Board of Education	5

Table A2. School districts by rural status in Utah (from Teigen et al., 2012)

0.1 1.1	Status
School district	(rural or non-rural)
Beaver	Rural
Daggett	Rural
Duchesne	Rural
Emery	Rural
Garfield	Rural
Grand County	Rural
Kane	Rural
Millard	Rural
North Sanpete	Rural
North Summit	Rural
Piute	Rural
Rich	Rural
San Juan	Rural
Sevier	Rural
South Sanpete	Rural
South Summit	Rural
Tintic	Rural
Wayne	Rural
Carbon	Non-Rural
Iron County	Non-Rural
Juab	Non-Rural
Morgan	Non-Rural
Park City	Non-Rural
Uintah	Non-Rural
Wasatch	Non-Rural
Washington County	Non-Rural
Alpine	Non-Rural
Box Elder	Non-Rural
Cache	Non-Rural
Canyons	Non-Rural
Davis	Non-Rural
Granite	Non-Rural
Jordan	Non-Rural
Logan	Non-Rural

School district	Status (rural or non-rural)
Murray	Non-Rural
Nebo	Non-Rural
Ogden City	Non-Rural
Provo	Non-Rural
Salt Lake City	Non-Rural
Tooele County	Non-Rural
Weber	Non-Rural

Source: Teigen et al., 2012.

Appendix B. Details on the analytic methods

Research question 2, Median class size, student-to-teacher ratio, percentage of classes taught by high-qualified teachers, transfer-out and exit rates of classroom teachers, and the availability of advanced courses: The data on median class size was already aggregated at the district level; it was not possible to calculate in individual classrooms. Therefore, the average median class sizes were computed as unweighted averages across districts. However, the average student-to-teacher ratios were weighted by the number of students and teachers in the district, the average percentage of classes taught by a highly qualified teacher was weighted by the number of classes in the district, and the average transfer-out and exit rates of teachers were each weighted by the number of teachers in the district. In Utah, to be deemed highly qualified, a teacher must have a bachelor's degree, full state certification or licensure, and prove that he or she knows each subject taught. (See https://www2.ed.gov/nclb/methods/teachers/hqtflexibility.pdf)

Classroom teachers were defined as licensed educators employed by a Utah district who carry a full- or part-day classroom assignment in a regular, alternative, youth-in-custody, dual immersion, or career-and-technical setting. This also included teachers who worked with students identified to receive services under the Individuals with Disabilities Education Act (IDEA). The teacher-level assignment data contained detailed information (e.g., teacher ID, district name, school number, school name, course codes, and course names) for each teacher in each year, which allowed the research team to identify in which district a teacher worked during a given year and calculate the teacher transfer-out rate and teacher exit rate.

The teacher transfer-out rate in a particular school year was defined as the number of class-room teachers who ever transferred out from one school district to another in a year divided by the total classroom teachers in the district in the previous year. It did not include any teachers who may have transferred to other schools within the same district; however it included any teachers who transferred to a different district (either rural or non-rural). The teacher exit rate in a particular school year was defined as the number of classroom teachers who left teaching in Utah public schools for any reason (e.g., career change, end of contract, leave of absence, relocating out of Utah, and retirement) who never returned during the study period according to the teacher-level assignment data (i.e., the total classroom teachers who left in a year who were not assigned to teach a class during the rest of the study period divided by the total classroom teachers in the previous year). The transfer-out rate and exit rate were calculated for each school district in each year. The research team then calculated the average rates across rural districts and non-rural districts, respectively.

⁵ Because transfer-out and exit incidents are identified at the beginning of a school year, the denominator is the total classroom teachers in the previous year for both the transfer-out rate and the exit rate. Other researchers have calculated teacher transfer and exit rates similarly. For example, see http://daqy2hvnfszx3.cloudfront.net/wp-content/uploads/sites/2/2017/03/16140821/CACTUS-data-brief-2014-15-turnover.pdf

To examine the extent to which the advanced courses were available to the students in each district, the researchers calculated the number of unique advanced courses that were offered in each school in each district and the average number of unique advanced courses offered among the schools offering such courses in each district. The advanced courses included Advanced Placement courses, International Baccalaureate courses, and concurrent/dual enrollment courses. To be exhaustive, the research team included all the advanced courses in a district regardless of the type of school where the courses were taught. The team then calculated the average mean number of advanced courses offered among the schools offering such courses across rural districts and non-rural districts, respectively.

Research question 3, Revenues and expenditures from the general fund: The revenue-per-pupil in the general fund for each district equaled the total revenue from the general fund for the district divided by the district's total enrollment. Similarly, expenditure-per-pupil in the general fund for a district equaled the district's total expenditure from the general fund divided by the district's total enrollment. The dollar amounts were adjusted to 2016 values using both the consumer price index (CPI) (appendix C). To obtain the average revenue-per-pupil in the general fund across each type of district (rural or non-rural), the total amount of revenue across the respective type of district. To obtain the average expenditure-per-pupil in the general fund across each type of district. To obtain the average expenditure-per-pupil in the general fund across each type of district (rural or non-rural), the total amount of expenditure across the respective type of district was summed and then divided by the total enrollment across the respective type of district was summed and then divided by the total enrollment across the respective type of district.

NESS funding, as a percentage of the general fund revenue for a district, equaled the total NESS funding for the district divided by the total revenue from the general fund for that district. Similarly, local property tax as a percentage of general fund revenue for a district equaled the total local property tax used for the general fund in a district divided by the district's total revenue from the general fund. To obtain the average percentages of revenue from each resource and average percentages of spending expenditure in each category across each type of district (rural or non-rural), the total amount of revenue source or expenditure category across the respective type of district was summed and then divided by the total revenue or expenditure across the respective type of district.

Appendix C. Consumer price index (CPI) and cost-of-living index (COLI)

The consumer price index (CPI) is prepared by the U.S. Bureau of Labor Statistics for all the urban consumers by different geographic levels and by goods and services. The CPI represents about 89 percent of the total U.S. population, including almost all residents of urban or metropolitan areas. In the West Region (which includes Utah), rural area prices (exclusive of rents) are assumed to be the same as those in the non-metropolitan urban areas of the CPI (McCully, Moyer, & Stewart, 2007; U.S. Bureau of Labor Statistics, 2017). The CPI is commonly used to adjust the dollar amount for inflation. In addition to comparing raw amount, the research team used the annual CPI for all items in the West Region to adjust all the dollar amounts to 2016 values for comparison (table C1). To adjust the dollar amount of a year to the 2016 value, the new amount equals the raw amount multiplied by the CPI of 2016 and then divided by the CPI of that year (see examples in table C1).

Table C1. Consumer price index for all items in West Region and examples of raw and adjusted amounts, 2012–2017

Year	Annual CPI	Raw amount (\$)	Adjusted amount to 2016 values (\$)
2012	232.376	1000	1066
2013	235.824	1000	1050
2014	240.215	1000	1031
2015	243.015	1000	1019
2016	247.705	1000	1000
2017	254.738	1000	972

Source: U.S. Bureau of Labor Statistics, retrieved on November 16, 2017, from https://data.bls.gov/cgi-bin/surveymost?cu and REL West's computation.

