

Study Session

Tuesday, February 8, 2022 Mountain Time

JATC South Campus (Board Conference
Room)
12723 S. Park Avenue (2080 West)
Riverton, Utah 84065

1. **STUDY SESSION – OPEN MEETING** - 4:00 p.m.

The Board may engage in discussion, provide administrative direction, or take other action on any of the study session agenda items listed below.

1.A. **Review of New Board Districting Maps**

1.B. **Naming the New Elementary School in Herriman**

1.C. **Continued Discussion on Challenges or Problems Board Members Would Like to Solve**

1.D. **Discussion on Potential Changes to 2022-23 Calendar**

1.E. **Property Taxes Revenue Information**

1.F. **Review of Feedback from Licensed Employee Advisory Committee (LEAC)**

1.G. **Board of Education Meeting Schedule**

1.H. **Update on Pandemic Response**

1.I. **Legislative Update**

1.J. **Board and Superintendent Reports and Comments**

2. **Motion to go into Closed Session**

3. **POTENTIAL CLOSED SESSION**

3.A. **Character and Competence of Individuals (Personnel)**

3.B. **Property**

3.C. **Potential Litigation**

3.D. **Negotiations**

3.E. **Security**

Property Tax Revenue Information

February 8, 2022

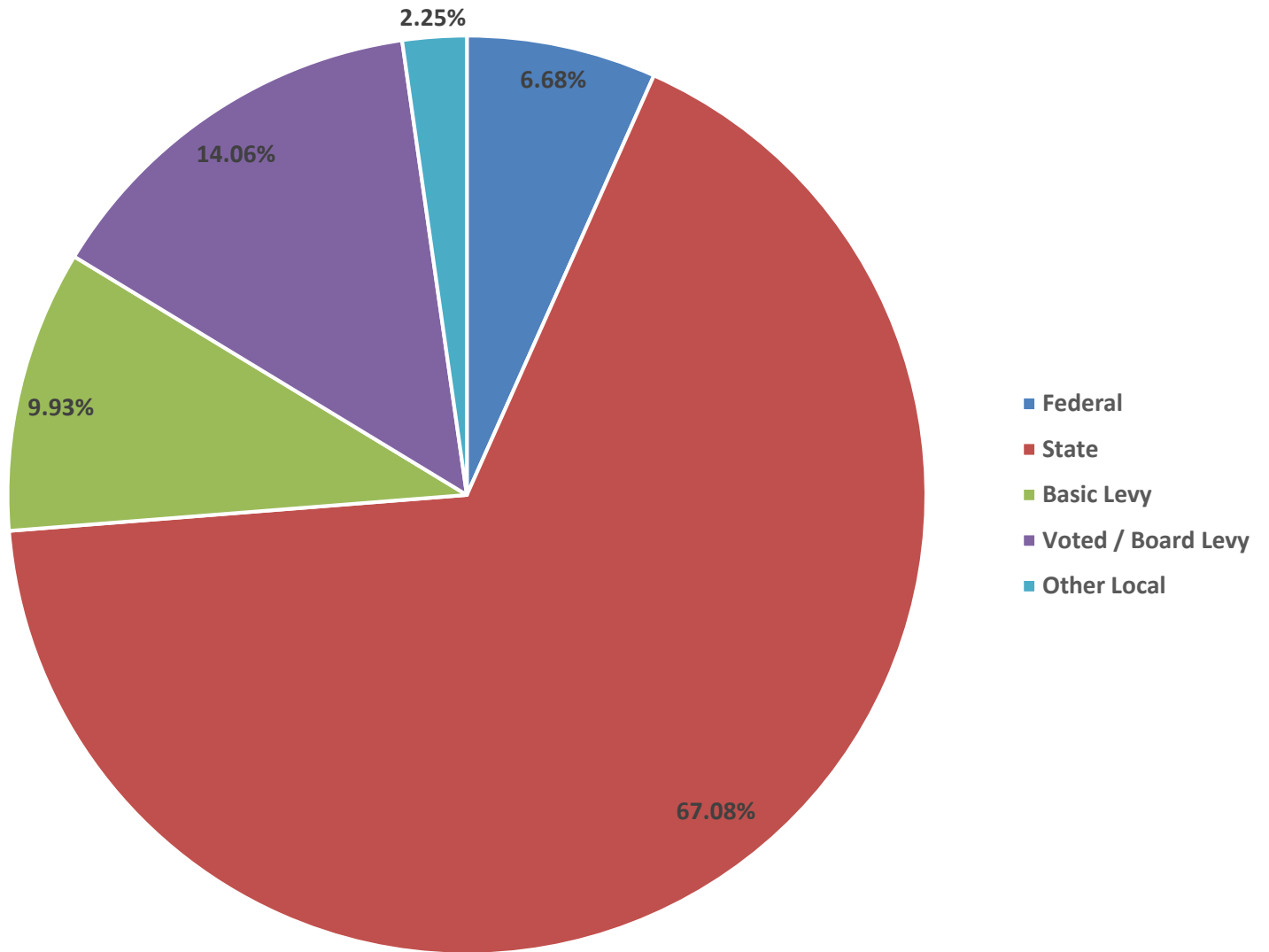
Restricted and Unrestricted

- All federal funding is restricted
- Most state funding is restricted except for:
 - WPU allocations
 - Voted / Board Guarantees
- Nearly all unrestricted funding has ties to property taxes since:
 - WPU allocations are reduced by Basic Levy proceeds
 - Voted & Board Guarantees are reduced by Voted Levy & Board Levy proceeds
 - Extra Board Levy above the guarantee is unrestricted

Who Determines Funding

- Other elected officials determine all restricted funding (whether federal or state)
- Other elected officials determine the unrestricted state funding
- The Board of Education determines/influences property taxes with the exception of:
 - State Basic Levy – determined by State Legislature and State Tax Commission
 - Charter School Levy – determined by formula set by State Legislature
- The Charter School Levy on tax notices is a small fraction of total charter funding. It is listed because it represents the portion of Charter funding that counts against the Board Local Levy of each district.

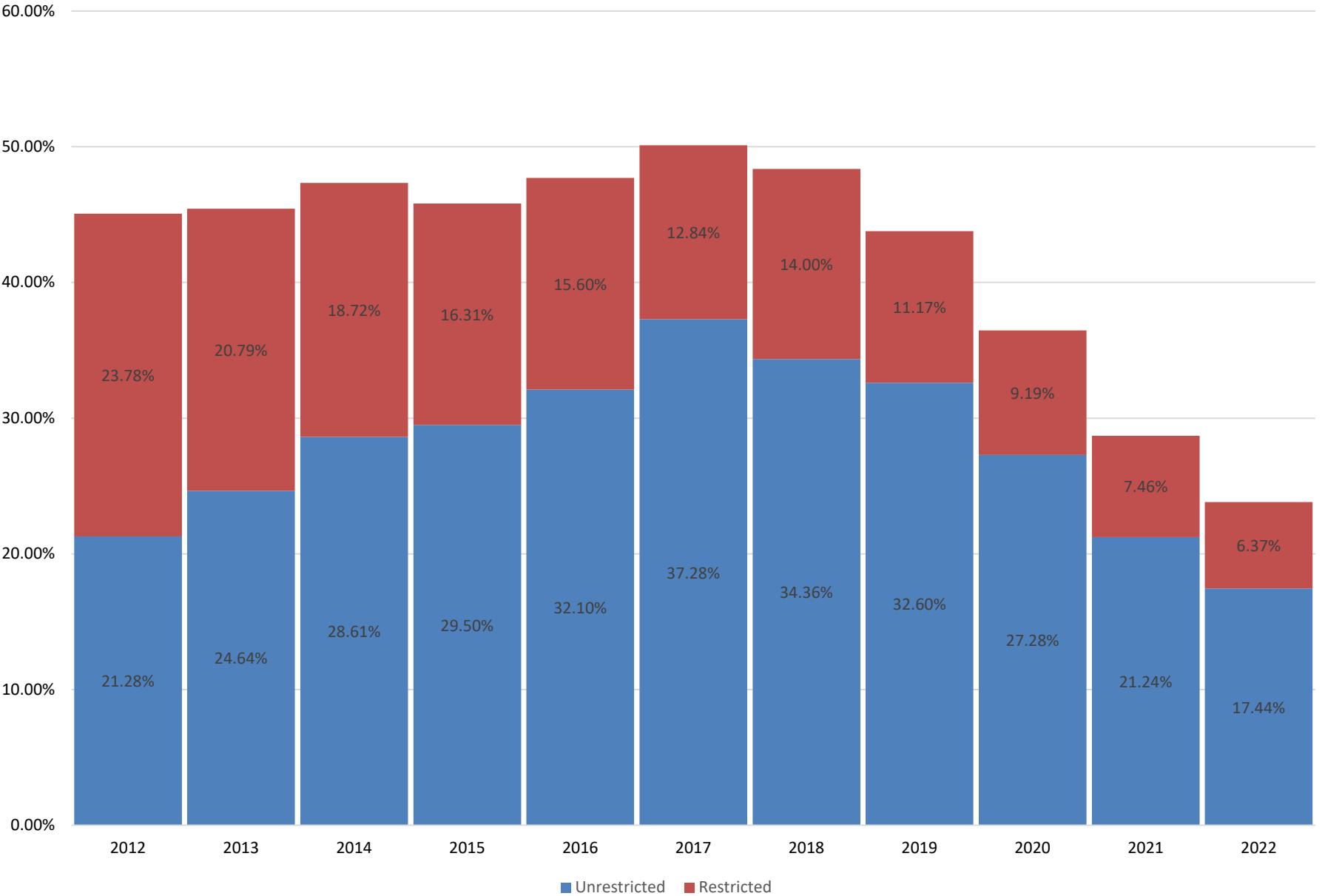
FY21 General Fund Revenue



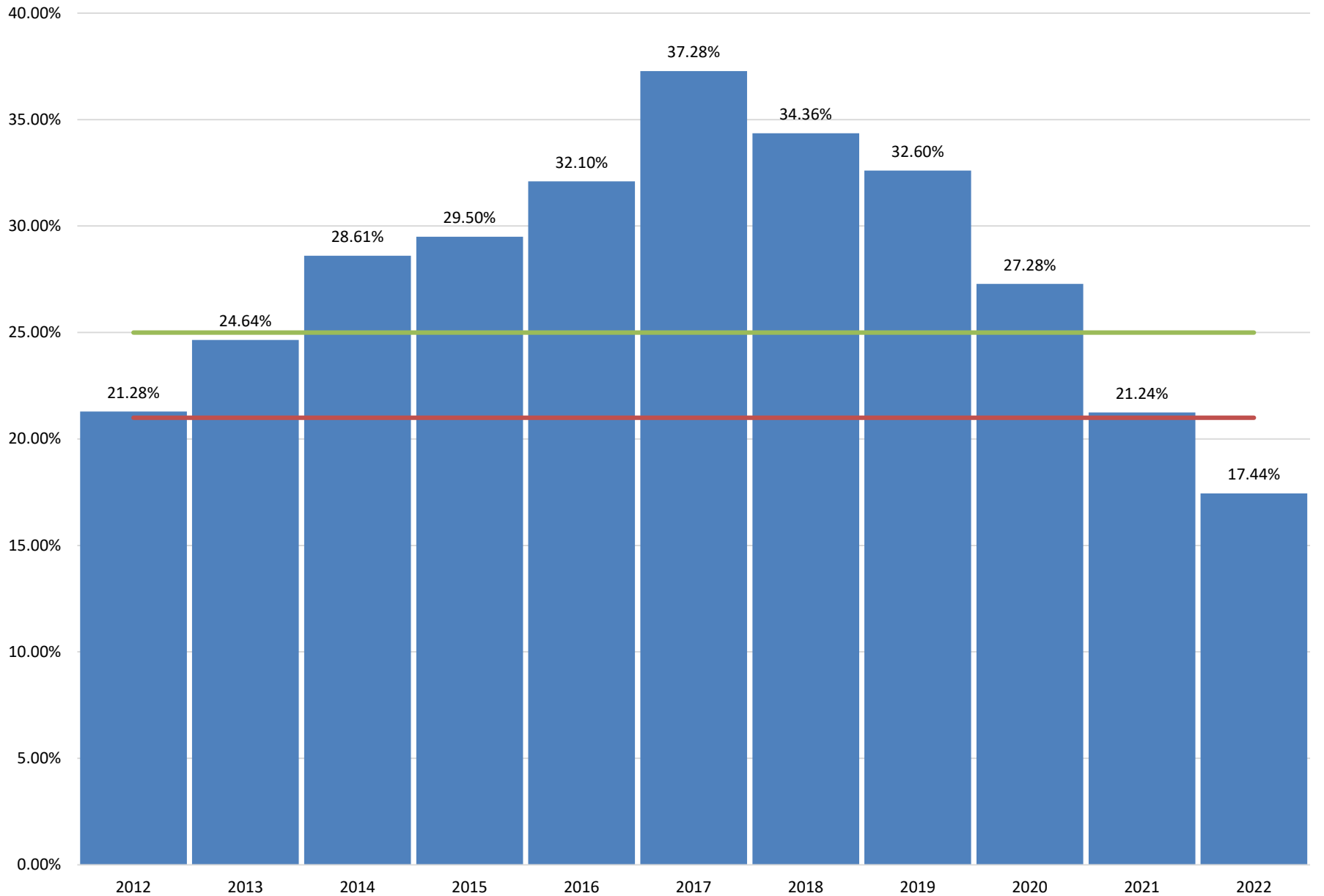
Sales Tax and Impact Fees

- School Districts, public education, receives no sales tax proceeds
- Sales tax proceeds go to other government entities such as the State of Utah and cities
- School districts cannot collect impact fees in the State of Utah
- Impact fees may be collected by cities and other entities

Total Fund Balance % of Expenditures



Unrestricted Fund Balance % of Expenditures



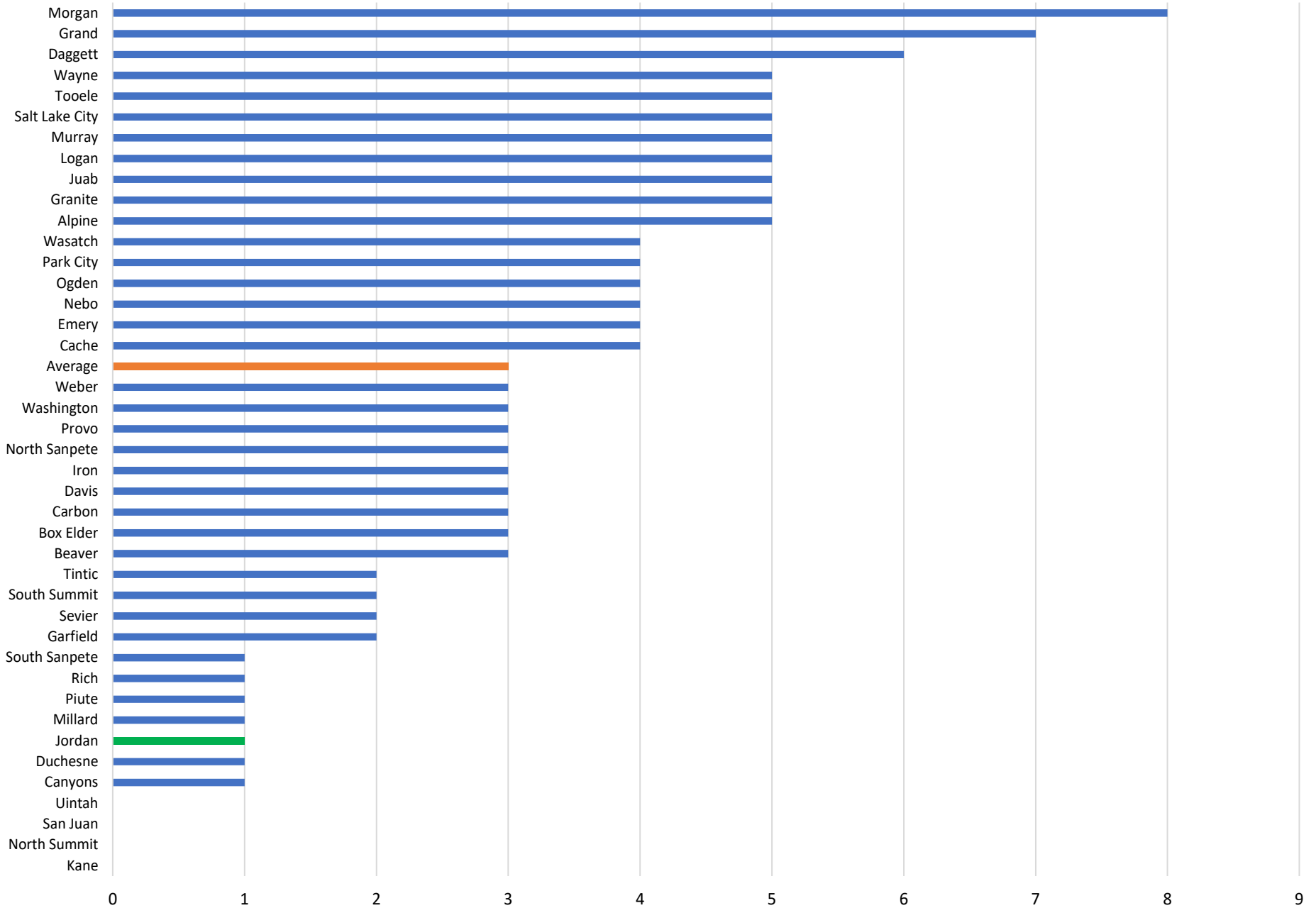
Property Tax TNT History

- Last TNT was held August 2019
- \$8,500,000
- 0.000372 Board Levy
- 5.90% increase
- \$77.63 per average home
- Used to increase teacher salaries

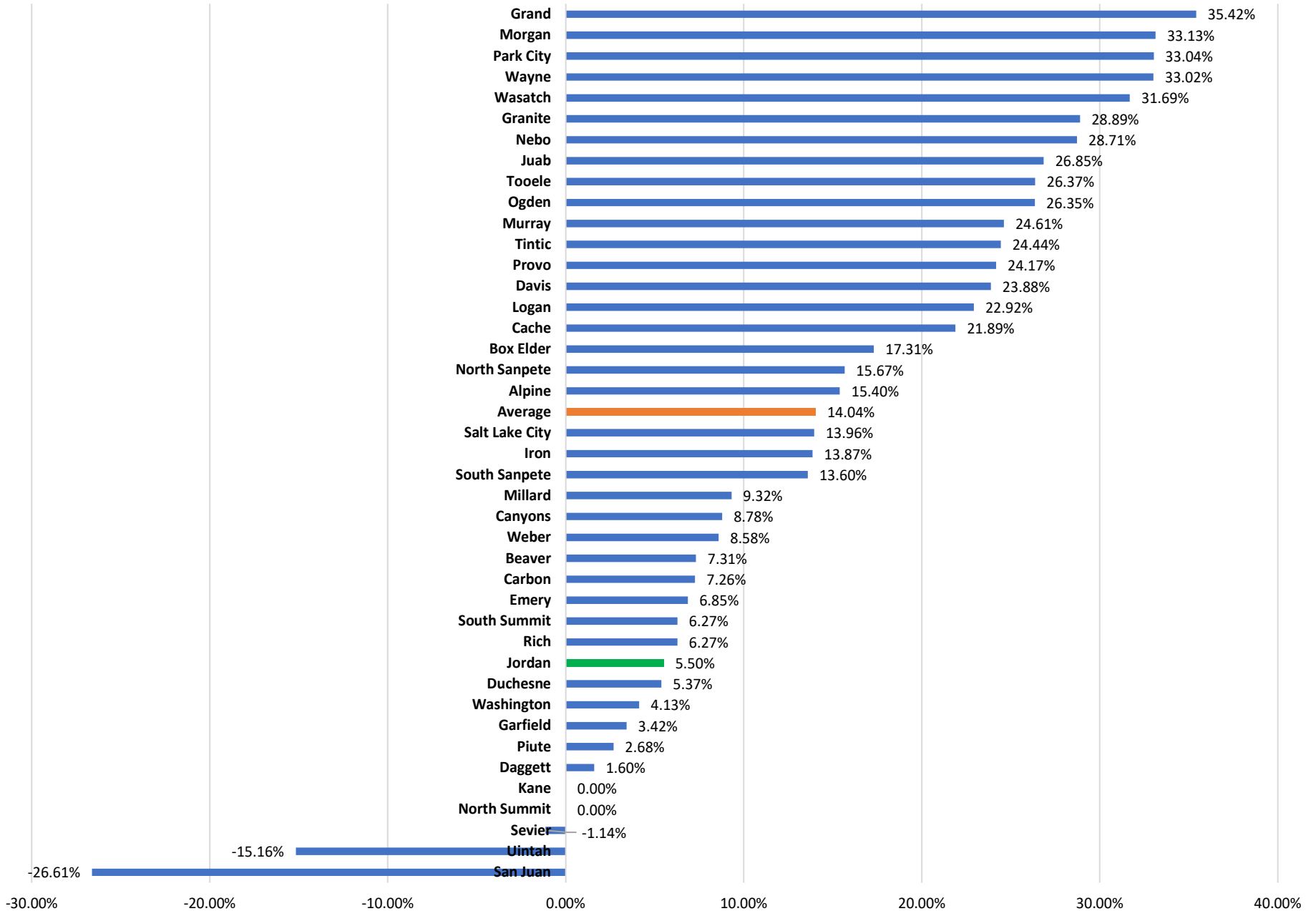
Current Year Estimates

- For every \$10,000,000 of additional revenue
- 0.000356
- 5.78% increase
- \$86.62 per average home

