

# Voted and Board Local Levy Program

Presentation to USBE Finance Committee  
October 3, 2025

# Presentation Overview

- 1. Board Motion Sent to Finance Committee**
- 2. Unequal Property Tax Rates and Revenues**
- 3. Total Utah Property Tax Revenues**
- 4. Comparing Utah Taxes with Other States**
- 5. Comparing Different Types of Taxes**
- 6. Voted and Board Local Levy (V&B) Program**
  - a. Brief Overview of the Program**
  - b. Funding Changes Since 2018**
  - c. Policy Levers for the V&B Program**
  - d. Scenarios to Consider**

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The Committee recommends that the Board direct staff to collaborate with the Legislature on potential amendments to the Voted and Board Local Levy code to:

1. Reduce the guarantee to 15 increments, as shown on the second page of the backup item titled *V&B Scenarios - Comparison Charts*;
2. Reallocate any resulting state savings to the At-Risk WPU Add-On;
3. Amend the Truth in Taxation code to require school districts to hold Truth in Taxation hearings before including any additional revenues associated with the Truth in Taxation process in their budgets; and
4. Require full disclosure of monetary investment funds, including savings accounts, Public Treasury Investment Funds, and similar holdings, along with an itemized accounting of those funds.

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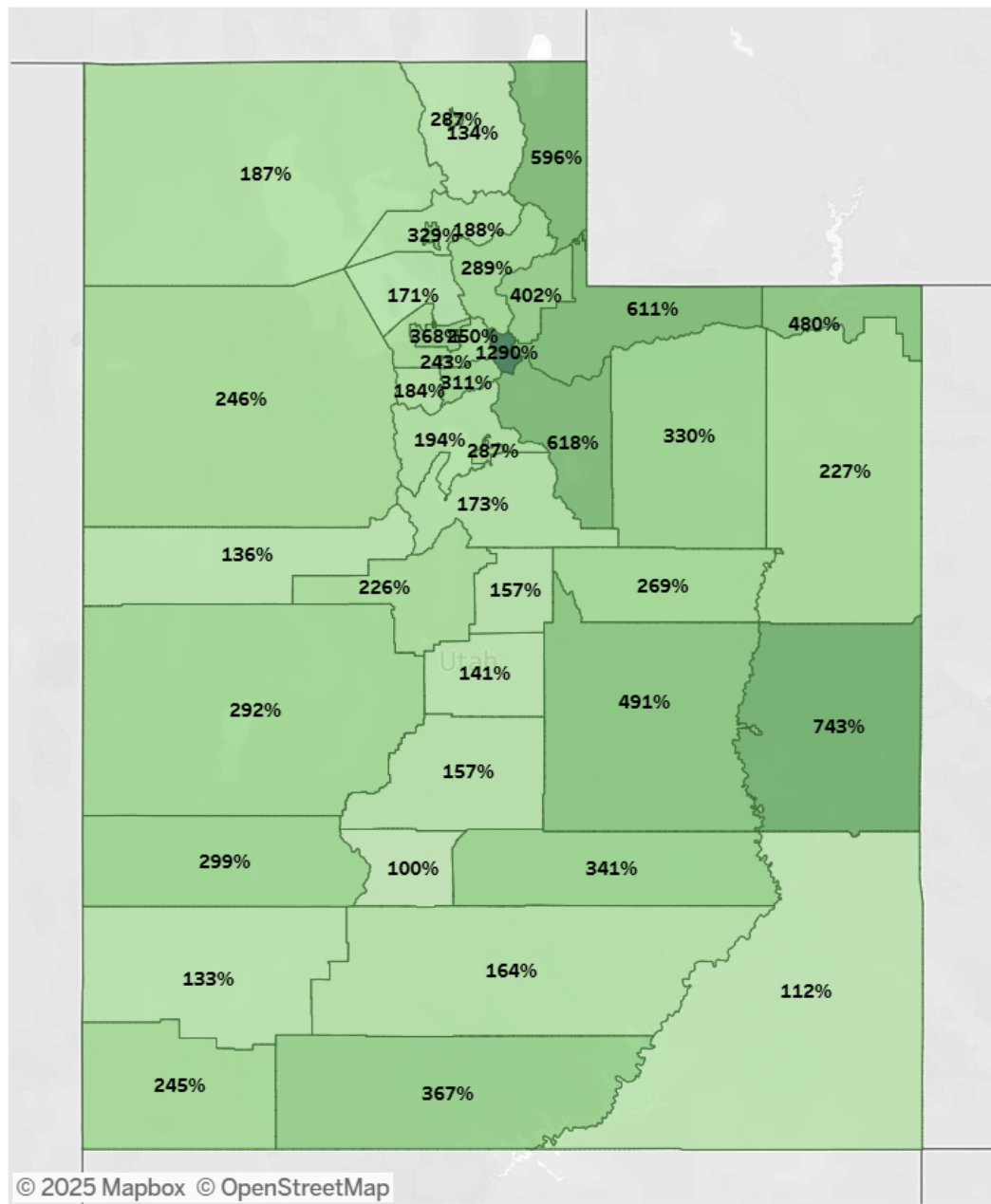


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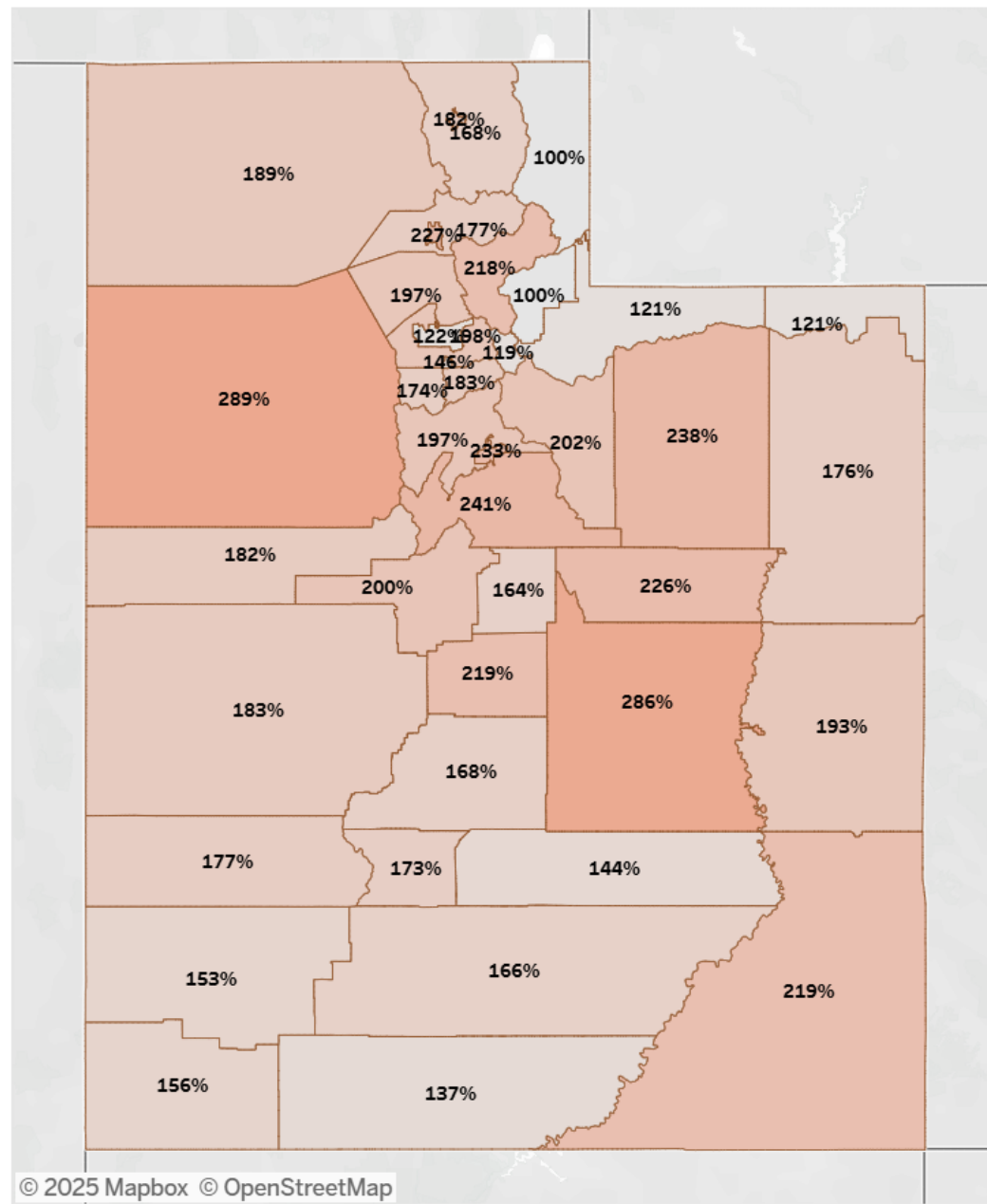
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**Are Utah taxpayers (in terms of rates) and Utah students (in terms of per pupil funding) treated equally across the state?**

Comparison of Local Property Tax Revenues per Student



Comparison of Total Tax Rates Across Utah



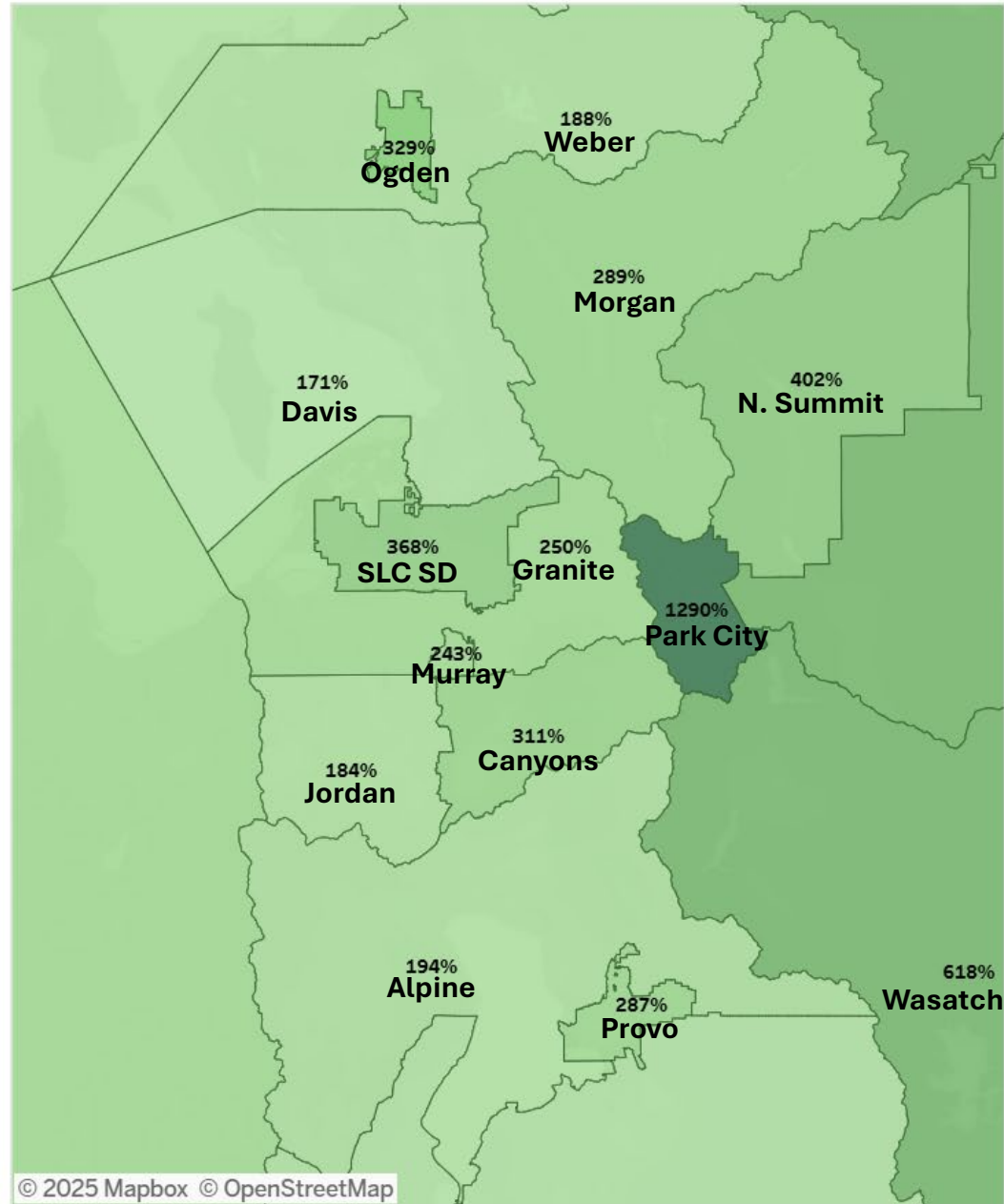
% of Lowest Local Revenues per Student



% of Lowest Tax Rate



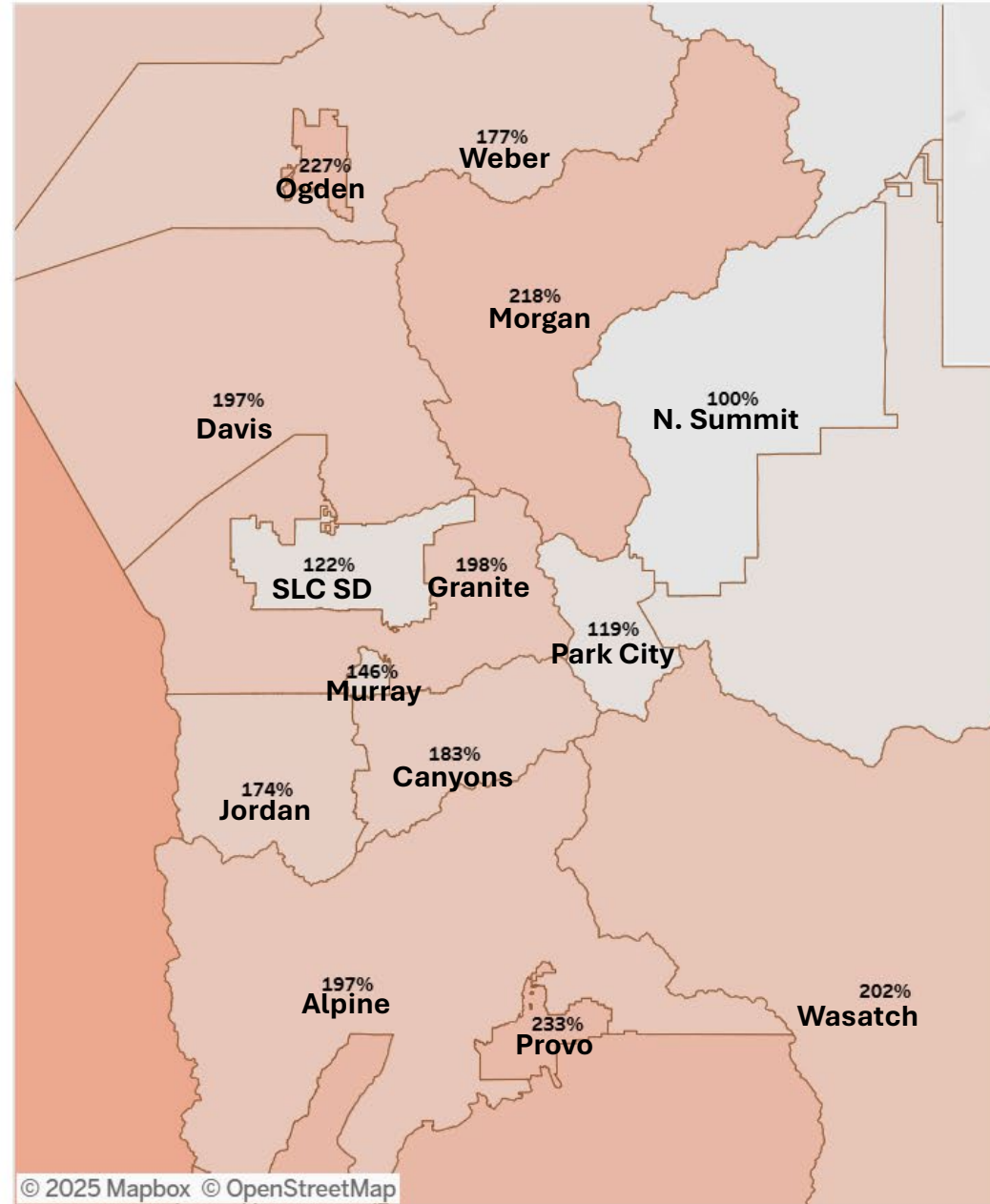
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Comparison of Total Tax Rates Across Utah