The cost-of-living index (COLI) measures the relative cost of living over time or at different locations. The Sperling's Best Places© website (http://www.bestplaces.net/) provides the cost-of-living indexes by different types of locations (e.g., state, county, city) across the United States. COLI, like other cost-of-living adjustments, are limited by the same factors as all spatial data in that they vary in the degree to which they capture meaningful distinctions between areas. The adjusted amount equals the raw amount multiplied by 100 and then divided by COLI (see examples in table C2).

Table C2. Cost-of-living index by school district and examples of raw and adjusted amount, 2016

Locale/school district	County	Cost-of-living index	Raw amount (\$)	Adjusted amount (\$)
Rural				
Beaver	Beaver	97	1000	1031
Daggett	Daggett	107	1000	931
Duchesne	Duchesne	102	1000	980
Emery	Emery	93	1000	1067
Garfield	Garfield	99	1000	1008
Grand County	Grand	110	1000	903
Kane	Kane	101	1000	987
Millard	Millard	94	1000	1058
North Sanpete	Sanpete	100	1000	993
North Summit	Summit	154	1000	646
Piute	Piute	96	1000	1034
Rich	Rich	100	1000	996
San Juan	San Juan	95	1000	1045
Sevier	Sevier	97	1000	1024
South Sanpete	Sanpete	100	1000	993
South Summit	Summit	154	1000	646
Tintic	Juab	96	1000	1041
W ayne	Wayne	103	1000	966
Non-rural				
Alpine	Utah	105	1000	946
Box Elder	Box Elder	96	1000	1037
Cache	Cache	102	1000	980
Canyons	Salt Lake	107	1000	930
Carbon	Carbon	89	1000	1123
Davis	Davis	105	1000	947
Granite	Salt Lake	107	1000	930
Iron County	Iron	93	1000	1069
Jordan	Salt Lake	107	1000	930
Juab	Juab	96	1000	1040
Logan	Cache	102	1000	980
Morgan	Morgan	112	1000	890
Murray	Salt Lake	107	1000	930
Nebo	Utah	105	1000	946
Ogden City	Weber	95	1000	1049

Locale/school district	County	Cost-of-living index	Raw amount (\$)	Adjusted amount (\$)
Park City	Summit	154	1000	646
Provo	Utah	105	1000	946
Salt Lake City	Salt Lake	107	1000	930
Tooele County	Tooele	96	1000	1033
Uintah	Uintah	100	1000	997
Wasatch	Wasatch	125	1000	794
Washington County	Washington	102	1000	974
Weber	Weber	95	1000	1049

Source: Sperling's Best Places[©], and REL West computation.

Appendix D. Revenue per pupil, expenditure per pupil, revenue sources, and expenditure categories for the general fund by school district in Utah, 2012-2017



Locale/school district	RA2012 (\$)	RA 2013 (\$)	RA 2014 (\$)	RA 2015 (\$)	RA 2016 (\$)	RA 2017 (\$)	CPI 2012 (\$)	CPI 2013 (\$)	CPI 2014 (\$)	CPI 2015 (\$)	CPI 2016 (\$)	CPI 2017 (\$)
Rural	(*/	(*/	(*)	(*/	(*)	(*/	(*/	(*)	(*)	(*/	(*/	(*/
Beaver	7,199	8,160	8,309	9,085	9,141	9,402	7,674	8,571	8,568	9,260	9,141	9,142
Daggett	16,884	16,958	16,855	18,649	19,053	18,637	17,998	17,812	17,381	19,009	19,053	18,123
Duchesne	6,510	6,632	6,619	6,827	7,242	7,414	6,940	6,966	6,826	6,959	7,242	7,209
Emery	8,764	9,238	9,616	10,091	10,548	10,418	9,342	9,704	9,916	10,286	10,548	10,130
Garfield	9,854	10,169	10,613	11,863	11,638	12,567	10,504	10,681	10,944	12,092	11,638	12,220
Grand County	7,674	8,759	8,877	9,612	9,932	9,974	8,180	9,200	9,153	9,798	9,932	9,698
Kane	9,770	10,069	10,122	11,693	10,391	11,800	10,414	10,576	10,437	11,919	10,391	11,474
Millard	7,877	8,383	8,336	8,419	9,338	9,350	8,397	8,805	8,596	8,581	9,338	9,092
North Sanpete	6,695	7,150	6,776	7,421	7,942	8,178	7,137	7,510	6,987	7,565	7,942	7,952
North Summit	7,650	7,977	7,893	8,095	8,181	8,438	8,154	8,379	8,139	8,251	8,181	8,205
Piute	12,736	13,147	13,387	14,527	15,998	16,150	13,577	13,810	13,805	14,808	15,998	15,704
Rich	12,294	13,377	13,758	14,158	14,288	14,447	13,105	14,051	14,187	14,431	14,288	14,048
San Juan	10,545	10,407	10,444	10,731	11,333	12,768	11,241	10,931	10,770	10,938	11,333	12,416
Sevier	6,564	6,820	6,731	7,128	7,720	7,993	6,997	7,164	6,941	7,266	7,720	7,772
South Sanpete	6,703	6,733	7,231	7,380	7,715	8,044	7,146	7,073	7,456	7,523	7,715	7,822
South Summit	7,436	7,497	7,822	8,195	8,544	8,621	7,927	7,875	8,066	8,353	8,544	8,383
Tintic	15,766	15,031	14,855	14,097	15,690	17,163	16,806	15,788	15,318	14,369	15,690	16,689
Wayne	9,922	10,311	10,796	12,099	12,292	12,958	10,577	10,830	11,132	12,332	12,292	12,600
Non-rural												
Alpine	5,300	5,406	5,470	5,600	5,991	6,171	5,650	5,679	5,641	5,708	5,991	6,001
Box Elder	5,520	5,837	6,166	6,218	6,874	6,940	5,884	6,131	6,358	6,338	6,874	6,748
Cache	5,722	5,718	5,937	5,977	6,382	6,674	6,100	6,006	6,123	6,092	6,382	6,490
Canyons	6,267	6,505	6,543	6,625	7,070	7,129	6,680	6,832	6,747	6,752	7,070	6,932
Carbon	7,332	7,168	7,633	7,895	8,121	8,634	7,816	7,529	7,871	8,047	8,121	8,396
Davis	5,622	5,715	5,974	6,036	6,389	6,695	5,992	6,003	6,160	6,152	6,389	6,510
Granite	5,950	6,253	6,318	6,570	6,898	7,165	6,342	6,568	6,515	6,697	6,898	6,967
Iron County	5,746	5,817	6,096	6,202	6,532	6,624	6,125	6,110	6,286	6,322	6,532	6,441
Jordan	5,272	5,350	5,526	5,654	5,996	6,267	5,620	5,619	5,698	5,763	5,996	6,094
Juab	5,432	5,682	5,796	5,920	6,098	6,266	5,790	5,968	5,977	6,034	6,098	6,093

