

Minimum School Program: Basic School Program Equalization

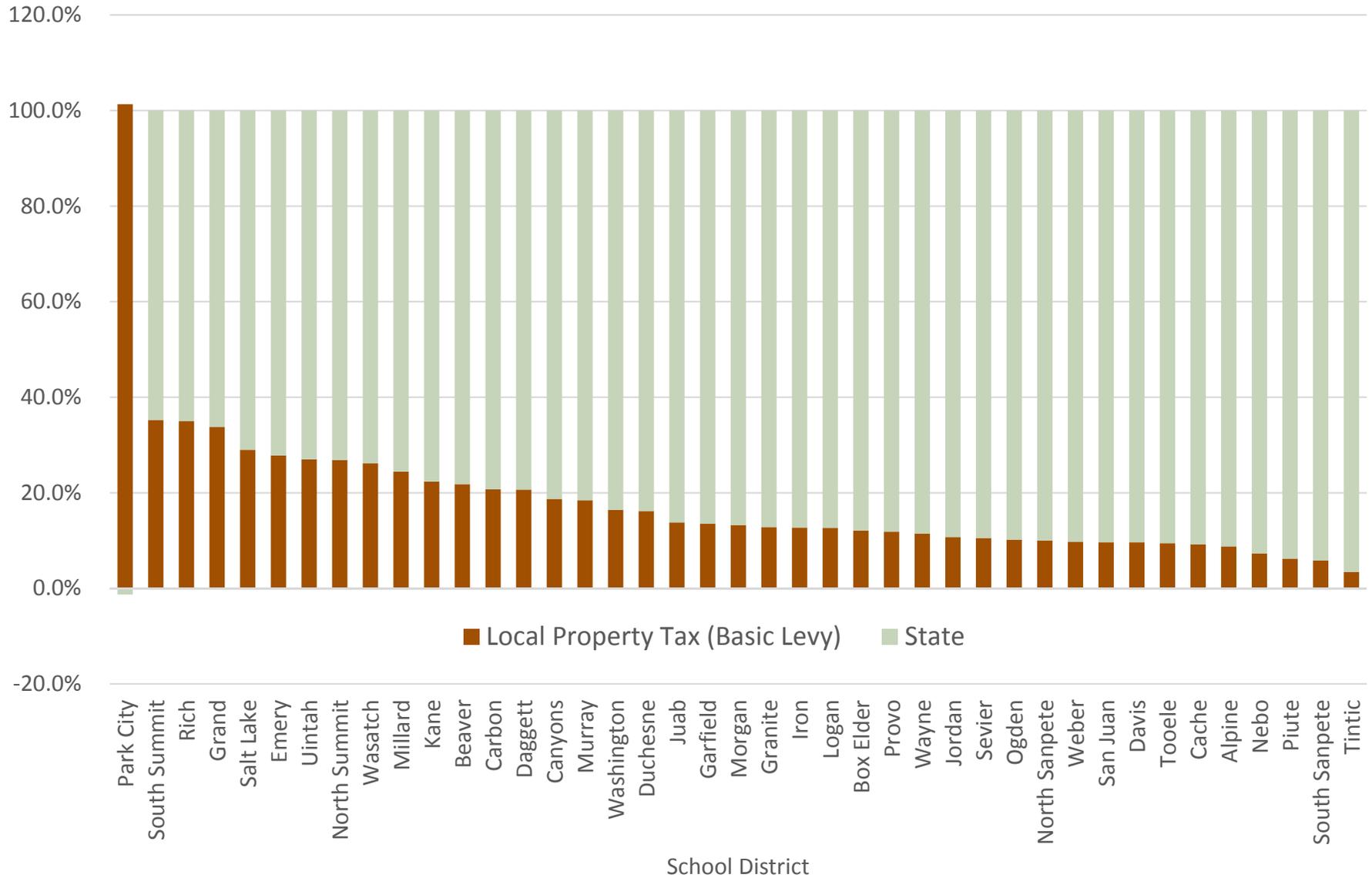
Estimated Total WPU Cost by School District - FY 2015 Estimated
Including Contributing Revenue Sources

