

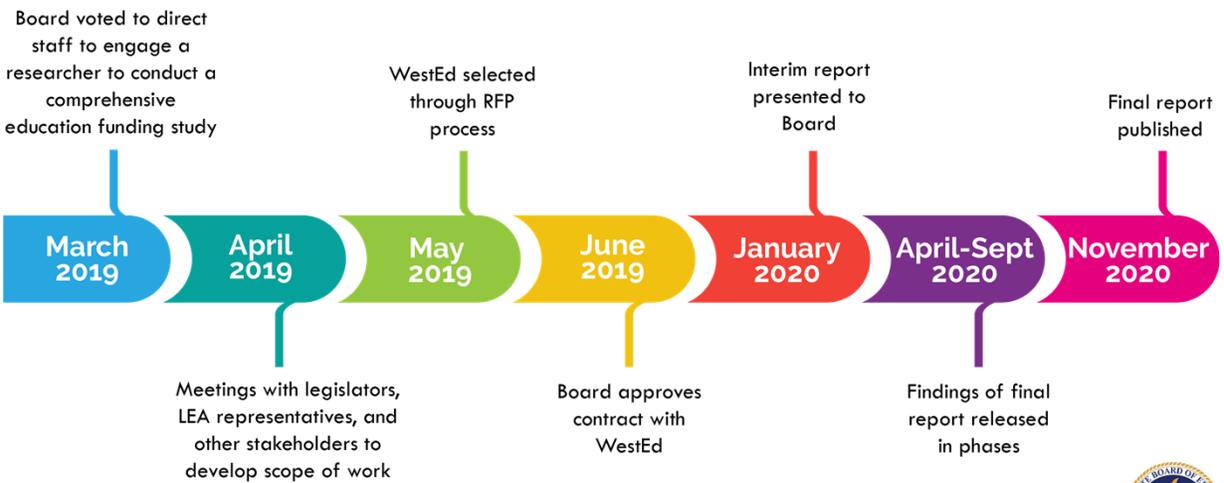


# Utah Funding Study – Phase 1: Presentation to the Public Education Appropriations Subcommittee

January 28, 2020 | Jason Willis and Justin Silverstein

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## Education Funding Study Timeline



UTAH STATE BOARD OF EDUCATION



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# Introductions: Who We Are

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WestEd  
Comprehensive School  
Assistance Program



APA  
CONSULTING

AUGENBLICK,  
PALAICH AND  
ASSOCIATES

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# Our Objectives Today

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- **Present findings from Phase 1 Report**
  - Report Development Process
  - Findings
  - Implications and Next Steps
- **Q&A**

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# Utah Funding System Study

## Phase 1

- Identifying Core Components of “minimum school program”
- Role and Balance of State and Local Contribution
- Equity Analysis
- Method of Counting Students
- Year-round Schooling Review

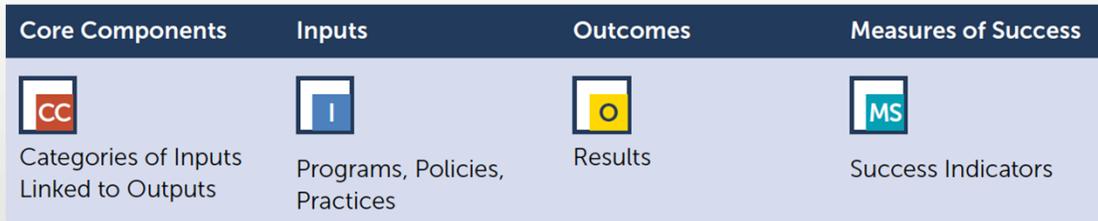
## Phase 2

- Cost Function Analysis
- Successful Schools
- Equalization

| Process: Methodology                                                                                                                      |                 |                   |               |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|---------------|
| Task                                                                                                                                      | Document Review | Stakeholder Input | Data Analysis |
| <b>Part 1: What are the current expectations in Utah for a minimum school program?</b>                                                    |                 |                   |               |
| • Research Objective 1a: Identification of core components of “minimum school program.”                                                   | X               | X                 | X             |
| <b>Part 2: How does the current system align with these expectations?</b>                                                                 |                 |                   |               |
| • Research Objective 1b: Evaluation of current distribution formulas                                                                      | X               | X                 | X             |
| • Research Objective 1c: Analysis of role and balance of the state and local contribution                                                 | X               |                   | X             |
| <b>Part 3: What do other pathways offer?</b>                                                                                              |                 |                   |               |
| • Research Objectives 3b/3c: Examination of the behaviors the current enrollment-based funding model incentivizes and alternative proxies | X               | X                 | X             |
| • Research Objective 3d: Analysis of the impact of year-round schooling models                                                            | X               | X                 |               |