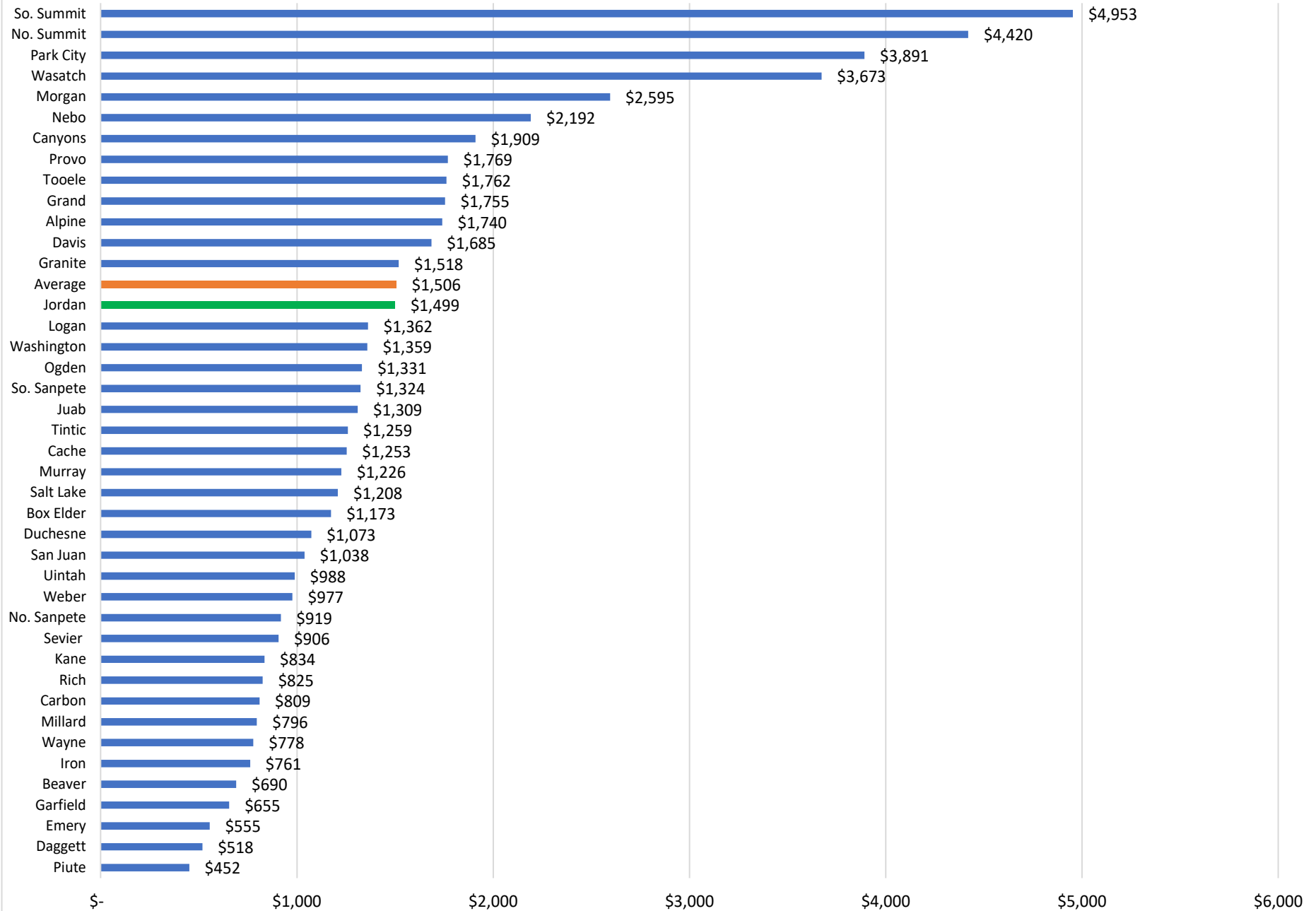
Number of TNT 2011-2021



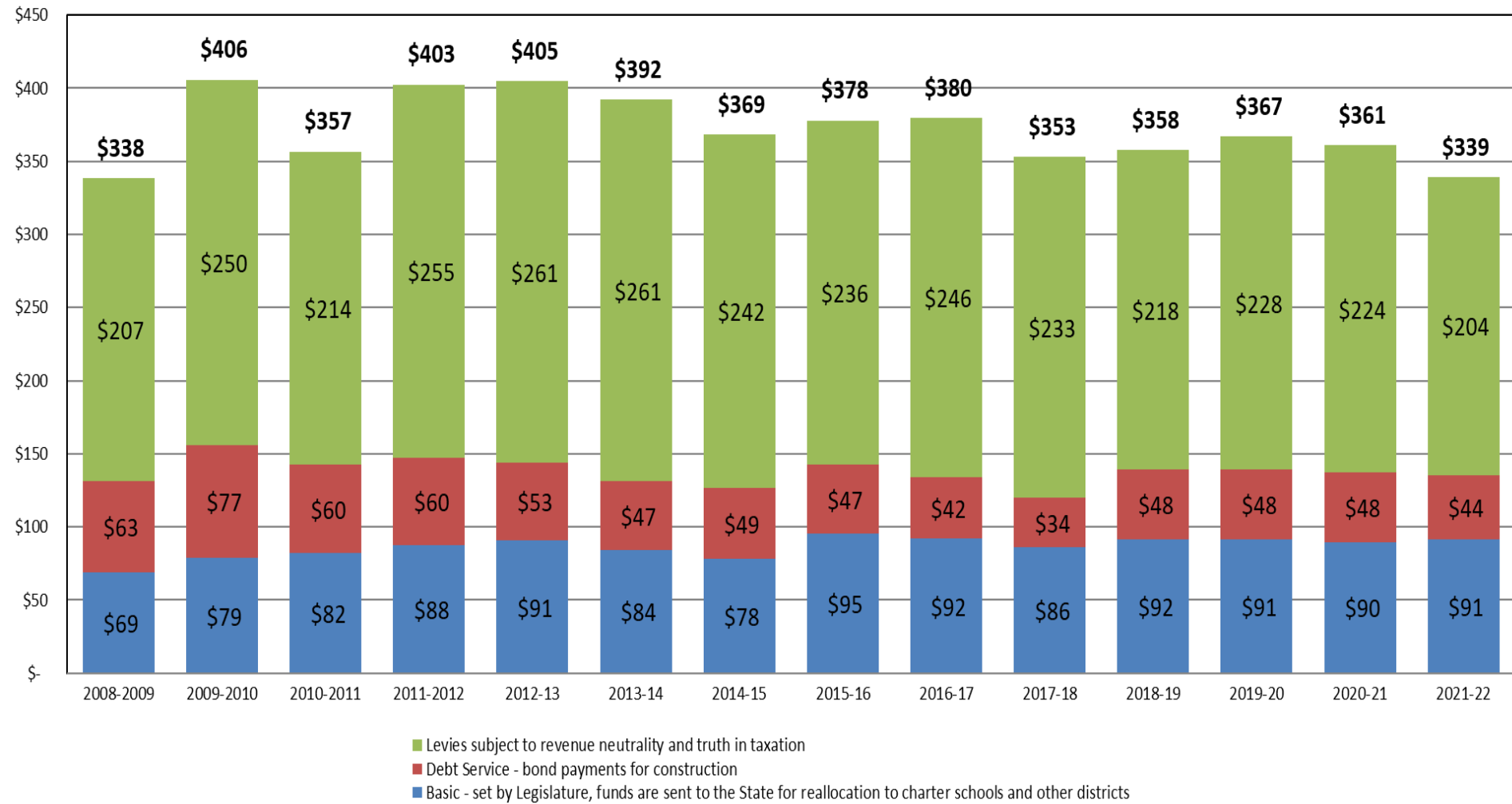
% Increase in taxes 2011-2021



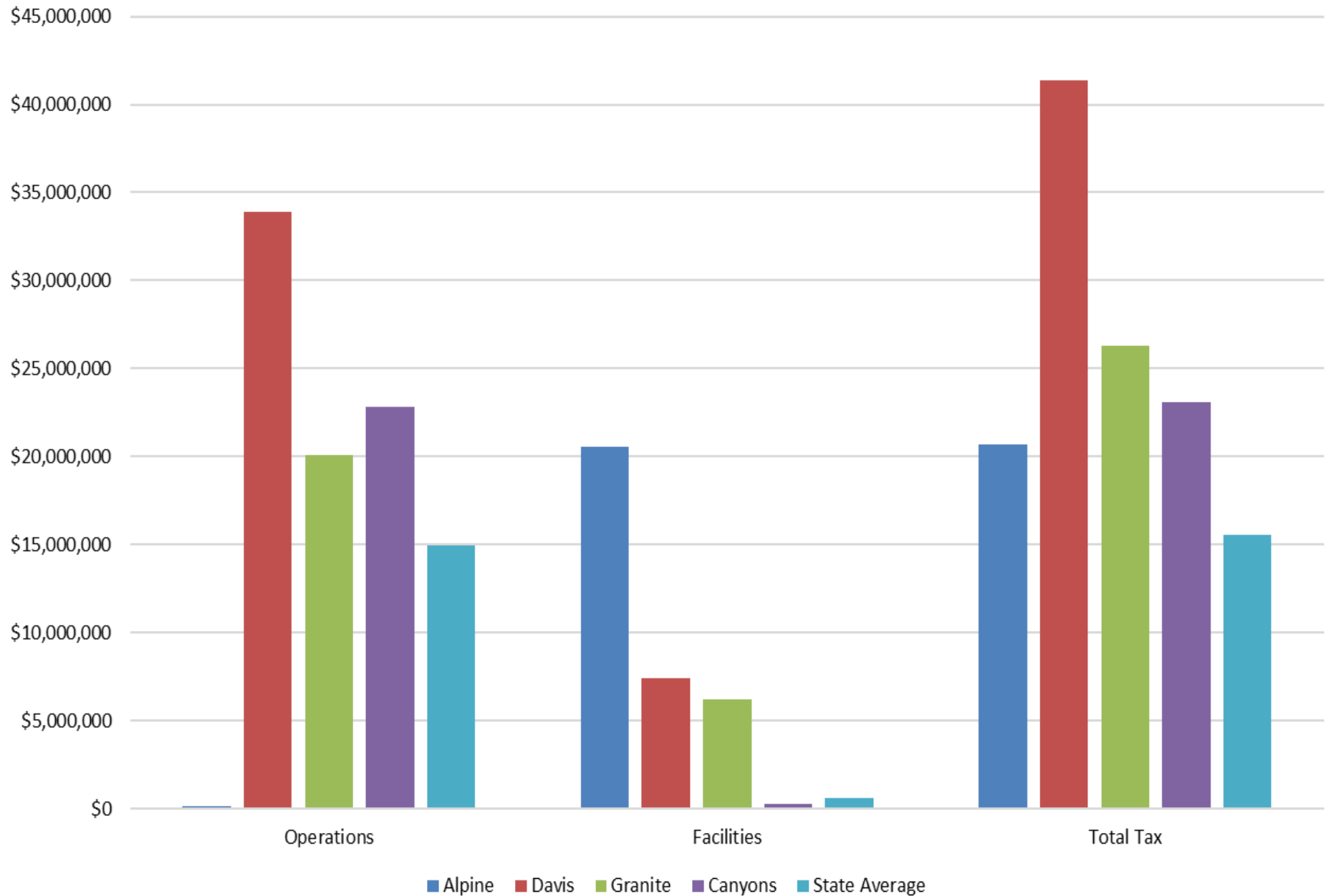
Property tax due based on average residential home value



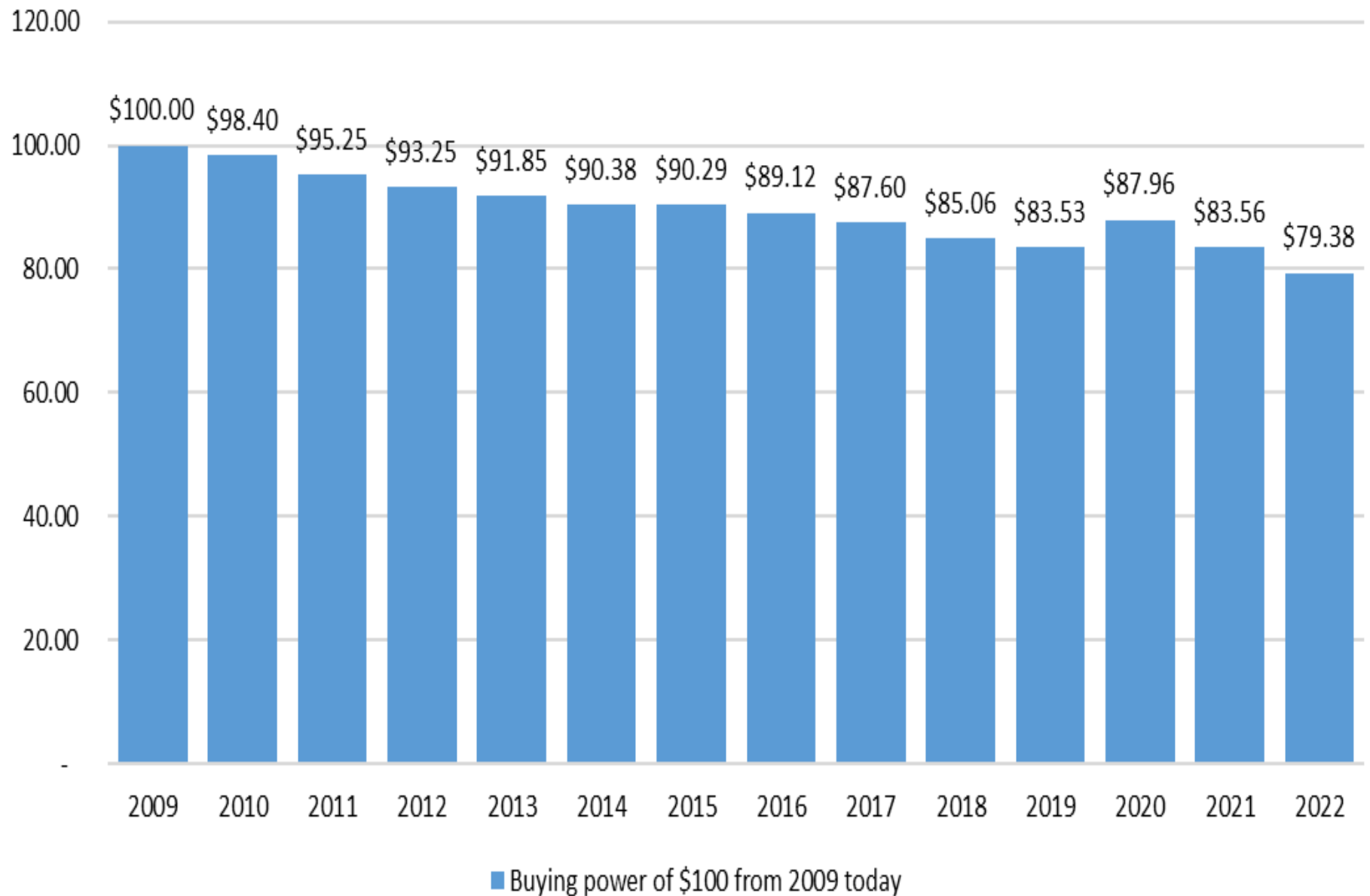
Property Tax per \$100,000 of Home Value



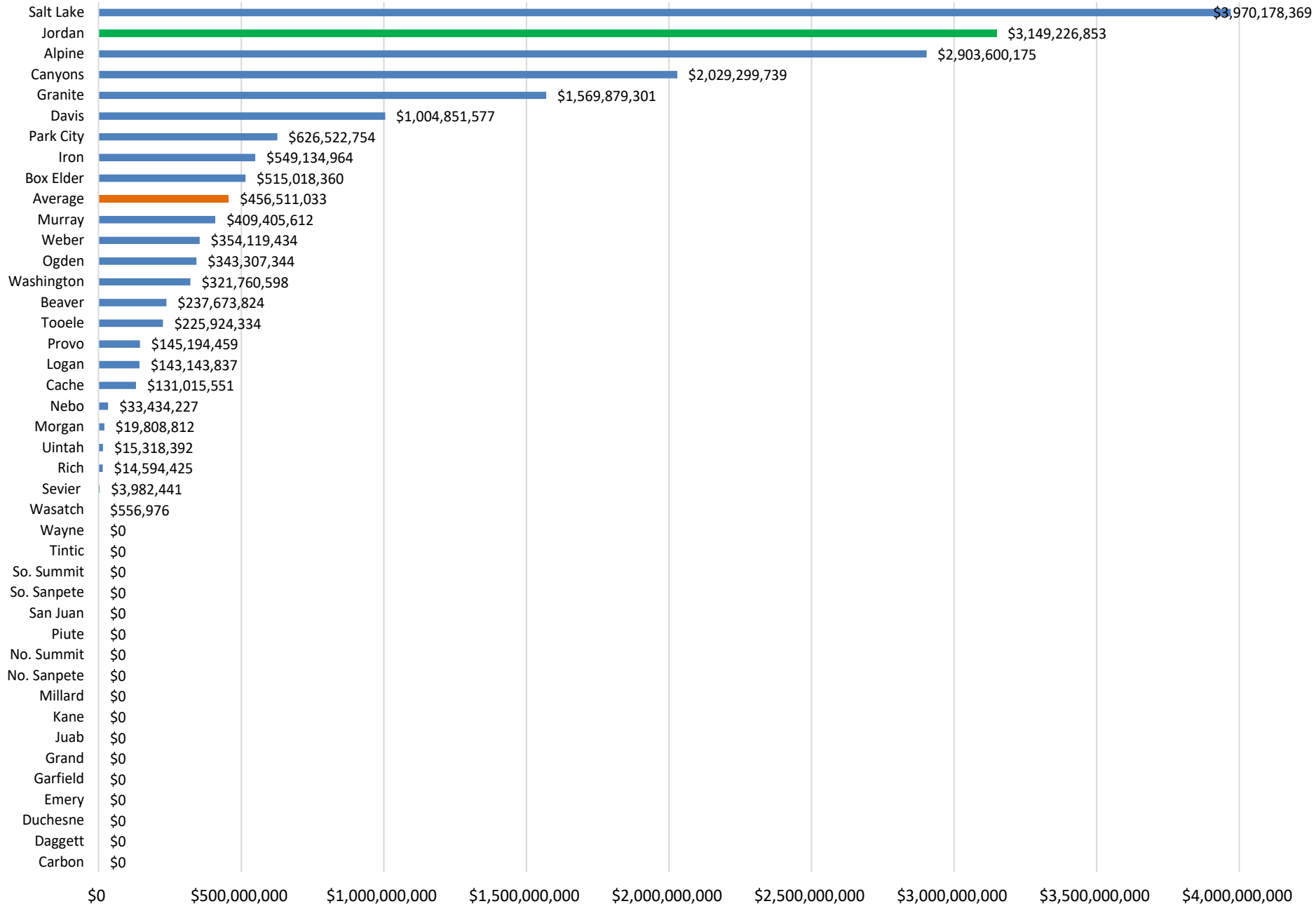
Additional Revenue If JSD Matched Others Tax Rates



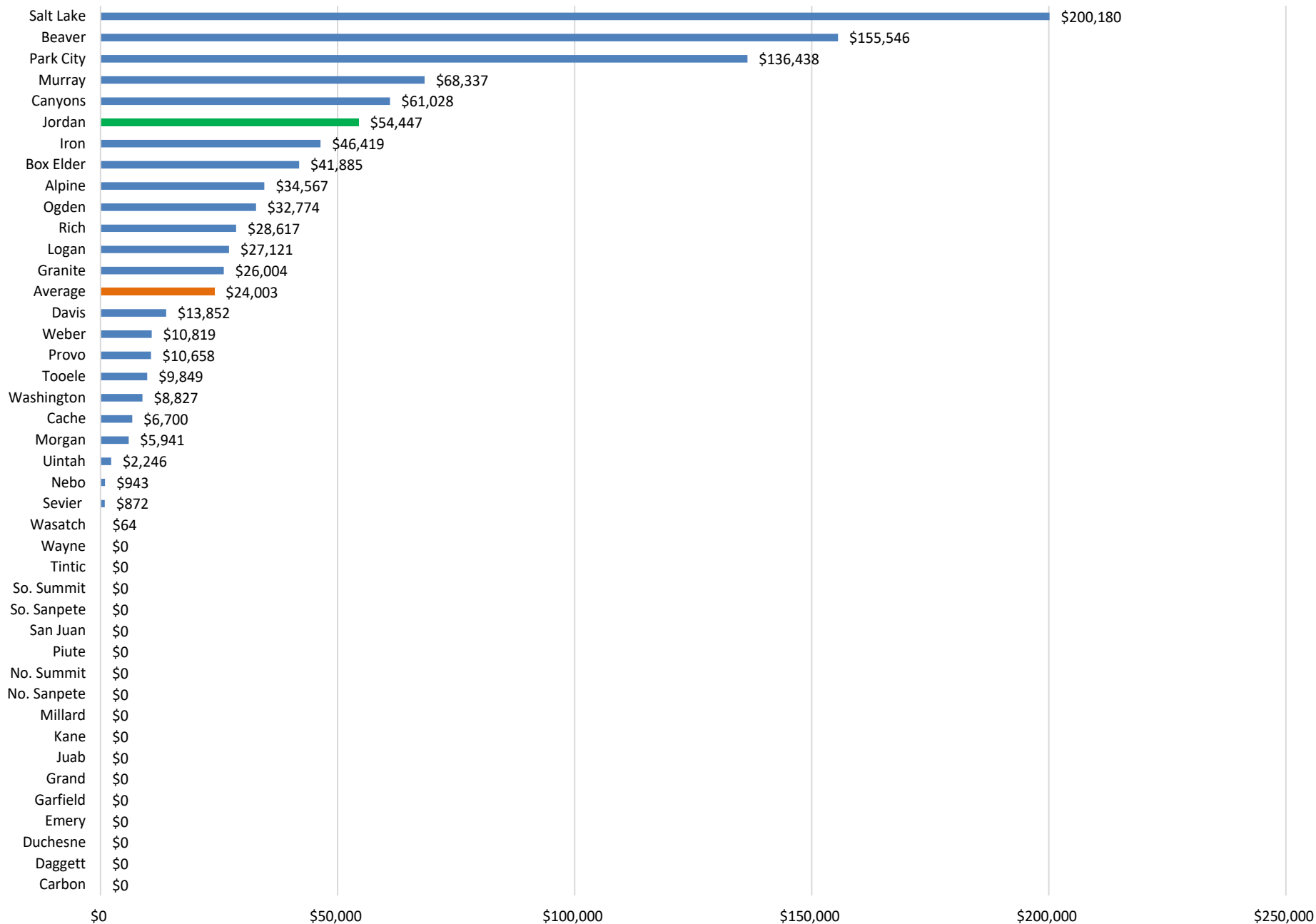
Buying Power Adjusted by Consumer Price Index Without Increase



