

**Minimum School Program: Distribution Change Scenarios for Moving Select Categorical Programs to the WPU Value**  
Based on FY 2018 Initial Allocations to School Districts and Charter Schools

School Districts & Total Charter Schools	Current Basic School Program Funding (Est.) WPU Value:	1. Class Size Reduction			2. Flexible Allocation			3. K-3 Reading Improvement		
		Total Basic School Program			Total Basic School Program			Total Basic School Program		
		Current Funding	Funding Moved to WPU Value	Difference	Current Funding	Funding Moved to WPU Value	Difference	Current Funding	Funding Moved to WPU Value	Difference
	<b>\$3,311</b>			<b>\$3,477</b>			<b>\$3,320</b>			<b>\$3,329</b>
Alpine	\$331,278,635	\$16,186,556	\$330,903,755	(\$374,880)	\$910,160	\$332,188,794	\$0	\$1,519,154	\$333,031,638	\$233,849
Beaver	\$8,508,237	\$319,091	\$8,600,087	\$91,849	\$23,376	\$8,531,613	(\$0)	\$50,993	\$8,553,260	(\$5,970)
Box Elder	\$51,192,903	\$2,386,726	\$51,255,326	\$62,423	\$140,648	\$51,333,551	\$0	\$272,659	\$51,463,797	(\$1,765)
Cache	\$76,167,458	\$3,603,657	\$76,205,134	\$37,677	\$209,264	\$76,376,721	(\$0)	\$452,481	\$76,570,507	(\$49,431)
Carbon	\$16,195,339	\$682,786	\$16,290,990	\$95,651	\$44,495	\$16,239,834	\$0	\$76,859	\$16,281,039	\$8,841
Daggett	\$2,154,126	\$40,574	\$2,219,613	\$65,486	\$5,918	\$2,160,045	\$0	\$30,082	\$2,165,525	(\$18,683)
Davis	\$304,475,903	\$14,654,372	\$304,365,102	(\$110,801)	\$836,521	\$305,312,424	(\$0)	\$1,372,880	\$306,087,076	\$238,294
Duchesne	\$24,717,412	\$1,001,252	\$24,906,264	\$188,852	\$67,909	\$24,785,321	\$0	\$94,887	\$24,848,207	\$35,908
Emery	\$12,268,310	\$446,279	\$12,415,274	\$146,963	\$33,706	\$12,302,016	\$0	\$59,574	\$12,333,229	\$5,345
Garfield	\$7,376,688	\$184,373	\$7,553,233	\$176,545	\$20,267	\$7,396,955	\$0	\$54,578	\$7,415,722	(\$15,543)
Grand	\$7,270,950	\$300,612	\$7,320,118	\$49,168	\$19,976	\$7,290,926	\$0	\$51,204	\$7,309,425	(\$12,729)
Granite	\$283,256,640	\$13,818,444	\$282,958,908	(\$297,732)	\$778,223	\$284,034,863	(\$0)	\$1,718,851	\$284,755,529	(\$219,962)
Iron	\$41,229,978	\$1,903,000	\$41,300,449	\$70,472	\$113,276	\$41,343,253	(\$0)	\$238,386	\$41,448,151	(\$20,213)
Jordan	\$224,342,803	\$10,473,340	\$224,601,674	\$258,871	\$616,363	\$224,959,166	(\$0)	\$900,070	\$225,529,942	\$287,069
Juab	\$11,331,467	\$532,292	\$11,341,090	\$9,623	\$31,132	\$11,362,599	\$0	\$79,572	\$11,391,429	(\$19,611)
Kane	\$8,913,288	\$279,930	\$9,066,590	\$153,302	\$24,488	\$8,937,776	(\$0)	\$45,735	\$8,960,453	\$1,431
Millard	\$14,753,883	\$568,336	\$14,897,394	\$143,511	\$40,535	\$14,794,418	\$0	\$73,474	\$14,831,955	\$4,598
Morgan	\$13,177,148	\$657,670	\$13,147,719	(\$29,429)	\$36,203	\$13,213,351	(\$0)	\$74,013	\$13,246,876	(\$4,285)
Nebo	\$142,897,049	\$6,637,454	\$143,097,255	\$200,206	\$392,597	\$143,289,646	(\$0)	\$876,258	\$143,653,207	(\$120,100)