% of Lowest Tax Rate



**Are Utah taxpayers (in terms of rates) and Utah students (in terms of per pupil funding) treated equally across the state?**

**When it comes to property taxes, no.**

**How much do Utah property taxes fund public education?**

**How do Utah taxes compare to other states?**



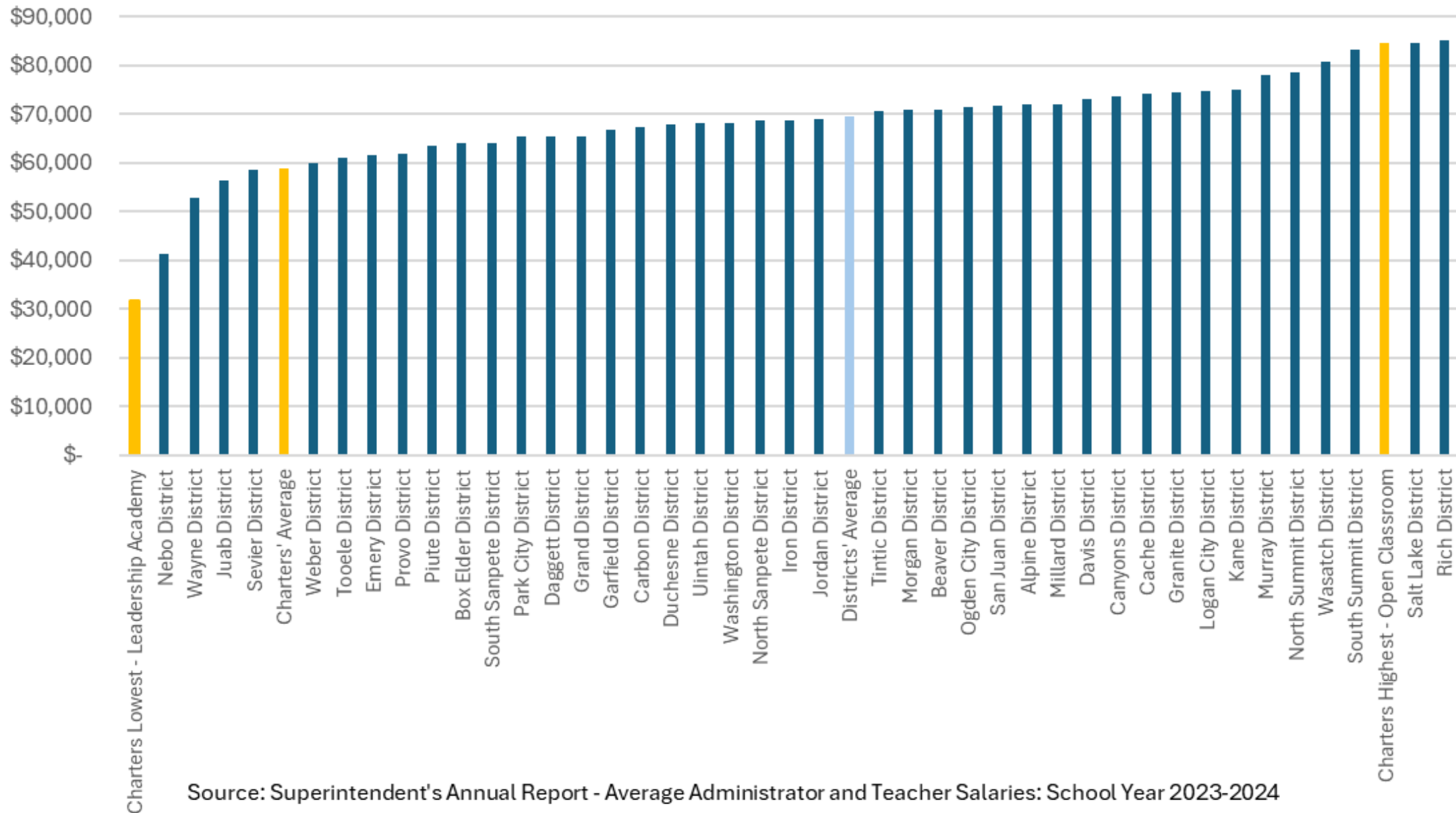
**“The quality of a child’s education should not be dictated by their zip code.”**

Source:

<https://governor.utah.gov/educational-excellence/>



# Mean Teacher Salaries (FY24)



Source: Superintendent's Annual Report - Average Administrator and Teacher Salaries: School Year 2023-2024

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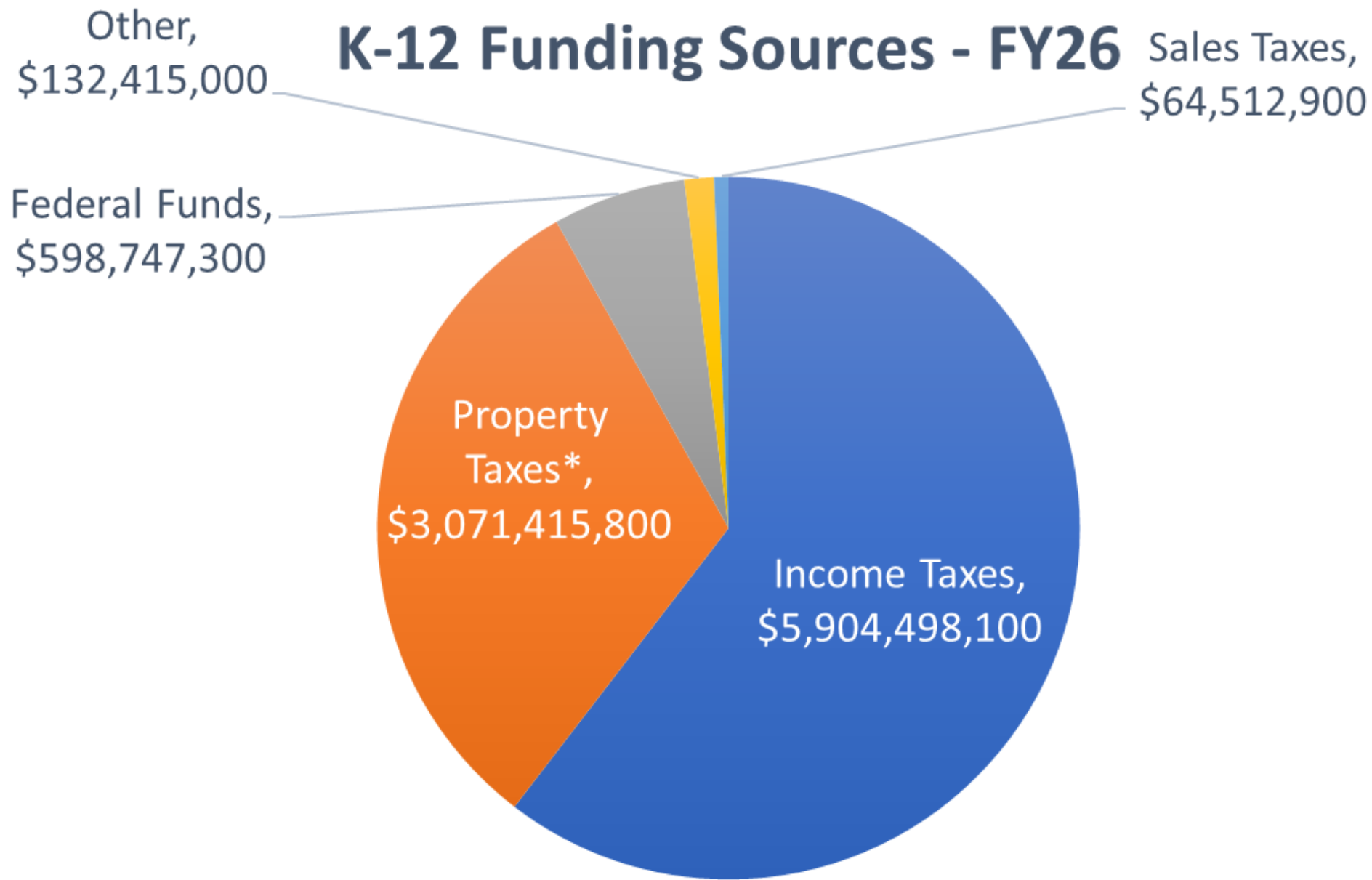
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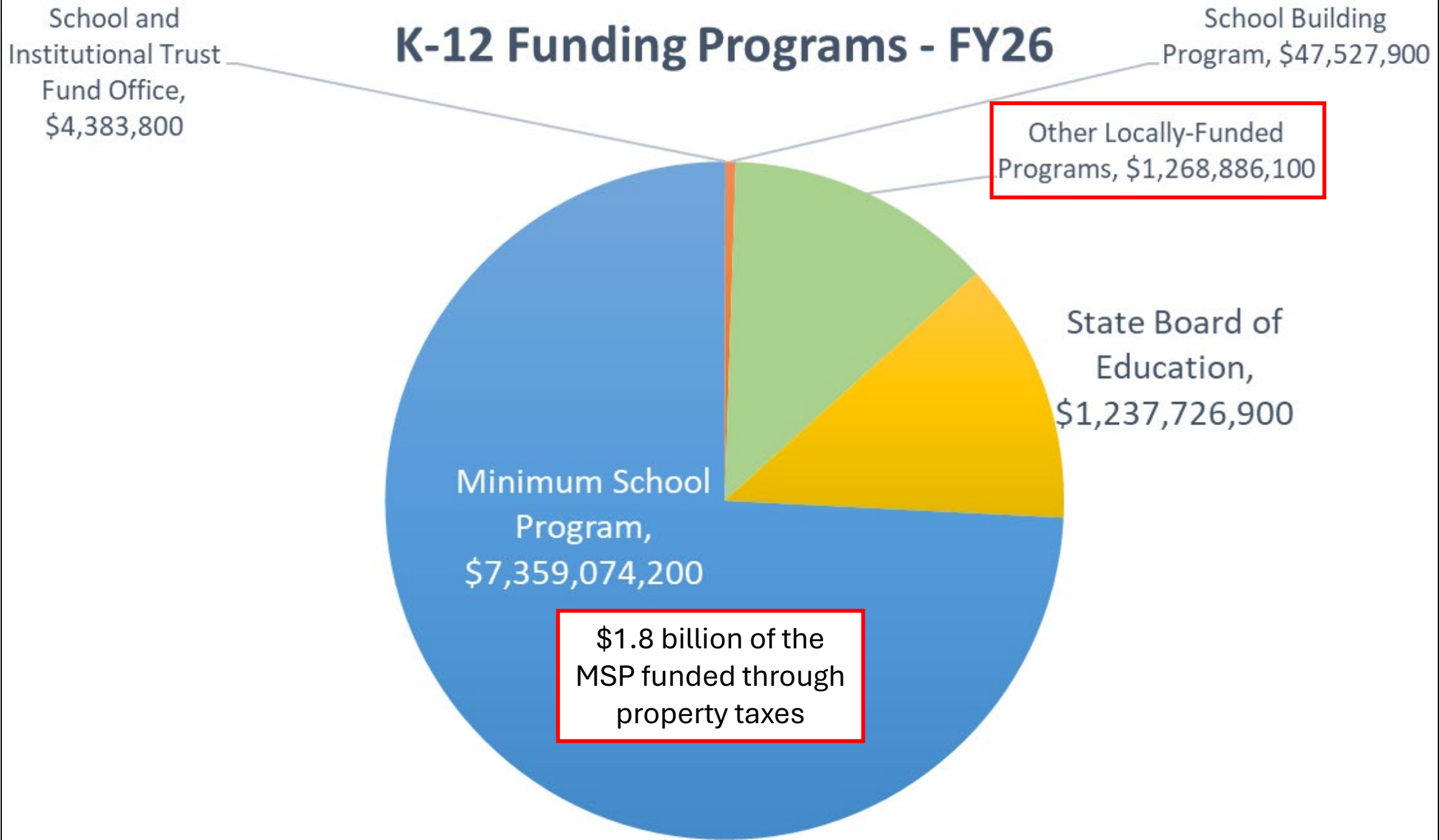
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## K-12 Funding Sources - FY26



\*Assumes the same total property tax revenues as FY25

# K-12 Funding Programs - FY26



	<b>Set By</b>	<b>Used For</b>	<b>FY25</b>
<b>Basic School Levy</b>	Legislature	WPU's	\$792M
<b>Charter School Levy</b>	Legislature	CSLR	\$40M
<b>GO Bond Payments</b>	District Voters	Capital	\$439M
<b>Capital Local Levy</b>	District Board	Capital	\$607M
<b>Board Local Levy</b>	District Board	M&O	\$660M
<b>Voted Local Levy</b>	District Voters/ District Board	M&O	\$545M

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**Table 2: Utah Tax Rate Competitiveness Comparison to Other States**

<b>Tax</b>	<b>Rate</b>	<b>Rank Among States</b>
<b>Property Tax</b> – Effective statewide rate on owner-occupied property	0.47%	<b>46<sup>th</sup></b> (2023)
<b>Property Tax</b> – Effective rate on commercial property for largest city in each state	0.93% (SLC)	<b>43<sup>rd</sup></b> (SLC 2024)
<b>Sales and Use Tax</b> – Combined weighted average state and local sales and use tax	7.42%	<b>20<sup>th</sup></b> (July 2025)
<b>Income Tax</b> – Individual state-level income tax top marginal rate	4.50%	<b>29<sup>th</sup></b> state-level income tax (Jan 2025)
<b>Business Taxes</b> – State and local effective rate (total business tax collections as a % of private sector GDP)	3.60%	<b>44<sup>th</sup></b> (2023)