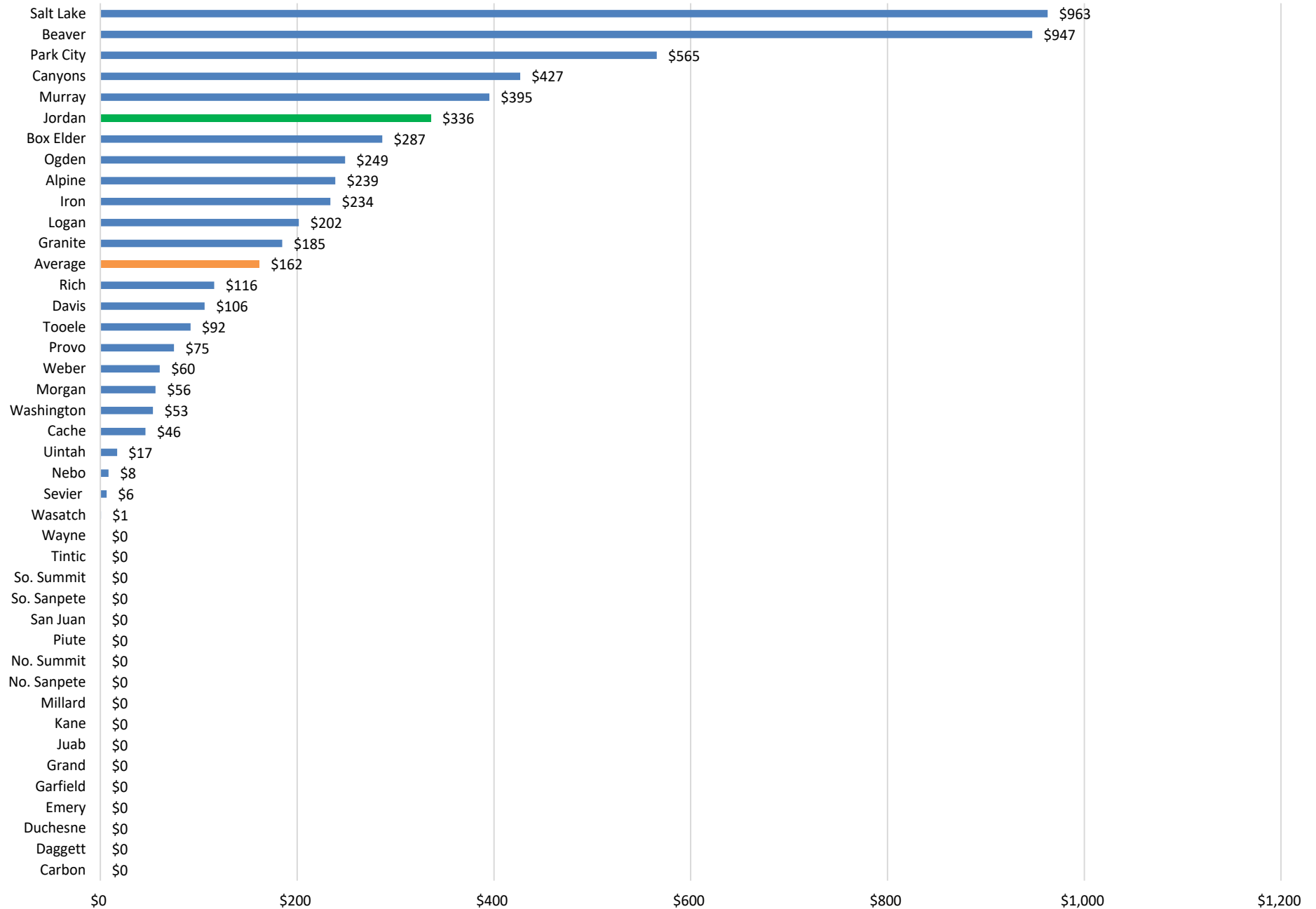
Estimated 2021 RDA Assessed Valuation



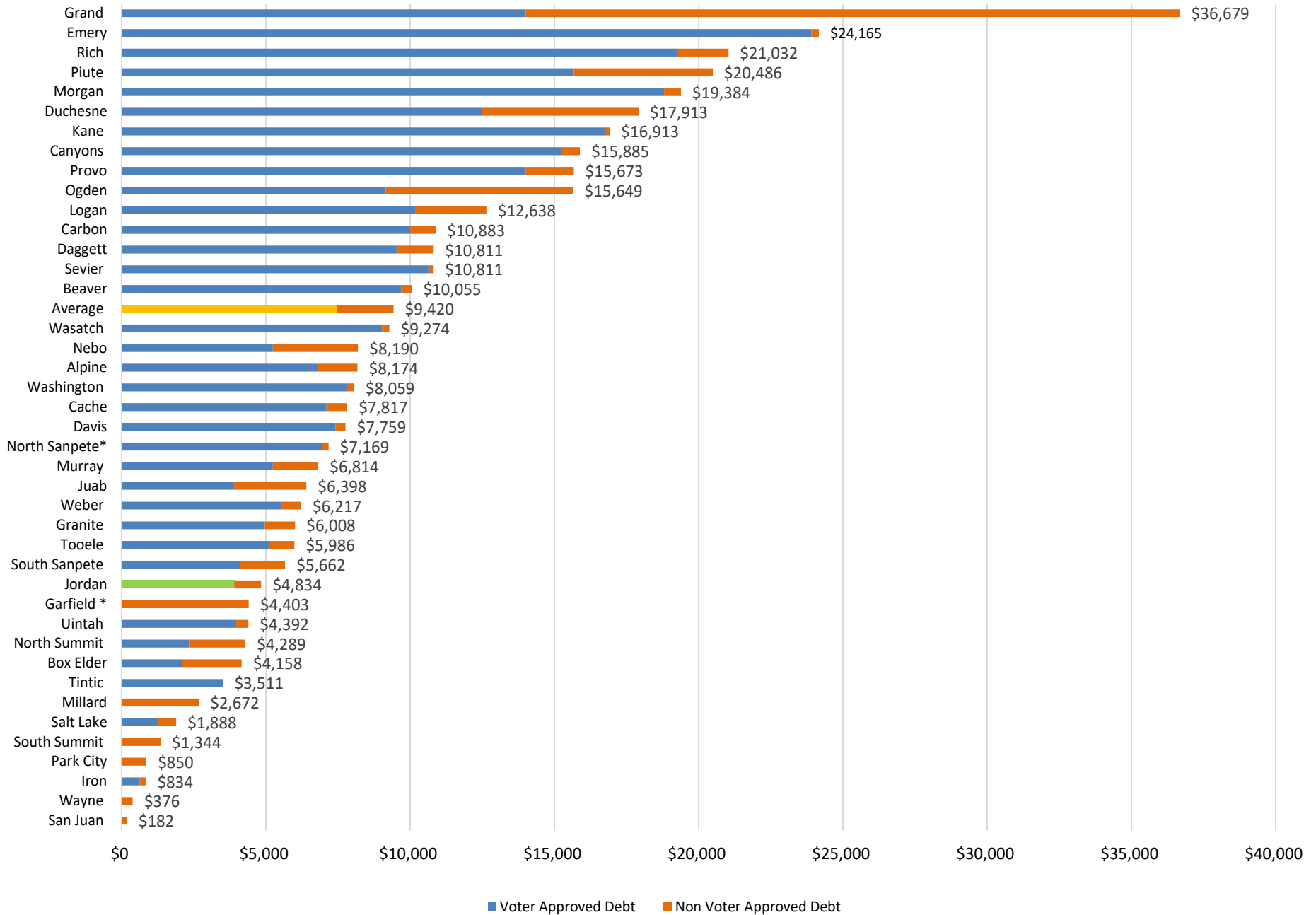
RDA Assessed Valuation Per Student 2021 Estimated



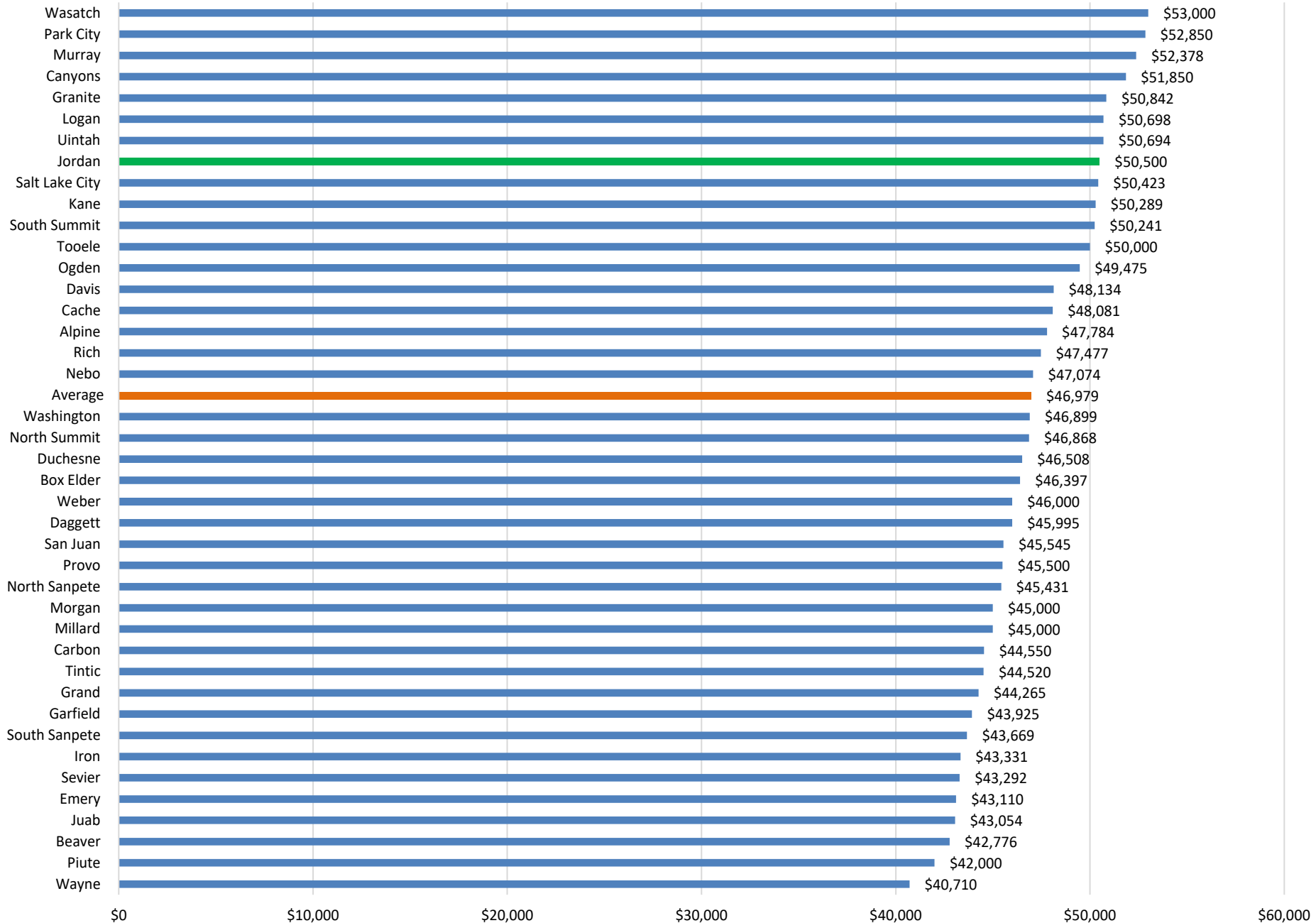
RDA Tax Revenue Per Student 2021 Estimated



Long Term Debt Per Student FY2021



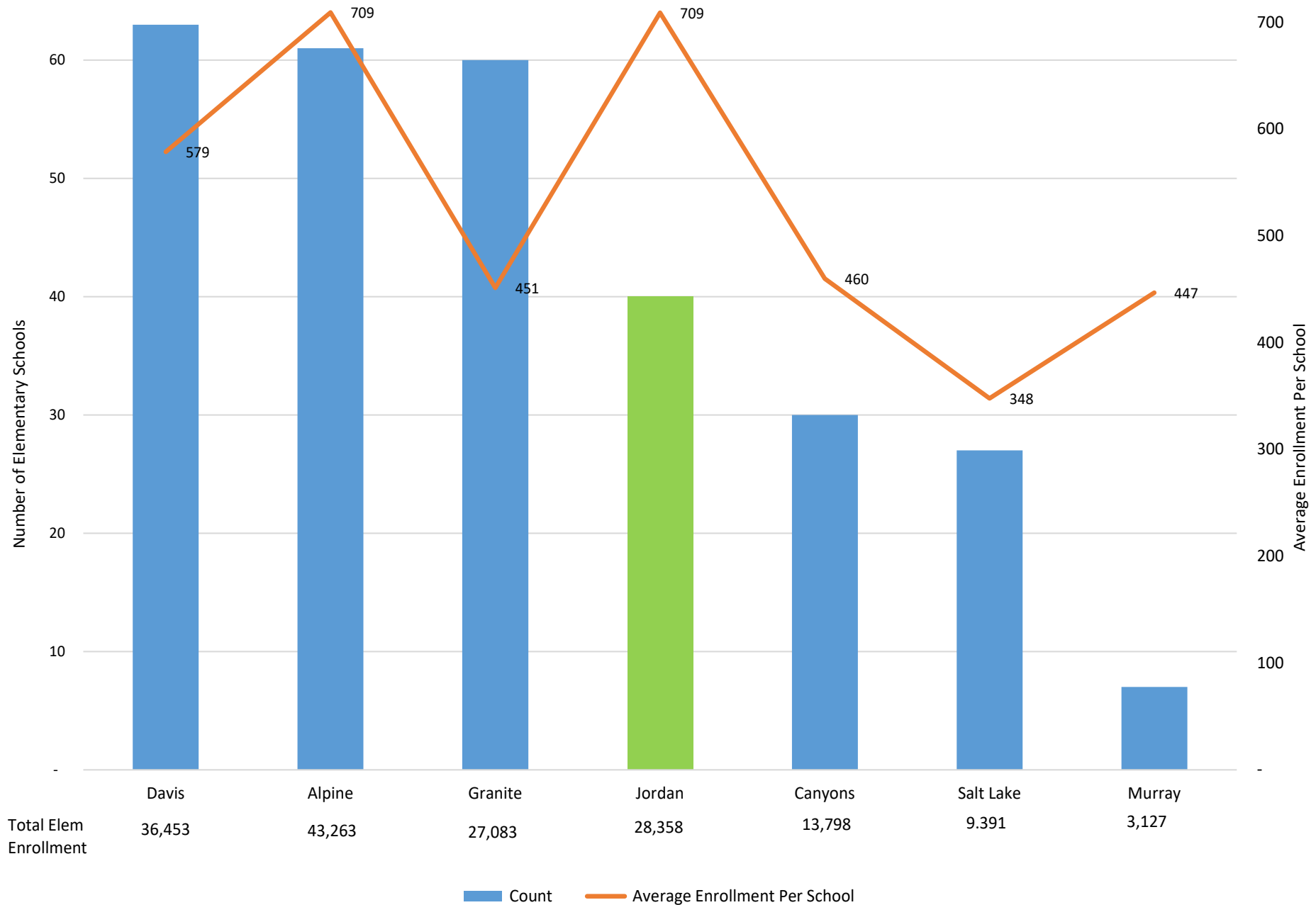
All Districts Entry Level Teacher Salary
2021-2022



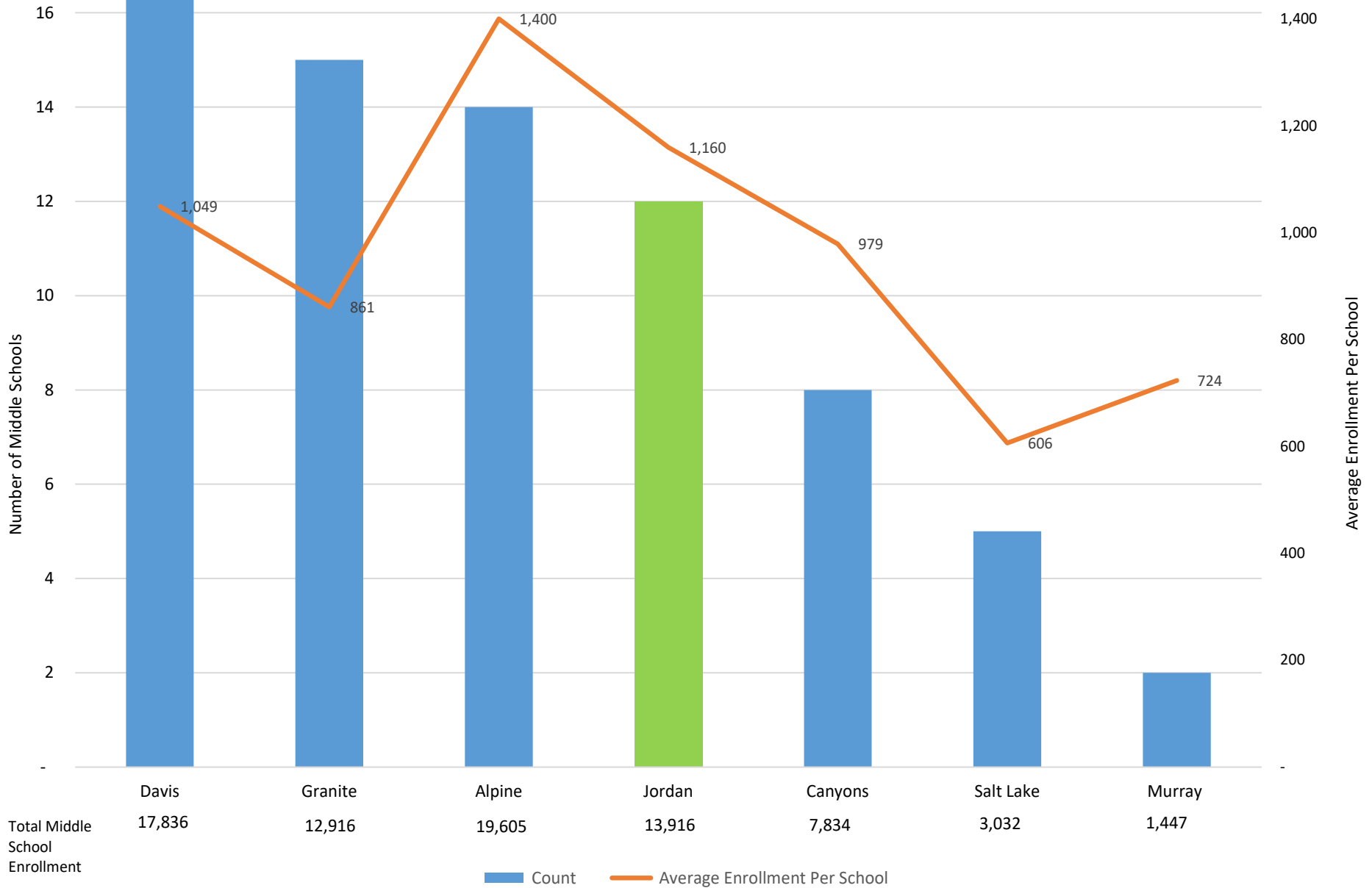
Average School Size

- How does Jordan compare with other districts on the average number of students in each traditional, physical school? (no alternative schools such as tech centers, special education schools, online schools)
- Elementary
- Middle
- High
- All

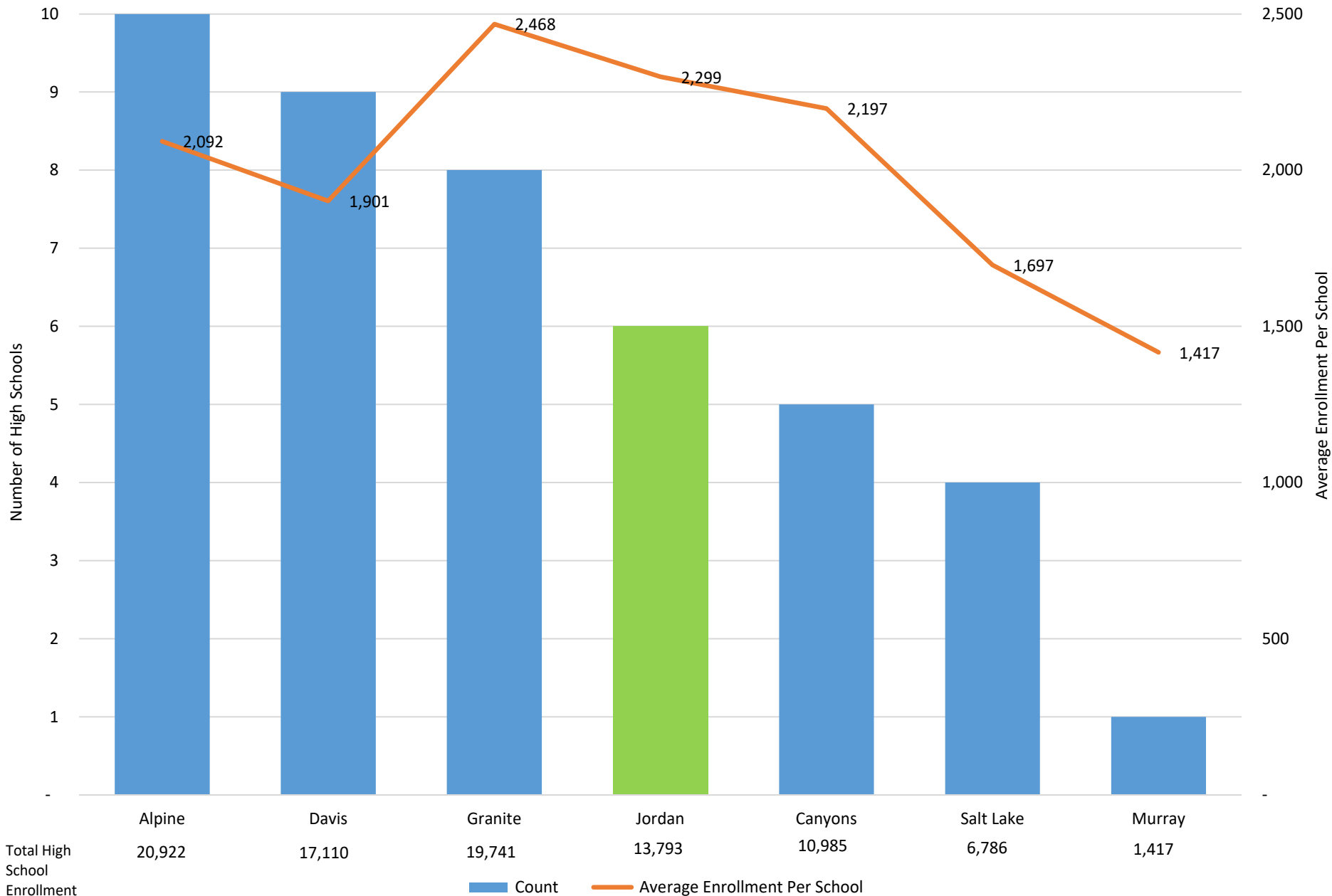
Average Enrollment Elementary Schools 2021-2022 School Year



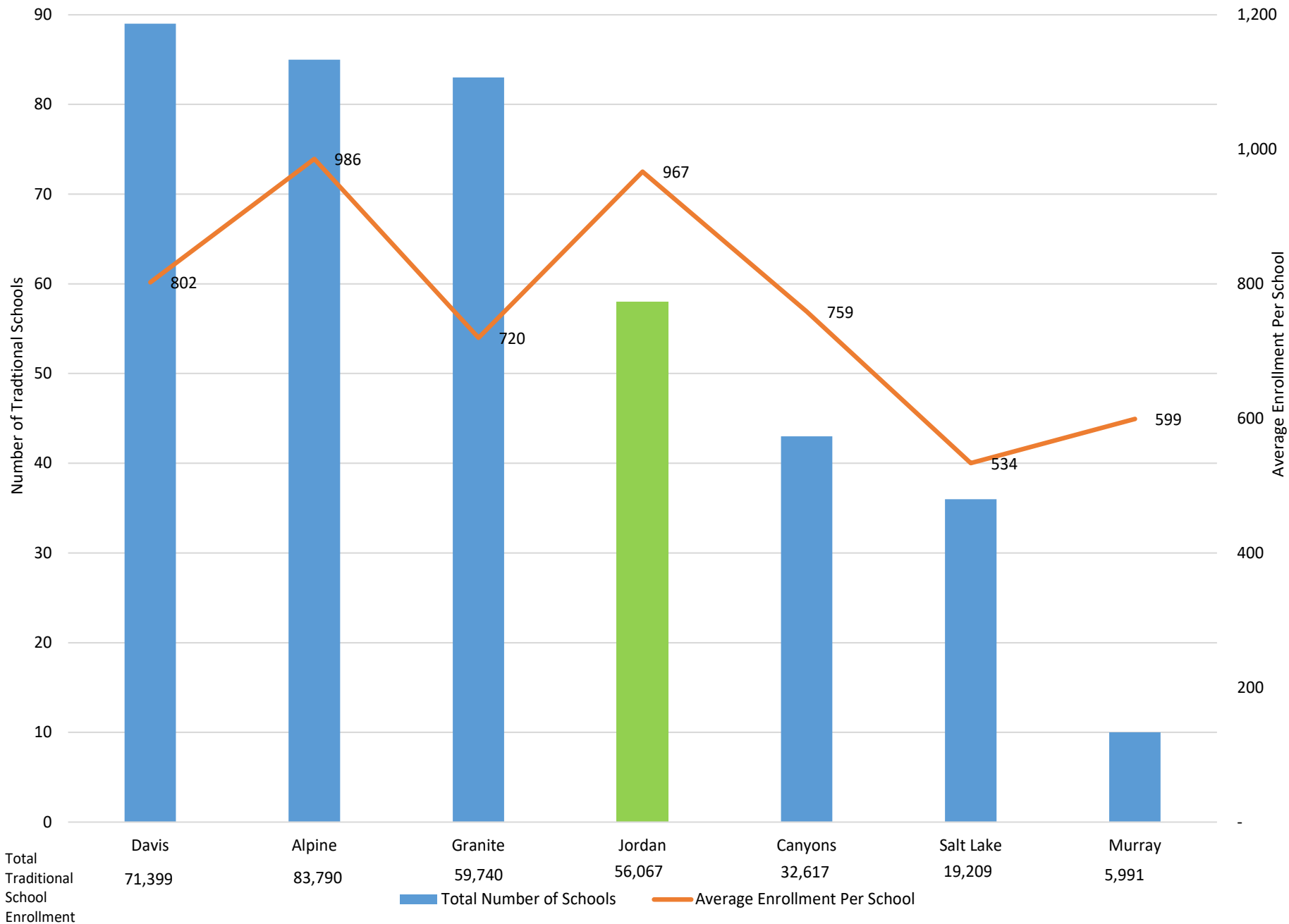
Average Enrollment Middle Schools 2021-2022 School Year



Average Enrollment High Schools 2021-2022 School Year



Average Enrollment All Traditional Schools
2021-2022 School Year



Summary 7 – Misc. Information

	# of TNTs in 11 yrs	% Increased in 11 yrs	Per Home	Avg Elem	Avg Middle	Avg High	Avg All	Beginning Teacher Pay	RDA Taxes Per Student	Avg Elem Class Size	Avg Sec. Class Size	Debt / Student
Alpine	5	15.40%	\$ 1,740	709	1,400	2,092	986	\$ 47,784	\$ 239	26.00	32.44	\$ 8,174
Davis	3	23.88%	1,685	579	1,049	1,901	802	48,134	106	24.64	31.59	7,759
Granite	5	28.89%	1,518	451	861	2,468	720	50,842	185	24.14	31.88	6,008
Jordan	1	5.50%	1,499	709	1,160	2,299	967	50,500	336	23.64	29.78	4,834
Canyons	1	8.78%	1,909	460	979	2,197	759	51,850	427	22.71	31.50	15,885
Salt Lake	5	13.96%	1,208	348	606	1,697	534	50,423	963	19.07	27.47	1,888
Murray	5	24.61%	1,226	447	724	1,417	599	52,378	395	22.86	27.59	6,814
State Average	3	14.04%	1,506	na	na	na	na	46,979	162	23.63	29.00	9,420

Structure of Remainder of Presentation

- Property Tax 101 (in 1 slide)
- School District Property Taxes
- All School District Tax Rates Combined
- All School District Tax Rates, Without State Basic
- Operations Related District Tax Rates
 - Voted, Board, Voted and Board Combined
- Facilities Related Tax Rates
 - Capital, Debt, Capital and Debt Combined

Property Tax 101 (in 1 slide)

- Tax revenues are not adjusted for inflation
- Tax Rate X Assessed Valuation (AV) = Tax Revenues
 - Every section of presentation will include these 3 slides
- Revenue Neutrality:
 - If all of last years property AV increases, tax rate falls
 - If all of last years property AV decreases, tax rate increases
- Tax Revenues may only increase if:
 - Voters approve tax rate increase (vote)
 - Board approves tax rate increase (Truth-In-Taxation Hearing)
 - New property is added to tax rolls

School District Property Taxes

- State Basic School Levy
 - Voted Local Levy
 - Board Local Levy
 - Capital Local Levy
 - Debt Service Levy
-
- The Charter School Levy on tax notices is a small fraction of total charter funding. It is listed because it represents the portion of Charter funding that counts against the Board Local Levy of each district.
 - Charter Schools receive the state average on state funding across all districts. For example, if a school district bond election passes or a district does a TNT hearing, charter schools benefit since the average goes up. Likewise, as districts allow tax rates to float down or pay down debt, charter funding will decrease since the average goes down.

