

SB0062S03 compared with SB0062S01

~~{Omitted text}~~ shows text that was in SB0062S01 but was omitted in SB0062S03

inserted text shows text that was not in SB0062S01 but was inserted into SB0062S03

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

School ~~{Funding}~~ Finance Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

House Sponsor: Matt MacPherson

LONG TITLE

General Description:

This bill ~~{modifies provisions regarding weighted pupil units}~~ changes the flexible allocation to teacher and classroom salary support.

Highlighted Provisions:

This bill:

- ▶ ~~{modifies the formula to determine a school district's weighted pupil units by:}~~
 - ~~{repealing an exclusion for self-contained classes for children with a disability; and}~~
 - ~~{accounting for positive or negative growth based on the current school year's student count; and}~~
- ▶ ~~{reallocates savings from enrollment decline to special education self-contained weighted pupil units;}~~
- ▶ ~~{creates special education self-contained weighted pupil units; and}~~
- ▶ changes the flexible allocation to teacher and classroom salary support; and
- ▶ makes technical ~~{and conforming-}~~ changes.

Money Appropriated in this Bill:

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None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

53F-2-208 , as last amended by Laws of Utah 2025, Chapters 6, 165

~~{53F-2-302 , as last amended by Laws of Utah 2024, Chapter 124}~~

53F-2-421 , as last amended by Laws of Utah 2025, Chapter 165

ENACTS:

~~{53F-2-307.5 , Utah Code Annotated 1953}~~

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

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

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:

(i) education for youth in care, described in Section 53E-3-503;

(ii) concurrent enrollment courses for accelerated foreign language students described in Section 53E-10-307;

(iii) the Basic Program, described in Part 3, Basic Program (Weighted Pupil Units);

(iv) the Adult Education Program, described in Section 53F-2-401;

(v) state support of pupil transportation, described in Section 53F-2-402;

(vi) the Enhancement for Accelerated Students Program, described in Section 53F-2-408;

(vii) the Concurrent Enrollment Program, described in Section 53F-2-409;

(viii) the juvenile gang and other violent crime prevention and intervention program, described in Section 53F-2-410;

(ix) the [flexible allocation] teacher and classroom salary support, described in Section 53F-2-421; and

(x) dual language immersion, described in Section 53F-2-502; and

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(b) the estimated state cost of adjusting for enrollment growth, in the next fiscal year, the current fiscal year's ongoing state tax fund appropriations to the following programs:

(i) a program described in Subsection (1)(a);

(ii) educator salary adjustments, described in Section 53F-2-405;

(iii) the Salary Supplement for Highly Needed Educators Program, described in Section 53F-2-504;

(iv) the Voted and Board Local Levy Guarantee programs, described in Section 53F-2-601; and

(v) charter school local replacement funding, described in Section 53F-2-702.

(2) The state board shall provide all information necessary to calculate adjustments described in Subsection (1) to the Office of the Legislative Fiscal Analyst no later than October 15 of each year.

(3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the state board shall make rules to ensure compliance with Subsection (2), including:

(a) establishing the necessary information from the LEA, including:

(i) fall student enrollment counts;

(ii) the number of educators the LEA employs; and

(iii) other information as the Utah Code identifies for each program described in Subsection (1); and

(b) requiring a deadline for an LEA to provide the information necessary for the state board to comply with Subsection (2).

(4) If an LEA does not meet the deadline or provide the required information described in Subsection (3), the state board may not use the LEA's information to calculate growth as described in Subsection (1)(b).

(5)

(a) In or before December each year, the Executive Appropriations Committee shall determine:

(i) the cost of the inflation adjustment described in Subsection (1)(a); and

(ii) the cost of the enrollment growth adjustment described in Subsection (1)(b).

(b) The Executive Appropriations Committee shall make the determinations described in Subsection (5)(a) based on recommendations developed by the Office of the Legislative Fiscal Analyst, in consultation with the state board and the Governor's Office of Planning and Budget.

(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

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in an amount equivalent to at least 0.5% of the total amount appropriated for WPUs in the relevant budget.

~~{Section 1. Section 53F-2-302 is amended to read: }~~

53F-2-302. Determination of weighted pupil units.