Locale/school district	RA2012 (\$)	RA 2013 (\$)	RA 2014 (\$)	RA 2015 (\$)	RA 2016 (\$)	RA 2017 (\$)	CPI 2012 (\$)	CPI 2013 (\$)	CPI 2014 (\$)	CPI 2015 (\$)	CPI 2016 (\$)	CPI 2017 (\$)
Logan	6,112	6,224	6,346	6,793	7,441	8,034	6,516	6,538	6,544	6,924	7,441	7,812
Morgan	5,246	5,441	5,476	5,506	5,740	5,718	5,592	5,715	5,646	5,613	5,740	5,560
Murray	5,930	6,046	6,321	6,194	6,512	6,767	6,321	6,351	6,518	6,314	6,512	6,580
Nebo	5,466	5,564	5,691	5,793	6,199	6,498	5,826	5,844	5,868	5,905	6,199	6,318
Ogden City	6,914	7,390	6,902	7,309	7,727	7,943	7,371	7,762	7,117	7,450	7,727	7,723
Park City	9,854	10,609	10,180	11,916	12,857	12,752	10,504	11,144	10,498	12,146	12,857	12,400
Provo	6,365	6,424	6,539	6,312	6,664	6,882	6,785	6,748	6,743	6,434	6,664	6,692
Salt Lake City	7,121	7,291	7,332	7,696	8,081	8,577	7,591	7,658	7,561	7,845	8,081	8,340
Tooele County	5,504	5,735	5,839	6,128	6,358	6,742	5,867	6,024	6,022	6,247	6,358	6,556
Uintah	5,663	6,321	6,374	6,494	7,642	7,657	6,036	6,639	6,573	6,619	7,642	7,446
Wasatch	6,683	6,698	7,073	7,226	7,355	7,538	7,123	7,035	7,293	7,366	7,355	7,330
Washington County	5,985	6,222	6,252	6,454	6,656	6,754	6,380	6,536	6,447	6,579	6,656	6,568
Weber	5,782	5,871	5,952	6,055	6,271	6,537	6,163	6,167	6,138	6,172	6,271	6,356

Note: RA: Raw amount; CPI: Amount adjusted by consumer price index to 2016 value. Source: REL West's calculation using data from the Utah State Board of Education.

Table D2. Raw and adjusted expenditure per pupil in the general fund by district, Utah, 2012–2017

Locale/school district	RA 2012 (\$)	RA 2013 (\$)	RA 2014 (\$)	RA 2015 (\$)	RA 2016 (\$)	RA 2017 (\$)	CPI 2012 (\$)	CPI 2013 (\$)	CPI 2014 (\$)	CPI 2015 (\$)	CPI 2016 (\$)	CPI 2017 (\$)
Rural												
Beaver	6,987	8,003	7,886	8,916	8,327	9,184	7,448	8,406	8,132	9,088	8,327	8,930
Daggett	16,493	15,673	16,483	17,964	17,964	18,997	17,581	16,463	16,996	18,311	17,964	18,473
Duchesne	6,556	6,509	6,500	6,814	7,365	7,300	6,989	6,837	6,703	6,945	7,365	7,098
Emery	8,760	9,276	9,602	9,828	10,332	10,417	9,338	9,743	9,901	10,018	10,332	10,129
Garfield	8,724	8,807	9,094	9,546	10,044	10,536	9,299	9,251	9,377	9,731	10,044	10,245
Grand County	7,313	8,750	8,258	9,117	9,535	9,727	7,795	9,190	8,516	9,293	9,535	9,458
Kane	9,542	9,442	9,827	10,545	12,656	10,777	10,171	9,918	10,134	10,749	12,656	10,479
Millard	8,104	8,326	8,113	8,500	9,272	9,535	8,639	8,745	8,366	8,664	9,272	9,271
North Sanpete	6,789	7,199	7,003	7,492	7,712	8,244	7,237	7,561	7,221	7,637	7,712	8,017
North Summit	7,667	7,933	7,856	8,032	7,997	8,353	8,173	8,333	8,101	8,187	7,997	8,122
Piute	12,381	12,506	13,153	14,787	15,496	16,450	13,197	13,136	13,564	15,072	15,496	15,996
Rich	11,295	12,256	13,079	12,867	13,599	14,132	12,040	12,873	13,487	13,115	13,599	13,741
San Juan	10,436	9,819	10,199	10,561	11,271	12,114	11,125	10,314	10,517	10,765	11,271	11,779
Sevier	6,428	6,284	6,740	6,687	7,199	7,481	6,852	6,601	6,950	6,816	7,199	7,274
South Sanpete	6,767	6,961	6,984	7,463	7,602	7,825	7,214	7,312	7,202	7,607	7,602	7,609
South Summit	7,217	7,418	7,529	7,895	7,941	8,297	7,693	7,791	7,764	8,047	7,941	8,068
Tintic	13,887	13,643	12,578	12,690	13,727	15,587	14,803	14,330	12,971	12,935	13,727	15,157
Wayne	9,211	9,908	10,478	12,222	11,928	12,096	9,819	10,407	10,805	12,458	11,928	11,762
Non-rural												
Alpine	5,203	5,259	5,485	5,517	5,897	5,953	5,546	5,524	5,656	5,624	5,897	5,788
Box Elder	5,655	5,977	5,768	6,219	6,475	6,306	6,028	6,278	5,948	6,339	6,475	6,131
Cache	5,711	5,625	5,890	5,953	6,217	6,563	6,087	5,909	6,074	6,068	6,217	6,382
Canyons	6,103	6,340	6,531	6,606	7,063	7,126	6,506	6,660	6,734	6,733	7,063	6,929
Carbon	7,461	7,304	7,706	7,725	7,932	8,541	7,953	7,672	7,947	7,874	7,932	8,305
Davis	5,557	5,656	5,874	5,947	6,291	6,483	5,923	5,941	6,057	6,062	6,291	6,304
Granite	5,962	6,336	6,456	6,667	6,758	7,016	6,355	6,656	6,657	6,796	6,758	6,822
Iron County	5,917	6,001	5,995	6,086	6,299	6,497	6,307	6,303	6,182	6,204	6,299	6,318
Jordan	5,273	5,264	5,347	5,647	5,791	6,006	5,620	5,529	5,514	5,756	5,791	5,840
Juab	5,432	5,726	5,782	5,881	6,035	6,290	5,790	6,014	5,962	5,995	6,035	6,116
Logan	5,988	6,212	6,191	6,674	7,203	7,382	6,383	6,525	6,384	6,803	7,203	7,178
Morgan	5,535	5,321	5,055	5,120	5,196	5,176	5,900	5,589	5,212	5,219	5,196	5,033
Murray	6,072	5,911	6,302	6,039	6,309	6,548	6,473	6,209	6,499	6,155	6,309	6,367
Nebo	5,567	5,586	5,628	5,700	6,032	6,280	5,934	5,868	5,803	5,810	6,032	6,106