School District Property Taxes

- State Basic School Levy
 - For Tax Year 2021 (FY 2021-2022) 0.001661
 - Uniform rate across the state set by Legislature
 - Proceeds go to the General Fund (operations)
 - Used by State to fund the WPU allocation to schools
 - State WPU of \$3,809 is reduced by its proceeds
 - If high property taxes (AV), low state WPU contribution
 - If low property taxes (AV), high state WPU contribution
 - Regards of tax collections, every district and charter receives the same amount per student

School District Property Taxes

- Voted Local Levy
 - For Tax Year 2021 (FY 2021-2022) 0.001600
 - Voters approve the maximum this levy may go
 - Legislature set a cap of 0.002000
 - Proceeds go to the General Fund (operations)
 - State guarantee is offset by tax revenue up to 0.001600
 - Five-year look-back
 - Helps districts with low Assessed Valuation Per Student
 - Sets a funding floor up to 0.001600
 - Districts with high AV/Student OR higher than 0.001600 benefit more than state guarantee

School District Property Taxes

- Board Local Levy
 - For Tax Year 2021 (FY 2021-2022) 0.000617
 - Local Board of Education sets this rate
 - Legislature set a cap of 0.002500
 - Proceeds go to the General Fund (operations)
 - State guarantee is offset by tax revenue up to 0.000400
 - Five-year look-back
 - Helps districts with low Assessed Valuation Per Student
 - Sets a funding floor up to 0.000400
 - Districts with high AV/Student OR higher than 0.000400 benefit more than state guarantee

School District Property Taxes

- Capital Local Levy
 - For Tax Year 2021 (FY 2021-2022) 0.001486
 - Local Board of Education sets this rate
 - Legislature set a cap of 0.003000
 - Proceeds go to the Capital Projects Fund (facilities)
 - No state guarantees on this levy
 - Districts with high AV benefit greatly here

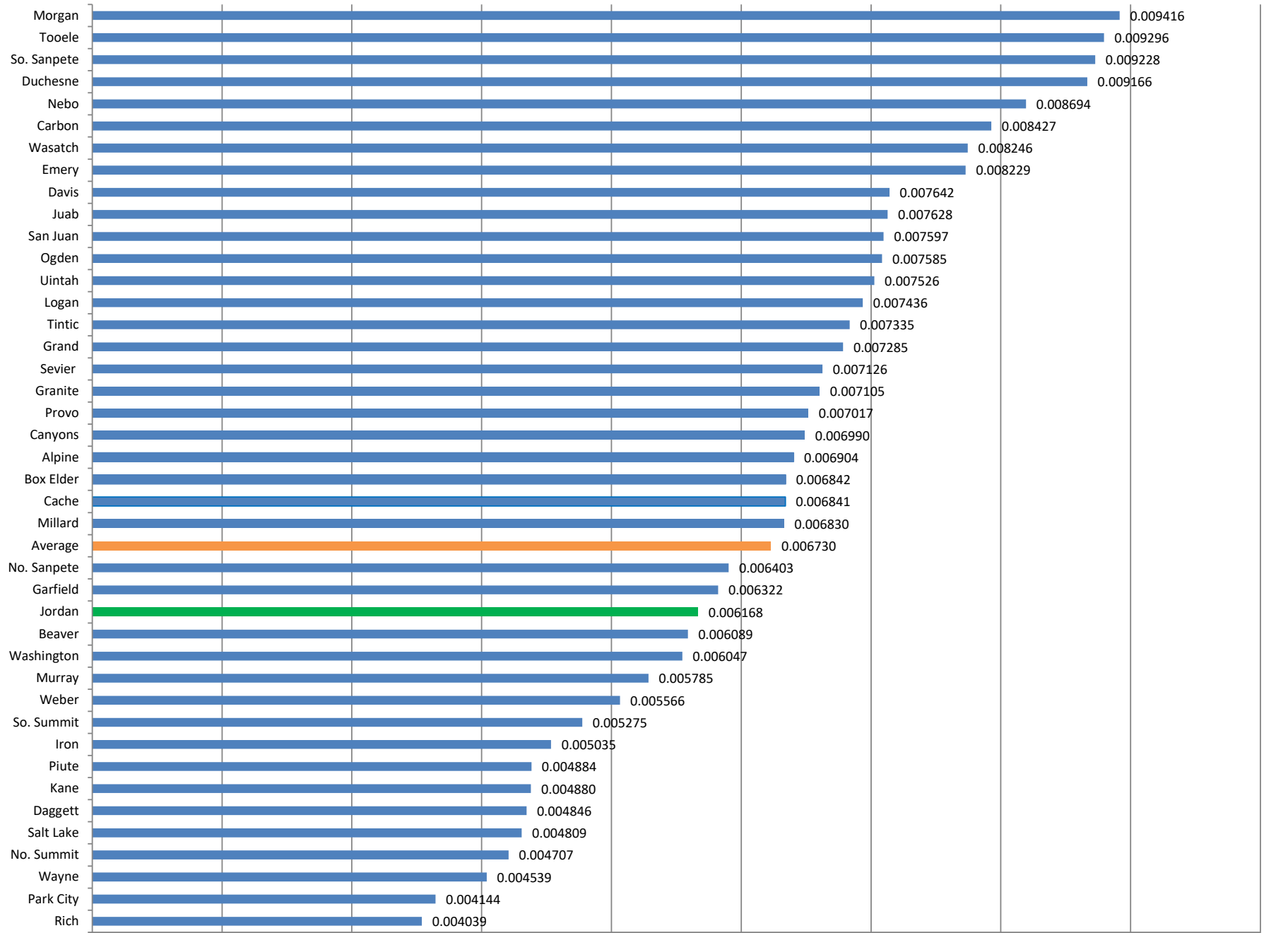
School District Property Taxes

- Debt Service Levy
 - For Tax year 2021 (FY2021-2022) 0.000804
 - Rate is set to make the annual payment of General Obligation (GO) bonds approved by voters
 - The rate will float up and down depending on payments and fluctuations in Assessed Valuation (AV)
 - Legislature set a cap on GO debt of 4% of the Fair Market Value (FMV) of taxable property in the District (currently about \$1.75 billion for JSD while JSD GO debt is \$0.20 billion)
 - Proceeds go to the Debt Service Fund (facilities)

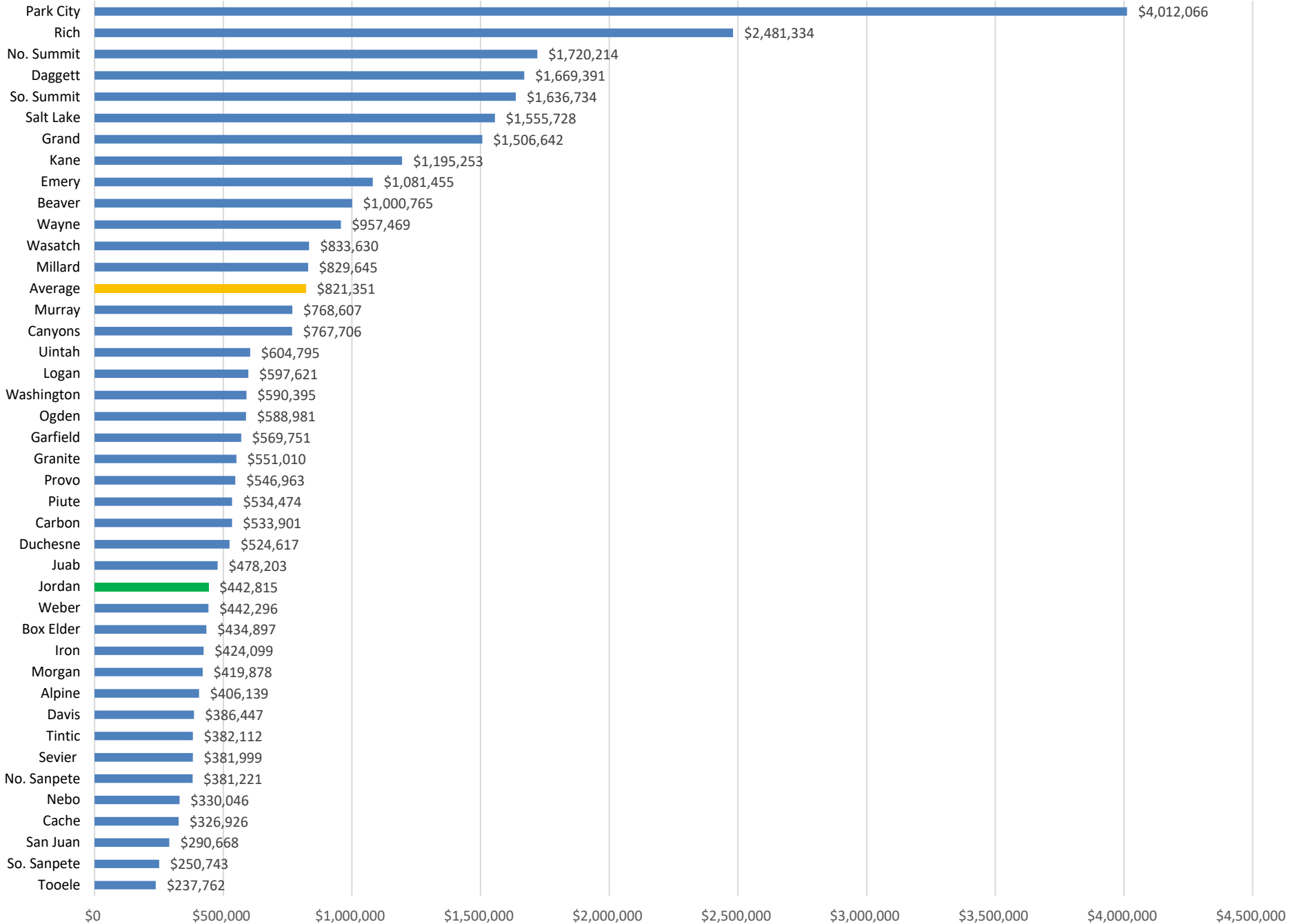
All Districts Tax Rates Combined

- Next 3 slides will show:
 - Each district's total of ALL School District tax rates
 - Each district's estimated Assessed Valuation (AV) Per Student
 - The result of the Tax Rate X AV/Student = Tax Proceeds Per Student by district
- Yellow is the average of what is on the slide (not a pretend "average district")
- Green is Jordan School District

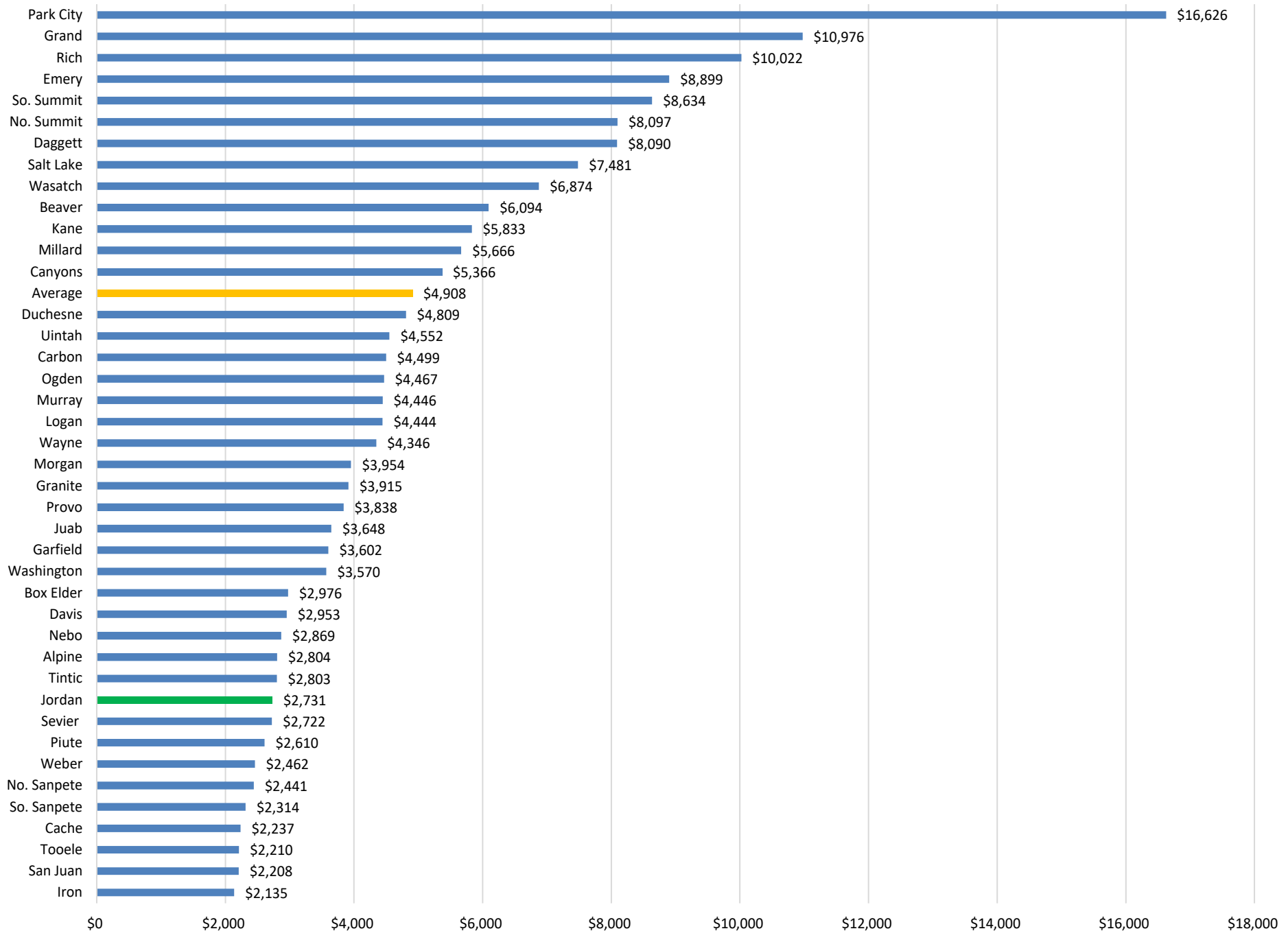
All Tax Rates - Tax Year 2021



Estimated Adjusted Assessed Valuation per Student FY22



Estimated All Tax Rates Tax Yield Per Student FY22



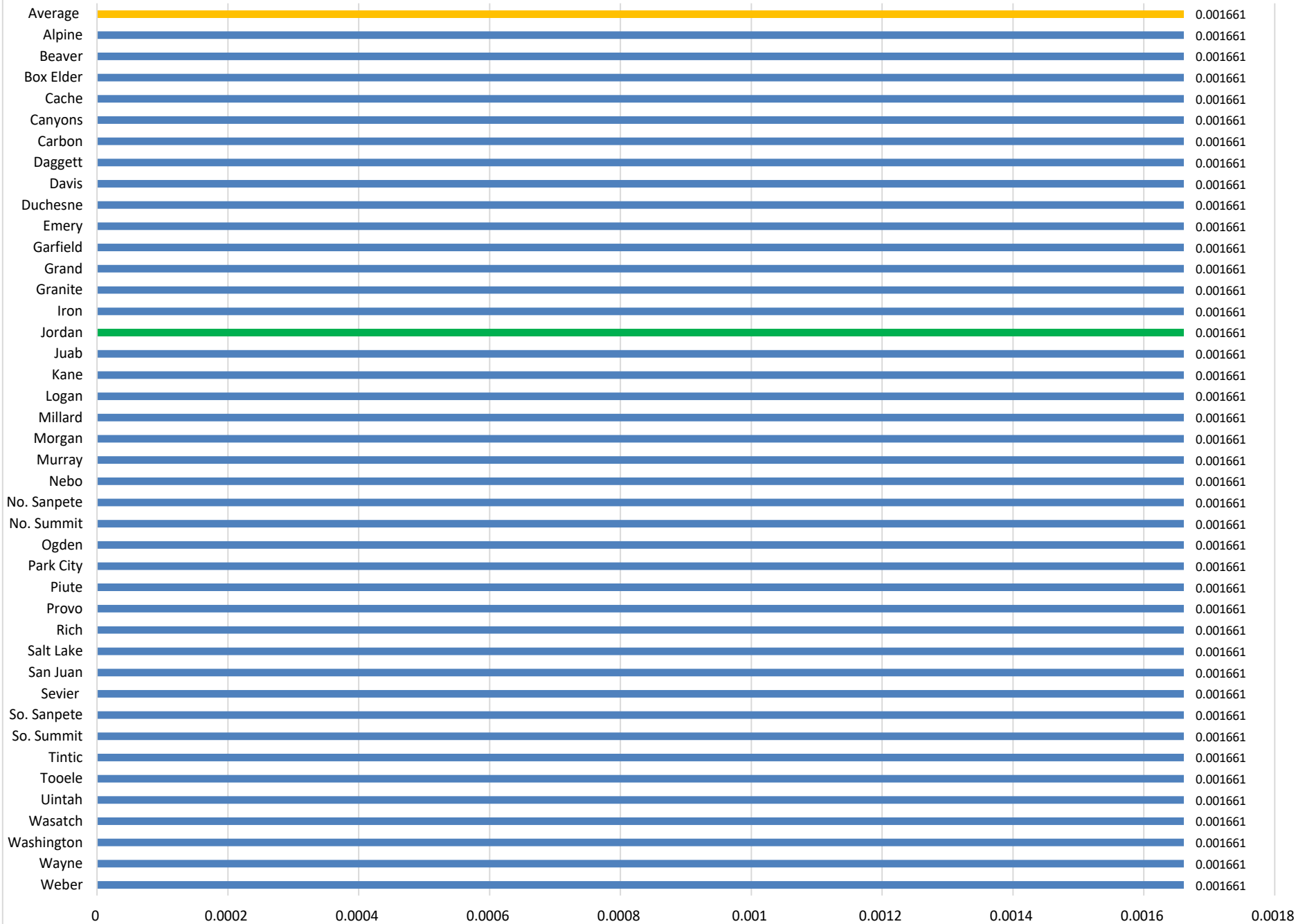
Summary 7 – Everything Together

	Tax Rate	AV Per Student	Proceeds Per Student	State Guarantees	Total Per Student	JSD Students	JSD Equivalent Proceeds	Different From JSD
Total All Levies:								
Alpine	0.006904	\$ 406,139	\$ 2,804	\$ 3,585	\$ 6,389	57,840	\$ 369,560,123	\$ 12,626,802
Davis	0.007642	386,447	2,953	3,836	6,789	57,840	392,697,281	35,763,961
Granite	0.007105	551,010	3,915	3,259	7,174	57,840	414,952,091	58,018,770
Jordan	0.006168	442,815	2,731	3,440	6,171	57,840	356,933,321	-
Canyons	0.006990	767,706	5,366	2,534	7,900	57,840	456,942,089	100,008,768
Salt Lake	0.004809	1,555,728	7,481	1,225	8,706	57,840	503,580,012	146,646,691
Murray	0.005785	768,607	4,446	2,532	6,979	57,840	403,650,048	46,716,727
State Average	0.005976	821,351	4,908	2,920	7,828	57,840	452,756,250	95,822,929

