

“How to explain WPU funding and the impacts of legislation to my legislator”

USBA Leadership Academy Sep. 25-27, 2025

Bryce Canyon, Utah

Weighted **P**upil **U**nit

What is a WPU

- The WPU acts as the **common factor** used in estimating program costs and distributing program revenue.
- The WPU is "the unit of measure of factors computed in accordance with the Minimum School Program Act, for the purpose of determining the costs of the basic school program on **a uniform basis for each student**" (53F-2-102).
- The **WPU represents one pupil in average daily membership (ADM)**.
- Specific programs in the MSP may generate fewer or additional WPUs based on statutory guidelines. Most often, this is a **specified student qualification**.

What is a WPU - Calculations

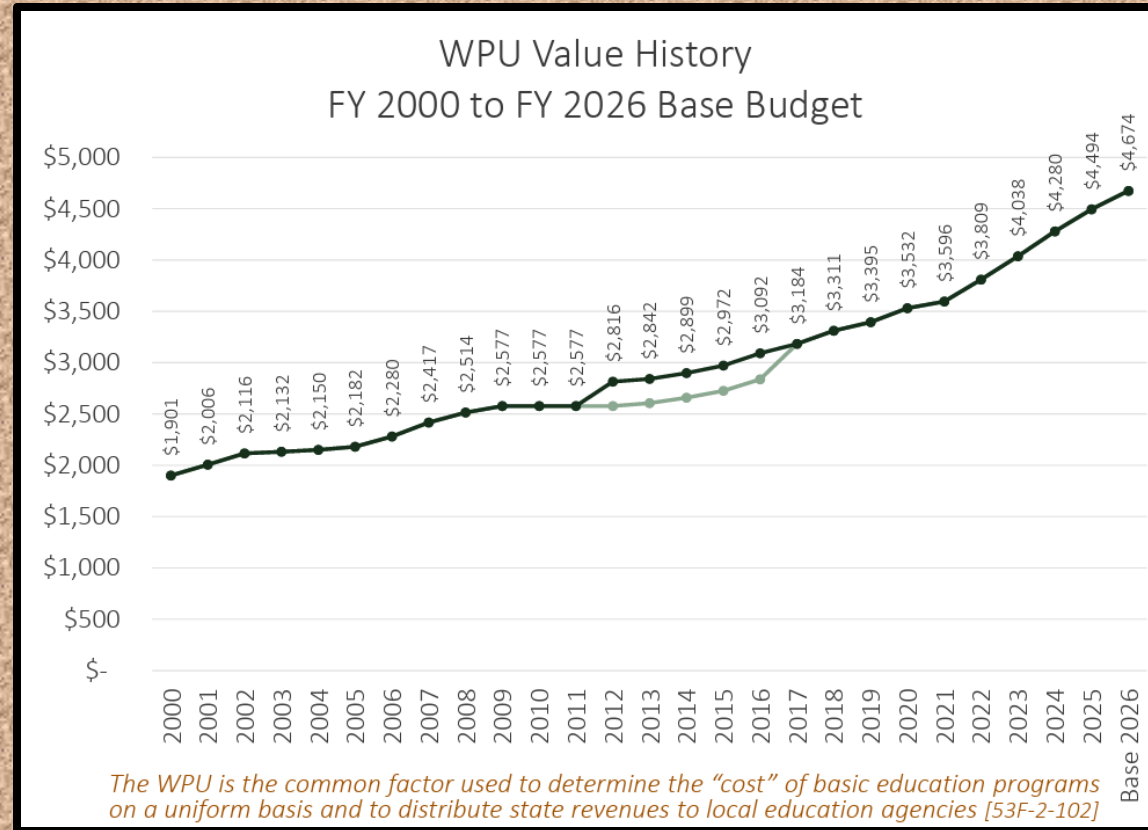
WPU Weights

Program	Formula	Weight
Kindergarten FD	Prior Year ADM + Growth	1.00
Kindergarten HD	Prior Year ADM + Growth	0.55
Grades 1-12	Non-Charter Prior Year ADM + Growth	1.00
Grades 1-6	Charter Prior Year ADM + Growth	0.90
Grades 7-8	Charter Prior Year ADM + Growth	0.99
Grades 9-12	Charter Prior Year ADM + Growth	1.20
Foreign Exchange	328 ADM or 25% Grades 10-12	1.00
NESS	Regression formula	Range
SPED - Add-on	5-Year Average ADM + Growth capped at prevalence of 14% or 20%	1.00
SPED - Self contained	ADM 2 years prior	1.00
SPED - ESY	Base + Dec 1 state proportion count	1.00
SPED - EYSE	909 WPU's	Allocation
SPED - Preschool	Dec 1 count	1.47
SPED - Impact Aid	Proportion of state enrollment	Allocation
CTE Add-on	Hours in membership, capped at 10% growth	Allocation
At-Risk	Enrolled students in free or reduced-price lunch and ELL	FRPL 0.125 ELL 0.0475
Class Size Reduction	K-8 ADM	1.00

Calculating Average Daily Membership				
	Enrolled	Consecutive Days of Unexcused Absence	Final Membership Days	WPU's (Membership /180)
Student 1	180 Days	11	179	0.994
Student 2	135 Days	0	135	0.75
Student 3	90 Days	10	90	0.5
Student 4	180 Days	40	150	0.833
Student 5	90 Days	5	90	0.9
Total	675 Days		644	3.977 WPU's

Source: School Finance, Utah State Board of Education.

What is a WPU - History



Source: Legislative Fiscal Analyst Office

Weighted Pupil Unit History
FY 2010 to FY 2025 Base Budget
WPU Value, Total WPUs and Percent Change

Fiscal Year	WPU Value	% Chg.	Total WPUs	Total Growth	% Chg.
2010	2,577	0.0%	731,519	17,464	2.4%
2011	2,577	0.0%	745,100	13,581	1.9%
2012	2,577	0.0%	93,097	1,935	
2012	2,816	9.3%	671,628	19,625	
2012 Total			764,725	19,625	2.6%
2013	2,607	1.2%	96,941	3,844	4.1%
2013	2,842	0.9%	685,076	13,448	2.0%
2013 Total			782,017	17,292	2.3%
2014	2,659	2.0%	99,993	3,052	3.1%
2014	2,899	2.0%	702,736	17,660	2.6%
2014 Total			802,729	20,712	2.6%
2015	2,726	2.5%	102,696	2,703	2.7%
2015	2,972	2.5%	714,580	11,844	1.7%
2015 Total			817,276	14,547	1.8%
2016	2,837	4.1%	105,219	2,523	2.5%
2016	3,092	4.0%	722,703	8,123	1.1%
2016 Total			827,922	10,646	1.3%
2017	3,184	3.0%	844,305	16,383	2.0%
2018	3,311	4.0%	860,472	16,167	1.9%
2019	3,395	2.5%	868,622	8,150	0.9%
2020	3,532	4.0%	878,696	10,074	1.2%
2021	3,596	1.8%	886,364	7,668	0.9%
2022	3,809	5.9%	906,903	20,539	2.3%
2023	4,038	6.0%	914,842	7,939	0.9%
2024	4,280	6.0%	934,415	19,573	2.1%
2025	4,494	5.0%	943,655	28,813	3.1%
2026 Base	4,674	4.0%	941,655	7,240	0.8%

Source: Appropriations Reports, Legislative Fiscal Analyst, 1990-2024.

Who Pays for a WPU

53F-2-103. Purpose of chapter.

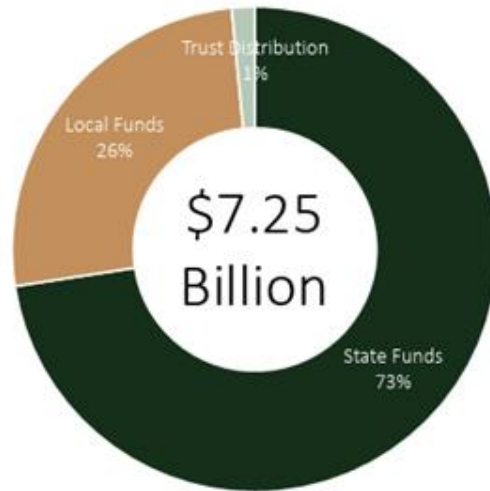
- (1) The purpose of this chapter is to provide a minimum school program for the state in accordance with the constitutional mandate. It recognizes that all children of the state are **entitled to reasonably equal educational opportunities** regardless of their place of residence in the state and of the economic situation of their respective school districts or other agencies.
- (2) It further recognizes that although the establishment of an educational system is primarily a state function, **school districts should be required to participate on a partnership basis in the payment** of a reasonable portion of the cost of a minimum program.
- (3) It is also the purpose of this chapter to describe the manner in which the state and the school districts shall pay their respective share of the costs of a minimum program. This chapter **also recognizes that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program** and accordingly provide a method whereby that latitude of action is permitted and encouraged.