Locale/school district	RA 2012 (\$)	RA 2013 (\$)	RA 2014 (\$)	RA 2015 (\$)	RA 2016 (\$)	RA 2017 (\$)	CPI 2012 (\$)	CPI 2013 (\$)	CPI 2014 (\$)	CPI 2015 (\$)	CPI 2016 (\$)	CPI 2017 (\$)
Ogden City	7,170	7,373	7,011	7,362	7,769	7,801	7,643	7,744	7,229	7,504	7,769	7,586
Park City	10,258	9,947	10,256	11,226	12,376	12,526	10,935	10,448	10,576	11,443	12,376	12,180
Provo	6,460	6,479	6,386	6,197	6,419	6,627	6,886	6,805	6,585	6,317	6,419	6,444
Salt Lake City	7,133	7,292	7,274	7,717	7,915	8,471	7,604	7,659	7,501	7,866	7,915	8,237
Tooele County	5,641	5,728	5,773	6,120	6,203	6,574	6,013	6,016	5,953	6,238	6,203	6,393
Uintah	5,785	6,052	5,973	6,364	7,395	7,189	6,167	6,357	6,159	6,487	7,395	6,990
Wasatch	6,789	6,516	7,183	7,416	7,449	7,461	7,237	6,845	7,407	7,559	7,449	7,255
Washington County	6,028	6,385	6,327	6,430	6,478	6,592	6,426	6,706	6,524	6,554	6,478	6,410
Weber	5,782	5,824	5,884	6,049	6,231	6,488	6,163	6,117	6,068	6,166	6,231	6,309

Note: RA: Raw amount; CPI: Amount adjusted by consumer price index to 2016 value. Source: REL West's calculation using data from the Utah State Board of Education.

Table D3. Necessarily Existent Small Schools (NESS) as a percentage of general fund revenue and local property tax as a percentage of general fund revenue by district, Utah, 2012–2017

Locale/school district	NESS 2012	NESS 2013	NESS 2014	NESS 2015	NESS 2016	NESS 2017	Local property tax 2012	Local property tax 2013	Local property tax 2014	Local property tax 2015	Local property tax 2016	Local property tax 2017
Rural												
Beaver	6.2	7.3	7.0	8.6	9.2	10.1	36.7	40.1	38.9	38.1	38.3	36.4
Daggett	22.7	22.4	22.9	22.1	24.2	23.5	22.0	26.5	25.1	24.3	27.8	27.1
Duchesne	4.4	5.3	5.5	5.4	5.2	5.5	28.8	32.3	32.6	34.0	34.6	30.3
Emery	6.1	6.3	6.9	7.1	7.4	7.5	44.9	48.1	48.5	48.7	50.4	48.2
Garfield	21.1	22.6	23.7	21.1	26.5	26.0	19.9	18.7	22.8	31.7	21.0	30.6
Grand County	3.4	2.9	3.0	2.8	3.5	2.5	36.9	46.7	46.1	47.0	49.3	47.0
Kane	15.6	16.2	18.3	15.9	14.7	16.9	35.1	40.4	35.3	38.9	35.9	40.3
Millard	4.5	5.2	5.2	5.2	6.1	5.5	37.8	41.4	38.9	37.4	43.2	42.4
North Sanpete	0.2	0.3	0.3	0.9	0.8	0.7	19.2	19.3	20.9	19.5	18.9	18.6
North Summit	9.2	11.4	11.8	11.9	11.2	10.9	39.6	39.5	36.4	36.3	39.2	39.4
Piute	17.1	18.5	21.7	21.7	21.3	21.8	9.8	11.5	10.5	9.8	10.7	10.4
Rich	16.4	15.1	17.3	17.9	18.2	18.5	51.6	55.6	51.5	51.0	53.1	51.6
San Juan	7.4	8.7	9.4	9.4	9.3	9.0	15.8	17.1	15.2	14.0	12.6	12.5
Sevier	4.6	4.6	4.7	4.8	5.0	5.2	18.5	20.4	19.3	20.7	20.9	19.4
South Sanpete	3.0	3.4	3.3	3.6	3.5	3.3	12.5	13.2	11.4	11.7	12.2	11.0
South Summit	3.3	3.2	2.7	1.9	2.0	1.7	50.4	50.1	49.5	49.3	54.9	53.7
Tintic	24.9	28.0	25.9	27.1	28.9	27.3	7.2	7.5	6.4	7.0	8.3	8.3
Wayne	18.0	19.0	20.5	19.2	20.5	21.5	20.1	21.4	19.4	17.8	20.3	20.5
Nonrural												
Alpine	0.0	0.0	0.0	0.0	0.0	0.0	18.8	18.5	18.1	18.3	18.8	19.0
Box Elder	1.0	1.0	1.0	0.9	0.9	1.0	17.4	24.2	21.6	21.8	25.1	24.2
Cache	0.0	0.0	0.0	0.0	0.0	0.0	17.3	17.9	16.7	16.1	16.2	16.9
Canyons	0.0	0.0	0.0	0.0	0.0	0.0	35.6	35.8	35.0	34.7	35.8	36.6
Carbon	1.5	1.6	1.6	1.6	1.6	1.6	34.8	38.3	39.0	37.7	38.1	34.2
Davis	0.0	0.0	0.0	0.0	0.0	0.0	20.1	22.2	20.9	20.6	21.3	21.1
Granite	0.0	0.0	0.0	0.0	0.0	0.0	26.1	26.7	25.5	26.4	27.2	26.3
Iron County	0.9	1.3	1.2	1.4	1.3	1.3	21.5	21.5	21.2	21.4	24.5	23.4
Jordan	0.0	0.0	0.0	0.0	0.0	0.0	22.2	21.5	20.1	20.3	22.5	22.5
Juab	0.0	0.0	0.0	0.0	0.0	0.0	20.3	21.9	22.2	21.6	23.1	21.6
Logan	0.0	0.0	0.0	0.0	0.0	0.0	23.9	27.0	26.5	28.1	29.0	29.0
Morgan	0.0	0.0	0.0	0.0	0.0	0.0	23.2	25.7	23.4	22.8	23.4	22.1

Locale/school district	NESS 2012	NESS 2013	NESS 2014	NESS 2015	NESS 2016	NESS 2017	Local property tax 2012	Local property tax 2013	Local property tax 2014	Local property tax 2015	Local property tax 2016	Local property tax 2017
Murray	0.0	0.0	0.0	0.0	0.0	0.0	32.7	32.7	32.1	32.9	35.8	35.5
Nebo	0.0	0.0	0.0	0.0	0.0	0.0	14.8	16.7	15.6	15.7	16.5	16.7
Ogden City	0.0	0.0	0.0	0.0	0.0	0.0	16.3	17.7	20.3	19.7	20.6	21.8
Park City	0.0	0.0	0.0	0.0	0.0	0.0	87.1	89.4	89.6	84.2	86.6	86.6
Provo	0.0	0.0	0.0	0.0	0.0	0.0	23.6	21.5	21.3	19.9	20.1	21.4
Salt Lake City	0.0	0.0	0.0	0.0	0.0	0.0	38.1	41.3	42.7	44.8	49.1	49.8
Tooele County	1.6	1.7	1.8	1.8	1.9	1.8	17.1	18.7	18.7	18.3	20.3	19.7
Uintah	1.0	0.8	0.9	0.9	0.8	0.9	31.1	40.6	38.3	37.0	39.3	34.9
Wasatch	0.0	0.0	0.0	0.0	0.0	0.0	47.5	45.3	45.0	43.0	43.6	45.0
Washington County	0.3	0.4	0.4	0.7	0.8	0.8	28.9	30.4	28.5	29.6	31.3	31.2
Weber	0.1	0.1	0.1	0.1	0.2	0.1	20.6	21.3	20.5	19.2	18.3	18.9

Note: Schools that receive NESS funds must apply and meet certain criteria with regards to minimal average daily attendance, and the distance students must travel to reach the school, among other criteria. See Utah Office of the Legislative Fiscal Analyst (2014).