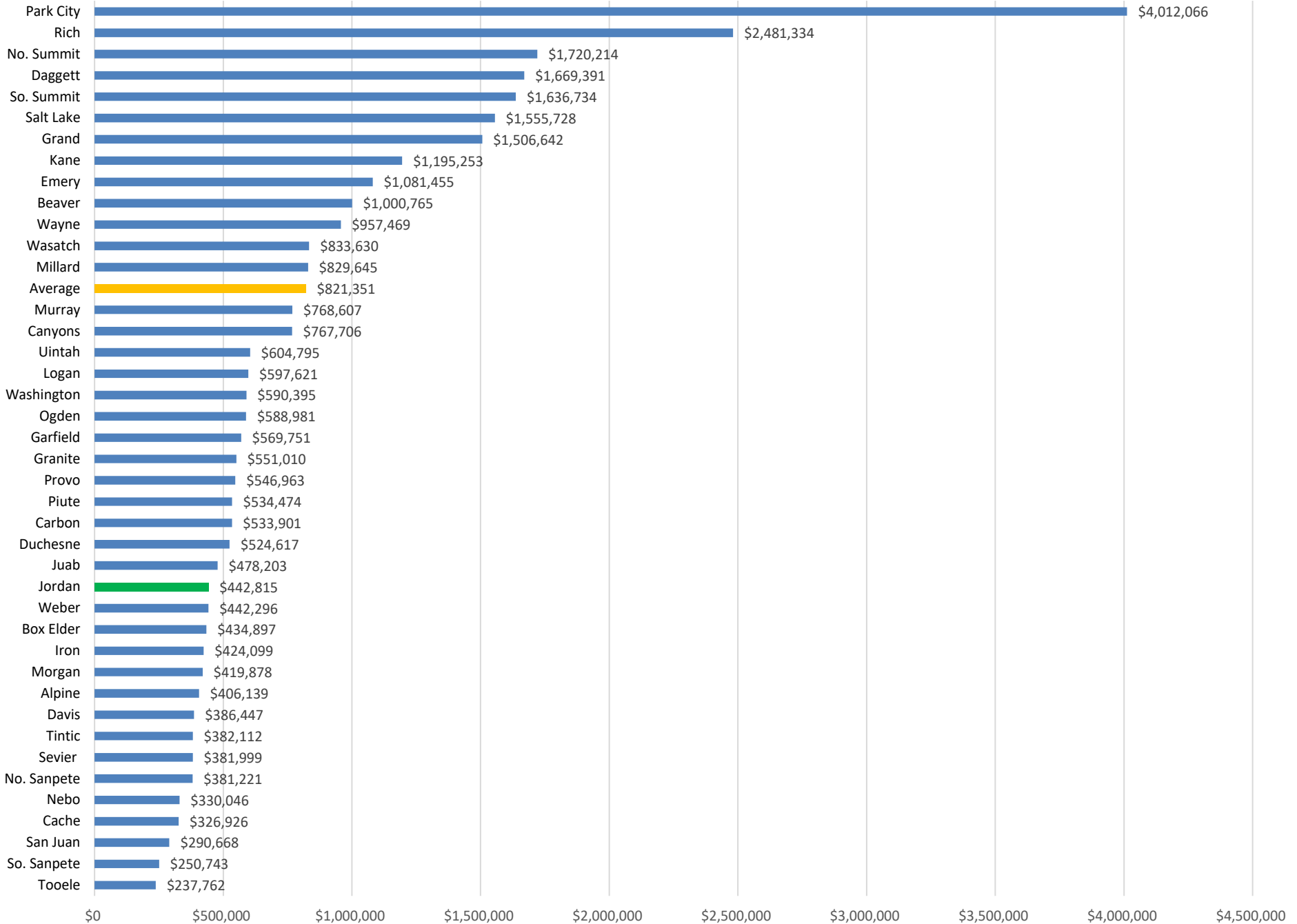
State Basic School Levy

- Next 4 slides will show:
 - Each district's State Basic School Levy tax rate
 - Each district's estimated Assessed Valuation (AV) Per Student
 - The result of the Tax Rate X AV/Student = Tax Proceeds Per Student by district
 - The result of the State WPU Guarantee
- Yellow is the average of what is on the slide (not a pretend "average district")
- Green is Jordan School District

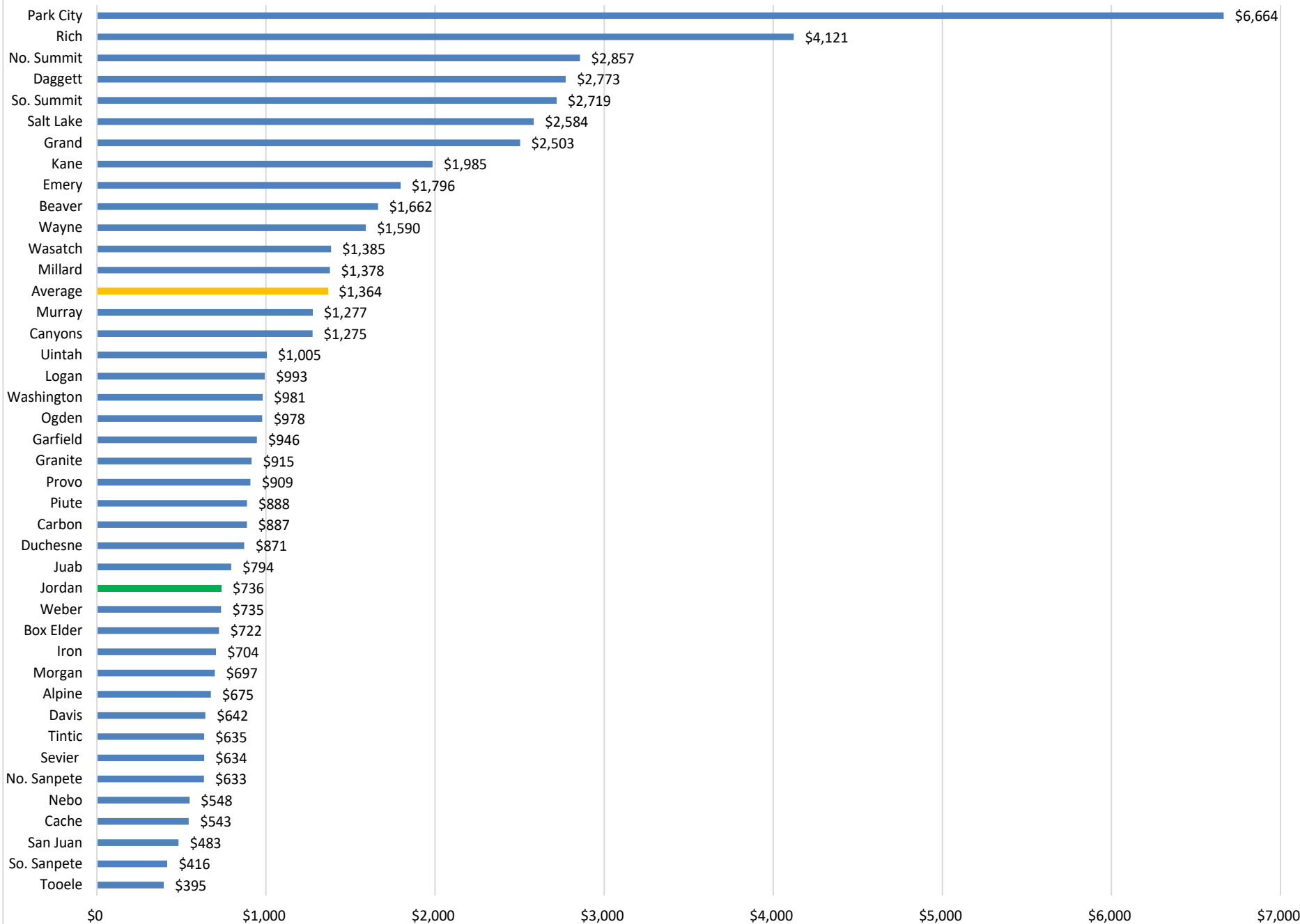
State Basic Levy Rate - Tax Year 2021



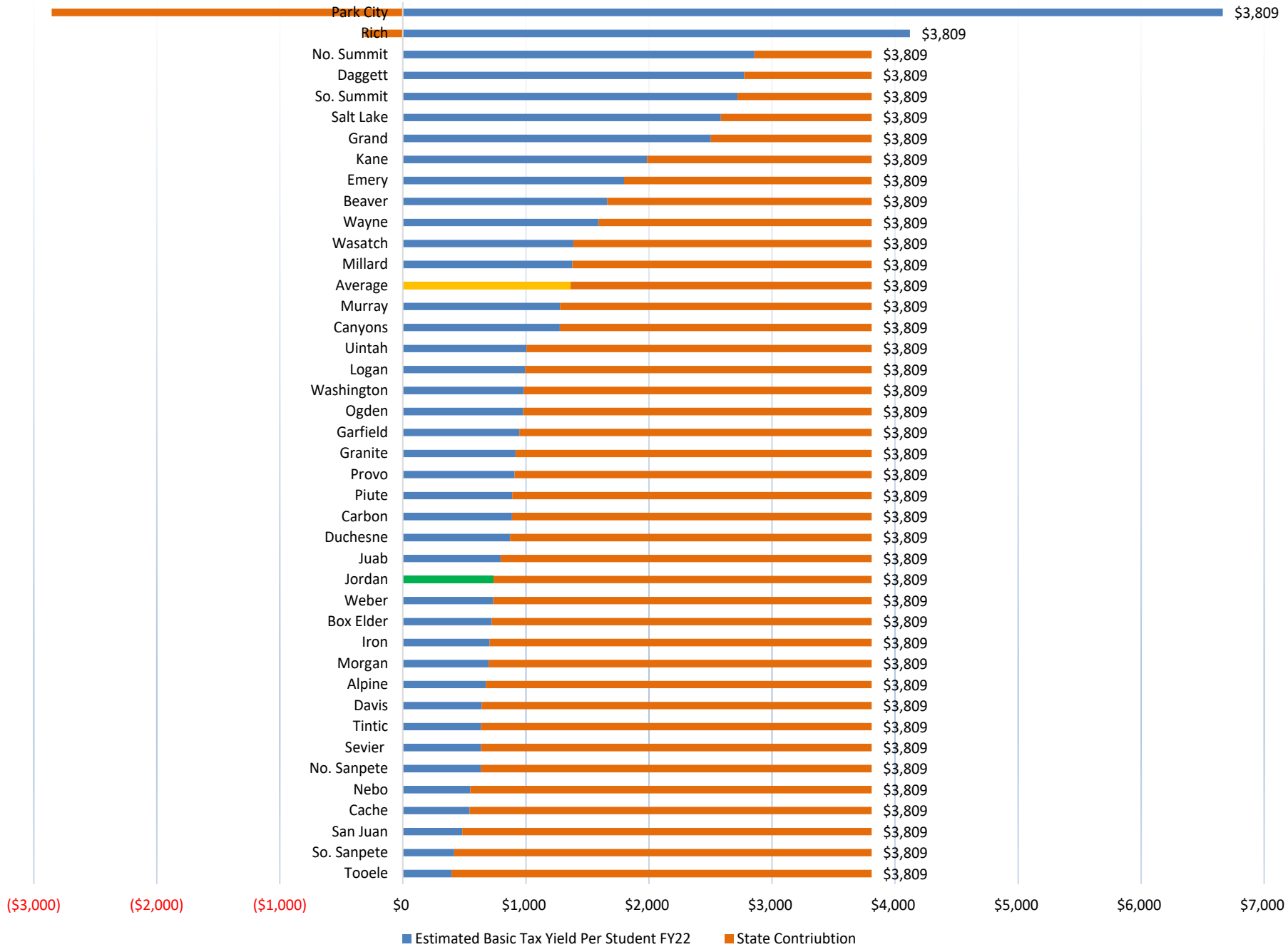
Estimated Adjusted Assessed Valuation per Student FY22



Estimated State Basic Tax Yield Per Student FY22



Estimated Basic Tax Yield and State WPU Contribution Per Student FY22



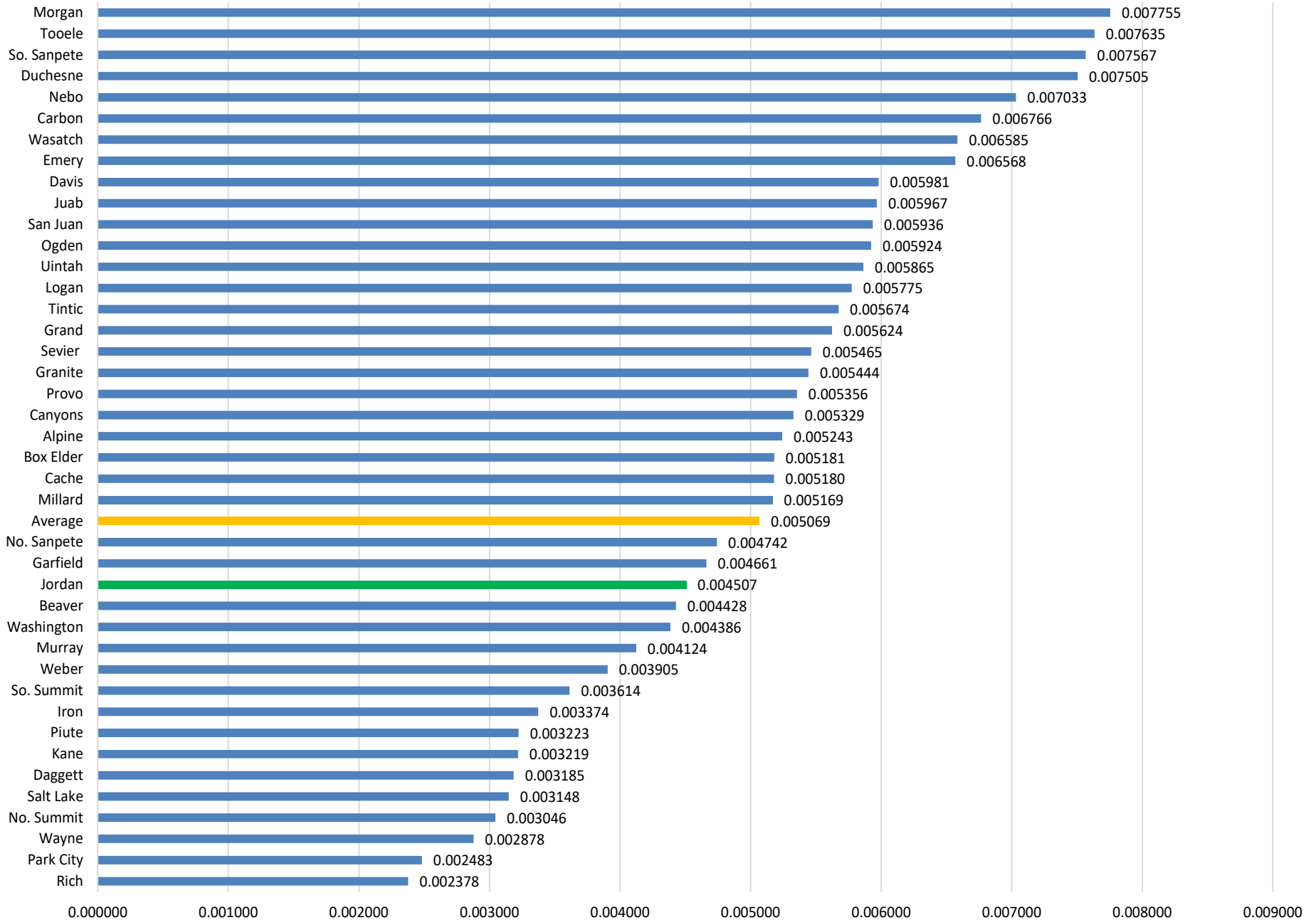
Summary 7 – State Basic Levy

	Tax Rate	AV Per Student	Proceeds Per Student	State Guarantees	Total Per Student	JSD Students	JSD Equivalent Proceeds	Different From JSD
Less State Basic Levy:								
Alpine	0.001661	\$ 406,139	\$ 675	\$ 3,134	\$ 3,809	57,840	\$ 220,312,560	\$ -
Davis	0.001661	386,447	642	3,167	3,809	57,840	220,312,560	-
Granite	0.001661	551,010	915	2,894	3,809	57,840	220,312,560	-
Jordan	0.001661	442,815	736	3,073	3,809	57,840	220,312,560	-
Canyons	0.001661	767,706	1,275	2,534	3,809	57,840	220,312,560	-
Salt Lake	0.001661	1,555,728	2,584	1,225	3,809	57,840	220,312,560	-
Murray	0.001661	768,607	1,277	2,532	3,809	57,840	220,312,560	-
State Average	0.001661	821,351	1,364	2,445	3,809	57,840	220,312,560	-

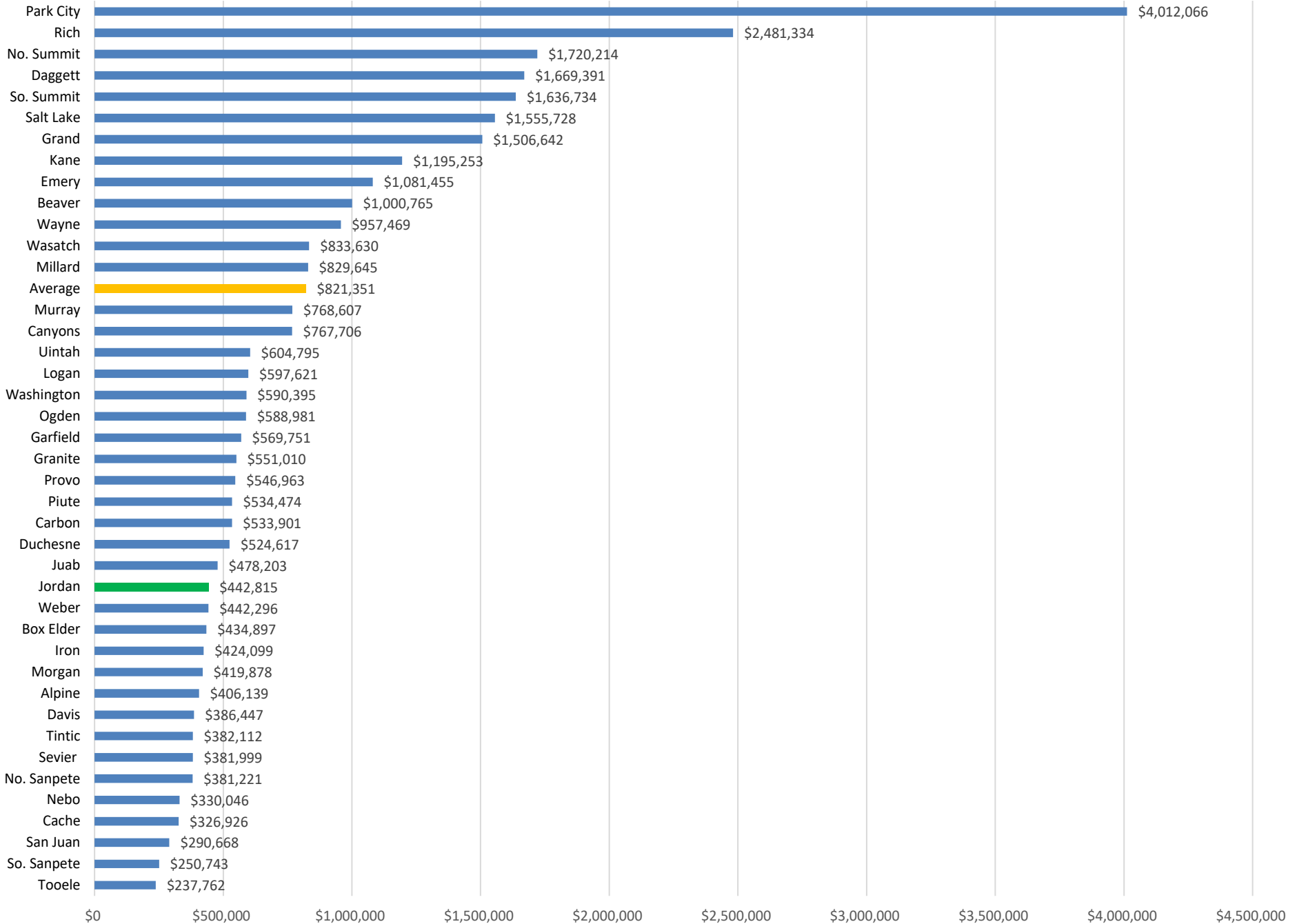
All Taxes, Without the Basic

- Next 3 slides will show:
 - Each district's tax rates without the State Basic School Levy
 - Each district's estimated Assessed Valuation (AV) Per Student
 - The result of the Tax Rate X AV/Student = Tax Proceeds Per Student by district
- Yellow is the average of what is on the slide (not a pretend "average district")
- Green is Jordan School District

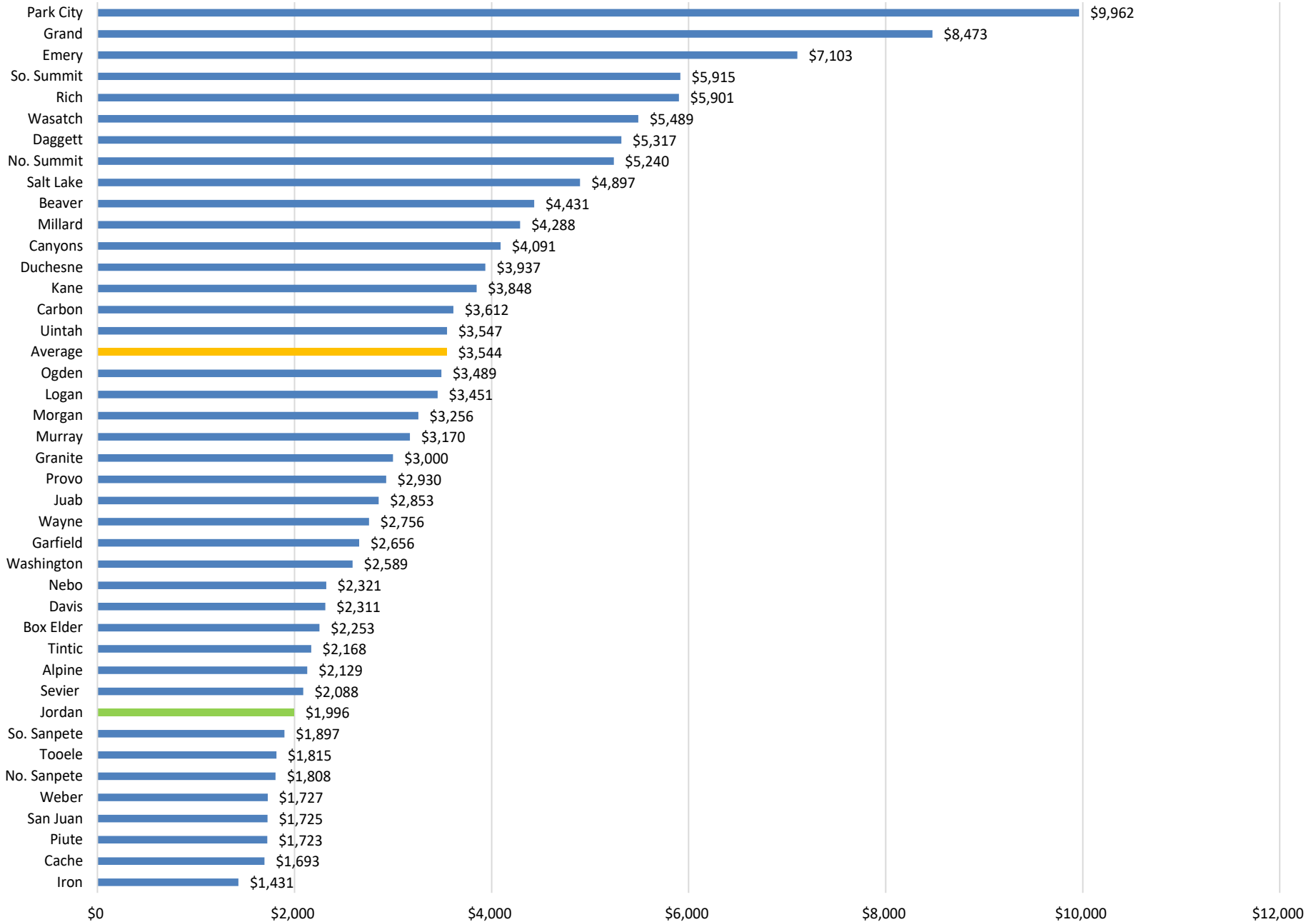
All Tax Rates (Without Basic Rate) Tax Year 2021