Source: Tax Foundation, Lincoln Institute of Land Policy, and EY

Source: Gardner Policy Institute, “Tax System Design: Efficiency,”  
<https://d36oiwf74r1rap.cloudfront.net/wp-content/uploads/2025/08/TaxSystem-Effic-Final-Aug2025.pdf>

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# Comparing Types of Taxes

## Income Taxes

### Pros

- Uniform throughout state
- Neutral/progressive in nature
  - State-controlled (State)
  - Somewhat transparent

### Cons

- Less stable revenues
- Causes economic distortions
  - State-controlled (Taxpayers and Localities)

## Sales Taxes

### Pros

- Mostly uniform throughout state
- Mostly state-controlled (State)
  - More stable revenues
  - Less transparent (Government Entities)

### Cons

- Regressive in nature
- Causes economic distortions
  - Mostly state-controlled (Taxpayers and Localities)
- Less transparent (Taxpayers)

## Property Taxes

### Pros

- Causes fewer economic distortions
  - Very stable revenues
- Less regressive than sales taxes
- Very transparent (Taxpayers)
  - Mostly locally-controlled (Taxpayers and Localities)

### Cons

- Very unequal across state
- Mostly locally-controlled (State)
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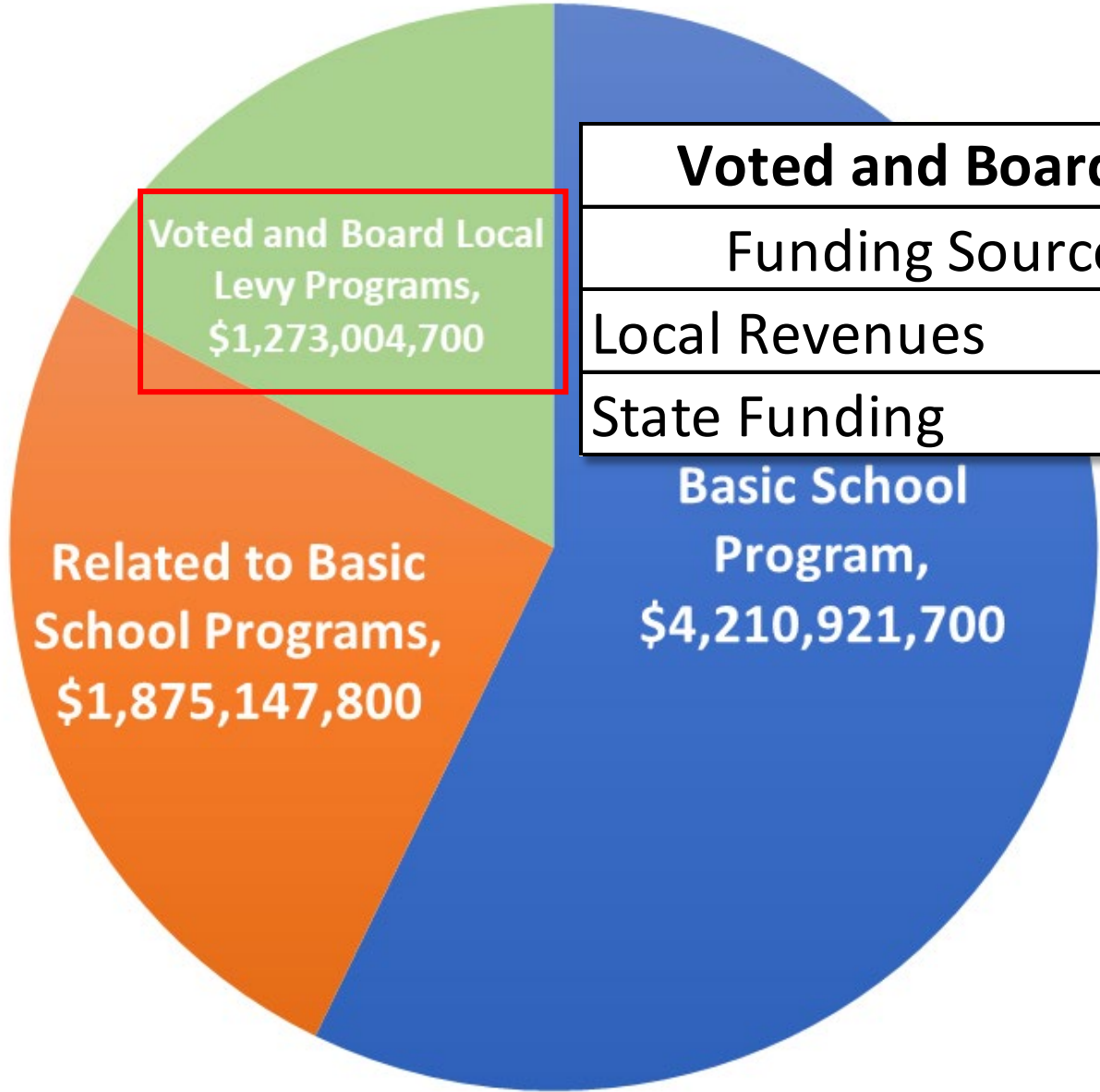
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# Minimum School Program - Line Items - FY26



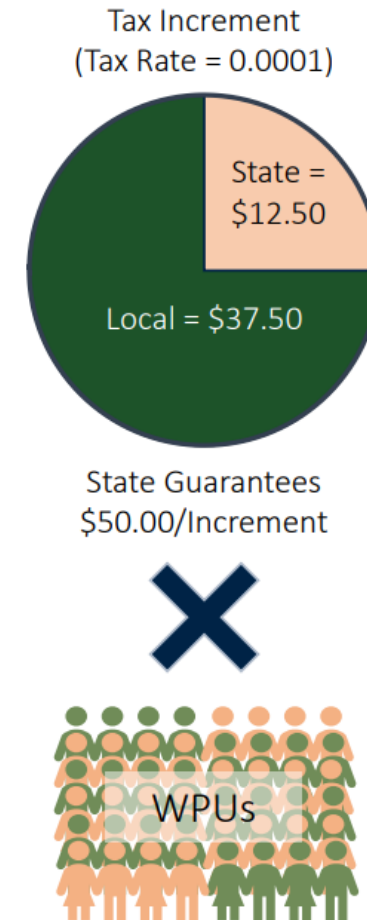
Voted and Board Local Levy Programs	
Funding Source	Amount
Local Revenues	\$ 983,274,100
State Funding	\$ 289,730,600

# What is the State Guarantee?

## 2024 GS | Voted & Board Local Levy Programs

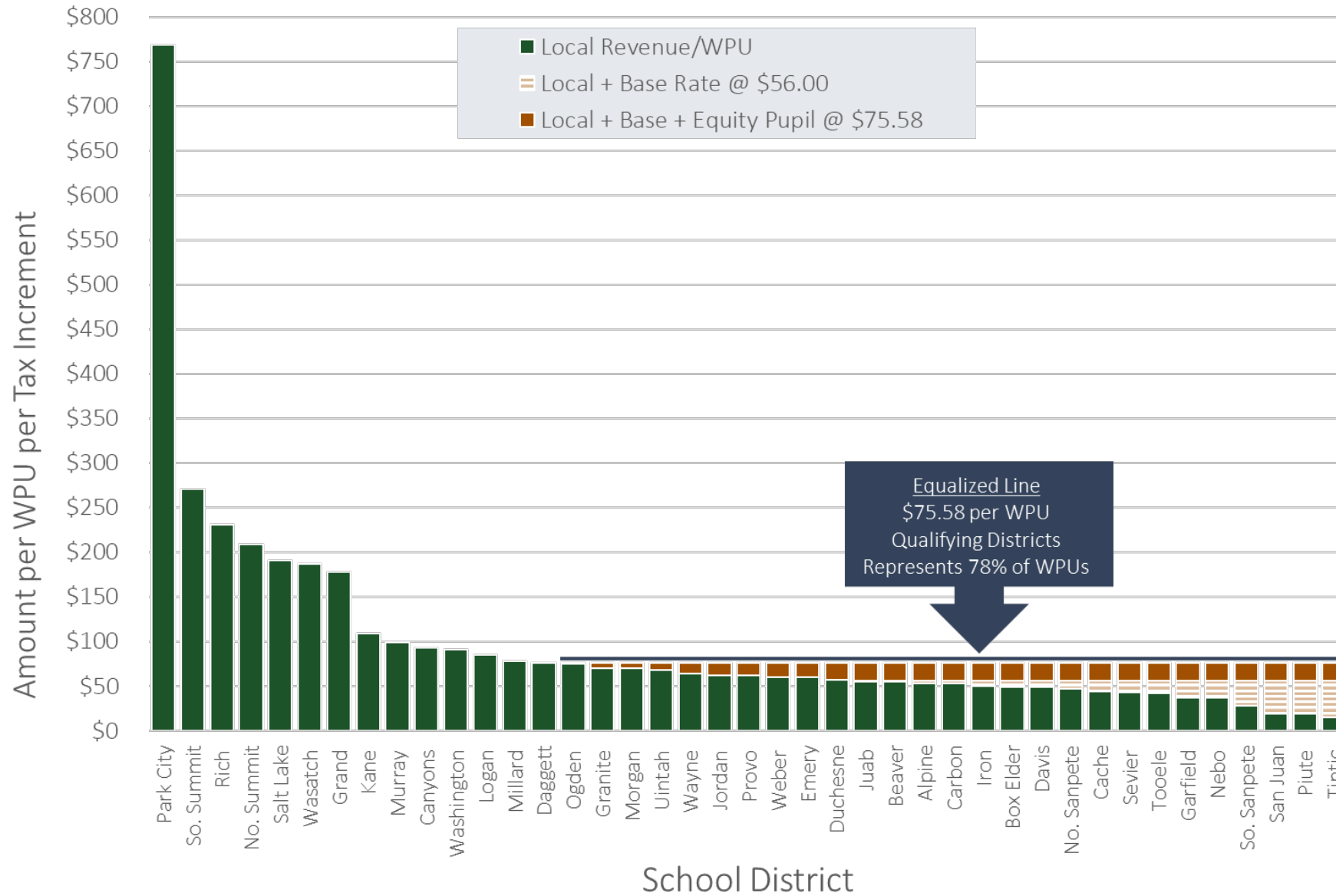
- If a School District Levies a Voted or Board Property Tax Rate, the State Guarantees:
  - A Minimum Amount per WPU for Each Tax Increment Levied;
    - Tax Increment = Tax Rate of 0.0001
    - [Tax Increment x Taxable Value of Property = Revenue]
  - Provides the Guarantee for Up to 20 Tax Increments;
    - Voted Levy = 16 Increments Maximum [Tax Rate of 0.0016]
    - Board Levy = Balance of Increments Up to 20
  - Legislature Determines the Guarantee Rate Amount Each Year:
    - Based on Statutory Formula that Increases Each Year
    - FY 2025 Rate = \$64.05 | FY 2026 Rate = \$67.39 [Estimated]
- Local Property Tax Must Generate Less than the State Guarantee Rate to Receive Funding
  - Districts that Generate More Do Not Receive State Funds
  - Programs Funded by Property Tax Only

## Guarantee Formula



# Voted & Board Local Levy Programs - State Guarantee Rate

Estimated Local Property Tax Revenue Generated per Tax Increment [Rate of 0.0001]  
for Each Weighted Pupil Unit [WPU] & State Guarantee Impact to Equalize per WPU Revenue Yield  
Fiscal Year 2026 Estimate