What is a WPU - Sources

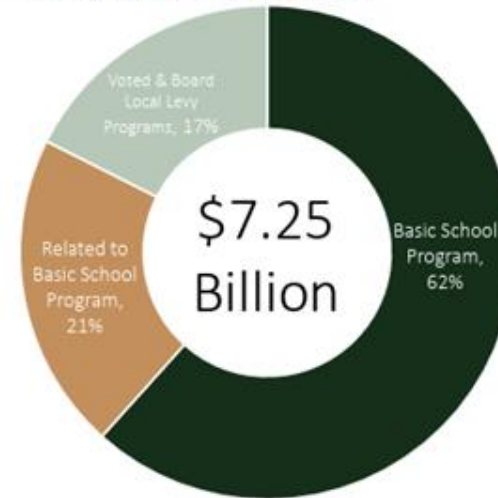
Base Budget Comparisons

FY 2026 | Minimum School Program

Total by Source



Total by Major Program



The Minimum School Program – Basic School Program | Legislative Fiscal Analyst

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Source: Legislative Fiscal Analyst's Office

Who Pays for a WPU - Sources

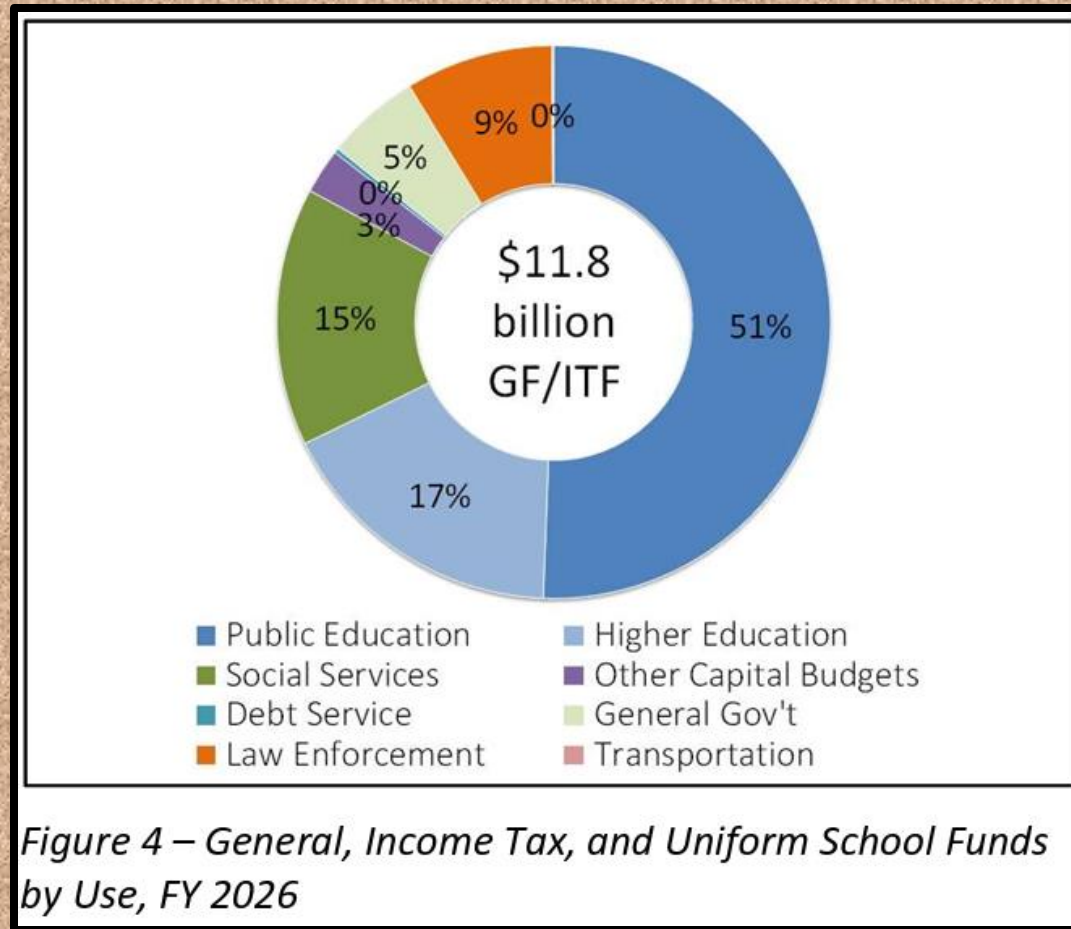
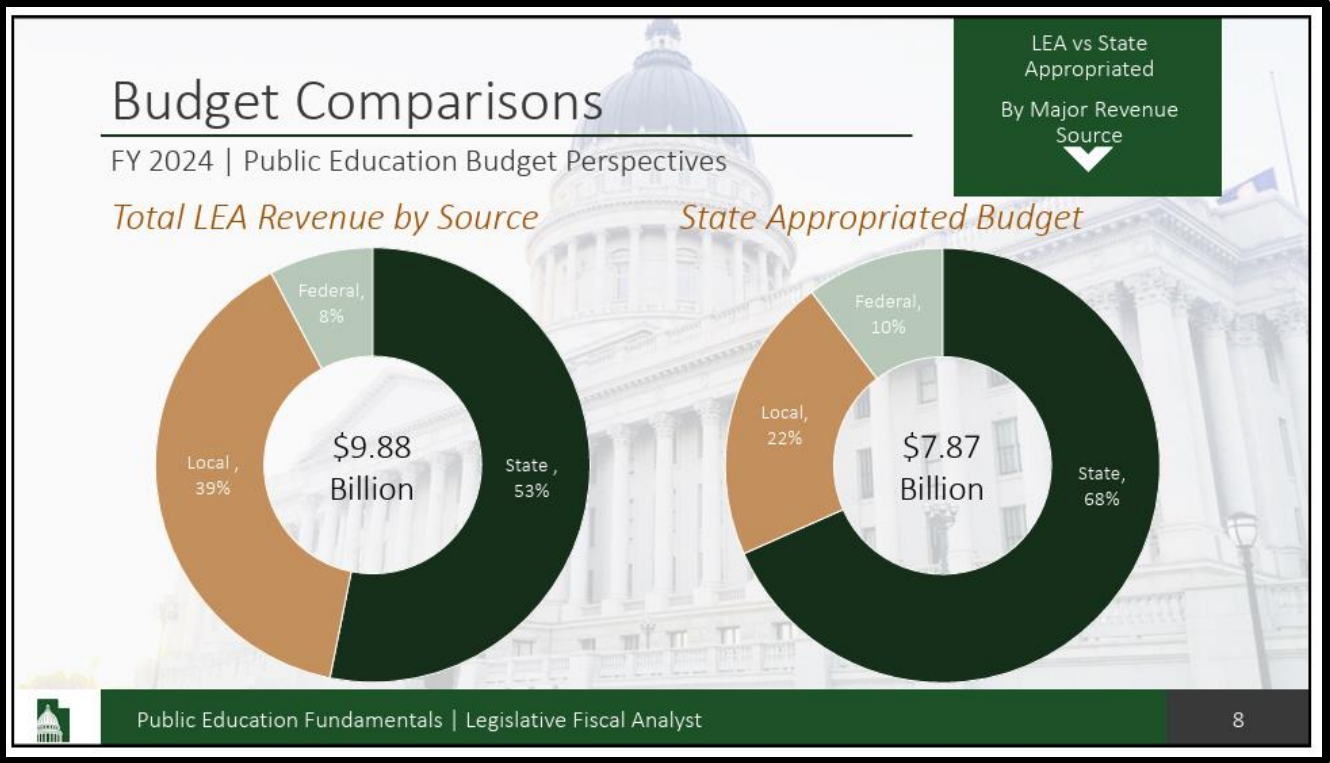