Estimated Adjusted Assessed Valuation per Student FY22



Estimated Local Tax Yield (Without Basic) Per Student FY22



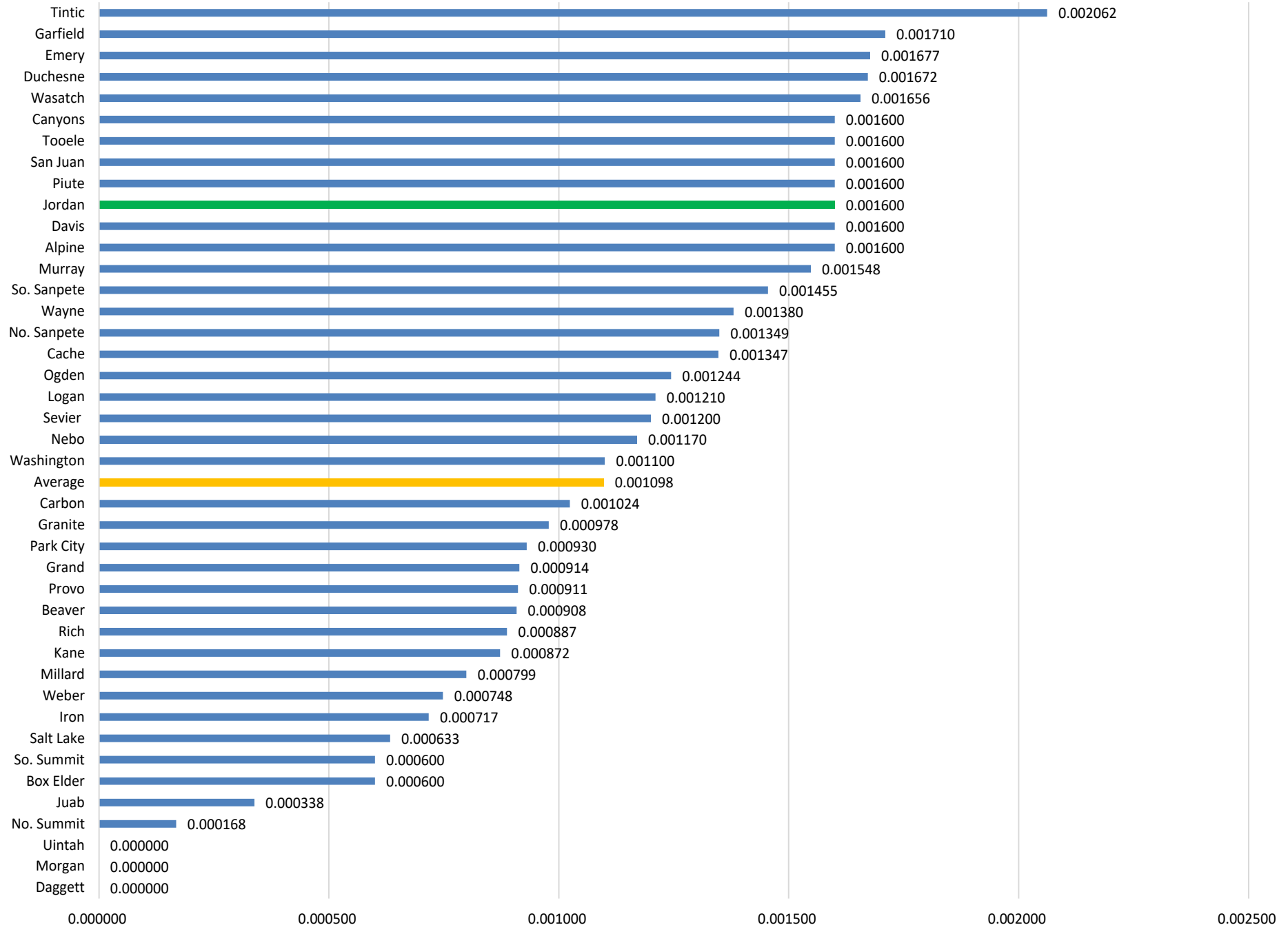
Summary 7 – All Without Basic

	<u>Tax Rate</u>	<u>AV Per Student</u>	<u>Proceeds Per Student</u>	<u>State Guarantees</u>	<u>Total Per Student</u>	<u>JSD Students</u>	<u>JSD Equivalent Proceeds</u>	<u>Different From JSD</u>
All Levies Without State Basic Rate:								
Alpine	0.005243	\$ 406,139	\$ 2,129	\$ 451	\$ 2,580	57,840	\$ 149,247,563	\$ 12,626,802
Davis	0.005981	386,447	2,311	669	2,980	57,840	172,384,721	35,763,961
Granite	0.005444	551,010	3,000	365	3,365	57,840	194,639,531	58,018,770
Jordan	0.004507	442,815	1,996	366	2,362	57,840	136,620,761	-
Canyons	0.005329	767,706	4,091	-	4,091	57,840	236,629,529	100,008,768
Salt Lake	0.003148	1,555,728	4,897	-	4,897	57,840	283,267,452	146,646,691
Murray	0.004124	768,607	3,170	-	3,170	57,840	183,337,488	46,716,727
State Average	0.004315	821,351	3,544	475	4,019	57,840	232,443,690	95,822,929

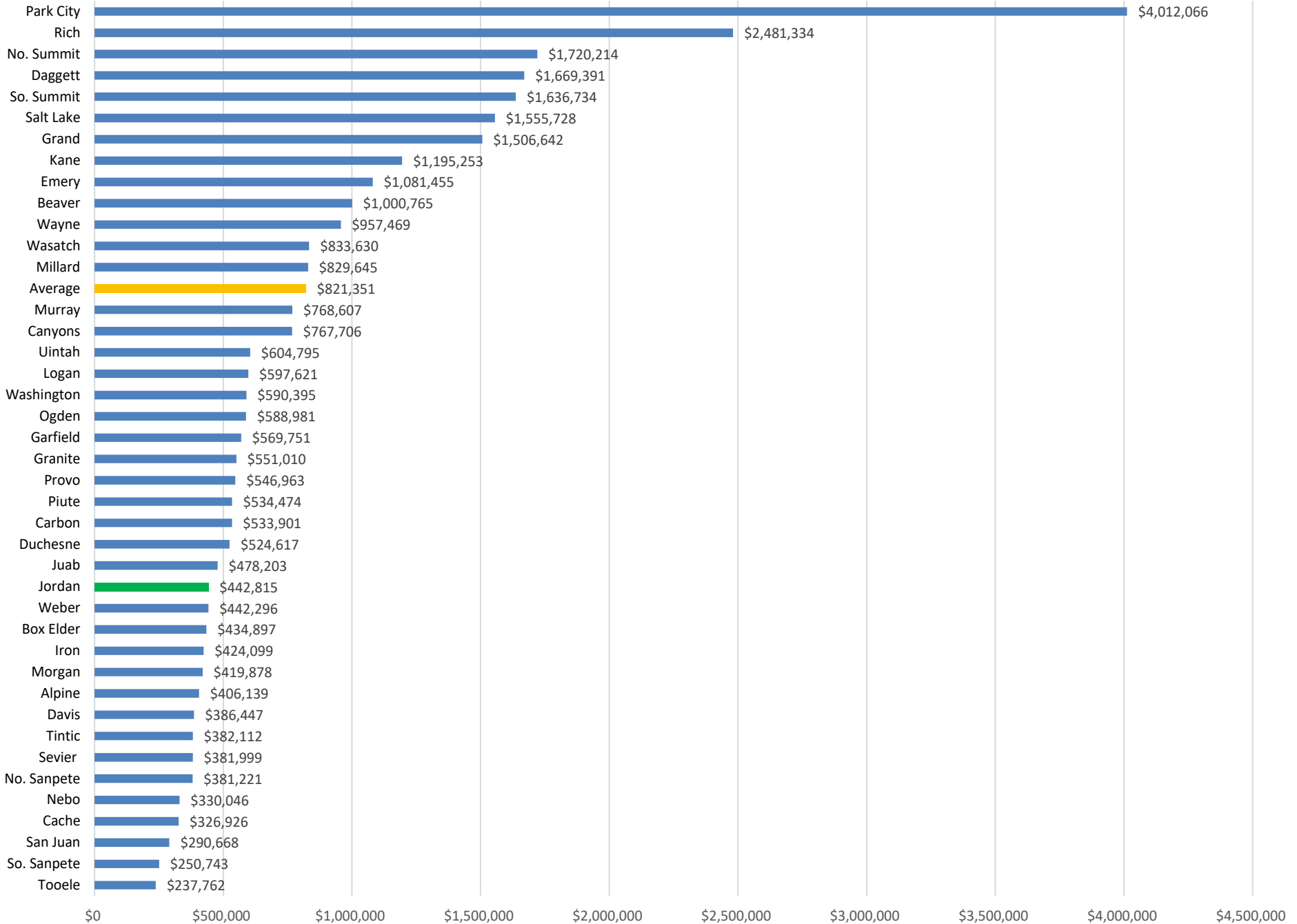
Operations – Voted Local Levy

- Next 4 slides will show:
 - Each district's Voted Local Levy tax rate
 - Each district's estimated Assessed Valuation (AV) Per Student
 - The result of the Tax Rate X AV/Student = Tax Proceeds Per Student by district
 - The result of the State Voted Local Guarantee
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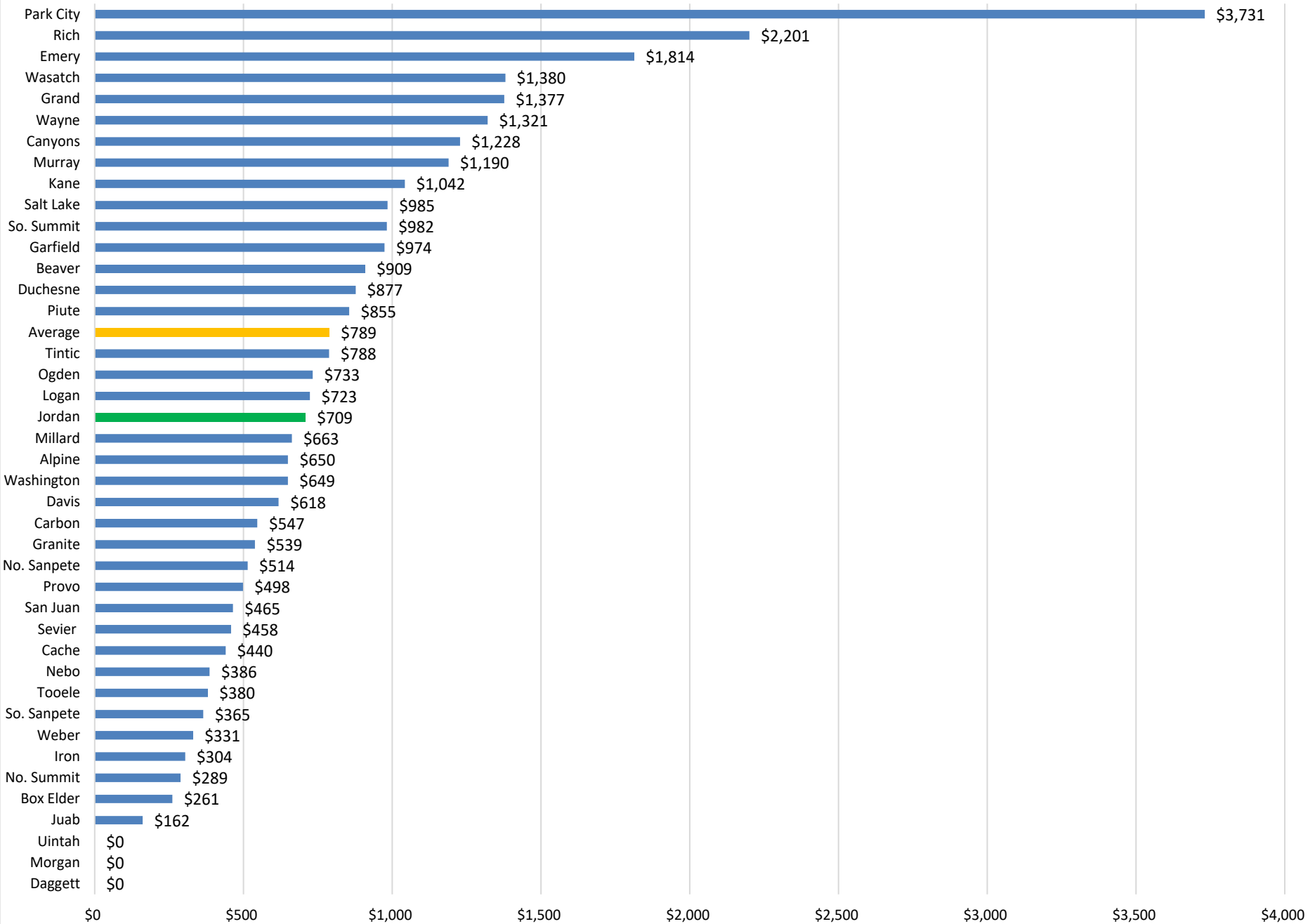
Voted Local Levy Rate - Tax Year 2021



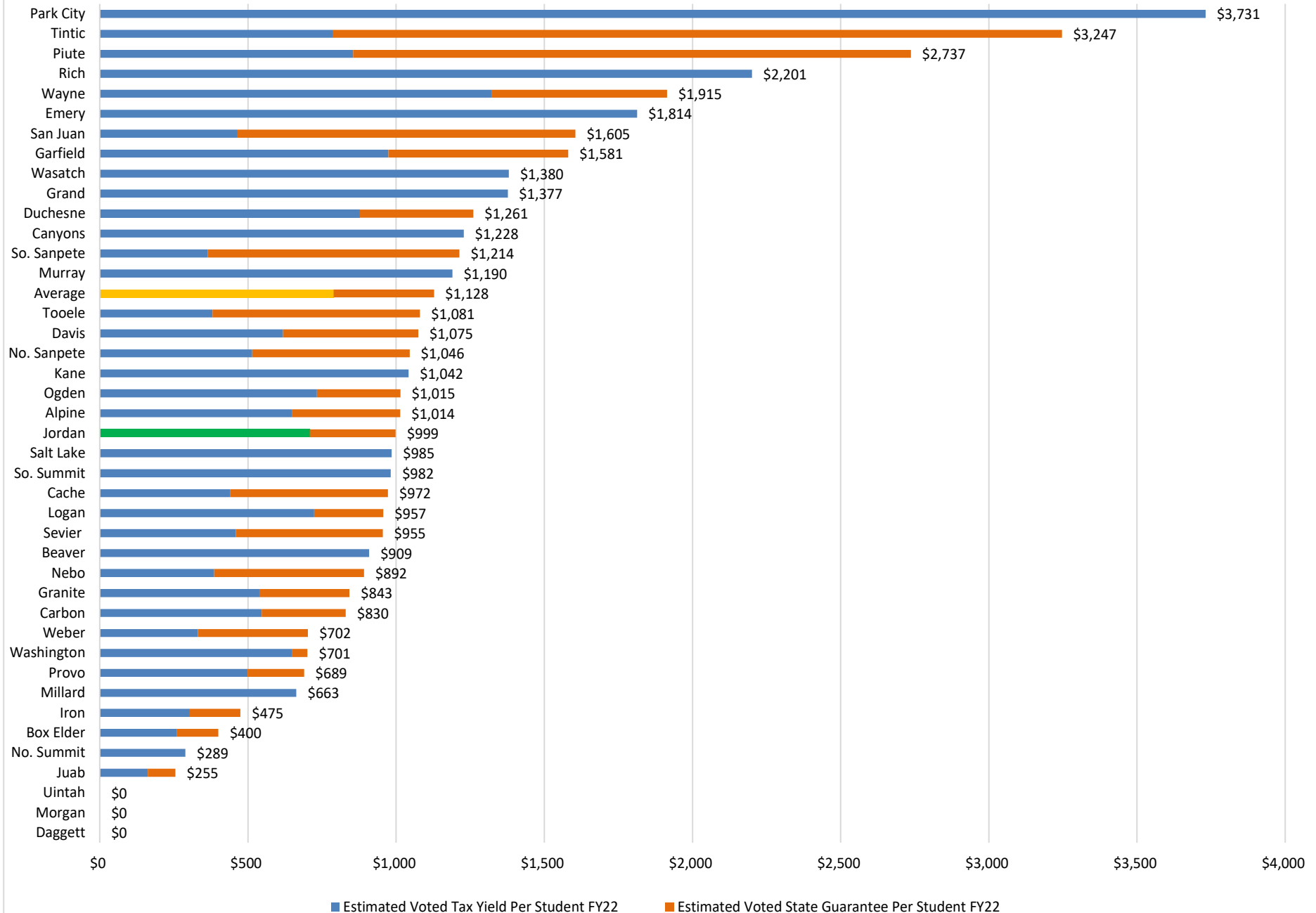
Estimated Adjusted Assessed Valuation per Student FY22



Estimated Voted Local Tax Yield Per Student FY22



Estimated Voted Local Tax Yield and State Contribution Per Student FY22



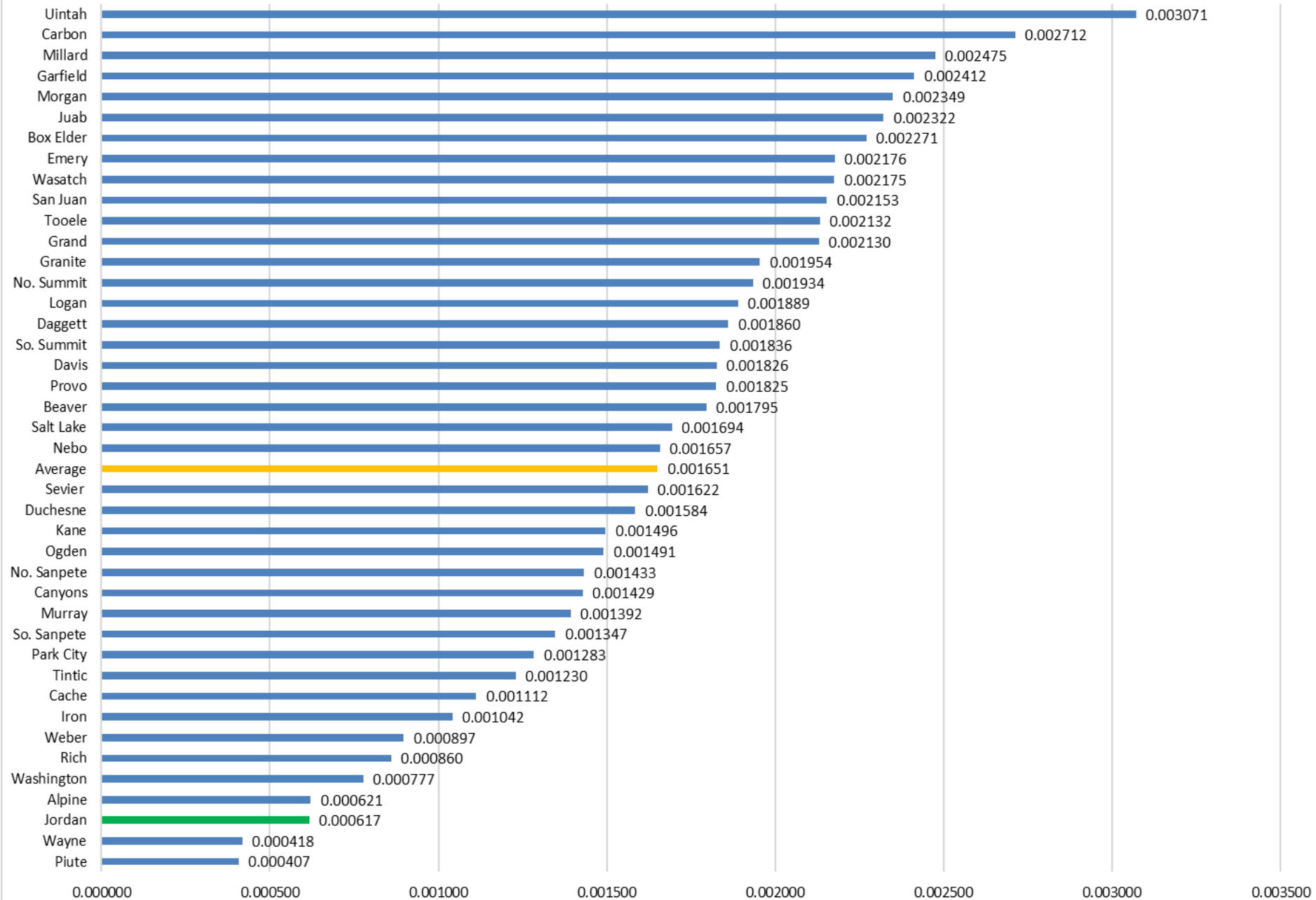
Summary 7 – Voted Local Levy

	Tax Rate	AV Per Student	Proceeds Per Student	State Guarantees	Total Per Student	JSD Students	JSD Equivalent Proceeds	Different From JSD
Voted Levy								
Alpine	0.001600	\$ 406,139	\$ 650	\$ 364	\$ 1,014	57,840	\$ 58,649,760	\$ 867,600
Davis	0.001600	386,447	618	457	1,075	57,840	62,178,000	4,395,840
Granite	0.000978	551,010	539	304	843	57,840	48,759,120	(9,023,040)
Jordan	0.001600	442,815	709	290	999	57,840	57,782,160	-
Canyons	0.001600	767,706	1,228	-	1,228	57,840	71,046,584	13,264,424
Salt Lake	0.000633	1,555,728	985	-	985	57,840	56,959,434	(822,726)
Murray	0.001548	768,607	1,190	-	1,190	57,840	68,818,242	11,036,082
State Average	0.000961	821,351	789	339	1,128	57,840	65,243,520	7,461,360

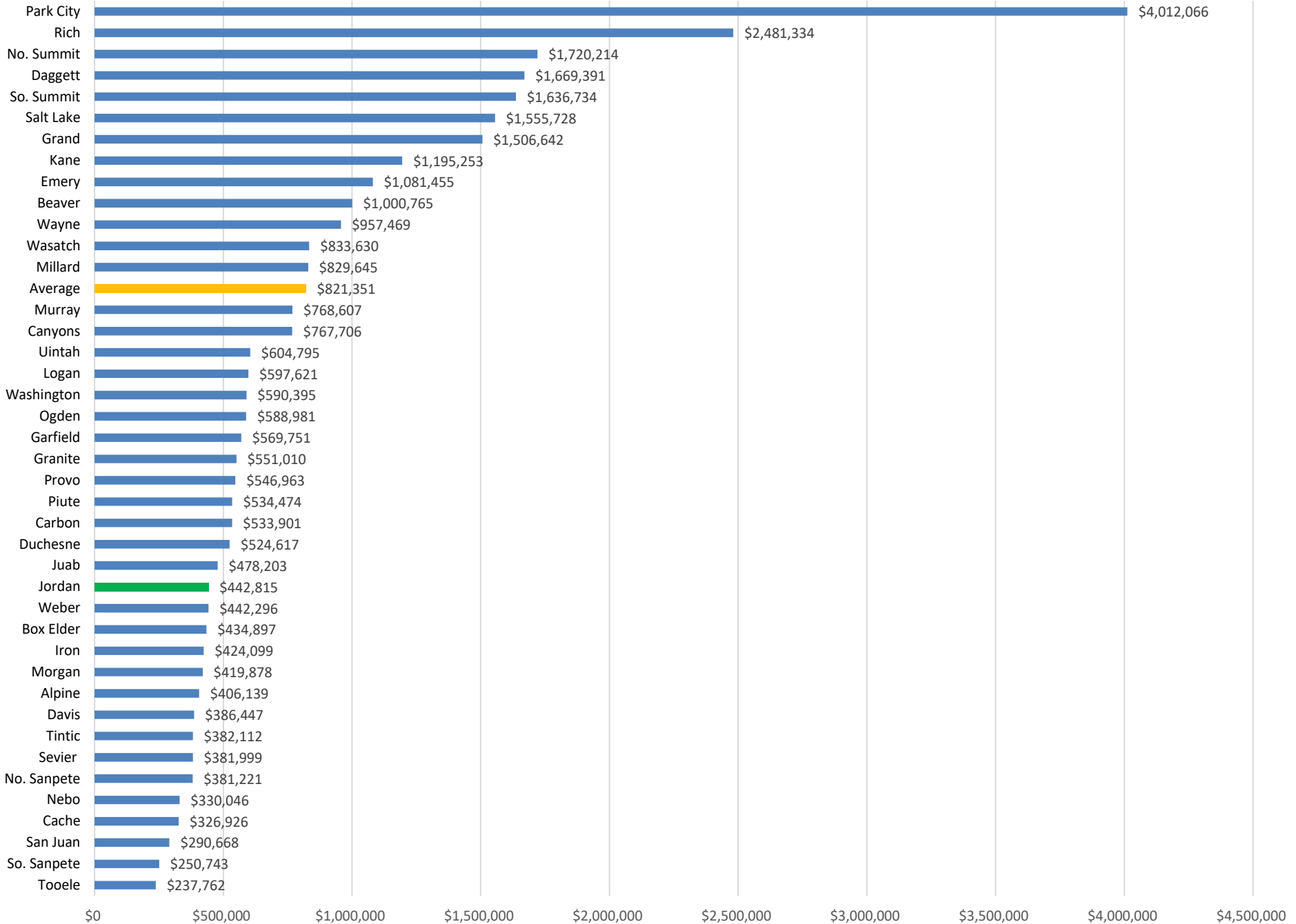
Operations – Board Local Levy

- Next 4 slides will show:
 - Each district's Board Local Levy tax rate
 - Each district's estimated Assessed Valuation (AV) Per Student
 - The result of the Tax Rate X AV/Student = Tax Proceeds Per Student by district
 - The result of the State Board Local Guarantee
- Yellow is the average of what is on the slide (not a pretend “average district”)
- Green is Jordan School District