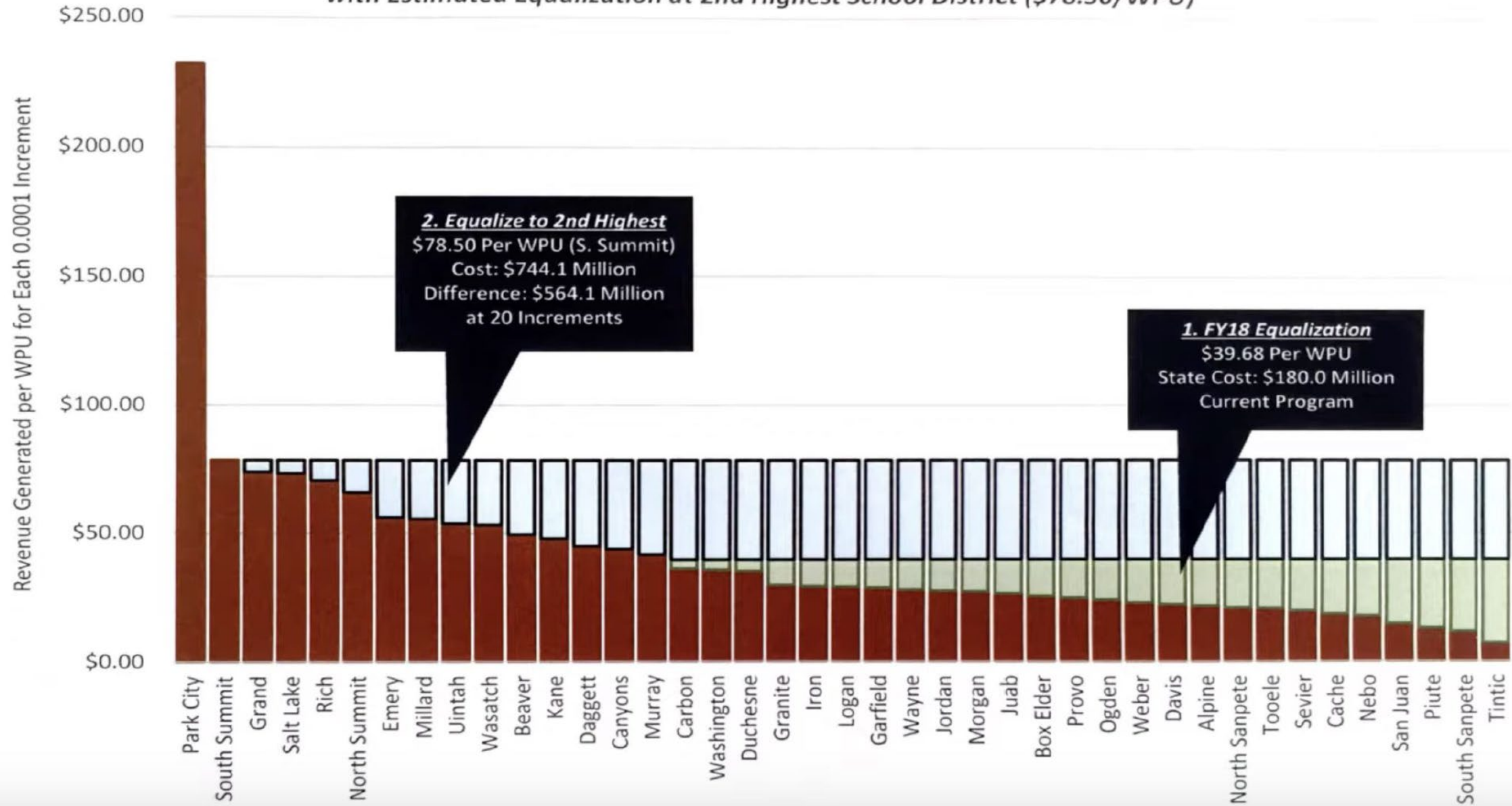




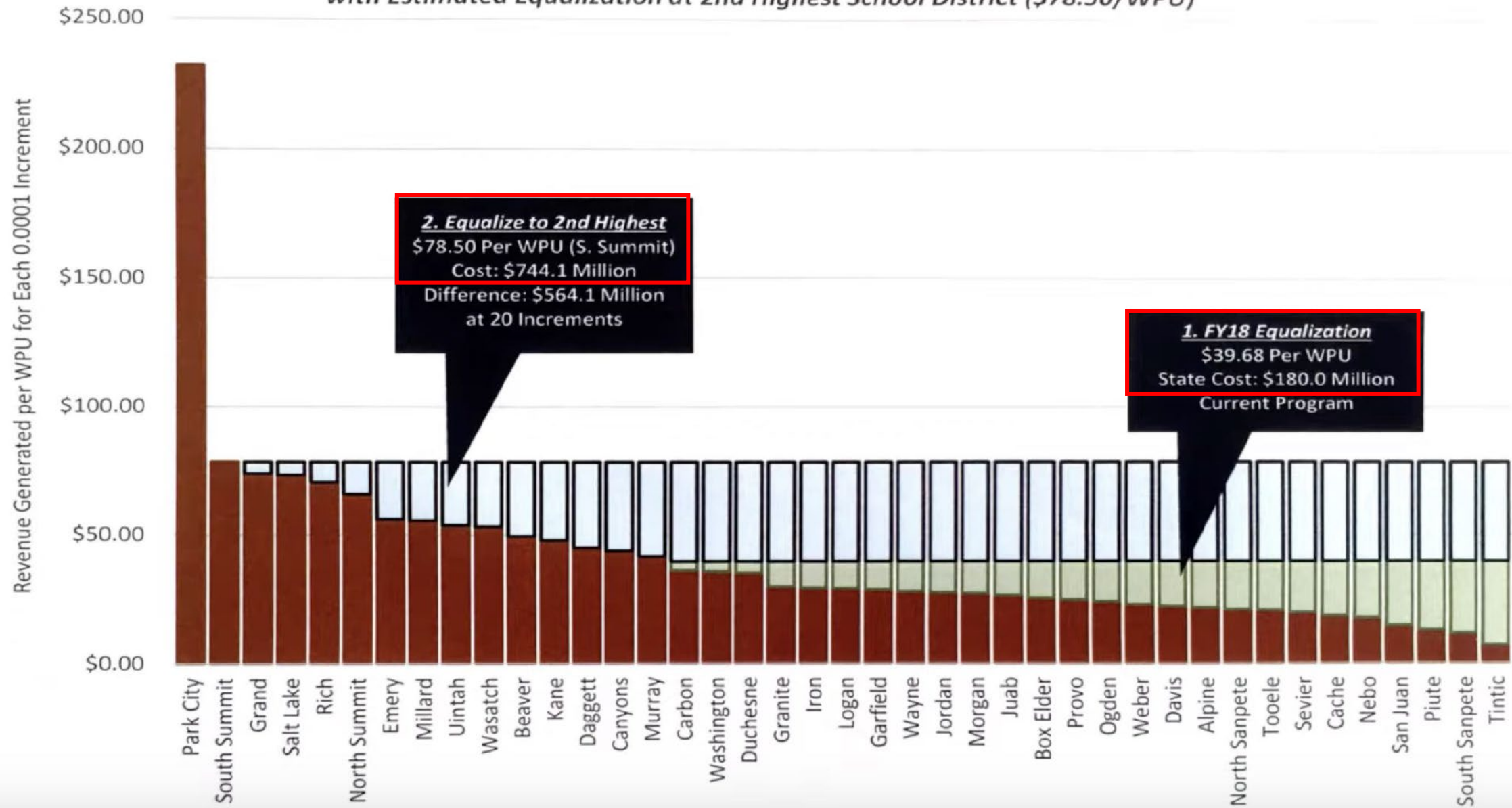
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Voted & Board Local Levy Programs - State Guarantee Equalization  
 Estimated Local Revenue Generated with a Tax Rate of 0.0001 per Weighted Pupil Unit  
 and Impact of the State Guarantee of \$39.68 per Weighted Pupil Unit  
*with Estimated Equalization at 2nd Highest School District (\$78.50/WPU)*

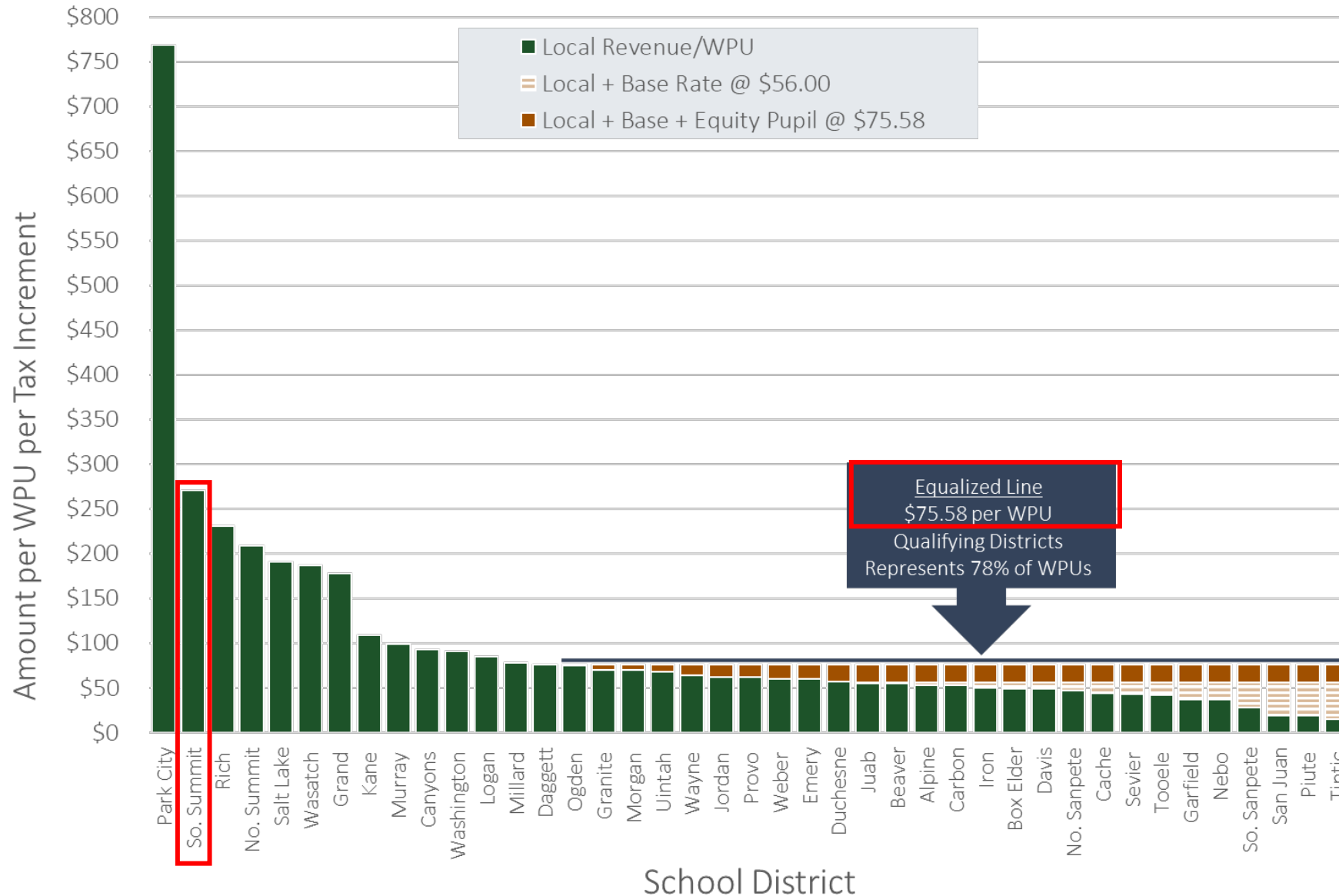


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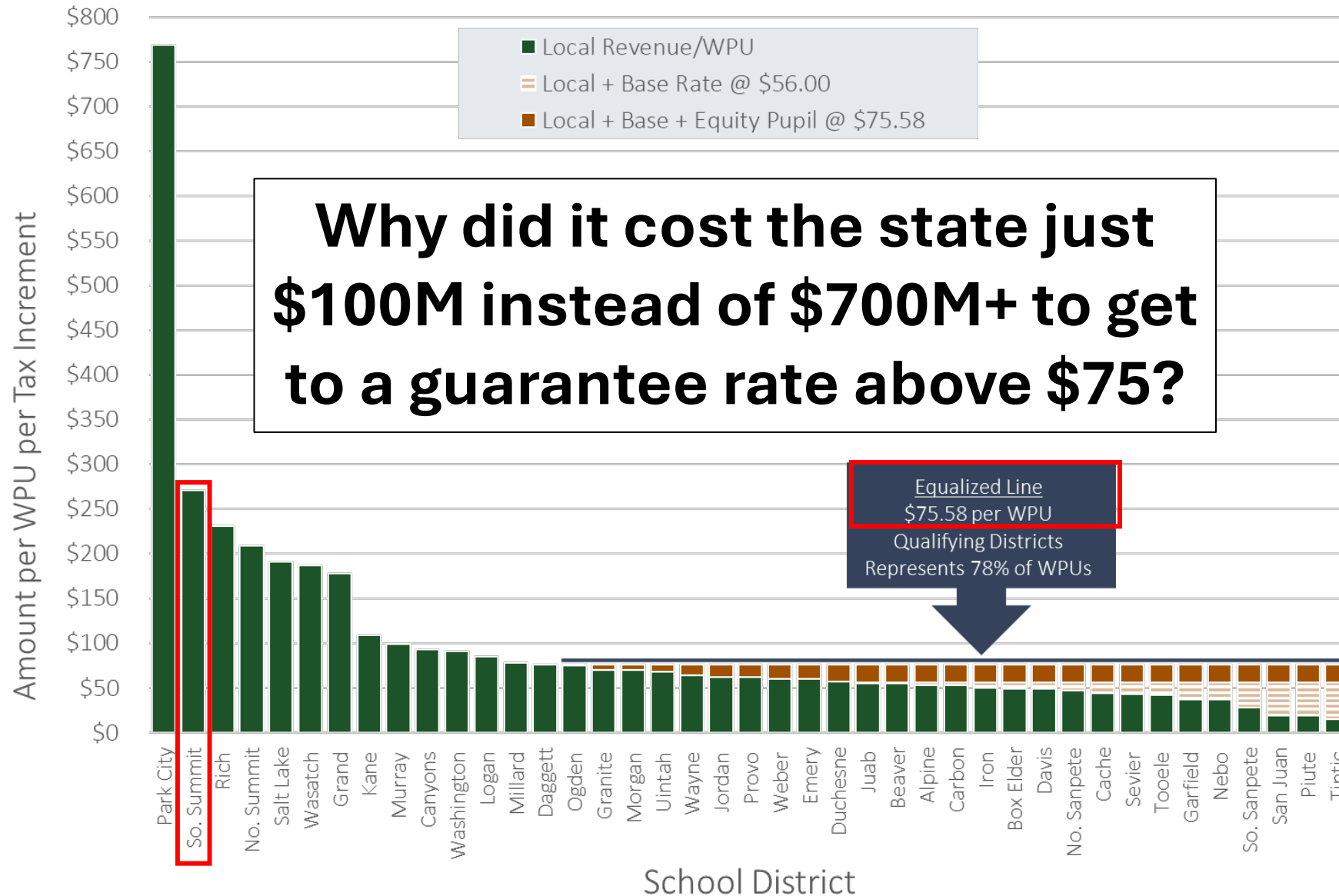
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Fiscal Year 2026 Estimate



**Total State  
Costs: \$289M**

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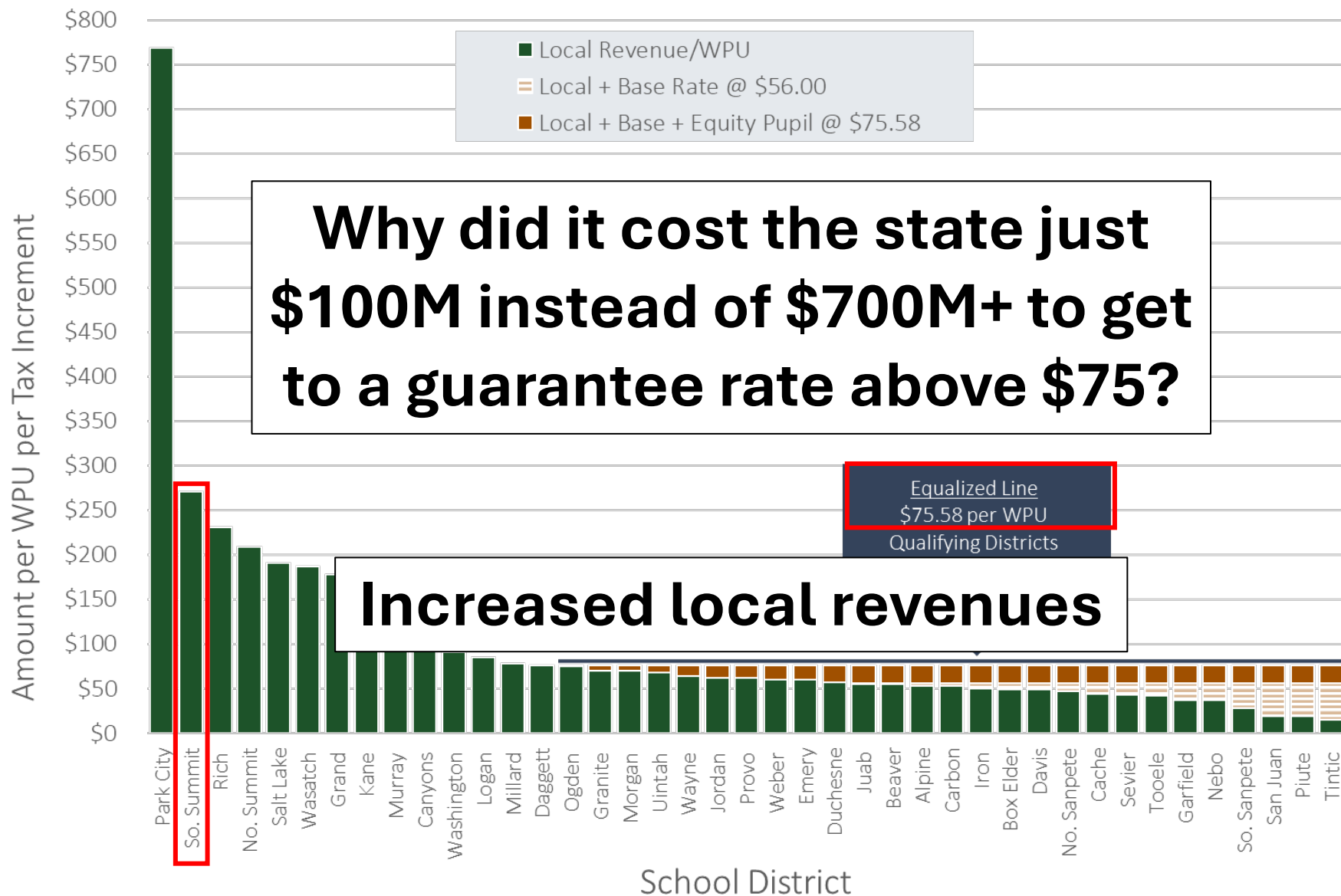
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## **Principal Policy Levers for the V&B Program**