Figure 4 – General, Income Tax, and Uniform School Funds by Use, FY 2026

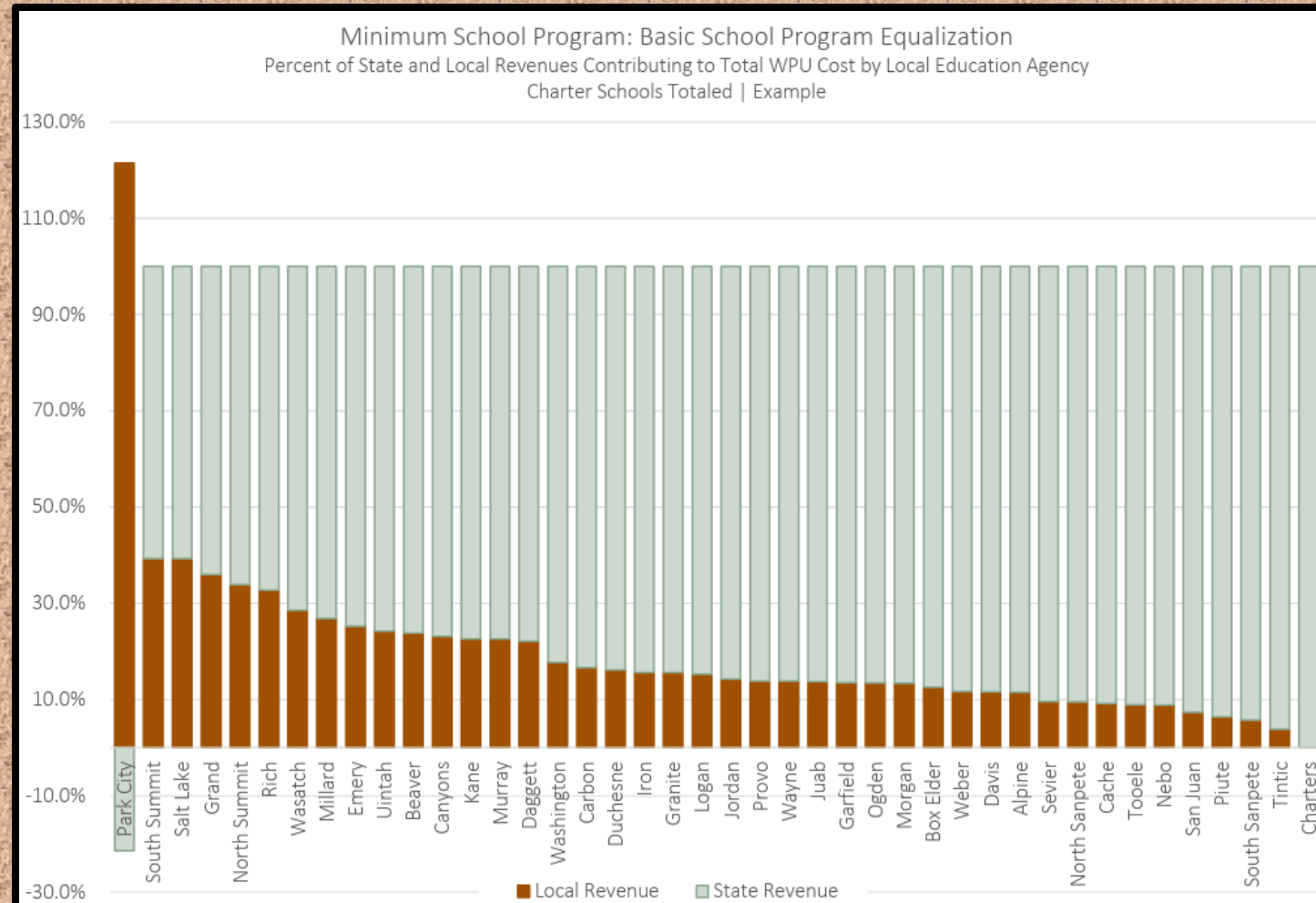
Source: Legislative Fiscal Analyst Office

Who Pays for a WPU - Sources



Source: Legislative Fiscal Analyst Office

Who Pays for a WPU - Equalization

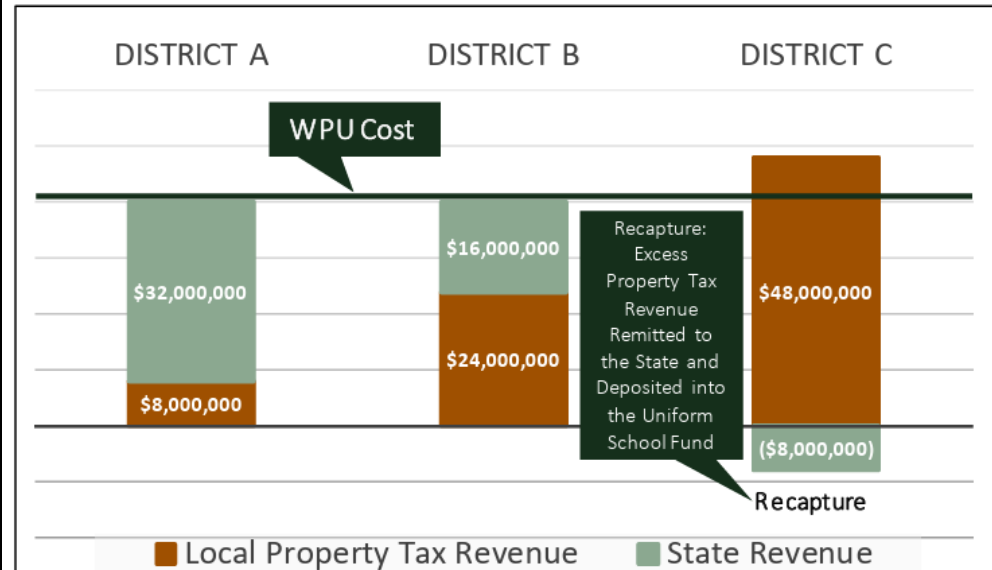


Source: Legislative Fiscal Analyst Office

Who Pays for a WPU - Examples

Minimum School Program: Basic School Program Equalization
Basic Levy Revenue Equalization Example Using the Weighted Pupil Unit (WPU)

Cost	District A	District B	District C
WPU Value:	\$4,000	\$4,000	\$4,000
Number of WPUs:	10,000	10,000	10,000
Basic School Program (WPU) Cost:	\$40,000,000	\$40,000,000	\$40,000,000
Revenues			
Taxable Value of Property in District:	\$5,000,000,000	\$15,000,000,000	\$30,000,000,000
Basic Rate (Set by State):	0.001600	0.001600	0.001600
Local Property Tax Revenue	\$8,000,000	\$24,000,000	\$48,000,000
State Revenue	\$32,000,000	\$16,000,000	(\$8,000,000)



Source: Legislative Fiscal Analyst Office

What a WPU Pays For

Basic School Program & Weighted Pupil Units

2025 GS | Minimum School Program

- Foundation Funding Formula
 - Supports a “Basic Education”
- Weighted Pupil Units [WPU]
 - LEAs Generate WPUs [Students]
 - Statute Defines Criteria for Each Program
 - Determine Cost & Distribute Funding
 - WPU Value = Amount Provided per WPU
 - Value Set by Legislature - \$4,674 in Base
 - Cost Increases/Decreases with Value
 - # of WPUs x Value = Program Cost
- State & Local Cost Sharing
 - Required Local Contribution to a “Basic Program” – Basic Property Tax Levy
 - Utah’s Primary Equalization Program

Basic School Program FY 2026 Base Budget		
WPU Value = \$4,674		
Categorical Programs	WPUs	Total Funds
<i>Unrestricted Programs</i>		
Kindergarten	41,603	\$194,452,400
Grades 1-12	604,599	\$2,825,895,700
Foreign Exchange	407	\$1,902,300
Necessarily Existent Small Schools	10,661	\$50,829,500
Professional Staff	57,610	\$269,269,100
Enrollment Contingency (Kindergarten)	0	\$0
<i>Restricted Programs</i>		
SpEd - Add-On	101,987	\$476,687,200
SpEd - Self-Contained	11,691	\$54,643,700
SpEd - Preschool	11,174	\$52,227,300
SpEd - Extended Year	452	\$2,112,600
SpEd - Impact Aid	2,036	\$9,516,300
SpEd - Extended Year SpEd Educators	909	\$4,248,700
Students At-Risk - Add-on	27,918	\$130,488,700
Career & Technical Education Add-on	28,747	\$134,363,500
Class Size Reduction	41,861	\$195,658,300
Total	941,655	\$4,402,295,300



What a WPU Pays For - Indirectly

Minimum School Program: Weighted Pupil Unit Value Increase Estimates		
Inflationary and Discretionary for Each One-Percent FY 2026		
Program	Inflationary	Discretionary
Basic School Program	4.0%	1.0%
All WPU Programs	\$169,497,700	\$41,374,800
<i>Subtotal - Basic School Program</i>	<i>\$169,497,700</i>	<i>\$41,374,800</i>
Related to Basic School Program & Other		
Pupil Transportation	\$5,169,800	\$1,344,100
Concurrent Enrollment	897,900	233,500
At-Risk Students - Gang Prevention	0	0
Youth-in-Custody	1,306,300	339,600
Adult Education	734,100	190,900
Enhancement for Accelerated Students	284,000	73,800
Dual Immersion	302,300	0
Statewide Online Education Program	423,100	110,000
<i>Subtotal - Related to Basic School Program</i>	<i>\$9,117,500</i>	<i>\$2,291,900</i>
<i>Estimating Contingency</i>	<i>\$0</i>	<i>\$795,700</i>
Total WPU Value Cost Estimates	\$178,615,200	\$44,462,400

Source: Legislative Fiscal Analyst Office

What a WPU Pays For - Indirectly

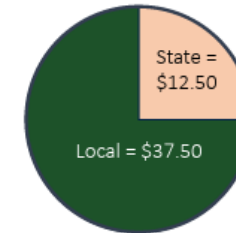
What is the State Guarantee?