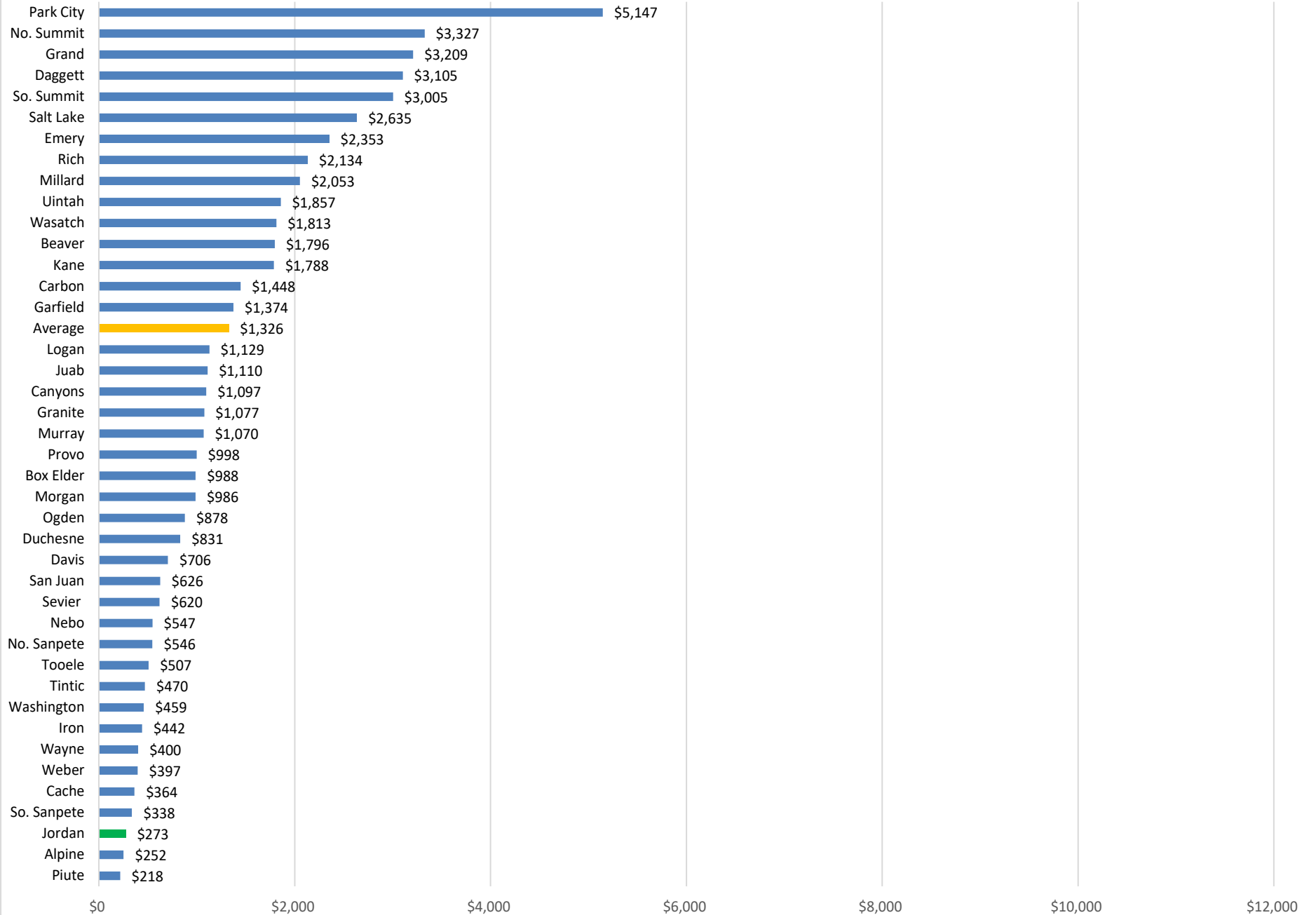
Board Local Levy Rate - Tax Year 2021



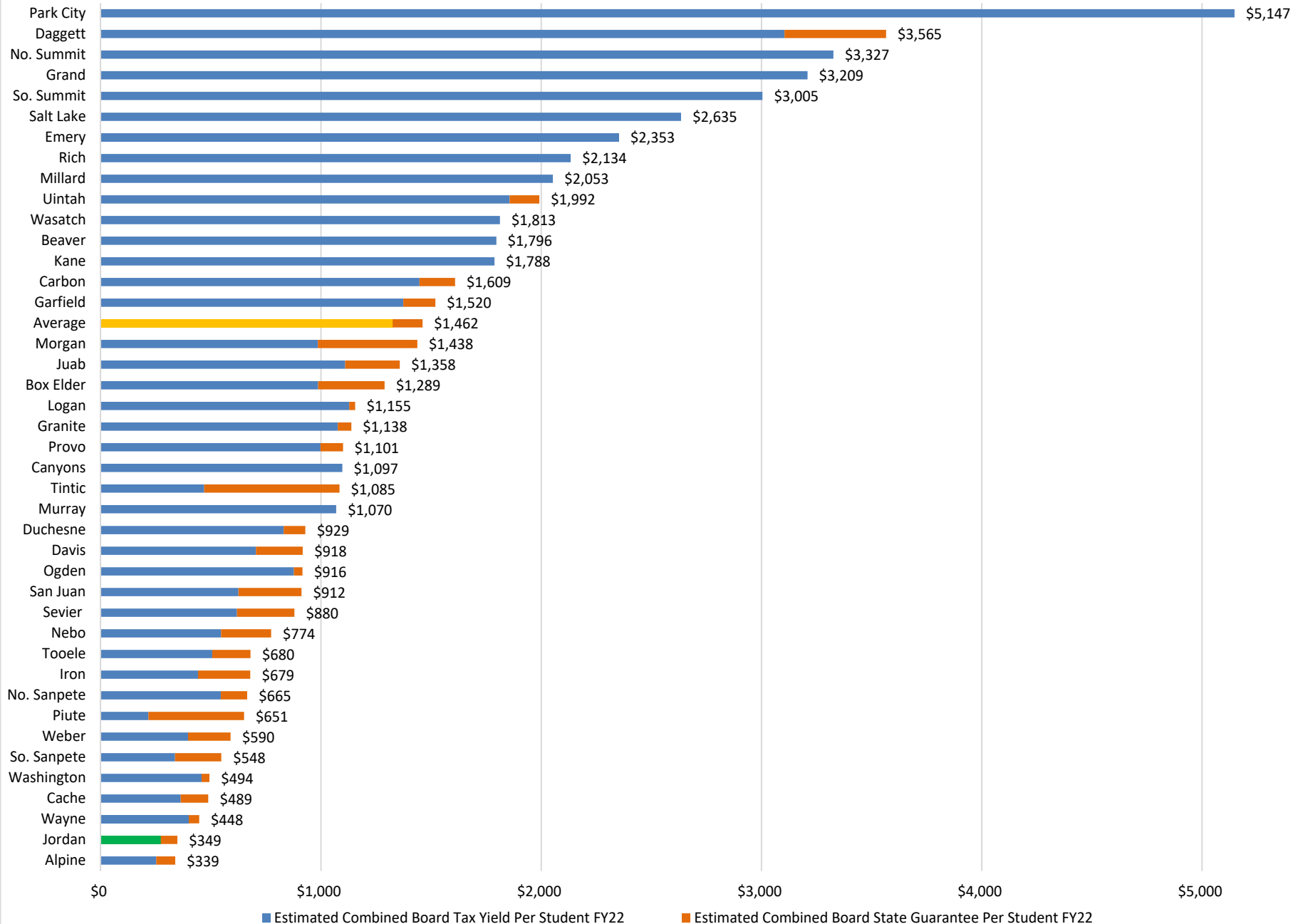
Estimated Adjusted Assessed Valuation per Student FY22



Estimated Board Local Tax Yield Per Student FY22



Estimated Board Local Tax Yield and State Contribution Per Student FY22



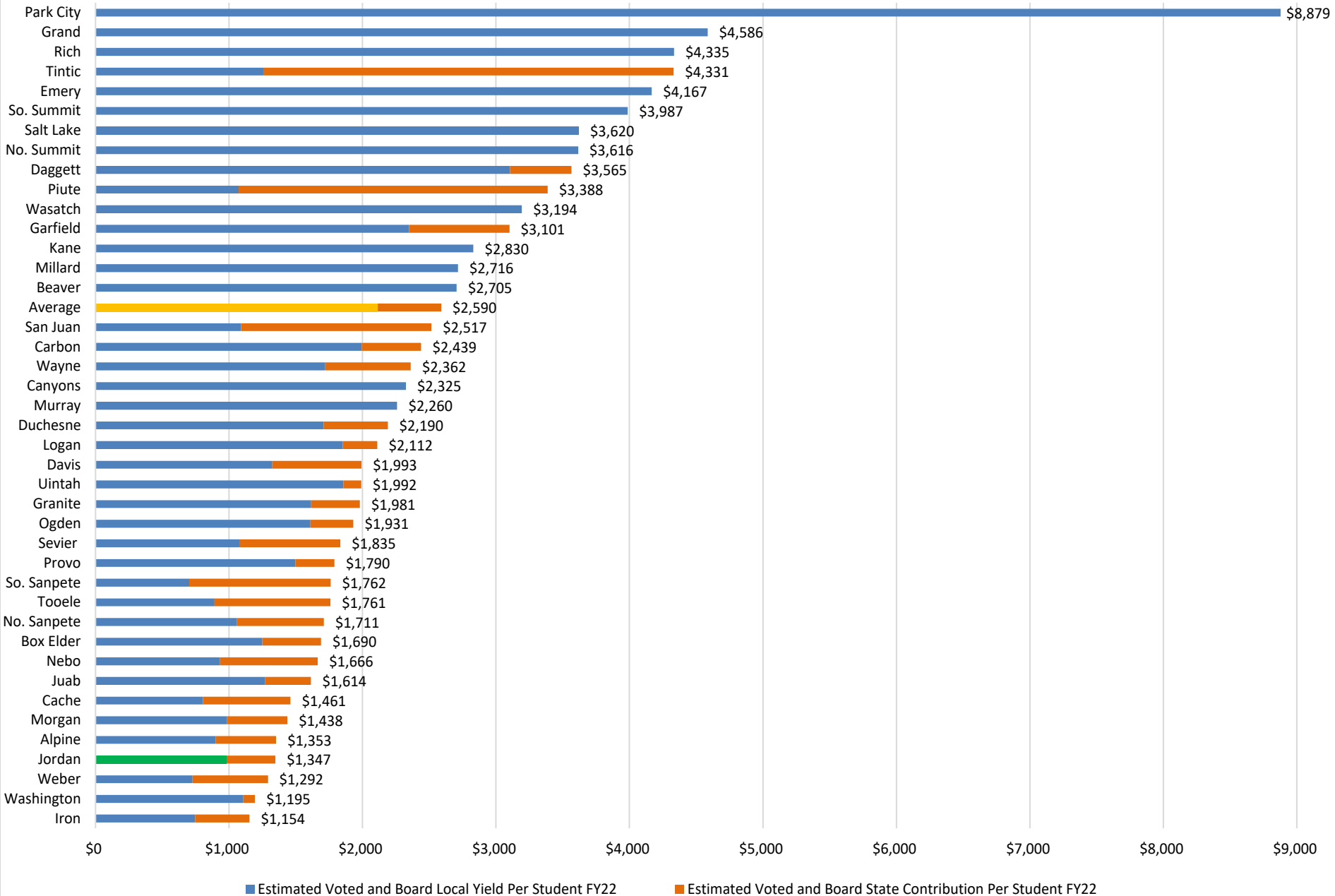
Summary 7 – Board Local Levy

	Tax Rate	AV Per Student	Proceeds Per Student	State Guarantees	Total Per Student	JSD Students	JSD Equivalent Proceeds	Different From JSD
Board Levy								
Alpine	0.000621	\$ 406,139	\$ 252	\$ 87	\$ 339	57,840	\$ 19,607,760	\$ (578,400)
Davis	0.001826	386,447	706	212	918	57,840	53,097,120	32,910,960
Granite	0.001954	551,010	1,077	61	1,138	57,840	65,821,920	45,635,760
Jordan	0.000617	442,815	273	76	349	57,840	20,186,160	-
Canyons	0.001429	767,706	1,097	-	1,097	57,840	63,453,480	43,267,320
Salt Lake	0.001694	1,555,728	2,635	-	2,635	57,840	152,431,723	132,245,563
Murray	0.001392	768,607	1,070	-	1,070	57,840	61,883,071	41,696,911
State Average	0.001614	821,351	1,326	136	1,462	57,840	84,562,080	64,375,920

Operations Combined

- What does a combination of Voted Local Levy and Board Local Levy with their State Guarantees look like?
 - In other words, in the funding that districts have some control over for operations, how does that compare?
-
- Yellow is the average of what is on the slide (not a pretend “average district”)
 - Green is Jordan School District

Estimated Voted and Board Local Tax Yields and State Contruibtions Per Student FY22
Operations Chart



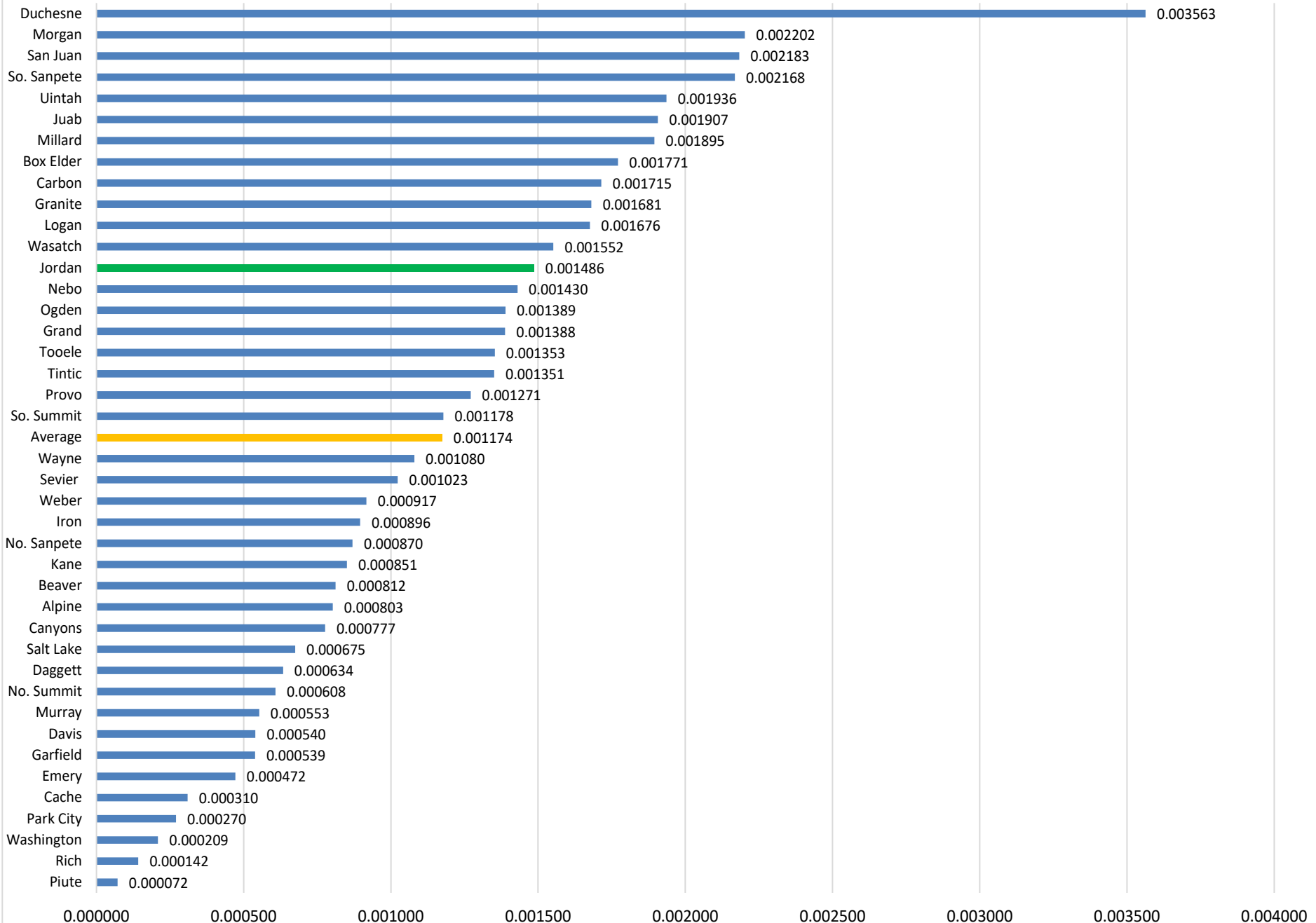
Summary 7 – Operations Funding

	Tax Rate	AV Per Student	Proceeds Per Student	State Guarantees	Total Per Student	JSD Students	JSD Equivalent Proceeds	Different From JSD
Total Operations Related (General Fund):								
Alpine	0.002221	\$ 406,139	\$ 902	\$ 451	\$ 1,353	57,840	\$ 78,257,520	\$ 289,200
Davis	0.003426	386,447	1,324	669	1,993	57,840	115,275,120	37,306,800
Granite	0.002932	551,010	1,616	365	1,981	57,840	114,581,040	36,612,720
Jordan	0.002217	442,815	982	366	1,348	57,840	77,968,320	-
Canyons	0.003029	767,706	2,325	-	2,325	57,840	134,500,064	56,531,744
Salt Lake	0.002327	1,555,728	3,620	-	3,620	57,840	209,391,157	131,422,837
Murray	0.002940	768,607	2,260	-	2,260	57,840	130,701,313	52,732,993
State Average	0.002575	821,351	2,115	475	2,590	57,840	149,805,600	71,837,280

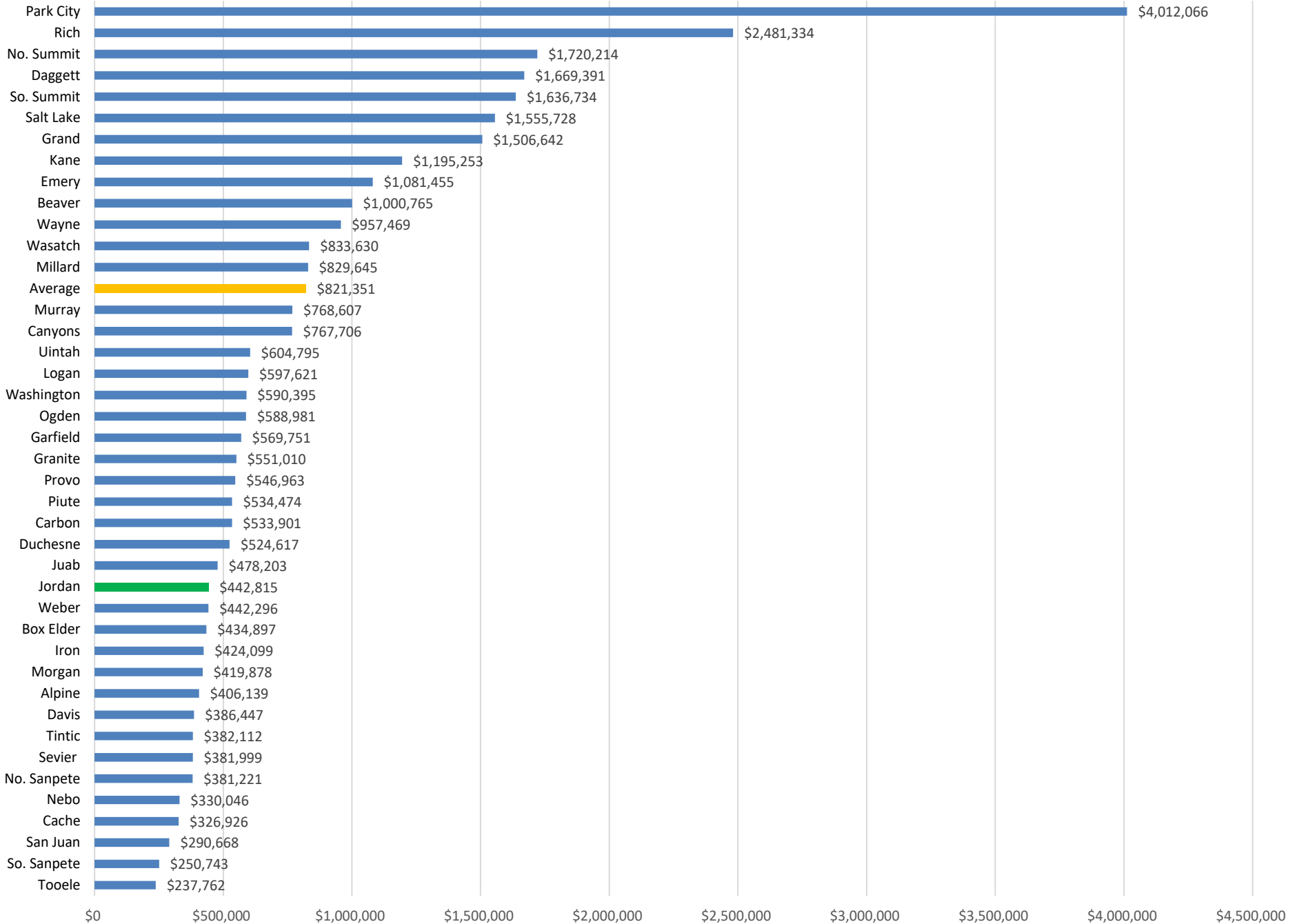
Facilities – Capital Local Levy

- Next 3 slides will show:
 - Each district's Capital Local Levy tax rate
 - Each district's estimated Assessed Valuation (AV) Per Student
 - The result of the Tax Rate X AV/Student = Tax Proceeds Per Student by district
- Yellow is the average of what is on the slide (not a pretend “average district”)
- Green is Jordan School District

