

MINIMUM SCHOOL PROGRAM: OVERVIEW OF WEIGHTED PUPIL UNIT FORMULAS

The Weighted Pupil Unit (WPU) forms the foundation of Utah’s public education funding system. The WPU represents the common factor used to determine the “costs of a program on a uniform basis” (53A-17a-103) and to distribute program funding to the local education agencies (LEAs). Twelve programs established by the Legislature use the WPU in cost and distribution formulas. These programs are grouped together in the Basic School Program (BSP) within the Minimum School Program (MSP).

The cost of a WPU program is determined by multiplying the number of program WPUs by the WPU Value established by the Legislature. LEAs generate WPUs based on statutory formulas and program criteria established by the Legislature or State Board of Education. Currently, the Legislature has adopted two WPU Values, \$2,972 for most programs and \$2,726 for “Add-on” programs. In total, WPU programs distribute more than \$2.4 billion to LEAs.

The formulas used to determine the number of WPUs are grouped into three main categories below. The following sections detail each formula type, provide a simplified version of the formula, and highlight variations within the various program formulas. In some programs the formula used to distribute funding to LEAs is different than the formula used to determine program cost. These variations are included in the notes section on page 2.

1. Average Daily Membership (ADM)

Kindergarten:

$(\text{Prior-Year ADM} + \text{Growth}) \times 0.55 = \text{WPUs}$

Grades 1-12:

$(\text{Prior-Year ADM} + \text{Growth}) \times 1.0 = \text{WPUs}$

Special Education - Self-Contained:

$\text{ADM (2-Yrs Prior)} = \text{WPUs (Not in K-12 Count)}$

Primary Pupil Count Programs

Special Education - Add-On:

$(\text{5-Year Avg. ADM} + \text{Growth}) \times 1.53 = \text{WPUs}$

Class Size Reduction:

$(\text{Prior-Year K-8 ADM} + \text{K-8 Growth}) = \text{WPUs}$

2. Average Daily Membership + Factor

Necessarily Existent Small Schools:

$(\text{Prior-Year ADM} \& \text{School Size} | \text{Grade Span}) = \text{WPUs}$

Professional Staff Cost Formula:

$(\text{LE} \times \text{Weight}) / (\text{LE} - 1) \times 1/4 \text{ K12, NESS WPUs} = \text{WPUs}$

3. Pupil Enrollment or Other Factor

Special Education - Preschool:

$(\text{Prior-Year Enrollment} + \text{Growth}) \times 1.47 = \text{WPUs}$

Administrative Staff Cost Formula:

$\text{School Size (Enrollment) Scale} = \text{WPUs}$

Special Education - Extended-Year:

$(\text{Base} + \% \text{Statewide ESY Enrollment}) = \text{WPUs}$

Career and Technical Education Add-on:

$(\text{Prior-Year Membership Hours} + \text{Growth}) = \text{WPUs}$

Special Education - State Programs:

$(\text{Prior-Year WPUs} + \text{Growth Factor}) = \text{WPUs}$

1. Average Daily Membership (ADM)

- Statute defines a pupil in average daily membership (ADM) as one full-time equivalent pupil (53A-17a-103).
Board Rule (R277-419) states that each school must offer at least 990 instructional hours (Kindergarten 450 hours & 1st Grade 810 hours) over at least 180 days. A school day must be at least 5 1/2 hours long (990 hrs./5.5 hrs. = 180 days). ADM is obtained by adding up all the days on the role of all students who were enrolled for any length of time (up to 180 days) then dividing the total by 180. Rule also defines membership as a student on the current roll of a public school on a given date until officially removed or 10-days of un-excused absence. The board rule lists other exceptions and ADM calculation provisions. Schools can receive an exception from the State Board of Education to attend less than 180 days by increasing the number of hours in the school day to reach a 180 day equivalent.
- The ADM of an LEA forms the basis for current year funding. Growth is defined in statute as the percentage increase in ADM on the first school day of October (known as the Oct. 1 count) compared to the previous year (53A-17a-106). Together, this concept is known as "Prior-Year + Growth." WPU for charter schools are based on higher of prior year ADM + Growth or Oct. 1 count (53A-1a-513).
- In the Grades 1-12 program, WPUs for charter schools are weighted as follows: Grades 1-6 = 0.9, Grades 7-8 = 0.99, and Grades 9-12 = 1.2 (53A-1a-513).
- A 5-Year rolling average ADM sets a foundation for current year WPUs in the Special Education Add-on Program. Program WPUs for an LEA cannot fall below this foundation. Growth WPUs is determined by taking special education ADM from 2 years prior and multiplying by the percentage difference in ADM from 2 years prior compared to 3 years prior. Statute places two limits on program growth: calculations cannot exceed a statutory prevalence limit (12.18% of total LEA ADM) and current-year enrollment growth (53A-17a-111). Program cost is determined by multiplying WPUs by the Add-on WPU Value.
- Class Size Reduction - LEAs must use 50 percent of program funding reducing K-2 class sizes. If the average K-2 class size falls below 18, LEA can use funding on grades 3-8 with State Board approval. Up to 20% can support capital facility projects (53A-17a-124.5).

2. Average Daily Membership + Factor

- Statute (53A-17a-108) for the Necessarily Existent Small Schools (NESS) program sets a maximum school size for qualifying schools. A regression formula developed by the State Board of Education allocates WPUs based on school size and the statutory grade span. NESS qualification requires application (every three years) and approval by the State Board of Education.
- WPUs for the Professional Staff program are determined based on a mix between the number of licensed educators an LEA employs, the experience and education level of licensed staff, and the total number of WPUs the LEA generates in the Kindergarten, Grades 1-12, and Necessarily Existent Small Schools programs. Statutory (53A-17a-107) weights are applied to licensed educator (LE) full-time equivalent employees (FTEs). Weights increase with experience and years of service.

3. Pupil Enrollment or Other Factor

- Small school districts (<5,000 students) receive Administrative Cost program WPUs based on a sliding scale that decreases WPUs as district enrollment increases (53A-17a-108). Range is 95 WPUs to 60 WPUs. Charter schools do not participate in this program, but receive \$100 per student through the Charter School - Administrative Cost program.
- Funding for the Special Education - Preschool program (ages 3-5) is distributed based on the prior-year enrollment count (Dec. 1) of an LEA. Enrollment growth cannot exceed 8% annually (53A-17a-112).
- Special Education - Extended-Year WPUs are based on the aggregate hours of extended-year service provided in participating LEAs. Each LEA receives a base amount with the remaining distributed based a formula that factors the LEAs student participation as a percentage of total statewide participation.
- Special Education - State Programs includes funding for the following: incarcerated adults in state institutions; impact aid for high-cost low-incidence students; a High Cost Risk Pool; and Extended Year for Special Educator (EYSE) stipends. WPUs are not generated through a formula, but reflect funding appropriated by the Legislature and converted to WPUs. The program growth factor equals the percent growth in statewide enrollment (Oct. 1 to Oct. 1). The EYSE program receives 909 WPUs (53A-17a-112). WPUs are allocated to LEAs based on their percentage enrollment of students with disabilities in the state.
- Career and Technical Education Add-on WPUs are based on membership hours in approved programs for student in grades 9-12. Statute (53A-17a-113) assigns WPUs for certain programs or functions. Growth is added when CTE membership grows in each of the past 2 years, up to a maximum of 10%. If membership declines, the LEA is held harmless (growth set to 0%). Program cost is determined by multiplying WPUs by the Add-on WPU Value. Program funding is distributed in a two-step process: first, certain CTE programs or functions receive funding based on provisions in statute or Board rule; second, funding that remains after step 1 is distributed to LEAs based on ADM in approved CTE programs for the previous year.