Table D4. Instruction expenses, administration expenses, and student transportation expenses as a percentage of general fund expenditure by district, Utah, 2012–2017

Locale/school district	Instr. 2012	Instr. 2013	Instr. 2014	Instr. 2015	Instr. 2016	Instr. 2017	Adm. 2012	Adm. 2013	Adm. 2014	Adm. 2015	Adm. 2016	Adm. 2017	Trans. 2012	Trans.	Trans.	Trans.	Trans. 2016	Trans.
Rural																		
Beaver	66.5	63.4	62.3	60.4	61.4	63.9	10.8	10.4	11.1	11.5	11.6	10.7	4.8	5.7	3.1	3.9	3.9	3.8
Daggett	54.7	51.7	54.8	55.5	55.0	55.3	14.5	14.9	13.6	13.9	14.7	13.4	7.6	8.9	8.6	8.5	8.4	7.4
Duchesne	59.4	61.7	60.2	61.5	64.3	61.9	7.8	7.9	7.7	7.5	7.7	7.7	10.2	8.1	9.1	9.4	7.4	7.9
Emery	64.2	63.1	61.7	61.6	61.8	61.4	10.7	10.5	12.4	11.7	11.0	10.6	5.8	4.9	5.2	5.1	4.9	5.1
Garfield	62.7	62.9	61.8	59.4	60.9	61.3	10.8	10.2	11.9	13.6	13.3	13.2	3.9	4.0	4.5	4.6	4.3	2.9
Grand County	59.5	54.5	58.7	56.2	55.2	55.9	9.2	8.4	9.2	8.6	8.6	8.4	6.0	4.1	5.6	4.1	4.0	3.8
Kane	63.8	63.1	62.4	59.2	52.7	62.7	9.9	10.3	11.0	11.5	9.6	11.8	5.1	7.1	6.2	6.1	3.9	4.8
Millard	68.7	66.8	68.2	68.3	69.2	69.3	8.3	8.0	8.1	8.2	8.4	8.7	6.5	6.4	5.9	5.9	5.6	5.6
North Sanpete	67.8	68.6	67.7	68.3	65.8	66.0	8.3	7.8	8.3	8.3	8.4	8.5	5.8	5.1	5.2	5.1	5.0	5.0
North Summit	70.3	68.9	70.8	70.3	69.6	70.4	9.7	9.8	10.3	10.5	10.7	10.8	7.7	9.0	7.0	7.3	6.8	6.8
Piute	64.9	61.4	60.9	63.6	65.1	65.5	10.6	14.5	15.3	14.8	14.6	14.1	7.6	10.8	8.1	7.2	5.9	6.1
Rich	61.4	61.7	62.6	62.2	62.4	62.6	12.6	12.3	12.5	12.9	12.2	11.9	7.8	7.7	7.3	7.1	6.8	6.8
San Juan	54.6	54.6	54.9	56.4	55.5	56.8	7.3	7.7	7.5	7.7	7.6	7.4	8.2	8.2	8.6	8.0	7.4	6.9
Sevier	68.4	68.0	65.8	68.4	67.2	67.2	7.5	7.7	7.5	7.7	7.8	7.7	5.2	5.5	5.0	4.9	5.4	4.8
South Sanpete	73.2	74.0	74.3	75.3	74.6	77.2	6.0	6.1	6.4	5.6	5.6	5.5	3.9	4.2	4.2	3.6	3.6	3.1
South Summit	65.8	65.2	66.1	67.4	66.5	64.8	9.8	9.7	9.2	8.6	9.2	10.9	7.0	5.4	5.1	4.5	4.5	4.5
Tintic	61.1	62.5	60.1	61.4	63.3	61.0	12.8	11.1	11.1	11.0	11.1	11.9	5.1	4.8	4.1	3.5	3.5	2.9
Wayne	66.2	64.6	63.1	63.8	66.2	64.0	10.4	11.2	11.1	11.1	10.8	11.1	5.6	8.3	6.7	8.7	6.0	6.4
Non-rural																		
Alpine	71.4	71.6	72.0	70.9	72.0	71.2	6.9	6.9	6.9	7.3	7.1	7.4	3.6	3.6	3.4	3.3	3.3	3.5
Box Elder	66.9	65.6	67.6	64.3	65.2	68.0	7.6	7.3	7.6	7.1	7.1	7.3	7.3	6.1	6.4	5.8	5.4	5.5
Cache	69.7	69.5	69.7	69.7	69.3	68.9	6.4	6.6	6.4	6.5	6.5	6.6	6.9	7.0	6.5	6.1	6.1	5.8
Canyons	62.6	63.2	62.2	62.2	61.1	60.5	8.2	8.2	8.3	8.6	8.7	8.8	3.3	3.4	3.4	3.4	3.2	3.4
Carbon	64.9	67.5	65.8	62.9	66.0	67.1	11.7	10.1	11.0	11.0	10.2	10.0	5.4	4.7	5.1	5.8	5.0	5.1
Davis	68.4	68.5	68.9	68.6	68.7	68.4	7.3	7.2	7.0	7.1	7.1	8.1	3.1	2.9	2.8	3.2	2.9	2.9
Granite	68.2	68.2	68.0	68.3	68.5	67.9	7.2	6.9	7.1	7.4	7.6	7.6	2.3	2.4	2.2	2.0	1.9	2.0
Iron County	69.5	69.1	69.6	69.1	69.2	67.6	6.9	7.1	7.3	7.5	7.5	7.6	4.6	4.6	4.4	4.1	4.1	4.2
Jordan	67.0	66.5	65.4	65.7	66.2	66.6	7.3	7.3	7.8	7.7	7.7	7.7	3.7	3.7	3.6	3.7	3.7	3.7
Juab	70.7	72.0	69.0	69.5	68.3	66.3	9.1	8.9	9.5	9.6	10.8	11.6	4.0	4.1	4.5	4.4	4.4	4.4