# Process: Identifying the “minimum school program”

## Organizational Framework



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## Overview of Phase 1 Tasks

### Part 1: What are the current expectations in Utah for a minimum school program?

- Identifying Core Components of “minimum school program” (*Obj. 1a*)

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- Alignment with respect to (1) Fulfilling Statutory Purpose, (2) Evidence-Based Practices (*Obj. 1b*)
- Equity Analysis (*Obj. 1b*)
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### Part 3: What do other pathways offer?

- Method of Counting Students (*Obj. 3b/3c*)
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## The State's Vision - Outcomes

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**Outputs/Outcomes**

**Results**  
– As defined by the PoG and USBE's vision

*Upon completion, all Utah students are prepared to succeed and lead by having the knowledge and skills to learn, engage civically, and lead meaningful lives*

**- USBE's vision**

**The Portrait of a Graduate “identifies the ideal characteristics of a Utah graduate after going through the K–12 system.”**

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## Progress and Assessments

### Measures of Success

Success Indicators and/or accountability measures

- Education Elevated 2022 targets
- State-adopted assessments
- Graduation rates

**USBE's strategic plan includes a set of measures to track the state's progress toward its vision.**

**Measured targets in USBE's strategic plan focus on addressing equity gaps as measured by academic performance.**

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## The State's Vision – Inputs

### Inputs

Programs, Policies, and Practices

- USBE's strategies
- State-adopted standards
- Stakeholder perspectives on the contents of the Minimum School Program statute

**USBE's strategic plan provides the vision for statewide system-level inputs, and pursues this vision through four goals and associated strategies to meet those goals.**

**A state's adopted core standards, and associated scope and sequence, guide programming for a wide range of disciplines.**

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## The State's Vision – Inputs



Participating superintendents agreed that the PoG is the expected standard all schools are aiming to reach as the output or outcome of the system.

Charter school leaders agreed the PoG was an appropriate goal, but some participants expressed concerns about the role of the state in implementation.

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## Finding: General Alignment

- Stakeholder expectations and state-endorsed documents reflect a generally common definition of the “minimum school program.”
- Social-emotional learning and mental health supports are the exceptions, with stakeholders strongly supporting expanded integration of Utah’s existing standards into the core academic program.

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## Finding: Core Components

| Core Components                                                                                                       | Subcomponents (if any)                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| Core Academic Program                                                                                                 | Social Studies, English/Language Arts, Mathematics, Science<br>Early Learning and Preschool                       |
| Expanded Curriculum Program                                                                                           | World Languages (1–12), Library Media (K–12), Fine Arts (K–12),<br>Physical Education, Health, Financial Literacy |
| Social-Emotional Learning<br>(integrated throughout the Core Academic Program<br>and the Expanded Curriculum Program) |                                                                                                                   |
| Career & Technical Education                                                                                          |                                                                                                                   |
| Digital Literacy/Computer Science                                                                                     |                                                                                                                   |
| Qualified Educators                                                                                                   | Qualified Teachers; Qualified Leadership                                                                          |
| Safe Facilities                                                                                                       |                                                                                                                   |
| Mental and Physical Health Supports                                                                                   |                                                                                                                   |

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## Social-Emotional Learning (SEL) and Mental Health Supports

- Interest in **expanding SEL and integrating it with academics** reflects a national trend.
- Integrated SEL has been found to **improve students' skills, behaviors, attitudes, and academic performance.**
- Stakeholders also highlighted the need for **expanded mental health support** for their communities.