2024 GS Voted & Board Local Levy Programs

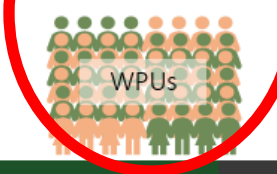
- If a School District Levies a Voted or Board Property Tax Rate, the State Guarantees:
 - A Minimum Amount per WPU for Each Tax Increment Levied;
 - Tax Increment = Tax Rate of 0.0001
 - [Tax Increment x Taxable Value of Property = Revenue]
 - Provides the Guarantee for Up to 20 Tax Increments;
 - Voted 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

Tax Increment
(Tax Rate = 0.0001)



State Guarantee
\$50.00/Increment



What a WPU Pays For - Indirectly

53F-2-416. Appropriation and distribution for the Teacher and Student Success Program.

(3) Except as provided in Subsection (5)(a), the state board shall calculate an amount to distribute to an LEA that is the product of:

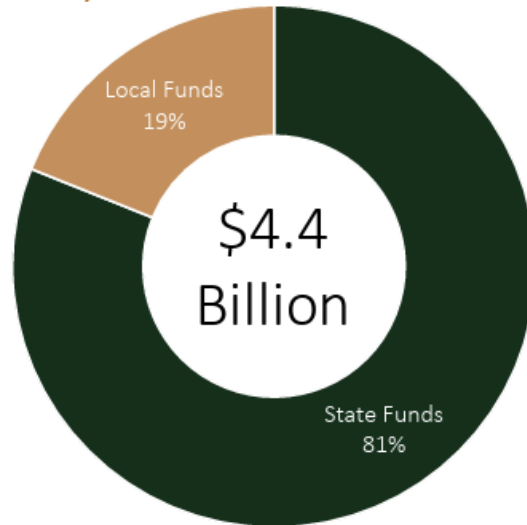
(a) **the percentage of weighted pupil units in the LEA** compared to the total number of weighted pupil units for all LEAs in the state.

What a WPU Pays For - Restricted

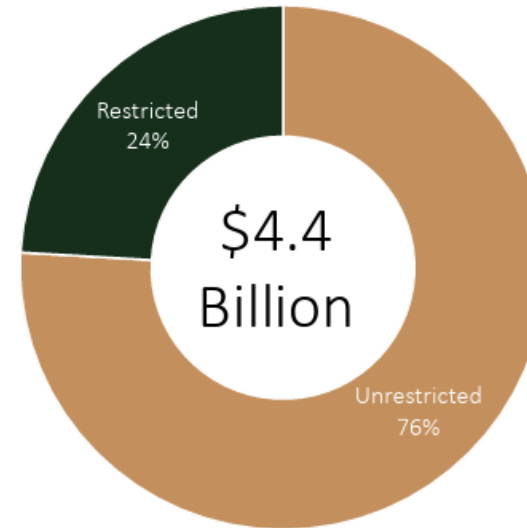
Base Budget Comparisons

FY 2026 | Basic School Program

Total by Source



Total Use by Restriction



The Minimum School Program – Basic School Program | Legislative Fiscal Analyst

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Source: Legislative Fiscal Analyst Office

What a WPU is Not

- Revenue per student (student backpack)
- Expenditure per student
- ADM
- ADA
- Student count
- MSP

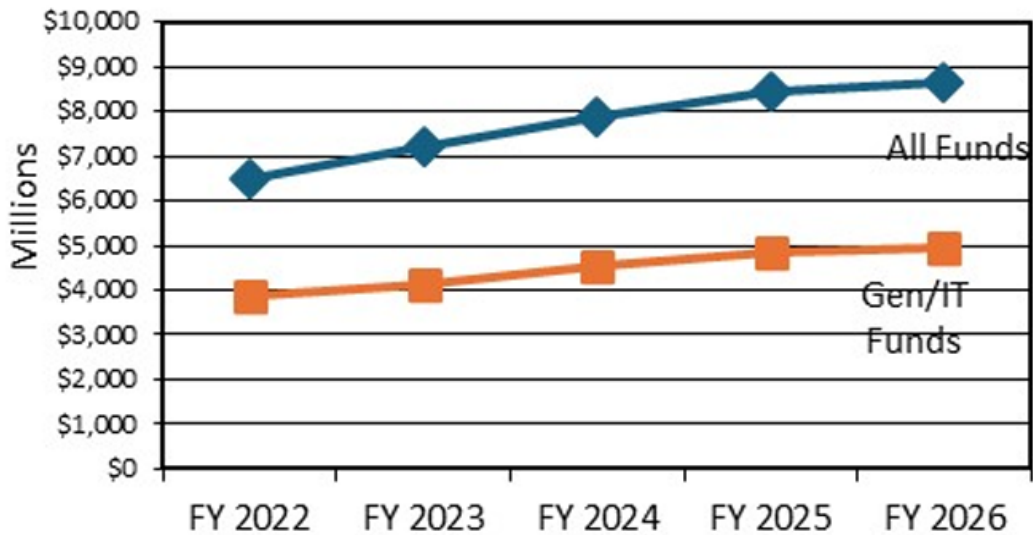
Legislator View

Legislator View of a WPU



Legislator View of a WPU

Historical Funding - Public Education
Appropriations Subcommittee



Operating & Capital Budgets and Expendable Funds & Accounts from General, Education, and Uniform School Funds only. The state restricted funds mentioned above are not included in this chart.

Source: Legislative Fiscal Analyst Office

How has education funding in Utah grown over time?

From 2014 to 2024, public education funding in Utah increased by \$2.5 billion – a 94.7% boost. In FY 2020, starting teacher salaries averaged around \$44,000. By FY 2024, that number had climbed to nearly \$60,000. With this year's increase, Utah continues to lead in starting teacher pay in the West. (State House of Representatives Website)

“President Adams added that the Utah Legislature has ‘almost doubled the public spending on education’ over the past decade.” (KSL)

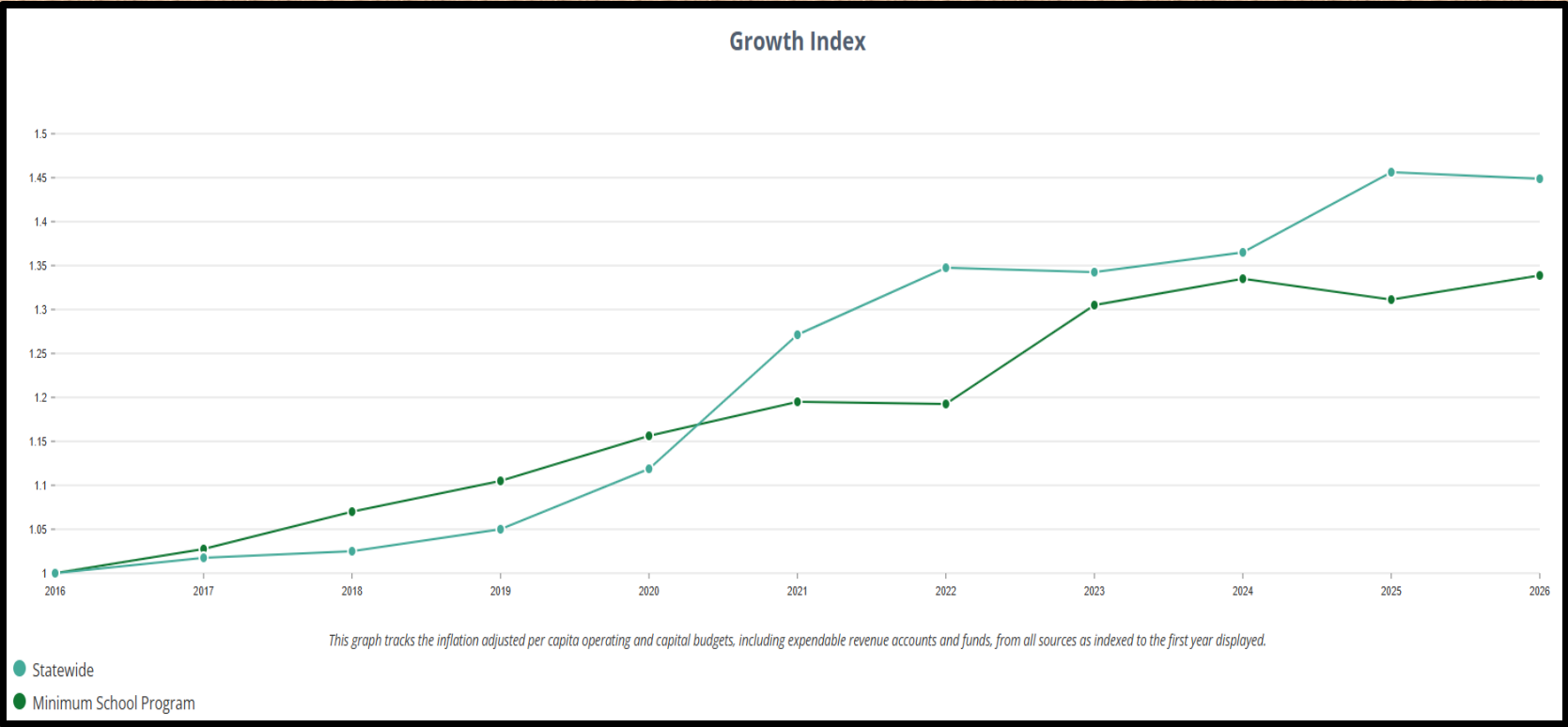
“‘We are not in a race to outspend other states,’ GOPB officials said when asked if Utah plans to alter its reputation as a state with low public education spending. ‘Student outcomes are what truly matter, and a focus only on funding does not tell the whole story.’

