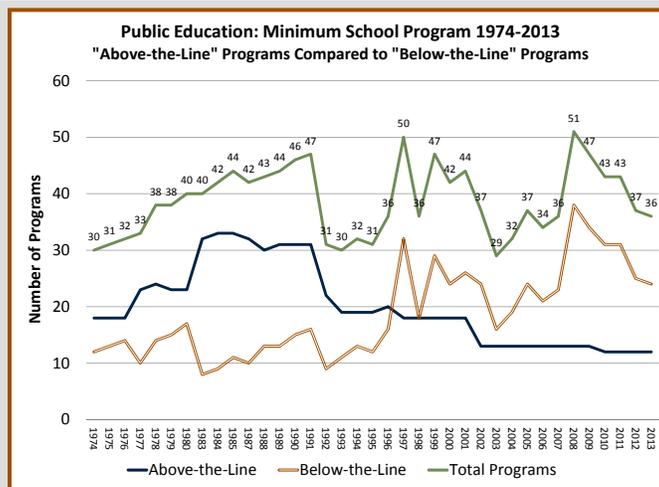


Minimum School Program: Improving Program Cost & Distribution Estimates

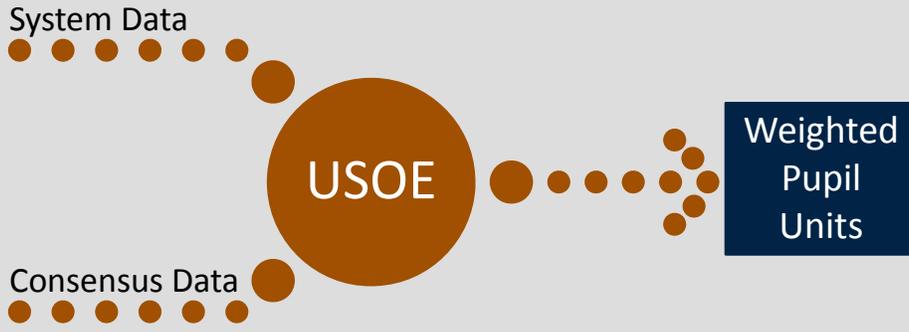
Ben Leishman & Dr. Thomas Young

Background



Step 1: Converting ADMs to WPUs

FY 2013 Process



Step 1: Converting ADMs to WPUs

Model for Estimating WPUs

Import Base System & Consensus Data (ADM & Enrollment Projections) into Model

Runs in a Statistical Database not MS Excel

Use Historical Information and Economic Indicators to Project Future ADM and Enrollment Numbers

Independent WPU Conversion Models

Arrive at a Consensus WPU Count with LFA, GOPB, & USOE

Use Data to Develop Distributions to LEAs



Step 2: Converting WPU to Dollars

Basic School Program - Weighted Pupil Unit (WPU) Programs		
Fiscal Year 2013		
Base WPU Value:		\$2,842
Add-on WPU Value:		\$2,607
Basic Tax Rate:		0.001665
Programs of Expenditure	WPU's	Funding
A. Regular Basic School Program		
1. Kindergarten	27,008	\$76,756,700
2. Grades 1-12	534,626	1,519,407,100
3. Necessarily Existent Small Schools	8,702	24,731,100
4. Professional Staff	48,663	138,300,200
5. Administrative Costs	1,560	4,433,500
Subtotal:	620,559	\$1,763,628,600
B. Restricted Basic School Program		
1. Special Education - Regular - Add-on WPUs	68,508	\$178,600,400
2. Special Education - Regular - Self-Contained	14,410	40,953,200
3. Special Education - Pre-School	9,381	26,660,800
4. Special Education - Extended Year Program	417	1,185,100
5. Special Education - State Programs	2,769	7,869,500
Subtotal:	95,485	\$255,269,000
6. Career & Technical Education - District Add-on	28,433	\$74,124,800
7. Class Size Reduction	37,540	\$106,688,700
Subtotal:	161,458	\$436,082,500
Total Expenditures:	782,017	\$2,199,711,100

T H E L I N E



Step 3: Distributing Dollars to LEAs Professional Staff Cost Formula

Formula:

$$Prof. Staff = \left(\frac{(FTE) * (Weighting Factor) Yrs. Exp. \& Degree}{FTE_N} - 1 \right) \cdot \frac{1}{4} \cdot WPU_{Eligible=K,1-12,NESS}$$

July 2012

LEAs Report Eligible FTEs and Associated Weights

November 2012

LEAs Report New Weighted FTEs and Total FTEs

December 2012

Reported FTEs Used to Estimate FY 14 Costs

One Year Lag in Realization of Costs and Savings

Estimating Model Takes a Few Seconds to Run

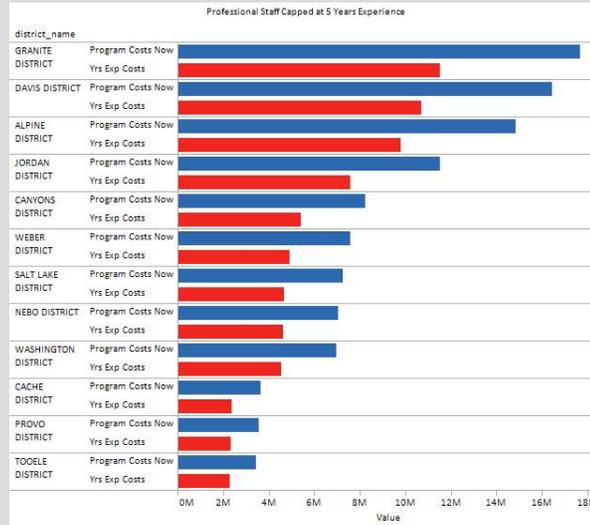
February 2013

Make Adjustments to the Estimate as Necessary

i.e. WPU Forecast for, Kindergarten, Grades 1-12, or Necessarily Existent Small Schools Changes



Step 3: Distributing Dollars to LEAs WPU Programs – Professional Staff Cost



Step 3: Distributing Dollars to LEAs Non-WPU (Below-the-Line) Programs

Related to Basic School Program: Categorical Programs by Formula Type	
Base +	Simple Per-Student/WPU
Enhancement for At-Risk Students	Flexible Allocation
Adult Education	Charter School Local Replacement
School LAND Trust Program	Charter School Administrative Costs
K-3 Reading Improvement	
Library Books & Electronic Resources	
Qualification	Grants
To & From School Pupil Transportation	Teacher Salary Supplement
Guarantee Transportation Levy	Matching Fund for School Nurses
Youth-in-Custody	Critical Languages & Dual Immersion
Enhancement for Accelerated Students	Year-Round Math & Science (USTAR Centers)
Concurrent Enrollment	Beverly Taylor Sorenson Arts Learning
Educator Salary Adjustments	Pilot Assessment
Teacher Supplies & Materials	
Early Intervention	



Next Steps

- Test & Compare WPU Conversion Model
- Complete the Development of MSP Program Distribution Models
- Identify Formula/Statute Conflicts
- Improve Student-Count Data