Add or subtract funding from the V&B program, and

- Change the guarantee rate, and/or
- Change the number of increments guaranteed (From 20 to 1-45)



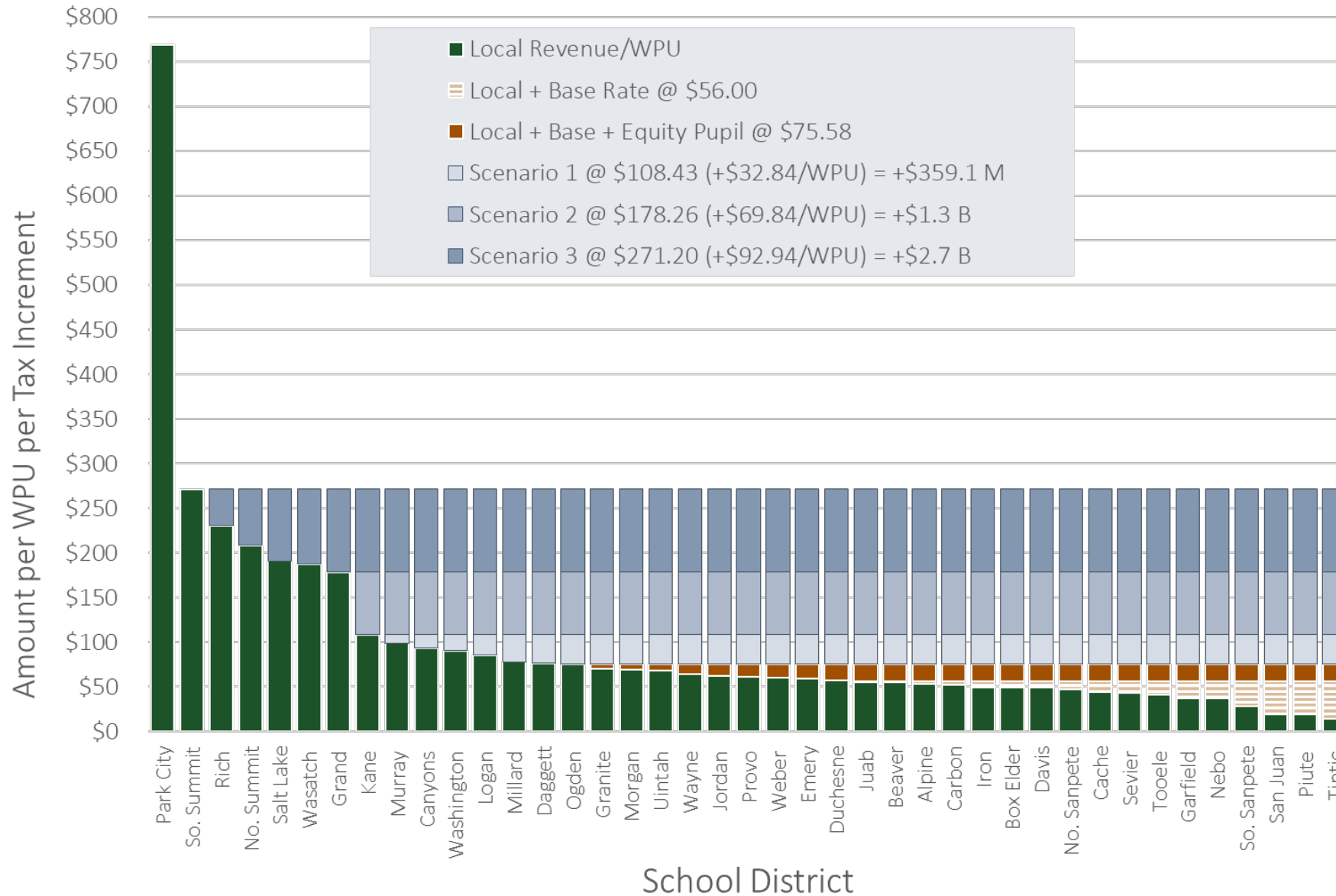
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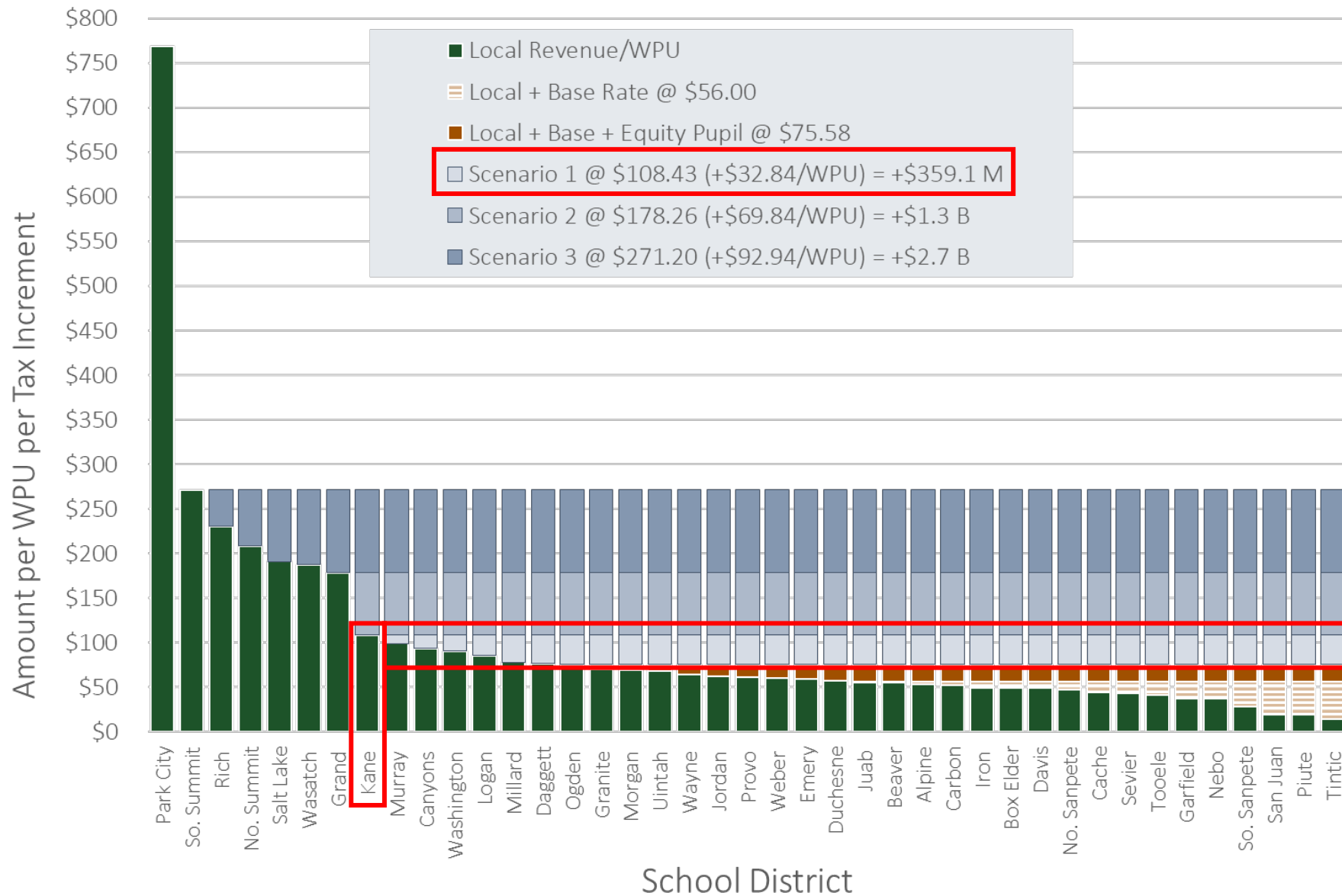
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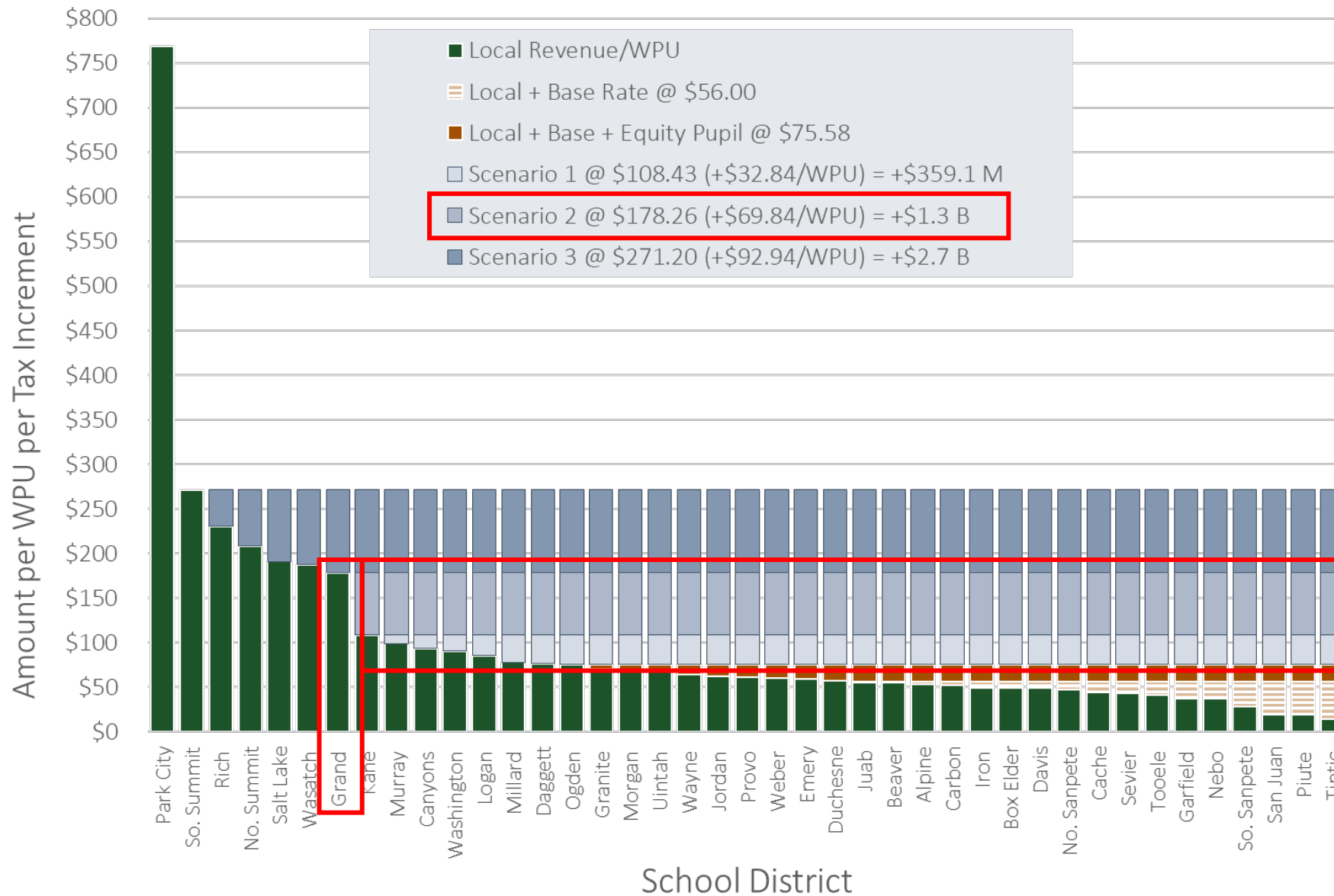
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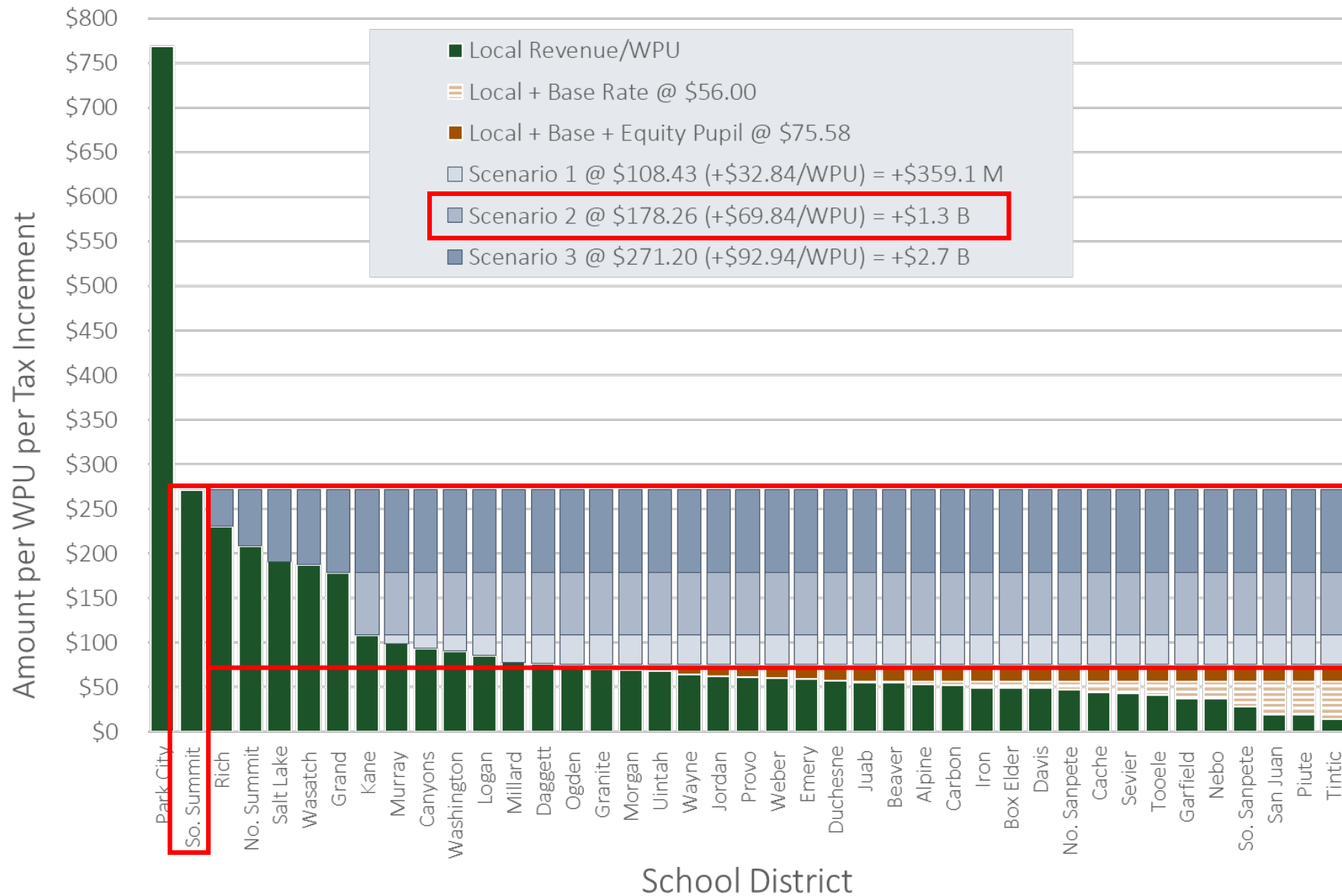
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**Total State  
Costs: \$1.95B**