“Since 2014, Utah’s public education budget has nearly doubled, up from \$3.8 billion that year to \$7.7 billion in fiscal 2024, according to state budget reports.” (Salt Lake Tribune)

Legislator View of a WPU



Legislator View of a WPU

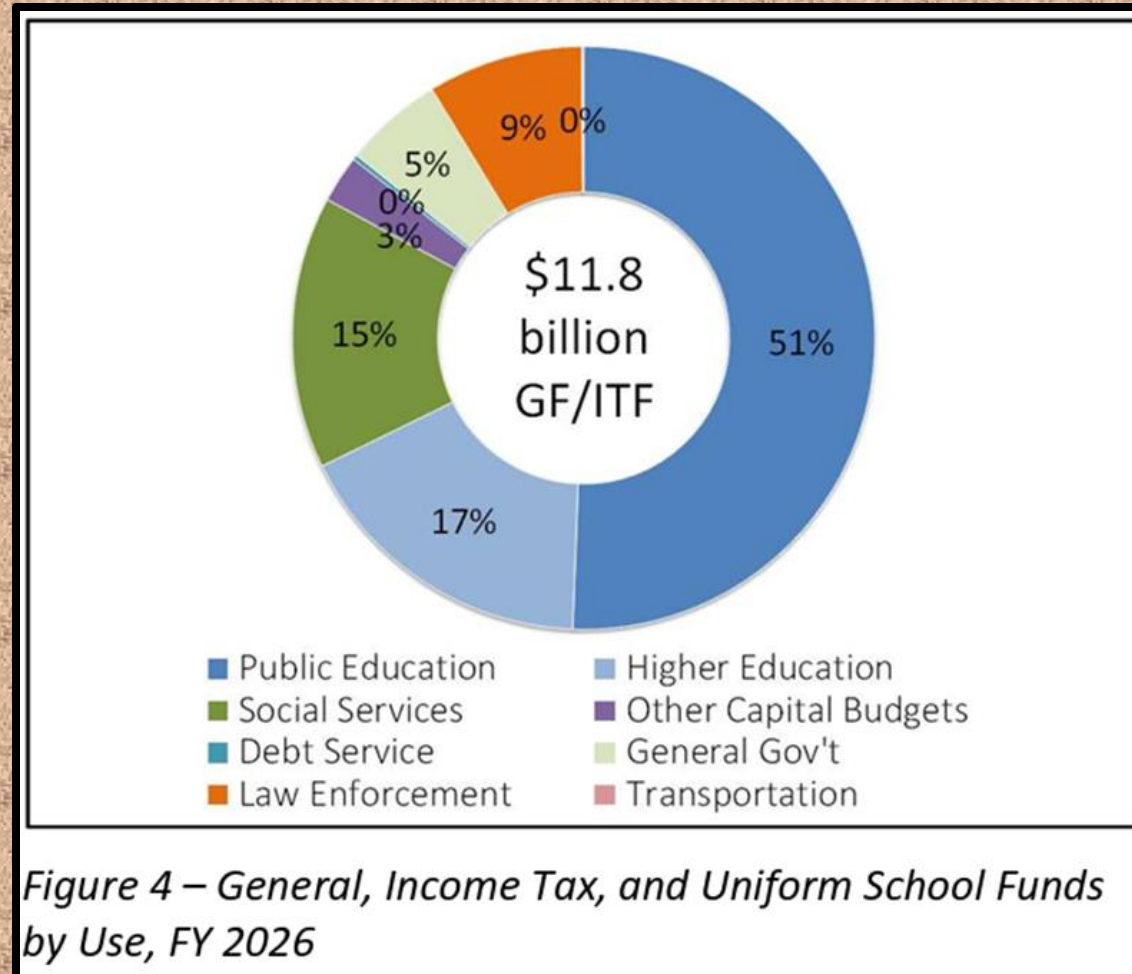


Source: Legislative Fiscal Analyst's Office

Legislator View of a WPU



Legislator View of a WPU



Source: Legislative Fiscal Analyst Office

Legislator View of a WPU



Funding Framework

2025 General Session Enrollment Growth Cost Estimate

FY 2025 Supplemental & FY 2026 Base Budget Estimates

Weighted Pupil Unit [WPU] & Funding Amount Changes

Programs	WPUs			Amount		
	FY 2025 Approp.	Growth Change	FY 2026 Base	FY 2025 Approp.	FY 2026 Base	Difference
Basic School Program - WPU Statutory Adjustments			WPU Value:	\$4,494	\$4,494	
<i>Primary WPU Programs</i>						
Kindergarten	39,217	2,386	41,603	\$176,241,200	\$186,963,900	\$10,722,700
Grades 1-12	607,978	(3,379)	604,599	\$2,732,253,100	\$2,717,067,900	(\$15,185,200)
Enrollment Growth Contingency	0	0	0	\$19,101,000	\$19,101,000	\$0
Special Education - Self Contained	11,588	103	11,691	\$52,076,500	\$52,539,400	\$462,900
Subtotal Primary WPU Programs	658,783	(890)	657,893	\$2,979,671,800	\$2,975,672,200	(\$3,999,600)
<i>Secondary "Add-on" WPU Programs [Adjusted for Demographic Change or Statutory Formula]</i>						
Foreign Exchange Students	405	2	407	\$1,820,100	\$1,829,100	\$9,000
Necessarily Existent Small Schools	10,661	0	10,661	\$48,910,500	\$48,910,500	\$0
Professional Staff	57,457	153	57,610	\$258,211,800	\$258,899,300	\$687,500
Special Education - Add-on	101,350	637	101,987	\$455,466,900	\$458,329,600	\$2,862,700
Special Education - Pre-School	11,306	(132)	11,174	\$50,809,200	\$50,216,000	(\$593,200)
Special Education - Extended Year Program	457	(5)	452	\$2,053,800	\$2,031,300	(\$22,500)
Special Education - Impact Aid	2,060	(24)	2,036	\$9,257,600	\$9,149,800	(\$107,800)
Special Education - Extended Year for Special Educators	909	0	909	\$4,085,000	\$4,085,000	\$0
Students At-Risk WPU Add-on	28,823	(905)	27,918	\$129,530,600	\$125,463,500	(\$4,067,100)
Career & Technical Education - Add-on	29,087	(340)	28,747	\$130,717,000	\$129,189,000	(\$1,528,000)
Class Size Reduction	42,357	(496)	41,861	\$190,352,400	\$188,123,300	(\$2,229,100)
Subtotal Secondary "Add-on" WPU Programs	284,872	(1,110)	283,762	\$1,281,214,900	\$1,276,226,400	(\$4,988,500)
Total Basic School Program	943,655	(2,000)	941,655	\$4,260,886,700	\$4,251,898,600	(\$8,988,100)
Breakdown: Enrollment Decline Adjustments		(1,887)		\$3,396,756,300	\$3,388,276,100	(\$8,480,200)
Breakdown: WPU Enhancements		(113)		\$845,029,400	\$844,521,500	(\$507,900)

Enrollment Growth

FY 2026 Estimates



- Basic School Program
 - Net Decrease of 2,000 WPUs
 - \$9.0 M Savings
- Programs
 - Growth in Kindergarten
 - Special Education Stabilized from High FY25 Growth
 - Programs Reduced 1.17%

Funding Framework

2025 General Session Enrollment Growth Cost Estimate

FY 2025 Supplemental & FY 2026 Base Budget Estimates

Weighted Pupil Unit [WPU] & Funding Amount Changes

Programs	WPU's			Amount		
	FY 2025 Approp.	Growth Change	FY 2026 Base	FY 2025 Approp.	FY 2026 Base	Difference
Non-WPU Statutory Adjustments						
<i>Related to Basic School Program</i>						
To & From School Pupil Transportation				\$130,775,200	\$129,245,100	(\$1,530,100)
At-Risk Students - Gang Prevention (One-time in FY25)				\$2,400,000	\$0	\$0
Youth-in-Custody				\$33,043,600	\$32,657,000	(\$386,600)
Adult Education				\$18,570,900	\$18,353,600	(\$217,300)
Enhancement for Accelerated Students				\$7,183,700	\$7,099,700	(\$84,000)
Dual Immersion				\$7,646,900	\$7,557,400	(\$89,500)
Concurrent Enrollment				\$20,669,900	\$22,447,500	\$1,777,600
Educator Salary Adjustments				\$424,050,300	\$443,118,200	\$19,067,900
Teacher Salary Supplement				\$26,036,200	\$26,036,200	\$0
Charter School Local Replacement				\$263,073,100	\$302,909,000	\$39,835,900
<i>Statewide Property Tax Guarantee</i>						
Voted & Board Local Levy Programs [State Funds Only]				\$289,730,600	\$289,730,600	\$0
<i>Initiative Programs - In State Board Line Items</i>						
Carson Smith Scholarships (?)				\$8,617,700	\$9,017,700	\$400,000
Statewide Online Education Program				\$9,214,700	\$10,578,500	\$1,363,800
Total Non-WPU Statutory Adjustments				\$1,241,012,800	\$1,298,750,500	\$60,137,700
Total Estimated Funding Change						\$51,149,600
<i>Revenue Changes</i>						
Basic Levy Offset [Net New Property Tax Growth]						(\$21,823,600)
Charter School Local Levy Account						(\$7,943,900)
<i>FY 2024 Supplemental Adjustment [One-time]</i>						
Educator Salary Adjustments				\$3,493,700		
Estimated FY 2025 Enrollment Growth Cost [Net]:				\$3,493,700		\$21,382,100