Locale/school district	Instr. 2012	Instr. 2013	Instr. 2014	Instr. 2015	Instr. 2016	Instr. 2017	Adm. 2012	Adm. 2013	Adm. 2014	Adm. 2015	Adm. 2016	Adm. 2017	Trans. 2012	Trans. 2013	Trans. 2014	Trans. 2015	Trans. 2016	Trans. 2017
Logan	71.2	70.5	70.9	68.5	70.8	69.5	6.4	6.3	6.5	6.7	5.9	6.3	3.4	3.2	3.1	3.0	3.4	3.5
Morgan	68.3	68.9	68.2	69.4	69.2	68.0	10.8	10.6	10.3	10.7	10.5	10.0	6.1	6.0	6.4	5.9	6.0	5.8
Murray	66.2	66.1	66.7	67.2	66.2	67.2	9.3	8.7	8.3	8.7	9.9	8.8	2.1	2.2	2.3	2.0	1.9	2.0
Nebo	62.6	61.6	61.9	62.6	65.4	65.6	8.0	8.5	8.6	8.4	8.7	8.6	4.4	4.4	4.5	4.3	4.1	4.6
Ogden City	52.0	52.5	55.7	56.5	57.4	57.0	6.3	6.6	7.3	7.5	7.8	7.9	2.3	2.4	2.4	2.3	2.2	2.5%
Park City	61.7	61.4	62.5	61.0	56.7	56.8	7.1	6.3	6.7	6.6	5.8	6.4	5.0	4.9	4.5	4.4	3.7	3.5%
Provo	73.5	71.9	71.7	72.2	69.8	65.9	7.5	7.3	7.4	7.7	8.0	8.8	2.4	2.3	2.1	1.9	1.9	2.0
Salt Lake City	68.5	68.6	67.8	68.0	66.7	66.3	6.9	6.1	6.1	6.0	6.1	6.2	3.2	3.1	3.5	2.9	3.1	3.0
Tooele County	68.3	67.1	66.8	65.8	65.9	65.8	7.9	8.2	7.9	7.	7.6	7.4	3.9	4.0	4.2	3.9	4.1	4.2
Uintah	65.4	66.1	65.5	65.3	63.7	63.9	9.0	8.	9.3	8.5	8.3	9.0	7.9	7.4	7.7	7.1	6.8	6.8
Wasatch	69.5	71.0	72.0	72.3	72.0	72.3	9.3	9.4	8.4	8.6	8.6	8.7	5.6	4.2	4.2	4.0	3.6	3.7
Washington County	66.8	67.4	67.0	66.9	67.6	66.8	7.7	7.8	7.9	7.8	8.0	8.0	3.3	3.3	3.3	3.0	2.8	3.6
Weber	71.0	70.8	70.0	70.0	69.5	70.9	9.6	9.5	9.0	8.5	8.2	7.8	4.0	4.1	4.0	4.0	3.9	4.0

Note: Instr. .: Instruction; Adm.: Administration; Trans.: Student transportation.

Appendix E. Average scheduled starting salary for teachers with a bachelor's degree and average scheduled salary for teachers, by district



Table E1. Raw and adjusted average scheduled starting salary for teachers with a bachelor's degree by district in Utah, 2012–2017

Locale/school district	RA 2012 (\$)	RA 2013 (\$)	RA 2014 (\$)	RA 2015 (\$)	RA 2016 (\$)	RA 2017 (\$)	CPI 2012 (\$)	CPI 2013 (\$)	CPI 2014 (\$)	CPI 2015 (\$)	CPI 2016 (\$)	CPI 2017 (\$)	CPI/ COLI 2012 (\$)	CPI/ COLI 2013 (\$)	CPI/ COLI 2014 (\$)	CPI/ COLI 2015 (\$)	CPI/ COLI 2016 (\$)	CPI/ COLI 2017 (\$)
Rural																		
Beaver	33,369	33,369	33,891	34,406	35,229	35,229	35,570	35,050	34,948	35,070	35,229	34,256	36,670	36,134	36,029	36,155	36,319	35,316
Daggett	32,513	32,838	33,163	33,495	33,830	34,168	34,658	34,492	34,197	34,141	33,830	33,225	32,270	32,116	31,841	31,789	31,499	30,935
Duchesne	32,120	31,944	32,264	32,748	33,731	37,043	34,239	33,553	33,270	33,380	33,731	36,020	33,567	32,895	32,618	32,726	33,069	35,314
Emery	33,550	33,550	33,550	31,910	32,870	35,290	35,763	35,240	34,596	32,526	32,870	34,316	38,168	37,610	36,922	34,713	35,080	36,623
Garfield	31,732	31,732	31,732	34,511	35,179	35,799	33,825	33,331	32,721	35,177	35,179	34,811	34,098	33,599	32,985	35,461	35,463	35,091
Grand County	31,121	31,525	31,594	32,088	32,652	32,940	33,174	33,113	32,579	32,707	32,652	32,031	29,967	29,913	29,430	29,546	29,496	28,935
Kane	37,456	37,456	38,398	39,166	40,537	41,349	39,927	39,343	39,595	39,922	40,537	40,207	39,414	38,838	39,087	39,410	40,017	39,691
Millard	32,725	32,725	33,370	33,808	34,844	34,997	34,884	34,374	34,410	34,460	34,844	34,031	36,914	36,374	36,413	36,466	36,872	36,011
North Sanpete	32,098	33,510	33,510	33,803	34,141	34,846	34,215	35,198	34,555	34,455	34,141	33,884	33,978	34,954	34,315	34,216	33,904	33,648
North Summit	29,595	29,890	30,189	34,917	35,531	36,237	31,547	31,396	31,130	35,591	35,531	35,237	20,393	20,295	20,123	23,007	22,968	22,777
Piute	32,235	32,235	32,515	32,940	33,227	33,373	34,361	33,859	33,529	33,576	33,227	32,452	35,534	35,015	34,673	34,722	34,361	33,559
Rich	33,984	34,324	35,697	36,411	37,716	38,470	36,226	36,053	36,810	37,114	37,716	37,408	36,081	35,910	36,663	36,966	37,566	37,259
San Juan	37,390	38,126	38,519	39,026	40,587	40,993	39,856	40,047	39,720	39,779	40,587	39,861	41,647	41,846	41,505	41,567	42,411	41,652
Sevier	35,180	35,180	35,600	36,020	36,752	37,040	37,501	36,952	36,710	36,715	36,752	36,017	38,384	37,822	37,574	37,579	37,617	36,865
South Sanpete	33,246	33,246	33,537	33,830	34,423	34,725	35,439	34,921	34,583	34,483	34,423	33,766	35,193	34,678	34,342	34,243	34,184	33,532
South Summit	36,651	36,651	37,018	37,388	38,136	38,702	39,069	38,498	38,172	38,110	38,136	37,633	25,255	24,885	24,675	24,634	24,652	24,327
Tintic	32,101	32,101	32,262	32,785	33,196	34,093	34,219	33,718	33,268	33,418	33,196	33,152	35,607	35,087	34,618	34,774	34,543	34,497
Wayne	30,058	30,317	30,839	31,372	31,644	31,918	32,041	31,844	31,801	31,977	31,644	31,037	30,957	30,768	30,725	30,896	30,574	29,987
Non-rural																		
Alpine	32,018	32,018	32,338	32,661	33,967	34,307	34,130	33,631	33,346	33,291	33,967	33,360	32,290	31,817	31,548	31,496	32,135	31,561
Box Elder	30,792	32,022	32,022	32,342	33,636	35,299	32,823	33,635	33,020	32,966	33,636	34,324	34,049	34,891	34,254	34,197	34,892	35,606
Cache	31,255	31,255	31,255	31,526	33,134	34,045	33,317	32,830	32,230	32,134	33,134	33,105	32,664	32,186	31,598	31,504	32,484	32,456
Canyons	32,407	33,343	32,831	33,215	33,998	34,334	34,545	35,023	33,855	33,856	33,998	33,386	32,135	32,579	31,493	31,494	31,626	31,057