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**Total State  
Costs: \$4.65B**

# S.B. 83 Public Education Funding Equalization

Bill Text	Status	Hearings/Debate
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Enrolled

S.B. 83

Printer Friendly 

1	<b>PUBLIC EDUCATION FUNDING EQUALIZATION</b>
2	2023 GENERAL SESSION
3	STATE OF UTAH
4	<b>Chief Sponsor: Lincoln Fillmore</b>
5	House Sponsor: Norman K Thurston
6	

**Bill Sponsor:**  
  
Sen. Fillmore,  
Lincoln

**Floor Sponsor:**  
  
Rep. Thurston,  
Norman K

**Drafting Attorney:** Mike Curtis  
**Fiscal Analyst:** Ben Leishman

**Bill Tracking**

23 *Be it enacted by the Legislature of the state of Utah:*

24 Section 1. Section **53F-2-208** is amended to read:

25 **53F-2-208. Cost of adjustments for growth and inflation.**

---

56 (3) If the Executive Appropriations Committee includes in the public education base  
57 budget or the final public education budget an increase in the value of the WPU in excess of

---

58 the amounts described in Subsection (1)(a), the Executive Appropriations Committee shall also  
59 include an appropriation to the Local Levy Growth Account established in Section 53F-9-305  
60 in an amount equivalent to at least 0.5% of the total amount appropriated for WPUs in the  
61 relevant budget.

***Effective 7/1/2025***

**53F-2-208. Cost of adjustments for growth and inflation.**

(1) In accordance with Subsection (5), the Legislature shall annually determine:

- (a) the estimated state cost of adjusting for inflation in the next fiscal year, based on a rolling five-year average ending in the current fiscal year, ongoing state tax fund appropriations to the following programs:
- 

(6) Beginning in the 2026 fiscal year, if the Executive Appropriations Committee includes in the public education base budget or the final public education budget an increase in the value of the WPU in excess of the amounts described in Subsection (1)(a), the Executive Appropriations Committee shall also include an appropriation to the Local Levy Growth Account established in Section 53F-9-305 in an amount equivalent to at least 0.5% of the total amount appropriated for WPUs in the relevant budget.



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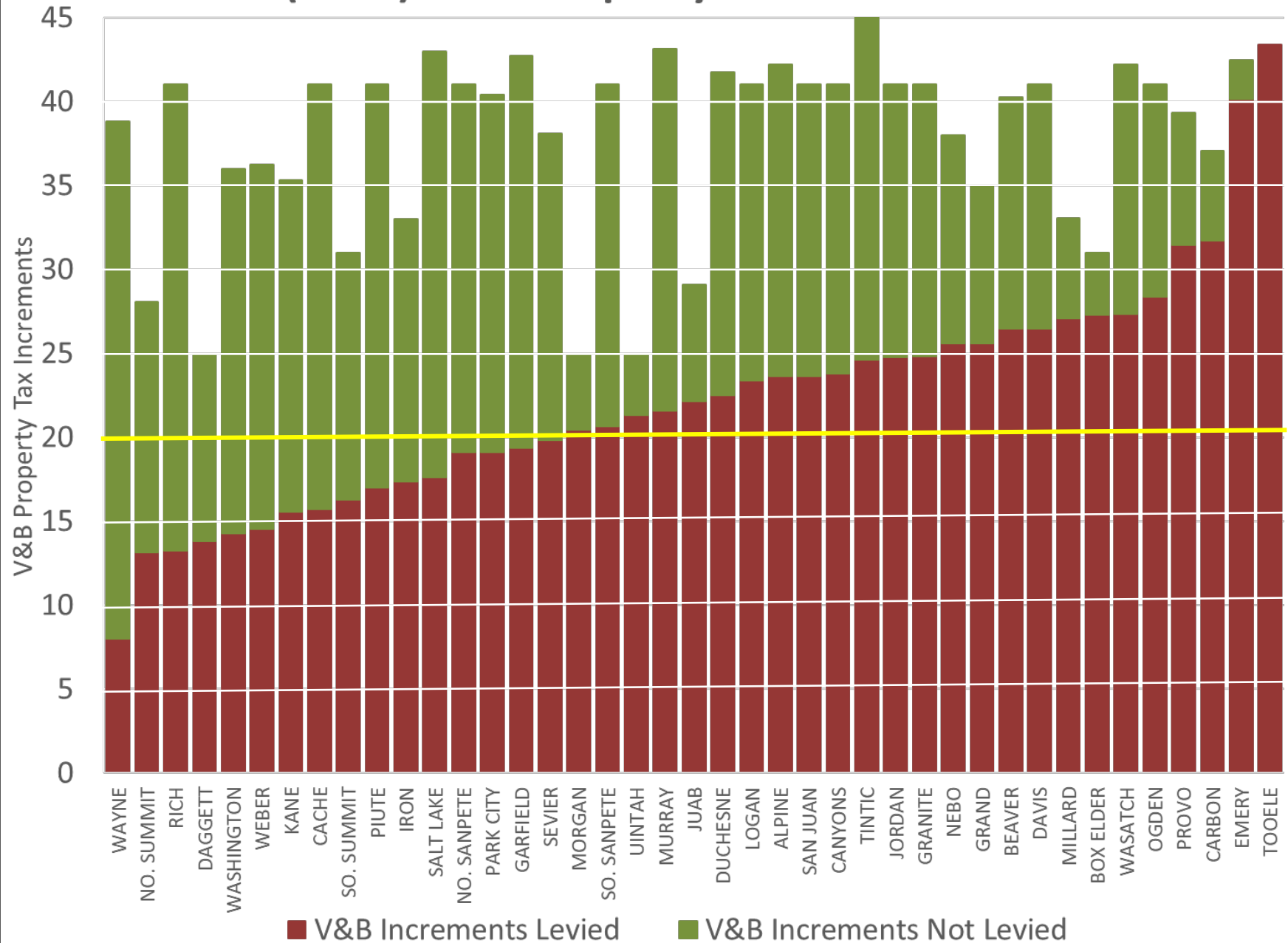
**This mechanism has not been  
utilized by the Legislature**

## Principal Policy Levers for the V&B Program

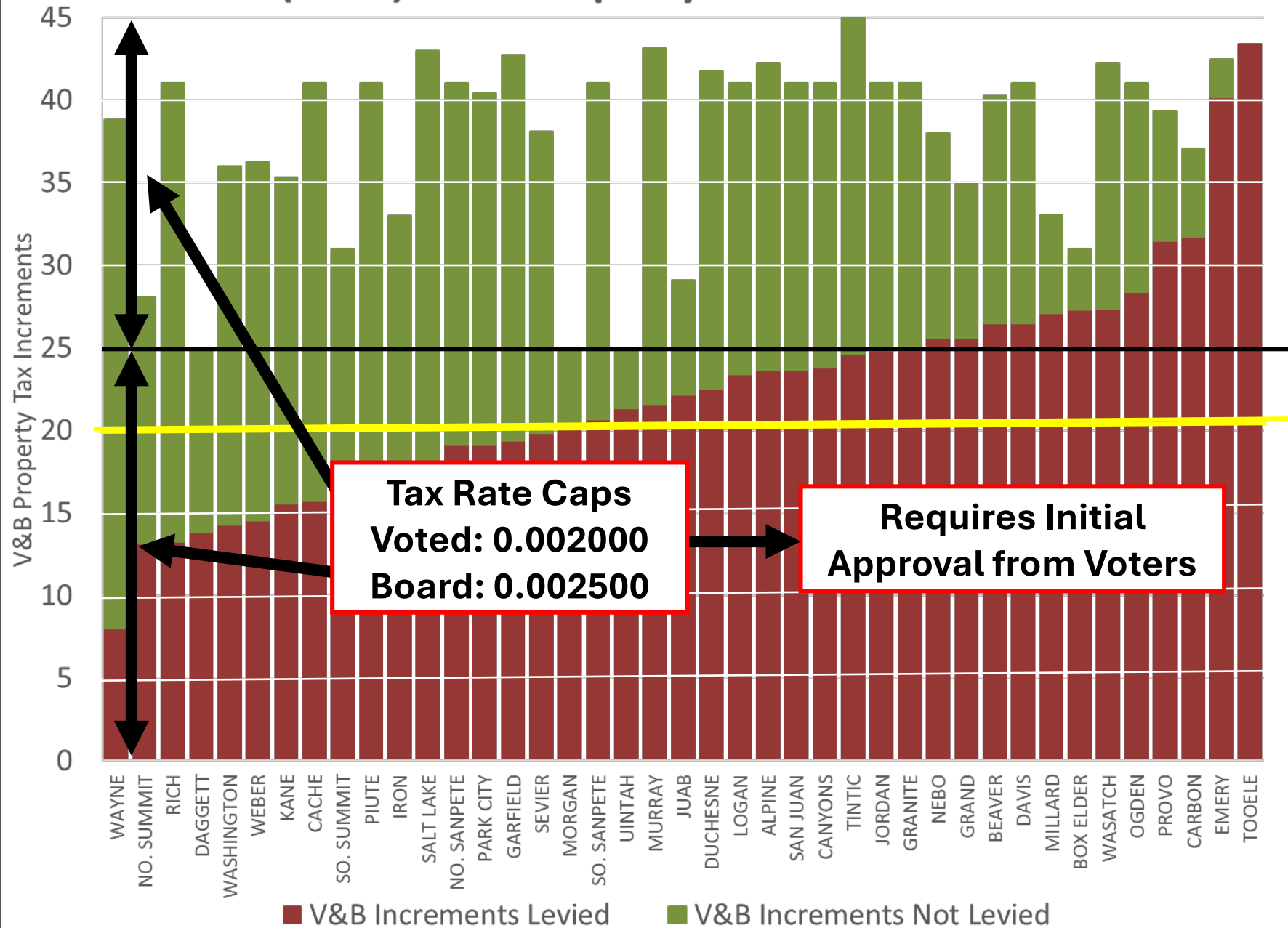
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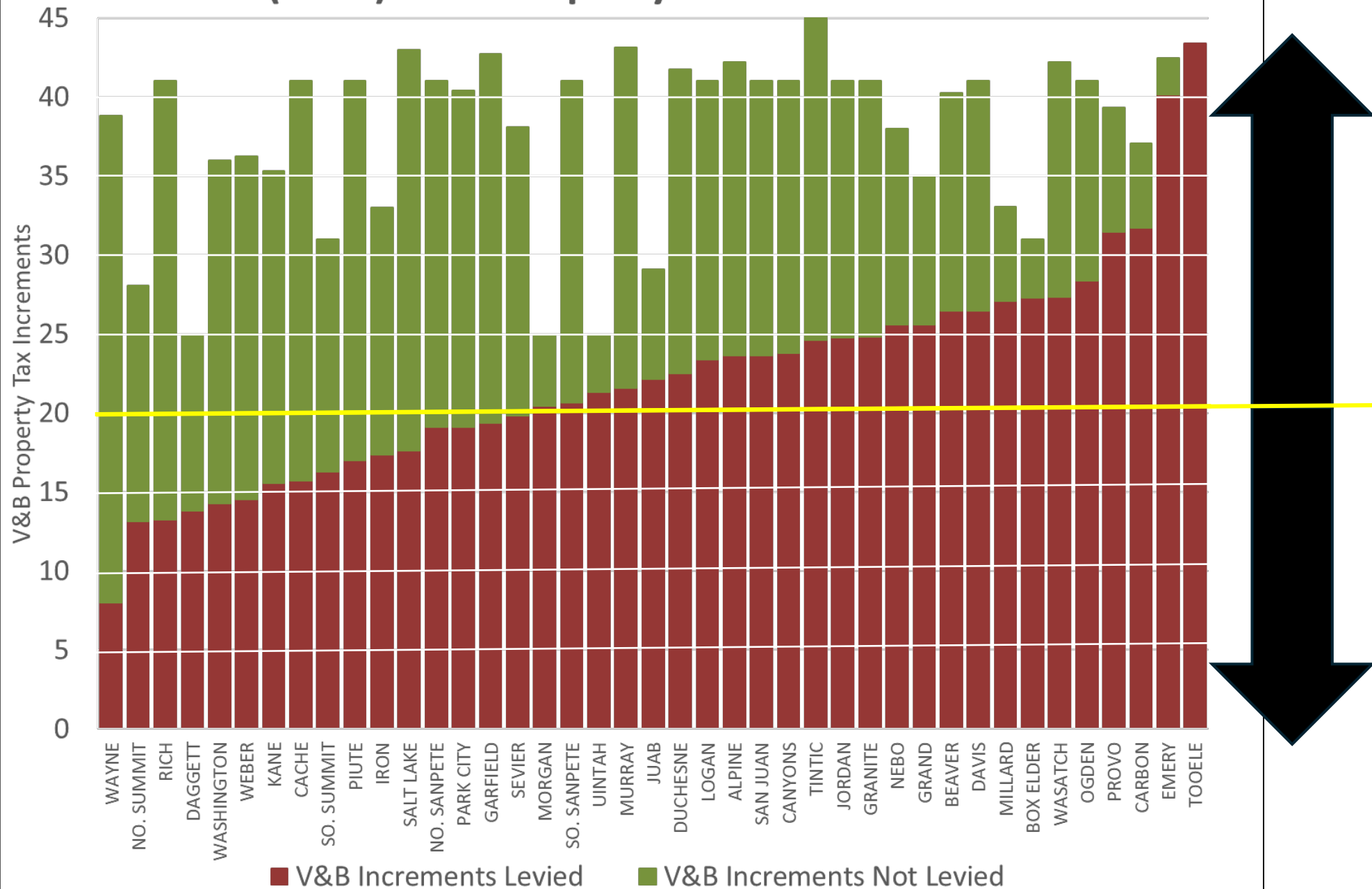
# TY24 (FY25) V&B Property Tax Increments Levied