Enrollment Growth

FY 2026 Estimates



- Related to Basic & Other
 - Most Programs Reduced 1.17%
- Higher Growth:
 - Concurrent Enrollment
 - CSLR – Higher CS Enrollment
 - ESA – 5% WPU Value in FY25
- Total Cost
 - \$21.4 M | \$3.5 M

Funding Framework

Statutory Inflationary Adjustment

FY 2026 | Public Education Base Budget

Methodology

- Based on Statutory Provision for School Trust Distribution [53F-9-201]
 - Consumer Price Index [5-Year Average]
 - Core CPI: All Items Less Food & Energy
 - September to September
- Regular Review Based on Economic Conditions [LFA Recommendation]

Budget Impacts

- WPU Value Increase
 - \$178.6 M | 4.0%
 - Included in Base Budget Bill

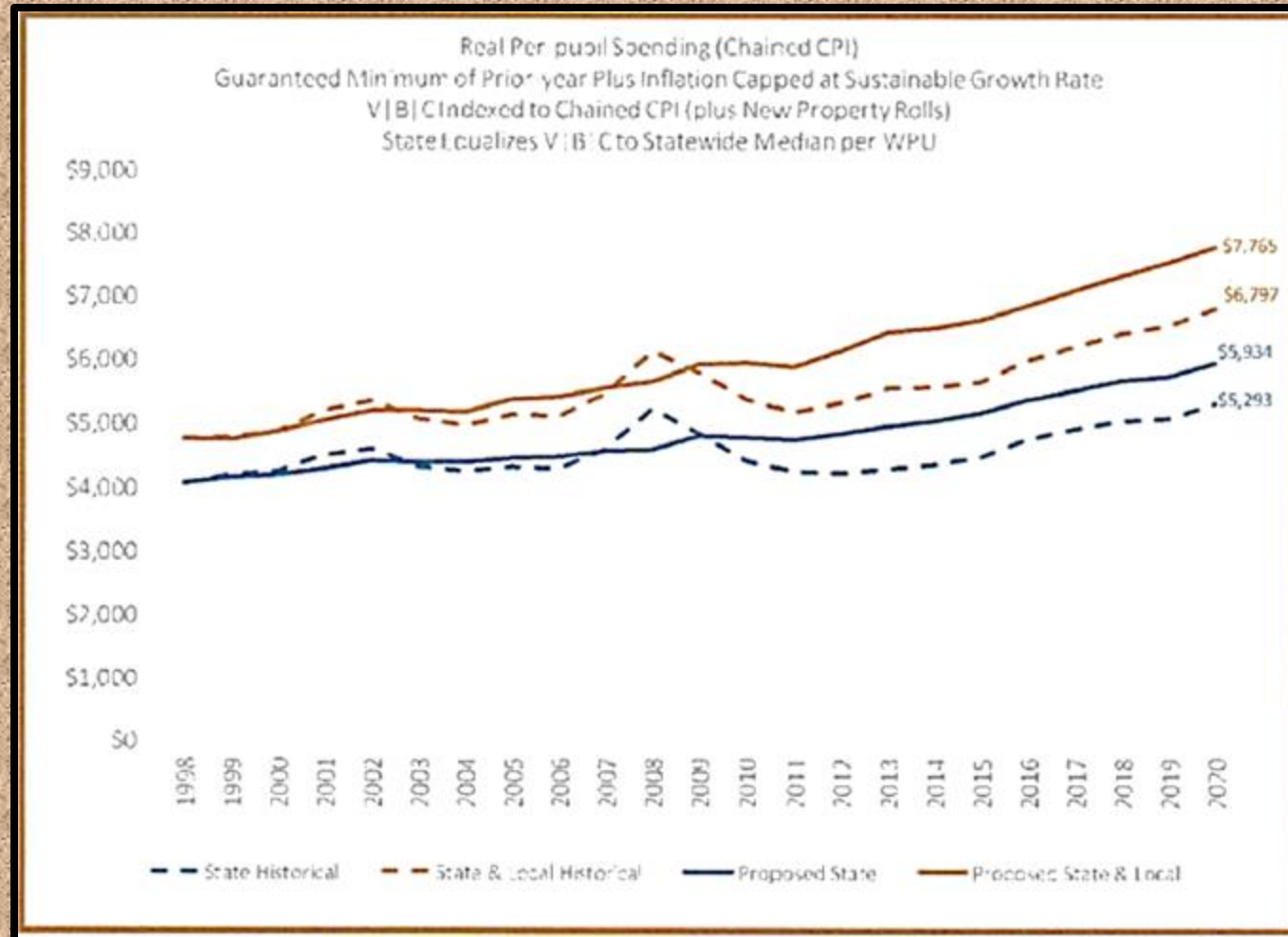
Public Education Funding Stabilization - Annual Inflationary Adjustment

5-Year Rolling Average (September) | FY 2026

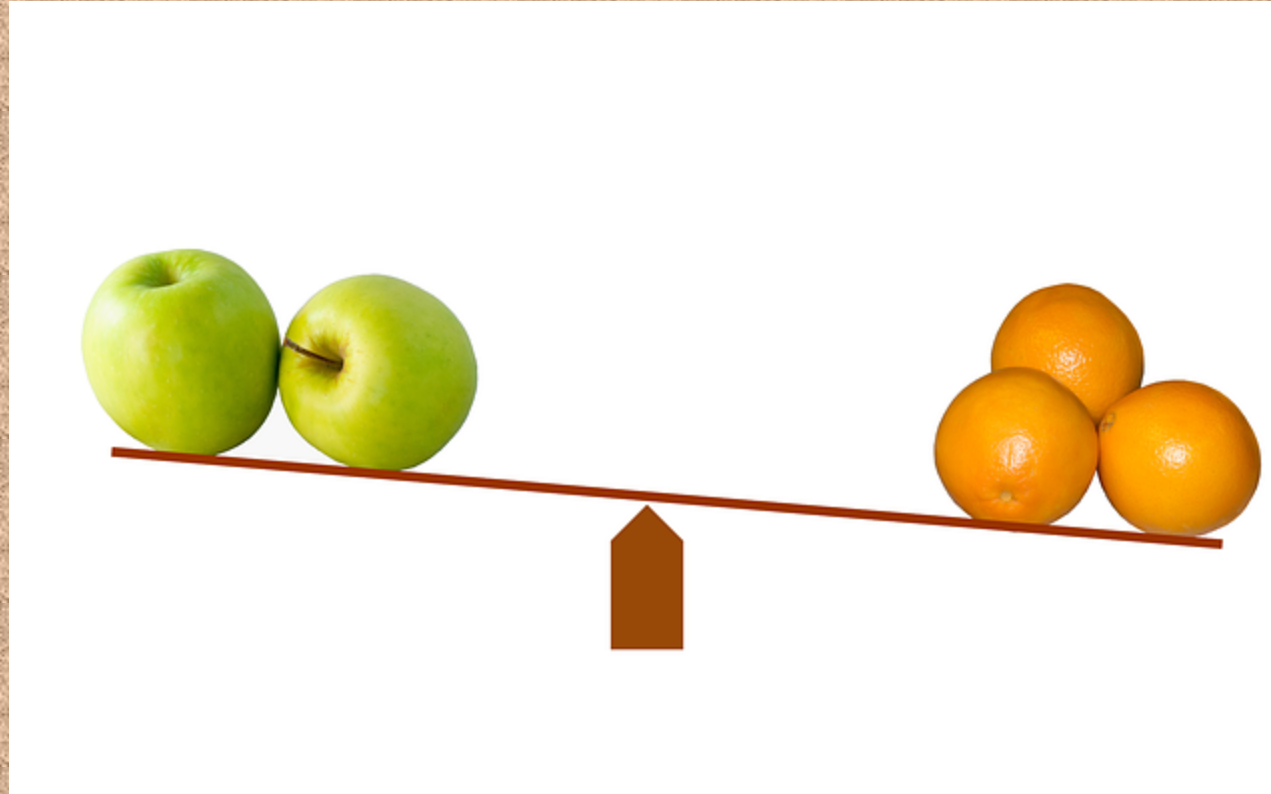
	2020	2021	2022	2023	2024	Average
CPI-U Less Food & Energy	1.7%	4.0%	6.6%	4.1%	3.3%	4.0%