Locale/school district	RA 2012 (\$)	RA 2013 (\$)	RA 2014 (\$)	RA 2015 (\$)	RA 2016 (\$)	RA 2017 (\$)	CPI 2012 (\$)	CPI 2013 (\$)	CPI 2014 (\$)	CPI 2015 (\$)	CPI 2016 (\$)	CPI 2017 (\$)	CPI/ COLI 2012 (\$)	CPI/ COLI 2013 (\$)	CPI/ COLI 2014 (\$)	CPI/ COLI 2015 (\$)	CPI/ COLI 2016 (\$)	CPI/ COLI 2017 (\$)
Carbon	32,913	32,913	33,344	33,635	34,003	34,003	35,084	34,571	34,384	34,284	34,003	33,064	39,420	38,844	38,633	38,521	38,206	37,151
Davis	33,013	33,013	32,836	32,836	34,270	34,270	35,191	34,676	33,860	33,470	34,270	33,324	33,325	32,837	32,064	31,695	32,453	31,557
Granite	33,234	33,234	33,331	33,806	34,990	36,714	35,426	34,908	34,370	34,458	34,990	35,700	32,955	32,473	31,972	32,054	32,549	33,210
Iron County	33,177	33,177	33,177	33,177	34,361	35,284	35,366	34,848	34,211	33,817	34,361	34,310	37,824	37,271	36,590	36,168	36,750	36,695
Jordan	32,889	32,889	32,889	33,248	33,829	34,339	35,059	34,546	33,914	33,890	33,829	33,391	32,613	32,136	31,548	31,525	31,469	31,061
Juab	28,776	32,816	33,421	33,567	34,448	35,053	30,674	34,469	34,463	34,215	34,448	34,085	31,919	35,868	35,862	35,603	35,846	35,469
Logan	32,203	32,203	32,203	34,258	34,863	35,475	34,327	33,825	33,207	34,919	34,863	34,496	33,654	33,162	32,556	34,234	34,179	33,819
Morgan	29,230	33,430	33,430	33,576	34,164	35,064	31,158	35,114	34,472	34,224	34,164	34,096	27,746	31,268	30,697	30,476	30,422	30,361
Murray	34,921	34,754	34,921	34,838	35,255	36,043	37,225	36,505	36,010	35,510	35,255	35,048	34,628	33,958	33,498	33,033	32,795	32,603
Nebo	31,512	31,512	31,512	31,922	32,892	34,637	33,591	33,100	32,495	32,538	32,892	33,681	31,779	31,315	30,742	30,783	31,118	31,864
Ogden City	33,748	34,043	34,043	37,200	39,220	39,220	35,974	35,758	35,104	37,918	39,220	38,137	37,748	37,522	36,836	39,788	41,154	40,018
Park City	38,409	38,409	43,700	44,200	44,200	40,000	40,943	40,344	45,063	45,053	44,200	38,896	26,466	26,079	29,129	29,123	28,571	25,143
Provo	33,696	33,696	33,696	33,783	34,316	30,336	35,919	35,394	34,747	34,435	34,316	29,498	33,982	33,485	32,873	32,578	32,465	27,908
Salt Lake City	37,280	37,280	37,653	38,030	39,171	39,954	39,739	39,158	38,827	38,764	39,171	38,851	36,967	36,426	36,118	36,059	36,438	36,140
Tooele County	32,813	32,813	32,813	32,813	33,142	33,142	34,978	34,466	33,836	33,446	33,142	32,227	36,134	35,606	34,955	34,552	34,238	33,292
Uintah	33,958	34,743	34,743	35,342	36,258	36,415	36,198	36,493	35,826	36,024	36,258	35,410	36,090	36,384	35,719	35,916	36,150	35,304
Wasatch	33,251	33,251	33,832	34,425	35,090	35,476	35,444	34,926	34,887	35,089	35,090	34,497	28,153	27,741	27,710	27,871	27,871	27,400
Washington County	30,496	34,696	34,772	34,772	36,083	36,561	32,508	36,444	35,856	35,443	36,083	35,552	31,653	35,486	34,914	34,511	35,134	34,617
Weber	34,658	34,658	35,074	35,512	36,577	37,400	36,944	36,404	36,168	36,197	36,577	36,367	38,766	38,199	37,951	37,983	38,381	38,161

Note: RA: Raw amount; CPI: Amount adjusted by consumer price index to 2016 value; CPI/COLI: Amount adjusted by consumer price index to 2016 value and then adjusted by cost-of-living index.

Table E2. Raw and adjusted average scheduled teacher salary by district in Utah, 2012–2017