North Sanpete	\$10,712,337	\$486,368	\$10,739,120	\$26,783	\$29,431	\$10,741,769	\$0	\$99,334	\$10,769,023	(\$42,648)
North Summit	\$6,058,873	\$213,012	\$6,139,213	\$80,340	\$16,646	\$6,075,519	(\$0)	\$40,719	\$6,090,934	(\$8,657)
Park City	\$20,359,412	\$963,982	\$20,368,715	\$9,303	\$55,936	\$20,415,348	\$0	\$60,723	\$20,467,147	\$47,012
Piute	\$2,945,497	\$50,222	\$3,040,563	\$95,066	\$8,093	\$2,953,589	\$0	\$47,043	\$2,961,083	(\$31,457)
Rich	\$3,990,822	\$102,670	\$4,083,264	\$92,442	\$10,964	\$4,001,787	\$0	\$34,464	\$4,011,940	(\$13,346)
San Juan	\$16,768,441	\$579,371	\$17,001,455	\$233,015	\$46,070	\$16,814,511	(\$0)	\$178,993	\$16,857,173	(\$90,261)
Sevier	\$22,341,974	\$933,276	\$22,483,011	\$141,036	\$61,383	\$22,403,357	\$0	\$156,770	\$22,460,200	(\$38,544)
South Sanpete	\$16,103,592	\$656,505	\$16,222,239	\$118,647	\$44,243	\$16,147,835	\$0	\$146,591	\$16,188,806	(\$61,376)
South Summit	\$7,788,618	\$334,957	\$7,827,695	\$39,077	\$21,399	\$7,810,017	\$0	\$39,450	\$7,829,833	\$1,765
Tintic	\$2,741,288	\$44,761	\$2,831,842	\$90,554	\$7,531	\$2,748,820	\$0	\$44,978	\$2,755,794	(\$30,473)
Tooele	\$64,659,114	\$2,856,878	\$64,903,541	\$244,427	\$177,645	\$64,836,759	(\$0)	\$401,009	\$65,001,266	(\$58,857)
Uintah	\$31,088,796	\$1,498,564	\$31,075,103	(\$13,693)	\$85,414	\$31,174,210	(\$0)	\$133,002	\$31,253,306	\$31,508
Wasatch	\$29,751,838	\$1,434,717	\$29,738,106	(\$13,732)	\$81,741	\$29,833,578	\$0	\$93,720	\$29,909,273	\$63,716
Washington	\$132,766,387	\$6,138,974	\$132,981,719	\$215,332	\$364,764	\$133,131,151	(\$0)	\$573,912	\$133,468,937	\$128,639
Wayne	\$3,883,793	\$89,925	\$3,984,248	\$100,455	\$10,670	\$3,894,463	\$0	\$43,241	\$3,904,344	(\$22,690)
Weber	\$139,374,157	\$6,274,270	\$139,778,989	\$404,832	\$382,919	\$139,757,076	(\$0)	\$740,539	\$140,111,673	(\$3,023)
Salt Lake	\$99,645,925	\$4,658,357	\$99,754,151	\$108,226	\$273,769	\$99,919,694	(\$0)	\$464,214	\$100,173,215	\$63,075
Ogden	\$51,600,614	\$2,517,334	\$51,546,334	(\$54,280)	\$141,768	\$51,742,382	\$0	\$455,421	\$51,873,665	(\$182,370)
Provo	\$75,138,819	\$3,815,928	\$74,901,954	(\$236,865)	\$206,437	\$75,345,256	(\$0)	\$429,596	\$75,536,425	(\$31,990)
Logan	\$24,741,971	\$1,175,960	\$24,748,580	\$6,609	\$67,976	\$24,809,947	\$0	\$177,149	\$24,872,896	(\$46,224)
Murray	\$27,732,882	\$1,331,157	\$27,726,593	(\$6,288)	\$76,194	\$27,809,075	\$0	\$103,998	\$27,879,634	\$42,754
Canyons	\$143,110,504	\$6,781,638	\$143,170,002	\$59,498	\$393,184	\$143,503,687	\$0	\$324,731	\$143,867,791	\$432,557
Charters (Total)	\$319,851,843	\$17,834,130	\$317,173,302	(\$2,678,541)	\$878,765	\$320,730,608	\$0	\$2,168,690	\$321,544,381	(\$476,152)
<b>Totals</b>	<b>\$2,834,665,711</b>	<b>\$135,449,700</b>	<b>\$2,834,665,711</b>	<b>(\$0)</b>	<b>\$7,788,000</b>	<b>\$2,842,453,710</b>	<b>(\$0)</b>	<b>\$15,000,000</b>	<b>\$2,849,665,711</b>	<b>\$1</b>