Note: CPI for Urban Consumers: All Items Less Food & Energy, Seasonally Adjusted, as Reported by the Bureau of Labor Statistics

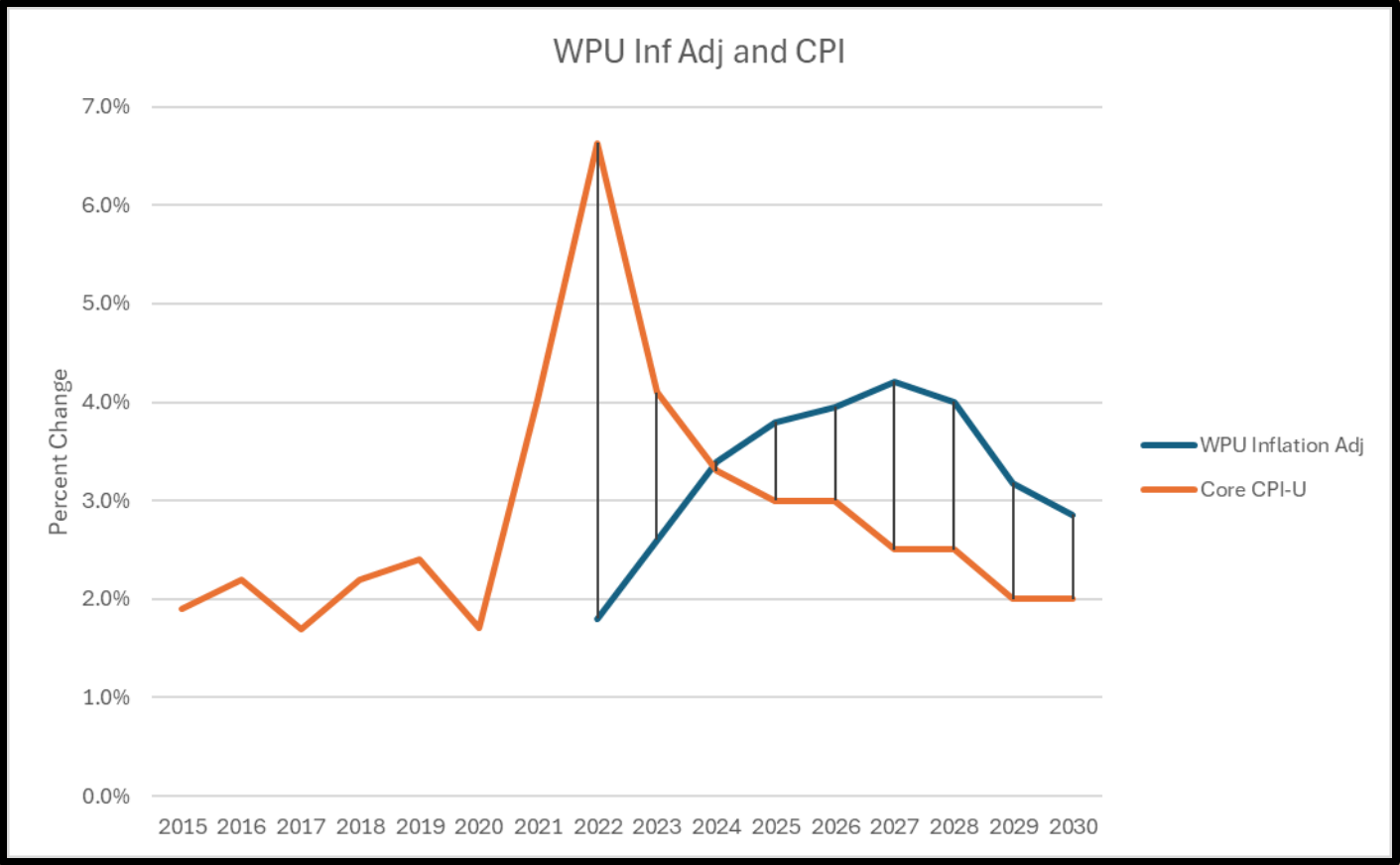
Legislator View of a WPU



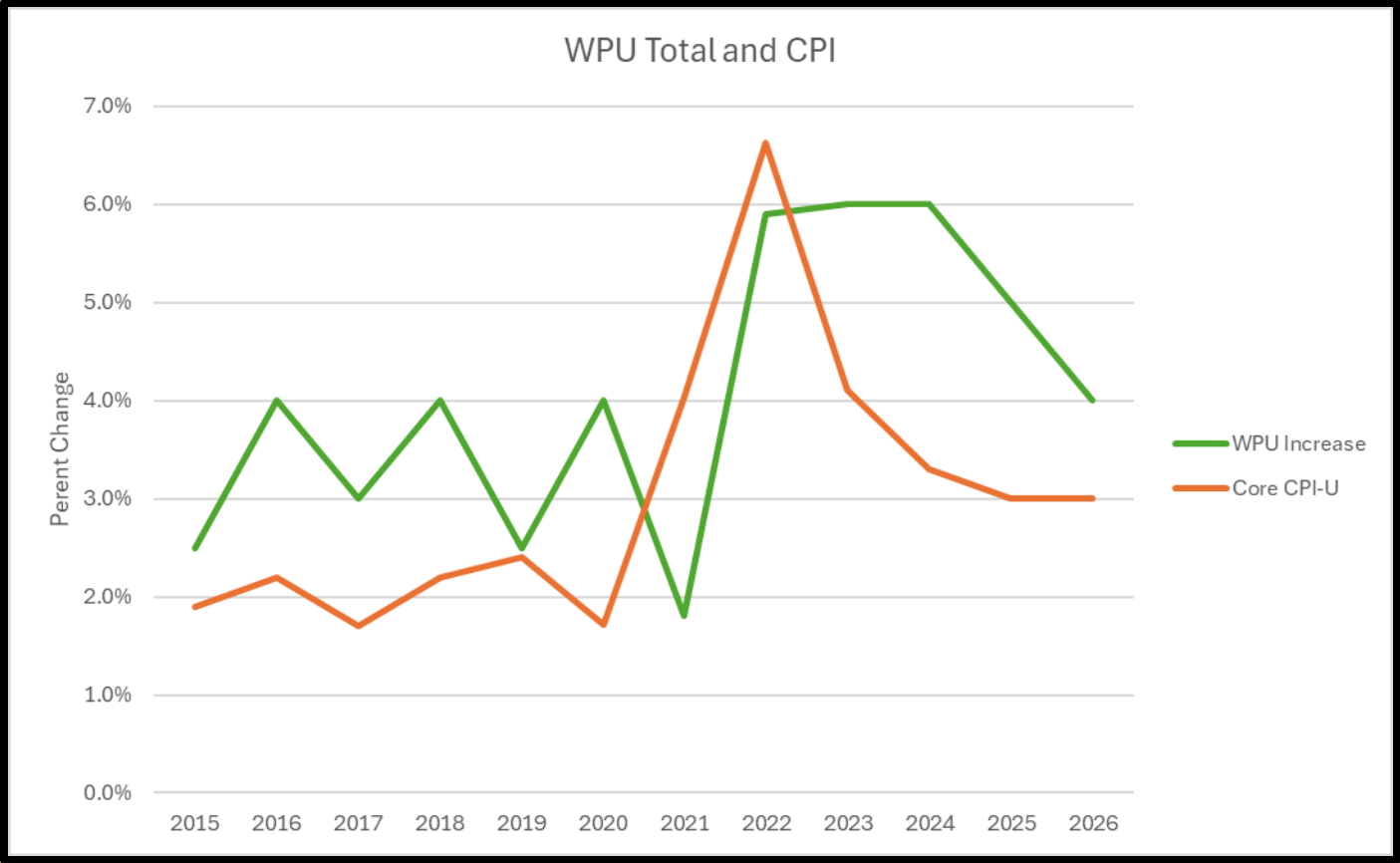
Legislator View of a WPU



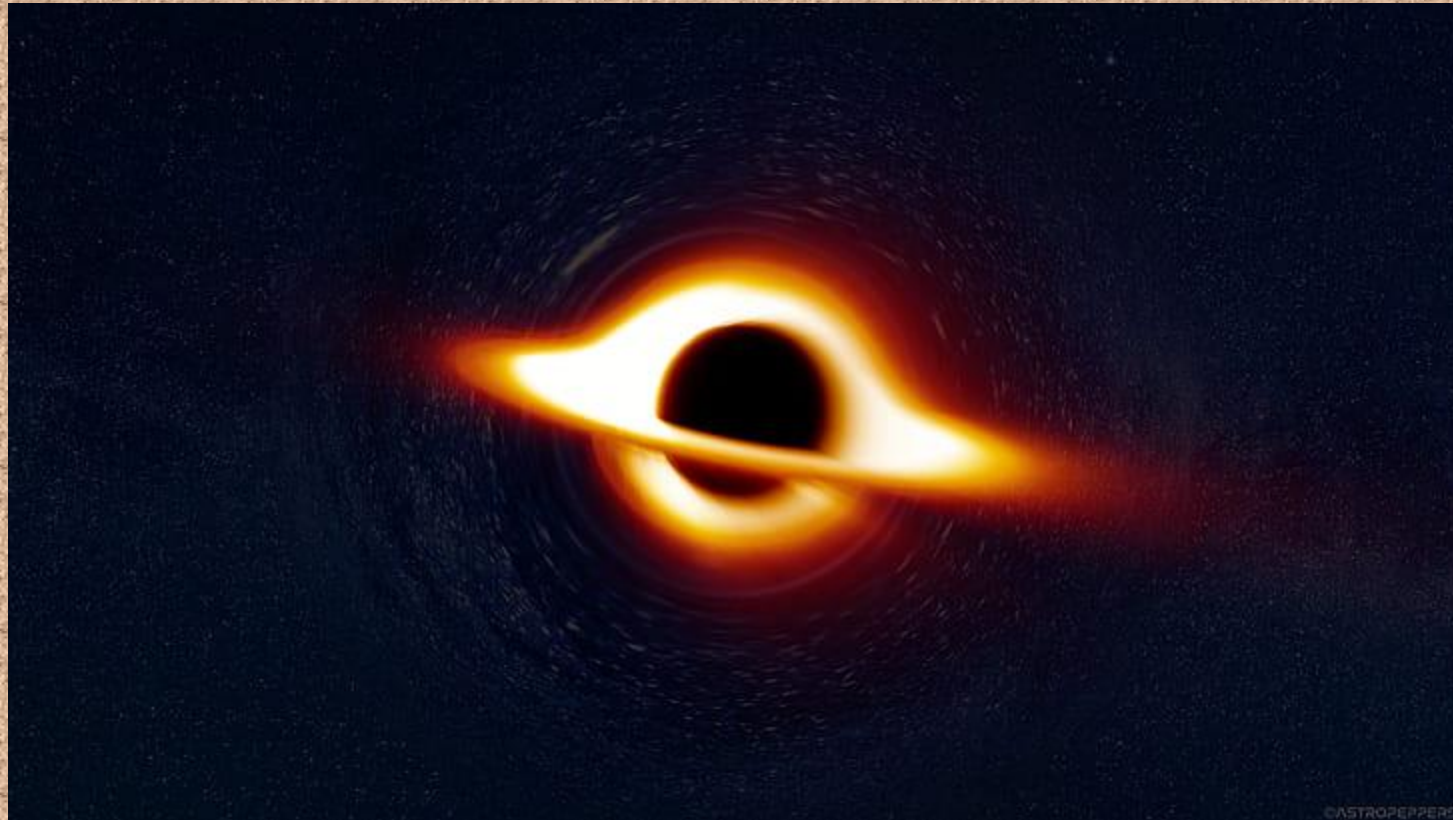
Legislator View of a WPU



Legislator View of a WPU



Legislator View of a WPU



Legislator View of a WPU

What does the WPU Increase Buy in FY26

	Amount	WPU Percent
WPU Increase*	\$ 99,000,179	4.00%
Percentage Point Use		
Compensation	49,305,578	1.99
Health Insurance	27,886,911	1.13
School Fees	8,909,775	0.36
Defunded/Cut Programs	15,918,443	0.64
School Safety	3,661,140	0.15
LEA Specific	5,603,537	0.23
ProStaff Restoration	8,525,074	0.34
V&B Formula Change	24,799,688	1.00
Utilities	3,221,054	0.13
Total Percentage Points Used (Exceeded)	\$ (48,831,021)	-1.97%