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# Scenarios to Consider

1. Keep the current formulas
2. Reduce increments guaranteed to 15 and redirect state savings to the At-Risk Add-on (Member Earl's Motion)
3. Reduce increments guaranteed to 15 and increase the guarantee rate
4. Guarantee all V&B local levy increments and maintain the same guarantee rate
5. Guarantee all V&B local levy increments, maintain the guarantee rate and increase the Basic Levy to pay for it

ID	District	Scen. 1 - Equiv. % Change in WPU Value	Scen. 2 - Equiv. % Change in WPU Value	Scen. 3 - Equiv. % Change in WPU Value	Scen. 4 - Equiv. % Change in WPU Value	Scen. 5 - Equiv. % Change in WPU Value
Guarantee Rate						
Increments Guaranteed						
30	Tooele	0.0%	-3.0%	-1.7%	17.6%	16.7%
29	Tintic	0.0%	-5.8%	-4.3%	5.9%	5.5%
9	Emery	0.0%	-0.7%	0.4%	6.7%	5.4%
5	Carbon	0.0%	0.6%	-0.3%	5.4%	4.3%
25	San Juan	0.0%	-4.5%	-4.0%	4.4%	4.0%
19	Nebo	0.0%	-3.4%	-2.1%	4.6%	3.8%
32	Wasatch	0.0%	0.7%	0.0%	0.0%	-3.9%
36	Salt Lake	0.0%	1.8%	0.0%	0.0%	-4.2%
21	North Summit	0.0%	0.5%	0.0%	0.0%	-4.6%
24	Rich	0.0%	0.5%	0.0%	0.0%	-5.0%
28	South Summit	0.0%	0.4%	0.0%	0.0%	-5.9%
22	Park City	0.0%	0.6%	0.0%	0.0%	-16.3%
	Charters	0.0%	0.8%	0.0%	0.0%	0.0%
	<b>TOTAL</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.4%</b>	<b>0.0%</b>



# Scenarios to Consider

1. Keep the current formulas

# Scenarios to Consider

ID	District	Scenario 1: Current Formula	Scen. 1 - Change (Dollars)	Scen. 1 - % Chnge.	Scen. 1 - Equiv. % Change in WPU Value
<b>Guarantee Rate</b>		<b>\$ 76.61</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Increments Guaranteed</b>		<b>20</b>	<b>0</b>	<b>0.0%</b>	
30	Tooele	\$ 55,440,535	\$ -	0.0%	0.0%
29	Tintic	\$ 1,628,733	\$ -	0.0%	0.0%
9	Emery	\$ 10,317,058	\$ -	0.0%	0.0%
5	Carbon	\$ 11,504,796	\$ -	0.0%	0.0%
25	San Juan	\$ 9,650,233	\$ -	0.0%	0.0%
19	Nebo	\$ 101,392,456	\$ -	0.0%	0.0%
32	Wasatch	\$ 54,437,901	\$ -	0.0%	0.0%
36	Salt Lake	\$ 94,847,620	\$ -	0.0%	0.0%
21	North Summit	\$ 5,629,002	\$ -	0.0%	0.0%
24	Rich	\$ 4,082,610	\$ -	0.0%	0.0%
28	South Summit	\$ 11,500,808	\$ -	0.0%	0.0%
22	Park City	\$ 74,301,516	\$ -	0.0%	0.0%
	Charters	\$ 17,765,675	\$ -	0.0%	0.0%
	<b>TOTAL</b>	<b>\$1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>

# Scenarios to Consider

ID	District	Scenario 1: Current Formula	Scen. 1 - Change (Dollars)	Scen. 1 - % Chnge.	Scen. 1 - Equiv. % Change in WPU Value
<b>Guarantee Rate</b>		<b>\$ 76.61</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Increments Guaranteed</b>		<b>20</b>	<b>0</b>	<b>0.0%</b>	
30	Tooele	\$ 55,440,535	\$ -	0.0%	0.0%
29	Tintic	\$ 1,628,733	\$ -	0.0%	0.0%
9	Emery	\$ 10,317,058	\$ -	0.0%	0.0%
5	Carbon	\$ 11,504,796	\$ -	0.0%	0.0%
25	San Juan	\$ 9,650,233	\$ -	0.0%	0.0%
19	Nebo	\$ 101,392,456	\$ -	0.0%	0.0%
32	Wasatch	\$ 54,437,901	\$ -	0.0%	0.0%
36	Salt Lake	\$ 94,847,620	\$ -	0.0%	0.0%
21	North Summit	\$ 5,629,002	\$ -	0.0%	0.0%
24	Rich	\$ 4,082,610	\$ -	0.0%	0.0%
28	South Summit	\$ 11,500,808	\$ -	0.0%	0.0%
22	Park City	\$ 74,301,516	\$ -	0.0%	0.0%
	Charters	\$ 17,765,675	\$ -	0.0%	0.0%
	<b>TOTAL</b>	<b>\$1,700,560,245</b>			

## Includes

- **V&B State Funding**
- **Total V&B Local Funding**
- **At-Risk Add-On Funding**

# Scenarios to Consider

1. Keep the current formulas
2. Reduce increments guaranteed to 15 and redirect state savings to the At-Risk Add-on (Member Earl's Motion)
3. Reduce increments guaranteed to 15 and increase the guarantee rate

# Scenarios to Consider

ID	District	Scenario 1: Current Formula	Scen. 1 - Change (Dollars)	Scen. 1 - % Chnge.	Scen. 1 - Equiv. % Change in WPU Value	Scenario 2: 15 Incs. - Savings to At-Risk Add-On	Scen. 2 - Change (Dollars)	Scen. 2 - % Chnge.	Scen. 2 - Equiv. % Change in WPU Value	Scenario 3: 15 Incs. - Savings to GR	Scen. 3 - Change (Dollars)	Scen. 3 - % Chnge.	Scen. 3 - Equiv. % Change in WPU Value
	<b>Guarantee Rate</b>	\$ 76.61	\$ -	0.0%		\$ 76.61	\$ -	0.0%		\$ 82.98	\$ 6.38	8.3%	
	<b>Increments Guaranteed</b>	20	0	0.0%		15	-5	-25.0%		15	-5	-25.0%	
30	Tooele	\$ 55,440,535	\$ -	0.0%	0.0%	\$ 52,471,187	\$(2,969,349)	-5.4%	-3.0%	\$ 53,751,871	\$(1,688,664)	-3.0%	-1.7%
29	Tintic	\$ 1,628,733	\$ -	0.0%	0.0%	\$ 1,367,676	\$ (261,057)	-16.0%	-5.8%	\$ 1,435,241	\$ (193,492)	-11.9%	-4.3%
9	Emery	\$ 10,317,058	\$ -	0.0%	0.0%	\$ 10,208,194	\$ (108,863)	-1.1%	-0.7%	\$ 10,382,288	\$ 65,230	0.6%	0.4%
5	Carbon	\$ 11,504,796	\$ -	0.0%	0.0%	\$ 11,635,505	\$ 130,709	1.1%	0.6%	\$ 11,443,986	\$ (60,811)	-0.5%	-0.3%
25	San Juan	\$ 9,650,233	\$ -	0.0%	0.0%	\$ 8,561,402	\$(1,088,831)	-11.3%	-4.5%	\$ 8,684,500	\$ (965,733)	-10.0%	-4.0%
19	Nebo	\$ 101,392,456	\$ -	0.0%	0.0%	\$ 92,641,602	\$(8,750,854)	-8.6%	-3.4%	\$ 96,136,533	\$(5,255,923)	-5.2%	-2.1%
32	Wasatch	\$ 54,437,901	\$ -	0.0%	0.0%	\$ 54,800,449	\$ 362,547	0.7%	0.7%	\$ 54,437,901	\$ -	0.0%	0.0%
36	Salt Lake	\$ 94,847,620	\$ -	0.0%	0.0%	\$ 96,903,557	\$ 2,055,937	2.2%	1.8%	\$ 94,847,620	\$ -	0.0%	0.0%
21	North Summit	\$ 5,629,002	\$ -	0.0%	0.0%	\$ 5,669,995	\$ 40,993	0.7%	0.5%	\$ 5,629,002	\$ -	0.0%	0.0%
24	Rich	\$ 4,082,610	\$ -	0.0%	0.0%	\$ 4,114,287	\$ 31,677	0.8%	0.5%	\$ 4,082,610	\$ -	0.0%	0.0%
28	South Summit	\$ 11,500,808	\$ -	0.0%	0.0%	\$ 11,551,348	\$ 50,540	0.4%	0.4%	\$ 11,500,808	\$ -	0.0%	0.0%
22	Park City	\$ 74,301,516	\$ -	0.0%	0.0%	\$ 74,452,339	\$ 150,823	0.2%	0.6%	\$ 74,301,516	\$ -	0.0%	0.0%
	Charters	\$ 17,765,675	\$ -	0.0%	0.0%	\$ 22,171,228	\$ 4,405,553	24.8%	0.8%	\$ 17,765,675	\$ -	0.0%	0.0%
	<b>TOTAL</b>	<b>\$1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>

# Scenarios to Consider

ID	District	Scenario 1: Current Formula	Scen. 1 - Change (Dollars)	Scen. 1 - % Chnge.	Scen. 1 - Equiv. % Change in WPU Value	Scenario 2: 15 Incs. - Savings to At-Risk Add-On	Scen. 2 - Change (Dollars)	Scen. 2 - % Chnge.	Scen. 2 - Equiv. % Change in WPU Value	Scenario 3: 15 Incs. - Savings to GR	Scen. 3 - Change (Dollars)	Scen. 3 - % Chnge.	Scen. 3 - Equiv. % Change in WPU Value
	<b>Guarantee Rate</b>	\$ 76.61	\$ -	0.0%		\$ 76.61	\$ -	0.0%		\$ 82.98	\$ 6.38	8.3%	
	<b>Increments Guaranteed</b>	20	0	0.0%		15	-5	-25.0%		15	-5	-25.0%	
30	Tooele	\$ 55,440,535	\$ -	0.0%	0.0%	\$ 52,471,187	\$(2,969,349)	-5.4%	-3.0%	\$ 53,751,871	\$(1,688,664)	-3.0%	-1.7%
29	Tintic	\$ 1,628,733	\$ -	0.0%	0.0%	\$ 1,367,676	\$(261,057)	-16.0%	-5.8%	\$ 1,435,241	\$(193,492)	-11.9%	-4.3%
9	Emery	\$ 10,317,058	\$ -	0.0%	0.0%	\$ 10,208,194	\$(108,863)	-1.1%	-0.7%	\$ 10,382,288	\$ 65,230	0.6%	0.4%
5	Carbon	\$ 11,504,796	\$ -	0.0%	0.0%	\$ 11,635,505	\$ 130,709	1.1%	0.6%	\$ 11,443,986	\$(60,811)	-0.5%	-0.3%
25	San Juan	\$ 9,650,233	\$ -	0.0%	0.0%	\$ 8,561,402	\$(1,088,831)	-11.3%	-4.5%	\$ 8,684,500	\$(965,733)	-10.0%	-4.0%
19	Nebo	\$ 101,392,456	\$ -	0.0%	0.0%	\$ 92,641,602	\$(8,750,854)	-8.6%	-3.4%	\$ 96,136,533	\$(5,255,923)	-5.2%	-2.1%
32	Wasatch	\$ 54,437,901	\$ -	0.0%	0.0%	\$ 54,800,449	\$ 362,547	0.7%	0.7%	\$ 54,437,901	\$ -	0.0%	0.0%
36	Salt Lake	\$ 94,847,620	\$ -	0.0%	0.0%	\$ 96,903,557	\$ 2,055,937	2.2%	1.8%	\$ 94,847,620	\$ -	0.0%	0.0%
21	North Summit	\$ 5,629,002	\$ -	0.0%	0.0%	\$ 5,669,995	\$ 40,993	0.7%	0.5%	\$ 5,629,002	\$ -	0.0%	0.0%
24	Rich	\$ 4,082,610	\$ -	0.0%	0.0%	\$ 4,114,287	\$ 31,677	0.8%	0.5%	\$ 4,082,610	\$ -	0.0%	0.0%
28	South Summit	\$ 11,500,808	\$ -	0.0%	0.0%	\$ 11,551,348	\$ 50,540	0.4%	0.4%	\$ 11,500,808	\$ -	0.0%	0.0%
22	Park City	\$ 74,301,516	\$ -	0.0%	0.0%	\$ 74,452,339	\$ 150,823	0.2%	0.6%	\$ 74,301,516	\$ -	0.0%	0.0%
	Charters	\$ 17,765,675	\$ -	0.0%	0.0%	\$ 22,171,228	\$ 4,405,553	24.8%	0.8%	\$ 17,765,675	\$ -	0.0%	0.0%
	<b>TOTAL</b>	<b>\$1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>