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## Implications for Phase 2

- **Inform how we assess and distinguish monetary vs non-monetary resources**
  - Successful Schools
- **Inform analysis of variation in costs by environmental context.**
  - Cost Function Analysis

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## Overview of Phase 1 Tasks

### Part 1: What are the current expectations in Utah for a minimum school program?

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- Method of Counting Students (*Obj. 3b/3c*)
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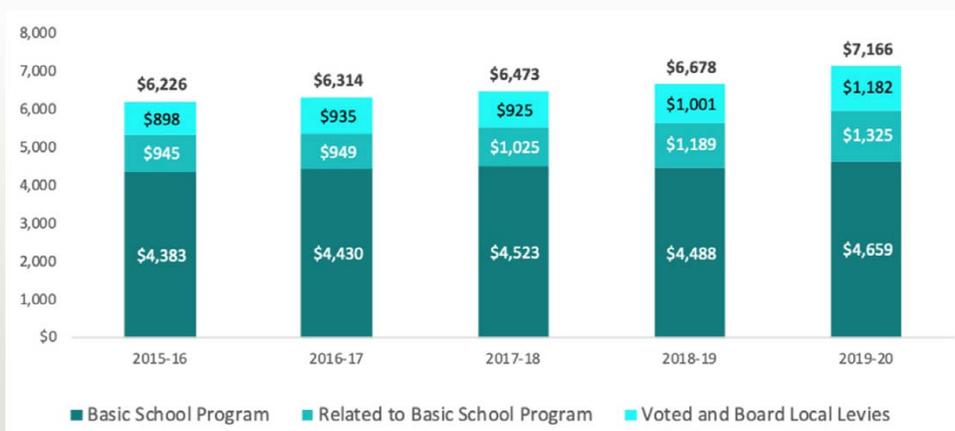
## Minimum School Program (MSP) in Statute

| Minimum School Program             |                                                 |                                            |
|------------------------------------|-------------------------------------------------|--------------------------------------------|
| Basic School Program<br><b>65%</b> | Related to Basic School Program<br><b>18.5%</b> | Voted & Board Local Levies<br><b>16.5%</b> |
| Regular Program                    | Related to Basic                                | Voted Local                                |
| Restricted Program                 | Focus Populations                               | Board Local                                |
|                                    | Statewide Initiatives                           | Early Literacy (Board Local)               |
|                                    | Educator Supports                               |                                            |

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## Per-Pupil Revenue Over Time (2016-2020)



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## Finding: Alignment with Statutory Purpose

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- **The structure of the MSP fulfills the statutory purpose by delineating the channels for funding.**
- **The most significant area of misalignment is social-emotional learning (SEL), which is strongly represented as a priority but is not perceived to be sufficiently formally supported in the current system.**

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## Impact of Funding Changes in Other States

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- **Recent research links increased school spending to positive outcomes for students.**
  - Outcomes include higher graduation rates, increased college attendance, & higher lifetime wages.
- **Research suggests that, on average, money matters, but not necessarily in every context, in all settings, or in all school districts.**
- **Other “non-monetary” factors, such as family or community experience, may also impact student success.**

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## Approaches to Targeting Investments

### Categorical Programs

| Description                                                                                  | Benefit                                                                                              | Cost                                                                                                   |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>restricted dollars for designated programs</li> </ul> | <ul style="list-style-type: none"> <li>may support vertical equity through accountability</li> </ul> | <ul style="list-style-type: none"> <li>burdensome requirements</li> <li>limited flexibility</li> </ul> |

### Weighted Student Formulas

| Description                                                                                                 | Benefit                                                                                                                                          | Cost                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>provides additional funds or weights on a per pupil basis</li> </ul> | <ul style="list-style-type: none"> <li>structure of categorical programs but maintains flexibility to meet greater programmatic needs</li> </ul> | <ul style="list-style-type: none"> <li>Possibly insufficient accountability for targeting funds to higher need populations</li> </ul> |

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## Approaches to Targeting Investments

### Block Grants

| Description                                                                          | Benefit                                                                                              | Cost                                                                                                   |
|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>entirely unrestricted once awarded</li> </ul> | <ul style="list-style-type: none"> <li>may support vertical equity through accountability</li> </ul> | <ul style="list-style-type: none"> <li>burdensome requirements</li> <li>limited flexibility</li> </ul> |

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## Implications for Phase 2

- **Deeper examination of the impact on equity of current policies strategically targeting resources**
  - Cost Function Analysis
- **Continue analysis of specific mechanisms by which targeted funding is provided including state/local balance.**
  - Equalization

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## Overview of Phase 1 Tasks

### Part 1: What are the current expectations in Utah for a minimum school program?

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## What do we mean when we say equity?