* 22 Districts Reporting

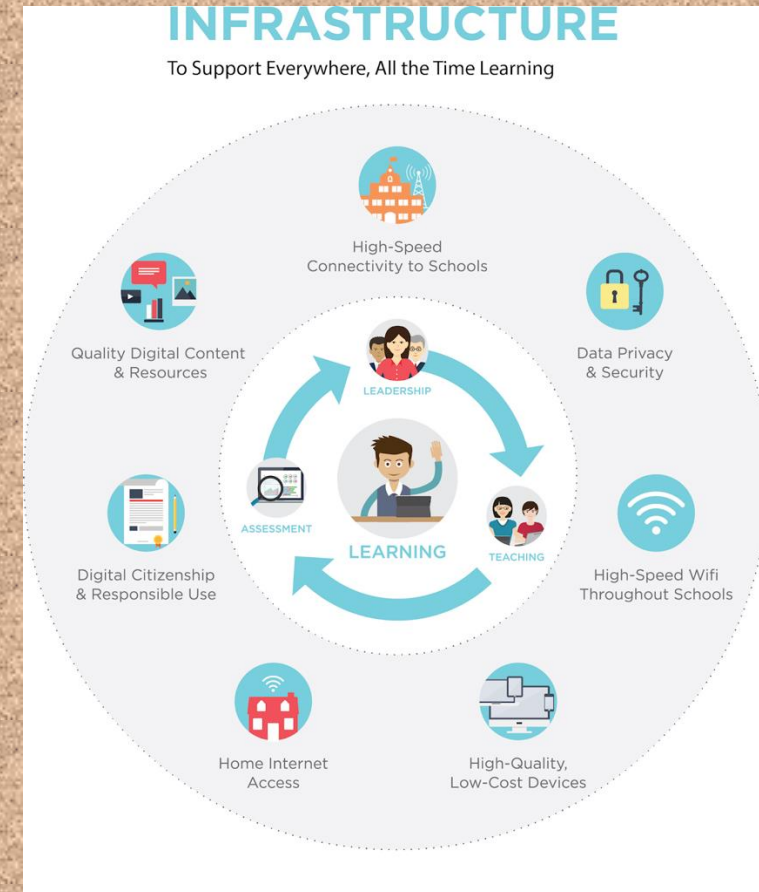
Beyond Policy Considerations

- **Administration of Programs**
 - Regulations/Compliance
 - Reporting



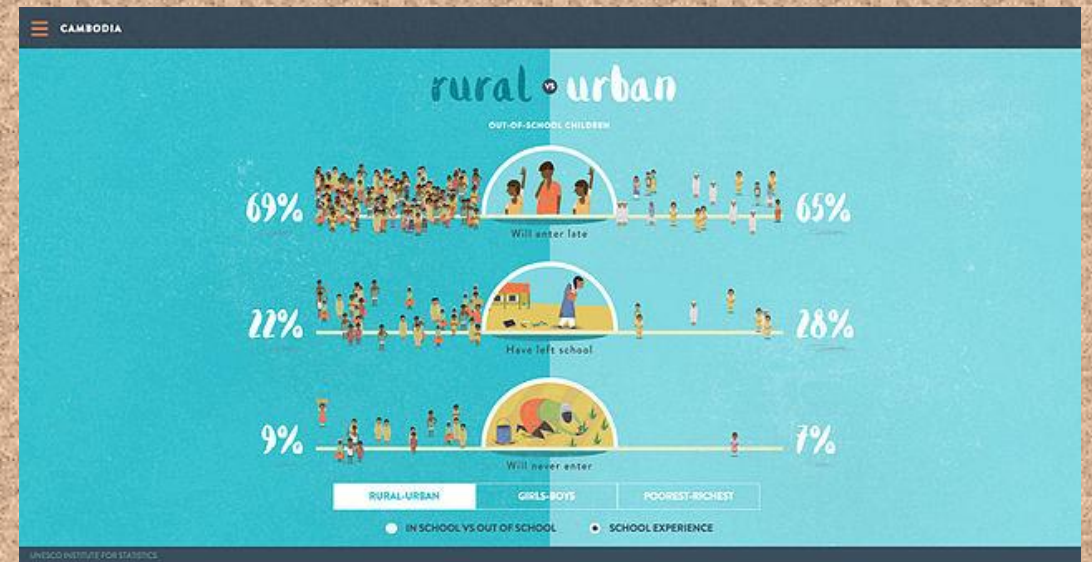
Beyond Policy Considerations

- Administration of Programs
 - Regulations/Compliance
 - Reporting
- **Infrastructure**
 - **Qualifications of staff**
 - **Space**
 - **Access**



Beyond Policy Considerations

- Administration of Programs
 - Regulations/Compliance
 - Reporting
- Infrastructure
 - Qualifications of staff
 - Space
 - Access
- Population
 - Too small to service
 - Too large to serve well



Beyond Policy Considerations

- Administration of Programs
 - Regulations/Compliance
 - Reporting
- Infrastructure
 - Qualifications of staff
 - Space
 - Access
- Population
 - Too small to service
 - Too large to serve well
- **Priority (whose)**

Stay on task



THANK YOU