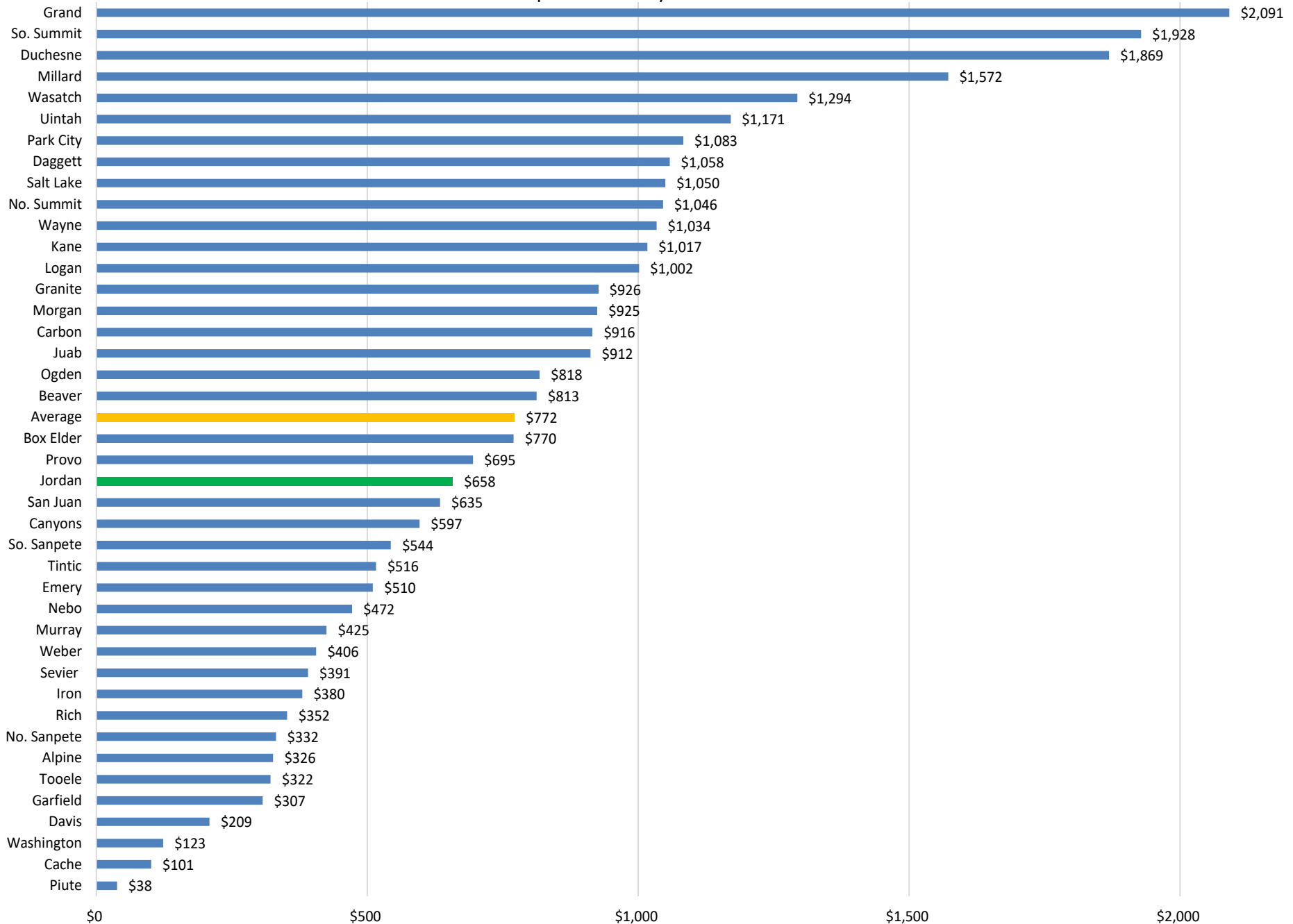
Capital Local Levy Rate - Tax Year 2021



Estimated Adjusted Assessed Valuation per Student FY22



Estimated Capital Local Levy Yield Per Student FY22



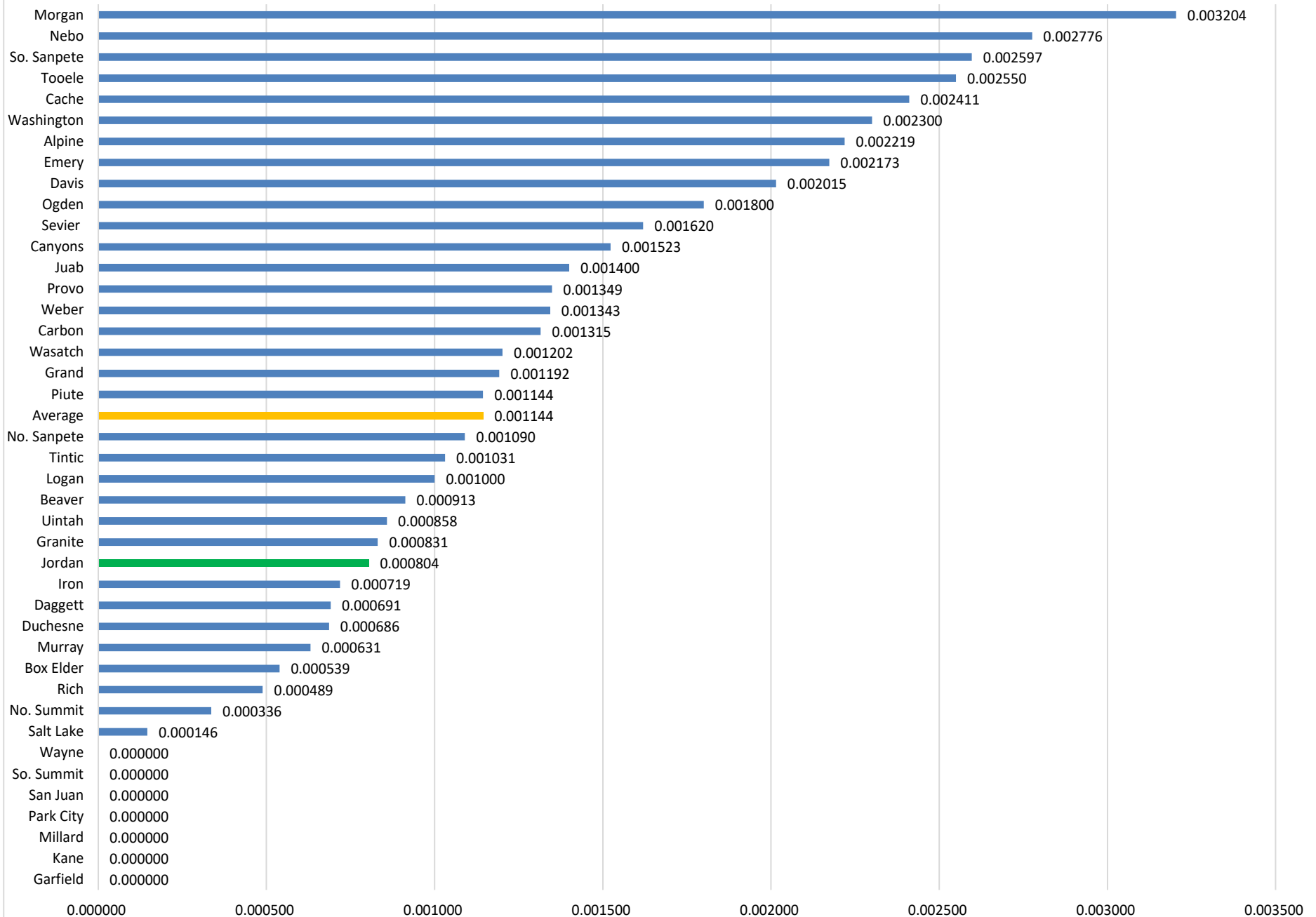
Summary 7 – Capital Local Levy

	Tax Rate	AV Per Student	Proceeds Per Student	State Guarantees	Total Per Student	JSD Students	JSD Equivalent Proceeds	Different From JSD
Capital Levy								
Alpine	0.000803	\$ 406,139	\$ 326	\$ -	\$ 326	57,840	\$ 18,863,337	\$ (19,196,718)
Davis	0.000540	386,447	209	-	209	57,840	12,070,131	(25,989,925)
Granite	0.001681	551,010	926	-	926	57,840	53,574,173	15,514,118
Jordan	0.001486	442,815	658	-	658	57,840	38,060,056	-
Canyons	0.000777	767,706	597	-	597	57,840	34,501,997	(3,558,058)
Salt Lake	0.000675	1,555,728	1,050	-	1,050	57,840	60,738,733	22,678,677
Murray	0.000553	768,607	425	-	425	57,840	24,584,295	(13,475,761)
State Average	0.000940	821,351	772	-	772	57,840	44,652,480	6,592,424

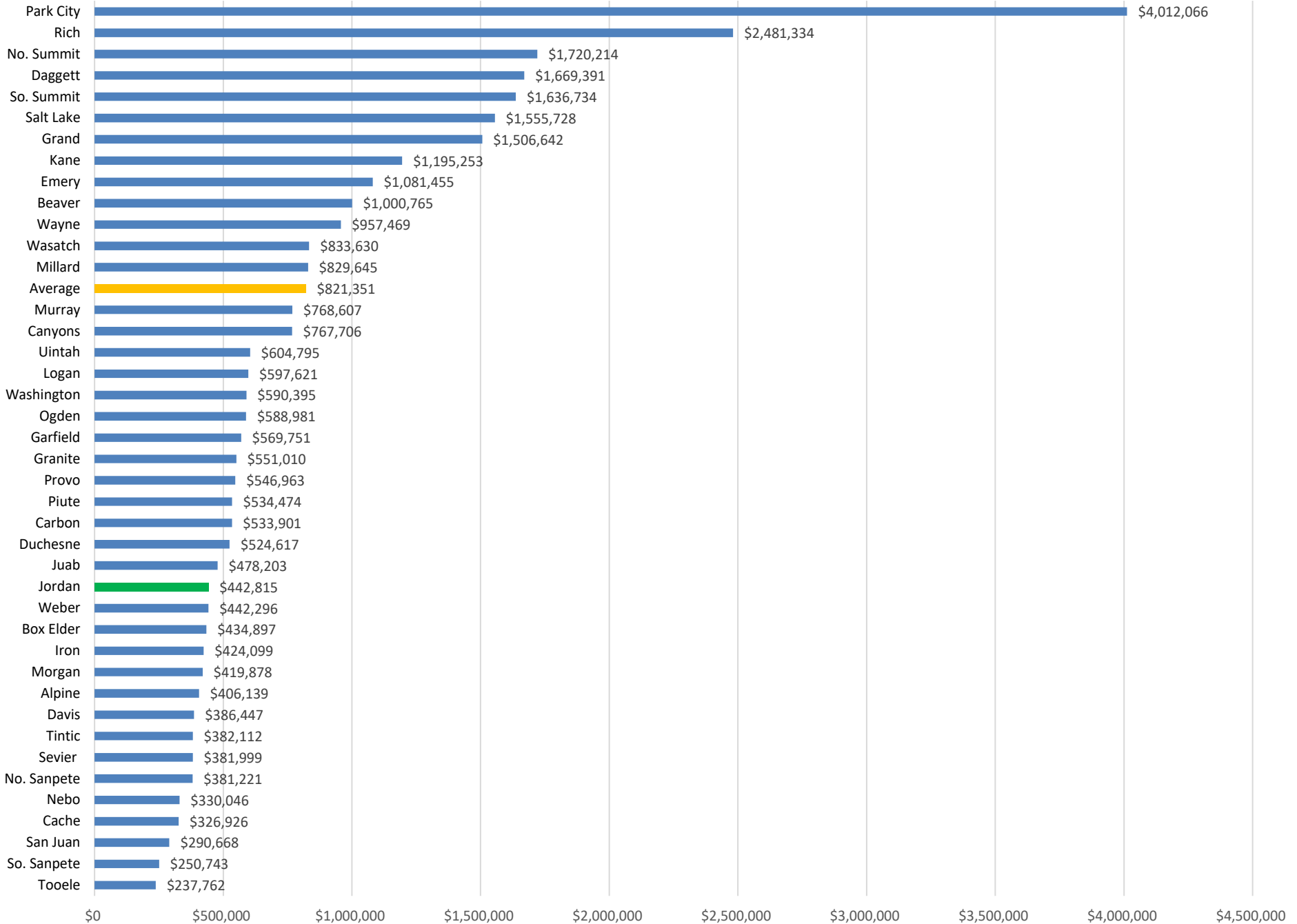
Facilities – Debt Service Levy

- Next 3 slides will show:
 - Each district's Debt Service Levy tax rate
 - Each district's estimated Assessed Valuation (AV) Per Student
 - The result of the Tax Rate X AV/Student = Tax Proceeds Per Student by district
- Yellow is the average of what is on the slide (not a pretend “average district”)
- Green is Jordan School District

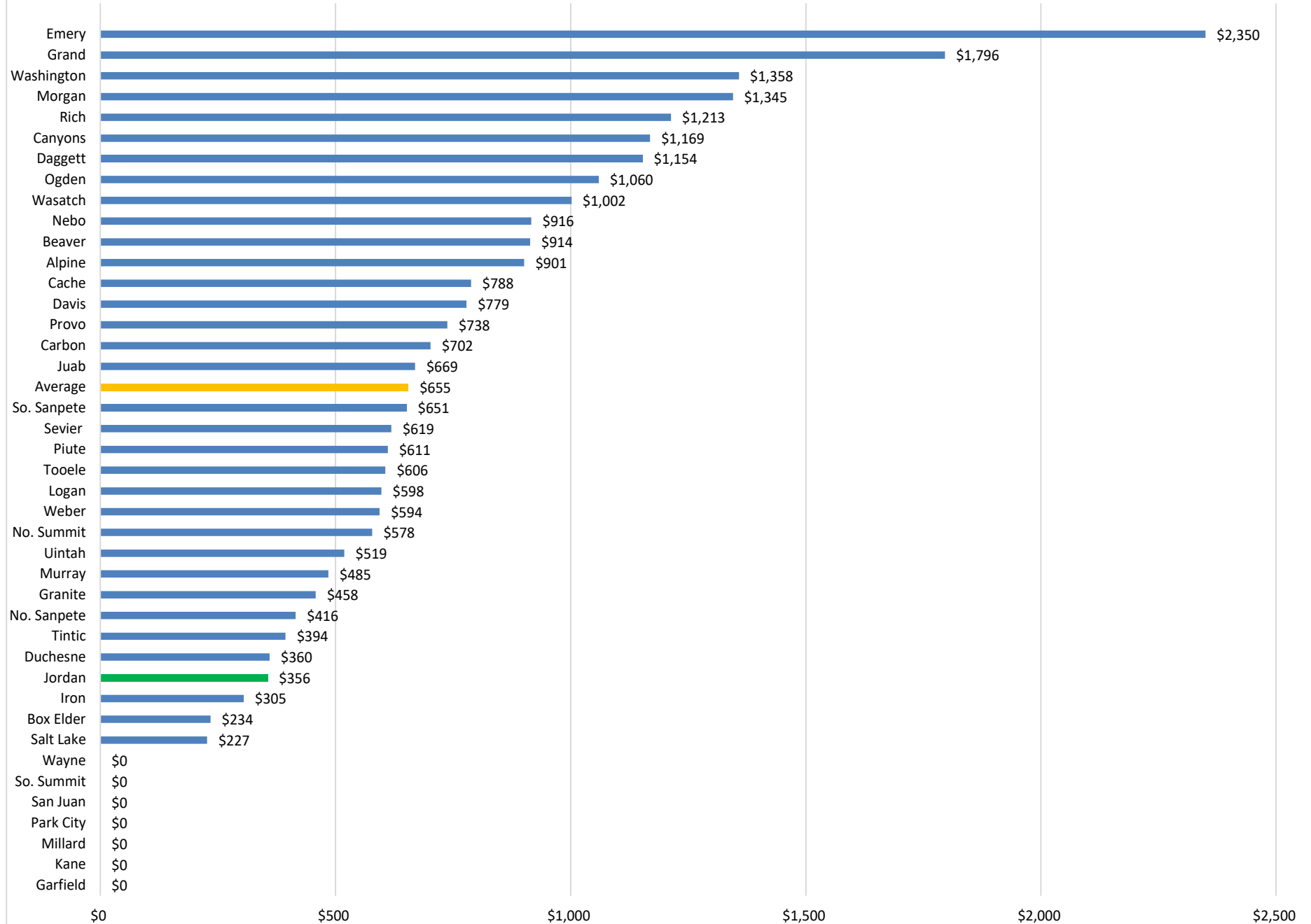
Debt Service Levy Rate - Tax Year 2021



Estimated Adjusted Assessed Valuation per Student FY22



Estimated Debt Service Tax Yield Per Student- FY22



Summary 7 – Debt Service

	Tax Rate	AV Per Student	Proceeds Per Student	State Guarantees	Total Per Student	JSD Students	JSD Equivalent Proceeds	Different From JSD
Debt Levy								
Alpine	0.002219	\$ 406,139	\$ 901	\$ -	\$ 901	57,840	\$ 52,126,706	\$ 31,534,321
Davis	0.002015	386,447	779	-	779	57,840	45,039,470	24,447,085
Granite	0.000831	551,010	458	-	458	57,840	26,484,318	5,891,932
Jordan	0.000804	442,815	356	-	356	57,840	20,592,385	-
Canyons	0.001523	767,706	1,169	-	1,169	57,840	67,627,467	47,035,082
Salt Lake	0.000146	1,555,728	227	-	227	57,840	13,137,563	(7,454,822)
Murray	0.000631	768,607	485	-	485	57,840	28,051,880	7,459,495
State Average	0.000797	821,351	655	-	655	57,840	37,885,200	17,292,815

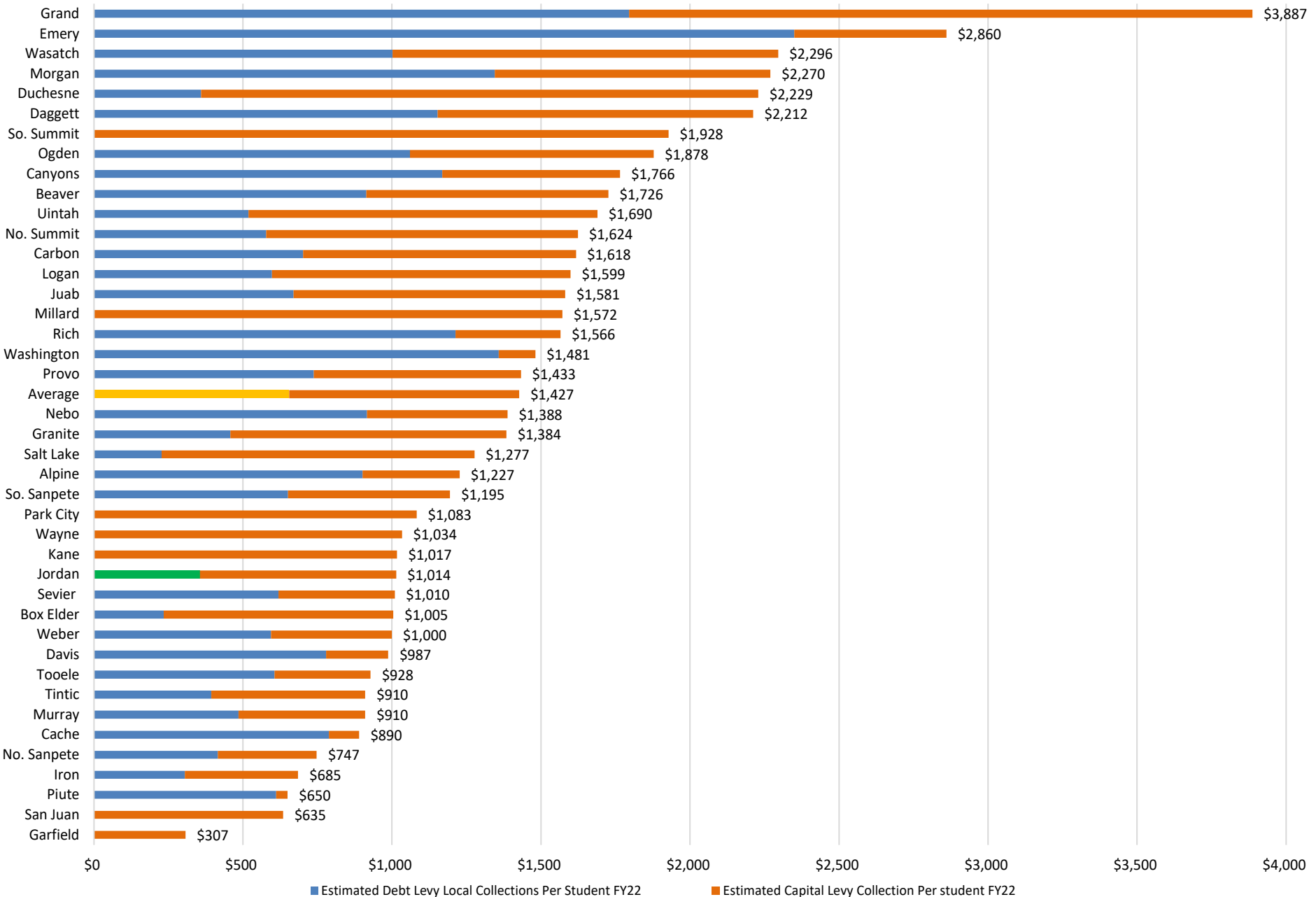
Facilities Combined

- What does a combination of Capital Local Levy and Debt Service Levy look like?
- In other words, in the funding that districts have some control over for facilities, how does that compare?

- Yellow is the average of what is on the slide (not a pretend “average district”)
- Green is Jordan School District

Estimated Capital and Debt Service Tax Yields Per Student FY22

Facilities Chart



Summary 7 – Facilities Related

	<u>Tax Rate</u>	<u>AV Per Student</u>	<u>Proceeds Per Student</u>	<u>State Guarantees</u>	<u>Total Per Student</u>	<u>JSD Students</u>	<u>JSD Equivalent Proceeds</u>	<u>Different From JSD</u>
Total Facilities Related:								
Alpine	0.003022	\$ 406,139	\$ 1,227	\$ -	\$ 1,227	57,840	\$ 70,990,043	\$ 12,337,602
Davis	0.002555	386,447	987	-	987	57,840	57,109,601	(1,542,839)
Granite	0.002512	551,010	1,384	-	1,384	57,840	80,058,491	21,406,050
Jordan	0.002290	442,815	1,014	-	1,014	57,840	58,652,441	-
Canyons	0.002300	767,706	1,766	-	1,766	57,840	102,129,465	43,477,024
Salt Lake	0.000821	1,555,728	1,277	-	1,277	57,840	73,876,295	15,223,855
Murray	0.001184	768,607	910	-	910	57,840	52,636,175	(6,016,266)
State Average	0.001737	821,351	1,427	-	1,427	57,840	82,537,680	23,885,239

Summary 7 – All Without Basic

	Tax Rate	AV Per Student	Proceeds Per Student	State Guarantees	Total Per Student	JSD Students	JSD Equivalent Proceeds	Different From JSD
All Levies Without State Basic Rate:								
Alpine	0.005243	\$ 406,139	\$ 2,129	\$ 451	\$ 2,580	57,840	\$ 149,247,563	\$ 12,626,802
Davis	0.005981	386,447	2,311	669	2,980	57,840	172,384,721	35,763,961
Granite	0.005444	551,010	3,000	365	3,365	57,840	194,639,531	58,018,770
Jordan	0.004507	442,815	1,996	366	2,362	57,840	136,620,761	-
Canyons	0.005329	767,706	4,091	-	4,091	57,840	236,629,529	100,008,768
Salt Lake	0.003148	1,555,728	4,897	-	4,897	57,840	283,267,452	146,646,691
Murray	0.004124	768,607	3,170	-	3,170	57,840	183,337,488	46,716,727
State Average	0.004315	821,351	3,544	475	4,019	57,840	232,443,690	95,822,929

Summary

- State Basic School Levy must be removed in order to properly compare
- The Assessed Valuation Per Student is critical in comparing results
- Jordan has above average Voted Local Levy and Capital Local Levy tax rates and below average Board Local Levy and Debt Service Levy tax rates
- However, when multiplied by Jordan's below average AV, tax proceeds are below average

Summary

- When combining Voted Local and Board Local Levy proceeds to see funding available for operations per student, Jordan is well below the average
- When combining Capital Local and Debt Service Levy proceeds to see funding available for facilities per student, Jordan is well below the average