# Scenarios to Consider

ID	District	Scenario 1: Current Formula	Scen. 1 - Change (Dollars)	Scen. 1 - % Chnge.	Scen. 1 - Equiv. % Change in WPU Value	Scenario 2: 15 Incs. - Savings to At-Risk Add-On	Scen. 2 - Change (Dollars)	Scen. 2 - % Chnge.	Scen. 2 - Equiv. % Change in WPU Value	Scenario 3: 15 Incs. - Savings to GR	Scen. 3 - Change (Dollars)	Scen. 3 - % Chnge.	Scen. 3 - Equiv. % Change in WPU Value
	<b>Guarantee Rate</b>	\$ 76.61	\$ -	0.0%		\$ 76.61	\$ -	0.0%		\$ 82.98	\$ 6.38	8.3%	
	<b>Increments Guaranteed</b>	20	0	0.0%		15	-5	-25.0%		15	-5	-25.0%	
30	Tooele	\$ 55,440,535	\$ -	0.0%	0.0%	\$ 52,471,187	\$(2,969,349)	-5.4%	-3.0%	\$ 53,751,871	\$(1,688,664)	-3.0%	-1.7%
29	Tintic	\$ 1,628,733	\$ -	0.0%	0.0%	\$ 1,367,676	\$ (261,057)	-16.0%	-5.8%	\$ 1,435,241	\$ (193,492)	-11.9%	-4.3%
9	Emery	\$ 10,317,058	\$ -	0.0%	0.0%	\$ 10,208,194	\$ (108,863)	-1.1%	-0.7%	\$ 10,382,288	\$ 65,230	0.6%	0.4%
5	Carbon	\$ 11,504,796	\$ -	0.0%	0.0%	\$ 11,635,505	\$ 130,709	1.1%	0.6%	\$ 11,443,986	\$ (60,811)	-0.5%	-0.3%
25	San Juan	\$ 9,650,233	\$ -	0.0%	0.0%	\$ 8,561,402	\$(1,088,831)	-11.3%	-4.5%	\$ 8,684,500	\$ (965,733)	-10.0%	-4.0%
19	Nebo	\$ 101,392,456	\$ -	0.0%	0.0%	\$ 92,641,602	\$(8,750,854)	-8.6%	-3.4%	\$ 96,136,533	\$(5,255,923)	-5.2%	-2.1%
32	Wasatch	\$ 54,437,901	\$ -	0.0%	0.0%	\$ 54,800,449	\$ 362,547	0.7%	0.7%	\$ 54,437,901	\$ -	0.0%	0.0%
36	Salt Lake	\$ 94,847,620	\$ -	0.0%	0.0%	\$ 96,903,557	\$ 2,055,937	2.2%	1.8%	\$ 94,847,620	\$ -	0.0%	0.0%
21	North Summit	\$ 5,629,002	\$ -	0.0%	0.0%	\$ 5,669,995	\$ 40,993	0.7%	0.5%	\$ 5,629,002	\$ -	0.0%	0.0%
24	Rich	\$ 4,082,610	\$ -	0.0%	0.0%	\$ 4,114,287	\$ 31,677	0.8%	0.5%	\$ 4,082,610	\$ -	0.0%	0.0%
28	South Summit	\$ 11,500,808	\$ -	0.0%	0.0%	\$ 11,551,348	\$ 50,540	0.4%	0.4%	\$ 11,500,808	\$ -	0.0%	0.0%
22	Park City	\$ 74,301,516	\$ -	0.0%	0.0%	\$ 74,452,339	\$ 150,823	0.2%	0.6%	\$ 74,301,516	\$ -	0.0%	0.0%
	Charters	\$ 17,765,675	\$ -	0.0%	0.0%	\$ 22,171,228	\$ 4,405,553	24.8%	0.8%	\$ 17,765,675	\$ -	0.0%	0.0%
	<b>TOTAL</b>	<b>\$1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>

# Scenarios to Consider

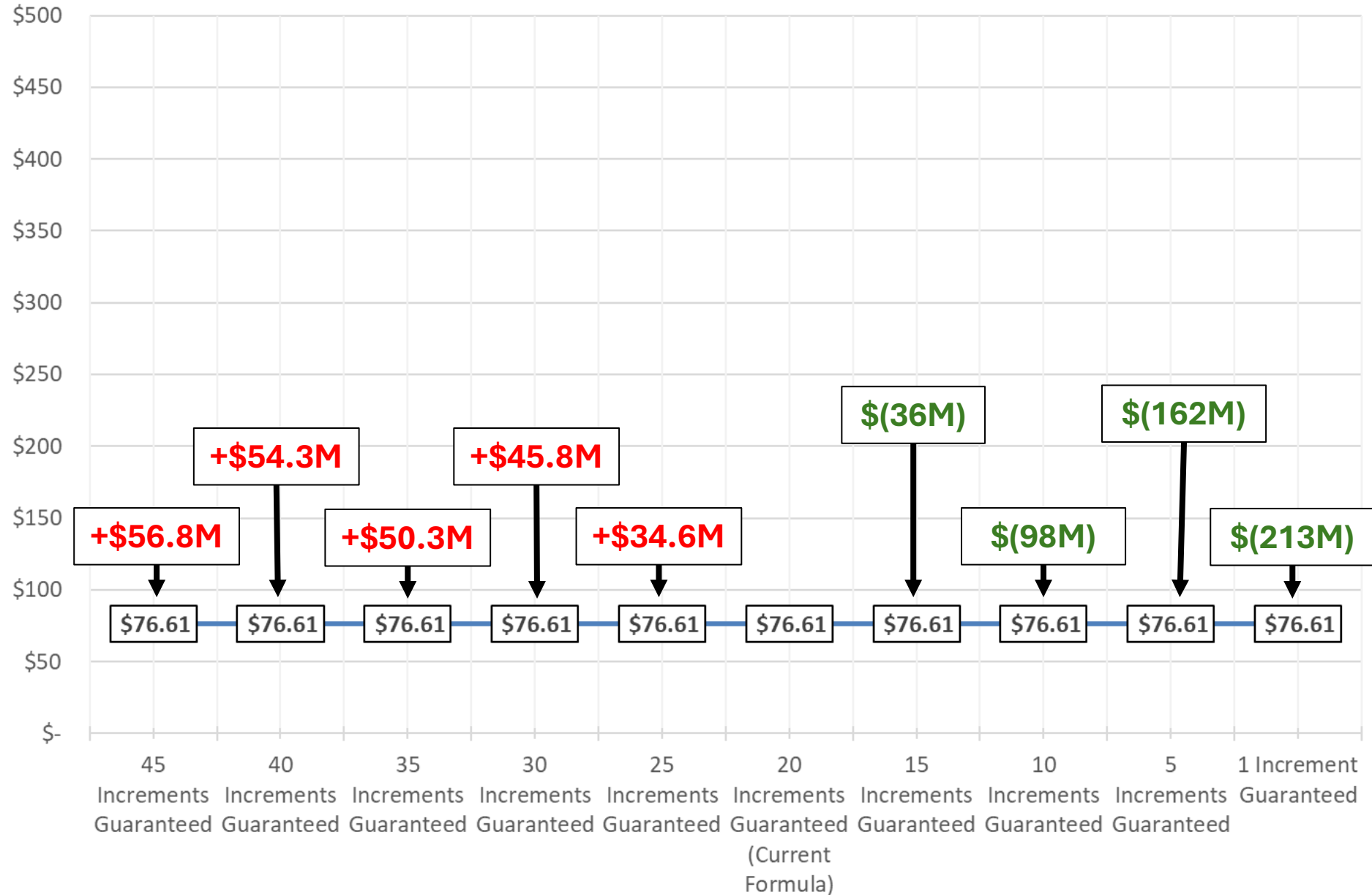
1. Keep the current formulas
2. Reduce increments guaranteed to 15 and redirect state savings to the At-Risk Add-on (Member Earl's Motion)
3. Reduce increments guaranteed to 15 and increase the guarantee rate
4. Guarantee all V&B local levy increments and maintain the same guarantee rate



# Scenarios to Consider

ID	District	Scenario 4: All Incs. - Same GR	Scen. 4 - Change (Dollars)	Scen. 4 - % Chnge.	Scen. 4 - Equiv. % Change in WPU Value	Scenario 5: All Incs. - Same GR - Increase Basic Levy to Pay It	Scen. 5 - Change (Dollars)	Scen. 5 - % Chnge.	Scen. 5 - Equiv. % Change in WPU Value
	<b>Guarantee Rate</b>	\$ 76.61	\$ -	0.0%		\$ 76.61	\$ -	0.0%	
	<b>Increments</b>	<b>45</b>	<b>25</b>	<b>125.0%</b>		<b>45</b>	<b>25</b>	<b>125.0%</b>	
30	Tooele	\$ 72,785,844	\$ 17,345,309	31.3%	17.6%	\$ 71,914,170	\$16,473,635	29.7%	16.7%
29	Tintic	\$ 1,891,840	\$ 263,107	16.2%	5.9%	\$ 1,875,415	\$ 246,682	15.1%	5.5%
9	Emery	\$ 11,411,659	\$ 1,094,602	10.6%	6.7%	\$ 11,197,588	\$ 880,530	8.5%	5.4%
5	Carbon	\$ 12,736,286	\$ 1,231,490	10.7%	5.4%	\$ 12,471,065	\$ 966,269	8.4%	4.3%
25	San Juan	\$ 10,720,759	\$ 1,070,526	11.1%	4.4%	\$ 10,615,963	\$ 965,730	10.0%	4.0%
19	Nebo	\$ 113,092,112	\$ 11,699,655	11.5%	4.6%	\$ 111,013,563	\$ 9,621,107	9.5%	3.8%
32	Wasatch	\$ 54,437,901	\$ -	0.0%	0.0%	\$ 52,503,246	\$ (1,934,655)	-3.6%	-3.9%
36	Salt Lake	\$ 94,847,620	\$ -	0.0%	0.0%	\$ 89,901,709	\$ (4,945,910)	-5.2%	-4.2%
21	North Summit	\$ 5,629,002	\$ -	0.0%	0.0%	\$ 5,215,569	\$ (413,433)	-7.3%	-4.6%
24	Rich	\$ 4,082,610	\$ -	0.0%	0.0%	\$ 3,786,226	\$ (296,383)	-7.3%	-5.0%
28	South Summit	\$ 11,500,808	\$ -	0.0%	0.0%	\$ 10,811,425	\$ (689,383)	-6.0%	-5.9%
22	Park City	\$ 74,301,516	\$ -	0.0%	0.0%	\$ 70,468,622	\$ (3,832,894)	-5.2%	-16.3%
	Charters	\$ 17,765,675	\$ -	0.0%	0.0%	\$ 17,765,675	\$ -	0.0%	0.0%
	<b>TOTAL</b>	<b>\$1,757,406,356</b>	<b>\$ 56,846,111</b>	<b>19.6%</b>	<b>1.4%</b>	<b>\$ 1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>

# V&B State Guarantee Rate



# Scenarios to Consider

1. Keep the current formulas
2. Reduce increments guaranteed to 15 and redirect state savings to the At-Risk Add-on (Member Earl's Motion)
3. Reduce increments guaranteed to 15 and increase the guarantee rate
4. Guarantee all V&B local levy increments and maintain the same guarantee rate
5. Guarantee all V&B local levy increments, maintain the guarantee rate and increase the Basic Levy to pay for it

	<b>Set By</b>	<b>Used For</b>	<b>FY25</b>
<b>Basic School Levy</b>	Legislature	WPU's	\$792M
<b>Charter School Levy</b>	Legislature	CSLR	\$40M
<b>GO Bond Payments</b>	District Voters	Capital	\$439M
<b>Capital Local Levy</b>	District Board	Capital	\$607M
<b>Board Local Levy</b>	District Board	M&O	\$660M
<b>Voted Local Levy</b>	District Voters/ District Board	M&O	\$545M

# Scenarios to Consider

ID	District	Scenario 4: All Incs. - Same GR	Scen. 4 - Change (Dollars)	Scen. 4 - % Chnge.	Scen. 4 - Equiv. % Change in WPU Value	Scenario 5: All Incs. - Same GR - Increase Basic Levy to Pay It	Scen. 5 - Change (Dollars)	Scen. 5 - % Chnge.	Scen. 5 - Equiv. % Change in WPU Value
	<b>Guarantee Rate</b>	\$ 76.61	\$ -	0.0%		\$ 76.61	\$ -	0.0%	
	<b>Increments</b>	<b>45</b>	<b>25</b>	<b>125.0%</b>		<b>45</b>	<b>25</b>	<b>125.0%</b>	
30	Tooele	\$ 72,785,844	\$ 17,345,309	31.3%	17.6%	\$ 71,914,170	\$16,473,635	29.7%	16.7%
29	Tintic	\$ 1,891,840	\$ 263,107	16.2%	5.9%	\$ 1,875,415	\$ 246,682	15.1%	5.5%
9	Emery	\$ 11,411,659	\$ 1,094,602	10.6%	6.7%	\$ 11,197,588	\$ 880,530	8.5%	5.4%
5	Carbon	\$ 12,736,286	\$ 1,231,490	10.7%	5.4%	\$ 12,471,065	\$ 966,269	8.4%	4.3%
25	San Juan	\$ 10,720,759	\$ 1,070,526	11.1%	4.4%	\$ 10,615,963	\$ 965,730	10.0%	4.0%
19	Nebo	\$ 113,092,112	\$ 11,699,655	11.5%	4.6%	\$ 111,013,563	\$ 9,621,107	9.5%	3.8%
32	Wasatch	\$ 54,437,901	\$ -	0.0%	0.0%	\$ 52,503,246	\$ (1,934,655)	-3.6%	-3.9%
36	Salt Lake	\$ 94,847,620	\$ -	0.0%	0.0%	\$ 89,901,709	\$ (4,945,910)	-5.2%	-4.2%
21	North Summit	\$ 5,629,002	\$ -	0.0%	0.0%	\$ 5,215,569	\$ (413,433)	-7.3%	-4.6%
24	Rich	\$ 4,082,610	\$ -	0.0%	0.0%	\$ 3,786,226	\$ (296,383)	-7.3%	-5.0%
28	South Summit	\$ 11,500,808	\$ -	0.0%	0.0%	\$ 10,811,425	\$ (689,383)	-6.0%	-5.9%
22	Park City	\$ 74,301,516	\$ -	0.0%	0.0%	\$ 70,468,622	\$ (3,832,894)	-5.2%	-16.3%
	Charters	\$ 17,765,675	\$ -	0.0%	0.0%	\$ 17,765,675	\$ -	0.0%	0.0%
	<b>TOTAL</b>	<b>\$1,757,406,356</b>	<b>\$ 56,846,111</b>	<b>19.6%</b>	<b>1.4%</b>	<b>\$ 1,700,560,245</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>

ID	District	Scen. 1 - Equiv. % Change in WPU Value	Scen. 2 - Equiv. % Change in WPU Value	Scen. 3 - Equiv. % Change in WPU Value	Scen. 4 - Equiv. % Change in WPU Value	Scen. 5 - Equiv. % Change in WPU Value
Guarantee Rate						
Increments Guaranteed						
30	Tooele	0.0%	-3.0%	-1.7%	17.6%	16.7%
29	Tintic	0.0%	-5.8%	-4.3%	5.9%	5.5%
9	Emery	0.0%	-0.7%	0.4%	6.7%	5.4%
5	Carbon	0.0%	0.6%	-0.3%	5.4%	4.3%
25	San Juan	0.0%	-4.5%	-4.0%	4.4%	4.0%
19	Nebo	0.0%	-3.4%	-2.1%	4.6%	3.8%
32	Wasatch	0.0%	0.7%	0.0%	0.0%	-3.9%
36	Salt Lake	0.0%	1.8%	0.0%	0.0%	-4.2%
21	North Summit	0.0%	0.5%	0.0%	0.0%	-4.6%
24	Rich	0.0%	0.5%	0.0%	0.0%	-5.0%
28	South Summit	0.0%	0.4%	0.0%	0.0%	-5.9%
22	Park City	0.0%	0.6%	0.0%	0.0%	-16.3%
	Charters	0.0%	0.8%	0.0%	0.0%	0.0%
	<b>TOTAL</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.4%</b>	<b>0.0%</b>

# Presentation Overview

- 1. Board Motion Sent to Finance Committee**
- 2. Unequal Property Tax Rates and Revenues**
- 3. Total Utah Property Tax Revenues**
- 4. Comparing Utah Taxes with Other States**
- 5. Comparing Different Types of Taxes**
- 6. Voted and Board Local Levy (V&B) Program**
  - a. Brief Overview of the Program**
  - b. Funding Changes Since 2018**
  - c. Policy Levers for the V&B Program**
  - d. Scenarios to Consider**

**Does Finance Committee want to  
make a recommendation to the Board?**



# Contact Us

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