Locale/school district	RA 2012 (\$)	RA 2013 (\$)	RA 2014 (\$)	RA 2015 (\$)	RA 2016 (\$)	RA 2017 (\$)	CPI 2012 (\$)	CPI 2013 (\$)	CPI 2014 (\$)	CPI 2015 (\$)	CPI 2016 (\$)	CPI 2017 (\$)	CPI/ COLI 2012 (\$)	CPI/ COLI 2013 (\$)	CPI/ COLI 2014 (\$)	CPI/ COLI 2015 (\$)	CPI/ COLI 2016 (\$)	CPI/ COLI 2017 (\$)
Rural																		
Beaver	46,966	46,966	47,857	48,614	49,848	44,507	50,064	49,332	49,349	49,553	49,848	43,278	51,613	50,857	50,875	51,085	51,389	44,617
Daggett	46,675	47,142	47,608	48,085	48,573	49,051	49,754	49,517	49,093	49,013	48,573	47,697	46,326	46,105	45,710	45,636	45,226	44,411
Duchesne	45,353	44,704	45,556	46,239	47,627	48,846	48,345	46,956	46,977	47,132	47,627	47,497	47,397	46,035	46,055	46,208	46,693	46,566
Emery	50,116	50,116	50,116	48,327	49,854	52,886	53,422	52,641	51,679	49,260	49,854	51,426	57,014	56,180	55,153	52,572	53,206	54,883
Garfield	47,603	47,353	47,369	49,352	50,317	50,830	50,743	49,738	48,846	50,304	50,317	49,427	51,152	50,139	49,239	50,710	50,722	49,826
Grand County	41,953	42,533	42,976	43,920	44,723	45,133	44,720	44,676	44,316	44,767	44,723	43,887	40,398	40,357	40,032	40,440	40,400	39,645
Kane	48,304	48,304	49,508	50,507	52,277	51,331	51,490	50,738	51,052	51,482	52,277	49,914	50,830	50,086	50,397	50,822	51,606	49,273
Millard	44,878	44,878	45,798	46,423	47,900	48,118	47,838	47,139	47,226	47,319	47,9 00	46,790	50,623	49,883	49,975	50,073	50,688	49,513
North Sanpete	44,673	46,683	46,781	46,888	45,788	47,003	47,620	49,035	48,239	47,792	45,788	45,705	47,289	48,694	47,904	47,460	45,470	45,387
North Summit	43,531	43,336	43,769	48,734	49,625	51,942	46,403	45,519	45,133	49,675	49,625	50,508	29,995	29,424	29,175	32,110	32,078	32,649
Piute	45,539	48,800	45,952	47,900	48,596	48,817	48,543	51,258	47,385	48,824	48,596	47,469	50,200	53,007	49,002	50,490	50,254	49,089
Rich	44,739	45,184	48,034	48,995	50,711	51,725	47,690	47,461	49,532	49,941	50,711	50,297	47,500	47,271	49,335	49,742	50,508	50,097
San Juan	50,669	51,405	51,946	52,663	54,769	56,633	54,011	53,995	53,565	53,679	54,769	55,070	56,438	56,421	55,972	56,091	57,230	57,544
Sevier	48,952	48,952	49,614	50,282	51,426	51,888	52,181	51,418	51,161	51,252	51,426	50,455	53,410	52,629	52,365	52,459	52,637	51,643
South Sanpete	46,585	46,585	46,925	47,437	48,407	48,849	49,658	48,932	48,388	48,353	48,407	47,500	49,313	48,592	48,052	48,017	48,070	47,170
South Summit	46,019	46,019	46,533	47,250	47,880	56,552	49,055	48,338	47,984	48,162	47,880	54,991	31,710	31,246	31,018	31,133	30,950	35,547
Tintic	49,363	49,363	49,420	50,677	51,313	52,918	52,619	51,850	50,961	51,655	51,313	51,457	54,755	53,955	53,029	53,752	53,395	53,545
Wayne	41,291	41,663	42,403	43,153	43,566	43,959	44,015	43,762	43,725	43,986	43,566	42,746	42,526	42,282	42,246	42,498	42,093	41,300
Non-rural																		
Alpine	49,493	49,563	49,916	50,491	52,590	53,031	52,758	52,060	51,472	51,465	52,590	51,567	49,913	49,252	48,696	48,690	49,754	48,786
Box Elder	44,772	45,630	45,630	46,051	47,936	50,306	47,725	47,929	47,053	46,940	47,936	48,917	49,508	49,719	48,810	48,693	49,726	50,744
Cache	50,953	50,953		51,421								53,996				51,385		52,938
Canyons	44,578	45,930	45,180	45,735		51,299	47,519	48,244	46,589	46,618	46,856	49,883	44,203	44,878	43,339	43,366		46,403
Carbon	46,675		47,063	48,420	48,973	48,973	49,754	49,026	48,530	49,354	48,973	47,621	55,903	55,086	54,528	55,454	55,026	53,506
Davis	48,889	48,917	48,654	48,654		50,605	52,114	51,382	50,171	49,593	50,605	49,208		48,657	47,511		47,922	46,598
Granite	47,595	47,754	47,706	48,611	50,388	51,894	50,735	50,160	49,193	49,550	50,388	50,461	47,195	46,661	45,761	46,093	46,873	46,940
Iron County	47,091			47,091		50,147			48,559		48,809					51,337		52,153
Jordan	45,257	45,245	45,245	45,300	46,602	47,341	48,242	47,524	46,656	46,174	46,602	46,034	44,877	44,209	43,401	42,953	43,351	42,823

Locale/school district	RA 2012 (\$)	RA 2013 (\$)	RA 2014 (\$)	RA 2015 (\$)	RA 2016 (\$)	RA 2017 (\$)	CPI 2012 (\$)	CPI 2013 (\$)	CPI 2014 (\$)	CPI 2015 (\$)	CPI 2016 (\$)	CPI 2017 (\$)	CPI/ COLI 2012 (\$)	CPI/ COLI 2013 (\$)	CPI/ COLI 2014 (\$)	CPI/ COLI 2015 (\$)	CPI/ COLI 2016 (\$)	CPI/ COLI 2017 (\$)
Juab	38,973	42,744	43,578	43,974	45,736	46,319	41,544	44,898	44,936	44,822	45,736	45,040	43,230	46,720	46,760	46,641	47,592	46,868
Logan	47,995	47,995	47,587	55,023	55,609	59,700	51,161	50,413	49,071	56,085	55,609	58,052	50,158	49,424	48,109	54,985	54,518	56,913
Morgan	42,540	46,749	46,749	46,920	47,810	49,127	45,346	49,104	48,207	47,825	47,810	47,770	40,380	43,726	42,927	42,587	42,573	42,538
Murray	44,007	43,867	44,135	48,869	49,477	52,723	46,910	46,077	45,512	49,812	49,477	51,268	43,637	42,862	42,336	46,337	46,025	47,691
Nebo	50,133	50,133	50,133	51,774	53,448	54,521	53,440	52,659	51,696	52,773	53,448	53,016	50,558	49,819	48,908	49,927	50,566	50,157
Ogden City	45,361	45,773	45,773	54,167	56,384	60,308	48,353	48,079	47,200	55,212	56,384	58,642	50,738	50,450	49,528	57,935	59,165	61,535
Park City	54,199	54,111	61,001	61,501	61,501	57,301	57,774	56,837	62,903	62,688	61,501	55,719	37,346	36,740	40,661	40,522	39,755	36,017
Provo	48,999	49,013	50,019	53,698	54,855	49,461	52,231	51,483	51,578	54,734	54,855	48,095	49,415	48,706	48,797	51,783	51,897	45,502
Salt Lake City	53,032	53,032	53,562	54,972	56,679	56,836	56,530	55,704	55,232	56,033	56,679	55,266	52,586	51,818	51,379	52,124	52,724	51,411
Tooele County	43,228	43,247	43,254	43,288	43,726	43,726	46,080	45,425	44,603	44,123	43,726	42,519	47,603	46,927	46,077	45,582	45,172	43,925
Uintah	47,632	48,126	48,126	48,725	50,335	50,109	50,774	50,551	49,627	49,666	50,335	48,726	50,622	50,399	49,478	49,517	50,184	48,580
Wasatch	47,880	47,880	48,754	49,645	51,279	51,867	51,038	50,293	50,274	50,603	51,279	50,435	40,539	39,946	39,932	40,193	40,730	40,060
Washington County	45,786	46,732	46,248	46,248	48,838	49,343	48,806	49,087	47,690	47,140	48,838	47,981	47,523	47,796	46,436	45,901	47,554	46,719
Weber	50,086	50,086	50,437	51,320	52,860	54,148	53,390	52,609	52,009	52,311	52,860	52,654	56,023	55,203	54,574	54,890	55,467	55,250

Note: RA: Raw amount; CPI: Amount adjusted by consumer price index to 2016 value; CPI/COLI: Amount adjusted by consumer price index to 2016 value and then adjusted by cost-of-living index.

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