Source: Utah State Board of Education, Financial Operations. (11/17)

Summarized by: Office of the Legislative Fiscal Analyst. (11/17BL)

Note: Distribution changes are based on the FY 2018 "Legislative Estimates" distribution by the State Board of Education. Actual distribution will change as actual enrollment numbers are factored into the formulas.

**Minimum School Program: Distribution Change Scenarios for Moving Select Categorical Programs to the WPU Value**  
Based on FY 2018 Initial Allocations to School Districts and Charter Schools

School Districts & Total Charter Schools	Current Basic School Program Funding (Est.)	4. Educator Salary Adjustments			Total All Four Programs		
		Total Basic School Program			Total Basic School Program		
		Funding	to WPU Value	Difference	Funding Moved to WPU Value	Difference	Percent Change
<b>WPU Value:</b>	<b>\$3,311</b>			<b>\$33,510</b>			<b>\$3,714</b>
Alpine	\$331,278,635	\$17,814,850	\$351,156,949	\$2,063,464	\$353,419,724	\$1,896,925	0.54%
Beaver	\$8,508,237	\$445,643	\$9,018,772	\$64,893	\$9,185,270	\$157,022	1.74%
Box Elder	\$51,192,903	\$2,905,591	\$54,264,724	\$166,230	\$54,742,936	\$231,135	0.42%
Cache	\$76,167,458	\$4,271,007	\$80,737,872	\$299,407	\$81,390,426	\$290,216	0.36%
Carbon	\$16,195,339	\$1,083,834	\$17,167,137	(\$112,035)	\$17,399,492	(\$1,035)	(0.01%)
Daggett	\$2,154,126	\$105,763	\$2,283,384	\$23,495	\$2,370,644	\$74,754	3.26%
Davis	\$304,475,903	\$18,226,104	\$322,745,924	\$43,917	\$325,075,279	\$163,871	0.05%
Duchesne	\$24,717,412	\$1,488,850	\$26,200,575	(\$5,687)	\$26,600,982	\$231,924	0.88%
Emery	\$12,268,310	\$674,375	\$13,004,468	\$61,783	\$13,260,057	\$224,091	1.72%
Garfield	\$7,376,688	\$318,035	\$7,819,325	\$124,601	\$8,067,184	\$297,616	3.83%
Grand	\$7,270,950	\$491,228	\$7,707,242	(\$54,936)	\$7,818,207	(\$15,151)	(0.19%)
Granite	\$283,256,640	\$18,464,597	\$300,253,404	(\$1,467,834)	\$302,212,525	(\$2,005,786)	(0.66%)
Iron	\$41,229,978	\$2,468,570	\$43,703,975	\$5,427	\$44,110,691	\$60,481	0.14%
Jordan	\$224,342,803	\$13,585,809	\$237,804,452	(\$124,160)	\$239,884,439	\$439,394	0.18%
Juab	\$11,331,467	\$615,292	\$12,011,410	\$64,650	\$12,112,782	\$55,318	0.46%
Kane	\$8,913,288	\$419,076	\$9,448,128	\$115,764	\$9,683,515	\$280,928	2.99%
Millard	\$14,753,883	\$855,989	\$15,639,187	\$29,315	\$15,911,070	\$187,188	1.19%
Morgan	\$13,177,148	\$652,473	\$13,967,840	\$138,219	\$14,042,341	\$102,503	0.74%