- (1) The number of weighted pupil units in the Minimum School Program for each year is the total of the units for each school district and, subject to Subsection (5), charter school, determined in accordance with this section.
- (2) The number of weighted pupil units is computed by adding the average daily membership of all pupils of the LEA attending schools~~[, other than self-contained classes for children with a disability].~~
- (3)
 - (a) Except as provided in Subsection (3)(b), for a fiscal year beginning on or after July 1, 2023, the number of weighted pupil units for kindergarten students shall be computed by adding the average daily membership of all pupils of the LEA enrolled in kindergarten.
 - (b) The number of weighted pupil units is computed by multiplying the average daily membership for the number of students who are enrolled in kindergarten for less than the equivalent length of the schedule for grades 1 through 3, based on the October 1 data described in Section 53F-2-302, by .55.
- (4)
 - (a) The state board shall ~~[use prior year plus growth to determine average daily membership in distributing]~~ distribute money under the Minimum School Program where the distribution is based on kindergarten through grade 12 ADMs ~~[or weighted pupil units.]~~
 - ~~[(b) Under prior year plus growth, kindergarten through grade 12 average daily membership for the current year is]~~ based on the actual kindergarten through grade 12 average daily membership for the previous year plus an estimated percentage growth factor.
 - ~~[(c)]~~ (b) The growth factor is the percentage increase or decrease in total ~~[average daily membership]~~ student count on the first school day of October in the current year as compared to the total ~~[average daily membership]~~ student count on the first school day of October of the previous year.

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[(d) If the calculations described in Subsections (4)(a) through (c) show a loss in enrollment for an LEA due to factors beyond the LEA's control, the state board may allow a percentage increase in units for the LEA to account for the loss.]

(5) In distributing funds to charter schools under this section, charter school pupils shall be weighted, where applicable, as follows:

(a) except as provided in Subsection (3)(b), .9 for pupils in kindergarten through grade 6;

(b) .99 for pupils in grades 7 through 8; and

(c) 1.2 for pupils in grades 9 through 12.

(6) In preparation of public education budgets, the Executive Appropriations Committee shall reallocate any savings from enrollment decline under Subsection (4) for self-contained special education weighted pupil units under Section 53F-2-307.5.

Section 2. Section 2 is enacted to read:

53F-2-307.5. Self-contained special education weighted pupil units.

(1) As used in this section:

(a) "LEA" means:

(i) a school district; or

(ii) a charter school.

(b) "Self-contained special education WPU" means a WPU for students in a self-contained classroom for students with disabilities.

(2) A self-contained special education weighted pupil unit is equal to one pupil in average daily membership with a disability in a self-contained special education classroom.

(3)

(a) An LEA:

(i) shall use self-contained special education classroom funding under this section to pay the costs of providing a self-contained special education classroom;

(ii) may use self-contained special education weighted pupil units to supplement other state funds, local funds, or federal funds; and

(iii) may not use self-contained special education weighted pupil units to supplant other state funds, local funds, or federal funds.

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(b) Notwithstanding Subsection (3)(a), an LEA may expend self-contained special education classroom funding for constructing facilities or altering existing facilities in accordance with Subsection 53F-2-307(4).

(4)

(a) The state board shall allocate money appropriated to the state board for self-contained special education weighted pupil units based on an LEA's number of students with a disability in a self-contained special education classroom in accordance with this Subsection (4).

(b) The state board shall use an LEA's average number of self-contained special education weighted pupil units determined by the prior year's average daily membership plus growth.

(c) The growth factor described in Subsection (4)(b) is the percentage change in total enrollment of students in a self-contained special education classroom on the first school day of October in the current school year as compared to the total enrollment of students in a self-contained special education classroom on the first school day of October in the previous school year.

(5) If money appropriated under this chapter for programs for self-contained special education weighted pupil units does not meet the costs of LEAs for those programs, each LEA shall first receive the amount generated for each student with a disability under the basic program.

Section 2. Section 53F-2-421 is amended to read:

53F-2-421. Teacher and classroom salary support.

Subject to appropriations in accordance with Section 53F-2-208, the state board shall distribute funds in the MSP [~~flexible allocation~~] teacher and classroom salary support on a WPU basis resulting in LEAs receiving funding proportional to the number of WPUs the LEA generates under the Basic School Program[:] to support compensation for classroom teachers and other aides and paraprofessionals who support classroom instruction.

Section 3. Effective date.

Effective Date.

This bill takes effect on July 1, {2027} 2026.

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