School District	FY 2015 Estimated Amounts			
	Total WPU Cost	Revenue Sources		Local as a % of Total
		State	Local	
Alpine	\$273,472,500	\$249,482,800	\$23,989,700	8.8%
Beaver	7,757,100	6,067,200	1,689,900	21.8%
Box Elder	44,020,400	38,711,400	5,309,000	12.1%
Cache	61,947,900	56,246,500	5,701,400	9.2%
Carbon	14,467,900	11,473,400	2,994,500	20.7%
Daggett	2,050,200	1,626,900	423,300	20.6%
Davis	257,541,500	232,769,100	24,772,400	9.6%
Duchesne	22,403,000	18,784,500	3,618,500	16.2%
Emery	11,409,000	8,234,600	3,174,400	27.8%
Garfield	6,952,200	6,014,800	937,400	13.5%
Grand	6,490,200	4,297,400	2,192,800	33.8%
Granite	254,161,700	221,601,100	32,560,600	12.8%
Iron	35,236,100	30,772,100	4,464,000	12.7%
Jordan	198,656,600	177,346,600	21,310,000	10.7%
Juab	8,932,100	7,701,100	1,231,000	13.8%
Kane	7,942,700	6,169,300	1,773,400	22.3%
Millard	13,744,800	10,387,400	3,357,400	24.4%
Morgan	10,278,200	8,918,400	1,359,800	13.2%
Nebo	122,212,000	113,285,100	8,926,900	7.3%
North Sanpete	9,665,100	8,700,900	964,200	10.0%
North Summit	5,381,500	3,935,800	1,445,700	26.9%
Park City	17,614,600	(230,800)	17,845,400	101.3%
Piute	2,635,700	2,472,300	163,400	6.2%
Rich	3,494,400	2,272,500	1,221,900	35.0%
San Juan	15,537,200	14,040,600	1,496,600	9.6%
Sevier	20,087,500	17,973,500	2,114,000	10.5%
South Sanpete	13,978,800	13,170,100	808,700	5.8%
South Summit	6,660,100	4,313,000	2,347,100	35.2%
Tintic	2,502,900	2,417,600	85,300	3.4%
Tooele	56,051,000	50,763,200	5,287,800	9.4%
Uintah	30,450,100	22,232,600	8,217,500	27.0%
Wasatch	23,075,200	17,039,500	6,035,700	26.2%
Washington	105,751,400	88,379,100	17,372,300	16.4%
Wayne	3,667,100	3,246,700	420,400	11.5%
Weber	122,734,400	110,770,000	11,964,400	9.7%
Salt Lake	91,551,300	65,013,800	26,537,500	29.0%
Ogden	46,925,900	42,151,800	4,774,100	10.2%
Provo	56,764,800	50,039,200	6,725,600	11.8%
Logan	22,943,500	20,039,600	2,903,900	12.7%
Murray	24,482,200	19,972,400	4,509,800	18.4%
Canyons	126,583,100	102,901,100	23,682,000	18.7%
Charter Schools	234,281,100	234,281,103	0	0.0%
Unallocated	1,186,000	1,186,000	0	0.0%
State Total	\$2,403,681,000	\$2,106,971,303	\$296,709,700	12.3%

Source: Utah State Office of Education. School Finance. MSP Legislative Estimates, 2014.