Nebo	\$142,897,049	\$8,236,382	\$151,471,560	\$338,130	\$152,834,145	\$431,858	0.28%
North Sanpete	\$10,712,337	\$686,655	\$11,355,129	(\$43,863)	\$11,469,851	(\$57,906)	(0.50%)
North Summit	\$6,058,873	\$312,488	\$6,422,434	\$51,073	\$6,556,948	\$128,222	1.99%
Park City	\$20,359,412	\$1,661,790	\$21,581,075	(\$440,127)	\$21,754,681	(\$383,179)	(1.73%)
Piute	\$2,945,497	\$145,841	\$3,122,241	\$30,903	\$3,247,454	\$100,981	3.21%
Rich	\$3,990,822	\$197,066	\$4,230,291	\$42,403	\$4,361,105	\$127,789	3.02%
San Juan	\$16,768,441	\$993,924	\$17,774,628	\$12,263	\$18,158,300	\$170,872	0.95%
Sevier	\$22,341,974	\$1,217,640	\$23,682,600	\$122,987	\$24,012,841	\$235,075	0.99%
South Sanpete	\$16,103,592	\$990,580	\$17,069,885	(\$24,287)	\$17,326,063	\$41,057	0.24%
South Summit	\$7,788,618	\$437,015	\$8,255,973	\$30,340	\$8,360,321	\$73,840	0.89%
Tintic	\$2,741,288	\$109,737	\$2,905,779	\$54,753	\$3,024,532	\$120,996	4.17%
Tooele	\$64,659,114	\$3,834,890	\$68,538,972	\$44,968	\$69,319,829	\$247,170	0.36%
Uintah	\$31,088,796	\$1,764,300	\$32,954,273	\$101,178	\$33,189,573	\$118,061	0.36%
Wasatch	\$29,751,838	\$1,812,835	\$31,537,091	(\$27,582)	\$31,761,601	\$21,468	0.07%
Washington	\$132,766,387	\$8,085,697	\$140,733,009	(\$119,074)	\$142,030,308	\$239,549	0.17%
Wayne	\$3,883,793	\$181,700	\$4,116,839	\$51,346	\$4,255,352	\$135,947	3.30%
Weber	\$139,374,157	\$7,996,417	\$147,737,278	\$366,704	\$149,290,091	\$796,060	0.54%
Salt Lake	\$99,645,925	\$7,349,863	\$105,625,161	(\$1,370,627)	\$106,541,809	(\$1,191,962)	(1.11%)
Ogden	\$51,600,614	\$3,601,010	\$54,696,899	(\$504,725)	\$55,053,745	(\$745,068)	(1.34%)
Provo	\$75,138,819	\$3,924,329	\$79,647,510	\$584,362	\$79,998,572	\$299,390	0.38%
Logan	\$24,741,971	\$1,666,592	\$26,226,608	(\$181,955)	\$26,432,569	(\$221,119)	(0.83%)
Murray	\$27,732,882	\$1,712,874	\$29,396,988	(\$48,768)	\$29,613,218	(\$12,730)	(0.04%)
Canyons	\$143,110,504	\$9,600,857	\$151,697,823	(\$1,013,537)	\$152,911,841	(\$517,434)	(0.34%)
Charters (Total)	\$319,851,843	\$18,686,031	\$339,044,495	\$506,621	\$338,754,998	(\$2,830,331)	(0.83%)
<b>Totals</b>	<b>\$2,834,665,711</b>	<b>\$170,093,600</b>	<b>\$3,004,759,312</b>	<b>\$1</b>	<b>\$3,027,547,312</b>	<b>\$1</b>	<b>0.00%</b>

Source: Utah State Board of Education, Financia  
Summarized by: Office of the Legislative Fiscal Ar  
Note: Distribution changes are based on the FY 2