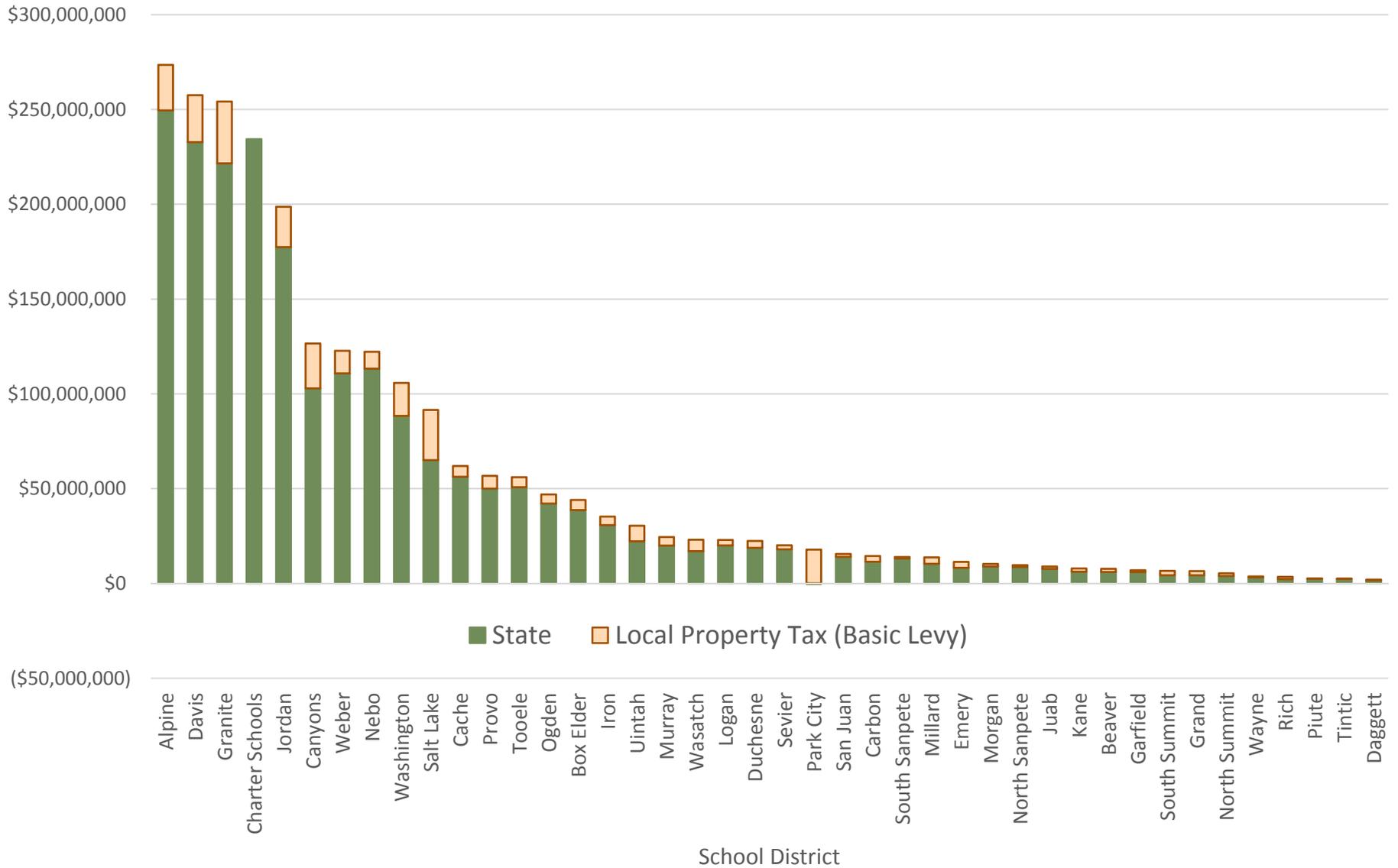
Updated on 01.29.2014 to include the Unallocated and State Total lines.

Public Education: MSP - Basic School Program Equalization
 Percent of State and Local Revenues Contributing to Total WPU Cost by School District
 FY 2015 - Estimated



Public Education: MSP - Basic School Program Equalization

State and Local Revenues Contributing to Total WPU Cost by School District & Charter School Total
FY 2015 - Estimated



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Basic Levy Revenue Equalization Example Using the Weighted Pupil Unit (WPU)

Cost	District A	District B	District C
WPU Value:	\$2,792	\$2,792	\$2,792
Number of WPUs:	10,000	10,000	10,000
Basic School Program (WPU) Cost:	\$27,920,000	\$27,920,000	\$27,920,000
Revenues			
Taxable Value of Property in District:	\$1,500,000,000	\$15,000,000,000	\$20,000,000,000
Basic Rate (Set by State):	0.001535	0.001535	0.001535
Local Property Tax Revenue:	\$2,302,500	\$23,025,000	\$30,700,000
State Revenue:	\$25,617,500	\$4,895,000	(\$2,780,000)