- In the context of this report, the terms “equity” and “resource equity” refer to the extent to which the distribution of public dollars is:
  - aligned with legislative purpose
  - accounts for variation in needs by environmental context, including student need
  - fairly providing resources sufficient to meet policy expectations, regardless of location

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## Phase 1 Equity Analysis – Defining Resource Equity



**Horizontal Equity**

**Vertical Equity**

**Fiscal Neutrality**



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## Phase 1 Equity Analysis – Key Terms

- **Need Factor** – used to compare level of student need across districts
- **Weighted ADM** – average daily membership with study weights applied for low-income (0.35), English Learners (0.5), and students with disabilities (1.1)
- **Range** – larger range may suggest greater inequity
- **Coefficient of Variation (CV)** – higher values suggest more variation
  - Threshold for **maximum equitable variation** is set here at 0.10
- **McLoone and Verstegen Indices** – measures equity in bottom and top of distribution, respectively
- **Correlation Coefficient** – measures association between two things
  - Threshold for an **identified relationship** is set here at 0.50

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## Phase 1 Equity Analysis – Key Measures

| Financial                            | Other Resources                 |
|--------------------------------------|---------------------------------|
| • State and Local Revenue Per ADM    | • Average Teacher Salary        |
| • Total Revenue Per ADM              | • Teachers Per 1,000 ADM        |
| • Total Expenditures Per ADM         | • Certified Staff Per 1,000 ADM |
| • Instructional Expenditures Per ADM | • Student/Teacher Ratio         |

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## Phase 1 Equity Analysis – Limitations

- **Study uses student weights from national review to estimate the additional resources needed for special needs populations.**
  - These weights may not represent the actual resource differences in Utah.
  - The cost function will measure these actual relationships.
- **The small number of districts, with a large range in size, makes equity analysis more difficult in Utah.**
- **Phase 1 study does not examine the Board and Voted leeways' impacts on equity, which will be done in Phase 2.**

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## Phase 1 Equity Analysis – Horizontal Equity Findings

**Objective:** Assesses the **extent of the differences** in key measures

### Results

- **Financial** CVs are **well above** (i.e., between 0.311 and 0.360 in 2017-18) the standard threshold for maximum equitable variation (0.10), though this has generally improved over time.
- **Other** CVs are closer to the maximum equitable variation threshold, with the Average Teacher Salaries actually dipping below it (i.e., between 0.092 and 0.248 in 2017-18).
- McLoone and Verstegen both fail to meet the threshold, though the Verstegen index has improved over time.

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## Phase 1 Equity Analysis – Vertical Equity Findings

**Objective:** Assess the extent of the differences in key measures after applying study weights for student need

### Results

- **Financial** measures are **well above** (i.e., between 0.315 and 0.369 in 2017-18) the standard threshold for maximum equitable variation (0.10), though this has improved over time in some cases.
- **Other** measures also above the threshold (i.e., between 0.249 and 0.254 in 2017-18).

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## Phase 1 Equity Analysis – Fiscal Neutrality Findings

**Objective:** Examines the relationship between the wealth and available resources

### Results

- **Financial** measures all very close to or above 0.50 threshold, suggesting moderate associations, and these associations have strengthened over time.
- **Other** measures just below the threshold for most, **with the exception of Student-Teacher Ratio.**

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## Phase 1 Equity Analysis – Summary of Findings

| Horizontal Equity                                                                                                                    | Vertical Equity                                                                                                                                    | Fiscal Neutrality                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Of all the measures, <b>only average teacher salary</b> meets the equity standard.</li> </ul> | <ul style="list-style-type: none"> <li>Formula <b>does not provide sufficient additional resources</b> for students with greater needs.</li> </ul> | <ul style="list-style-type: none"> <li>To some degree, district resource levels are <b>related to district wealth</b>.</li> </ul> |

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## Implications for Phase 2

- **Findings prompt a deeper investigation of equity and possible room for improvement.**
  - Cost Function Analysis
  - Equalization

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## Overview of Phase 1 Tasks

**Part 1: What are the current expectations in Utah for a minimum school program?**

- Identifying Core Components of “minimum school program” (Obj. 1a)

**Part 2: How does the current system align with these expectations?**

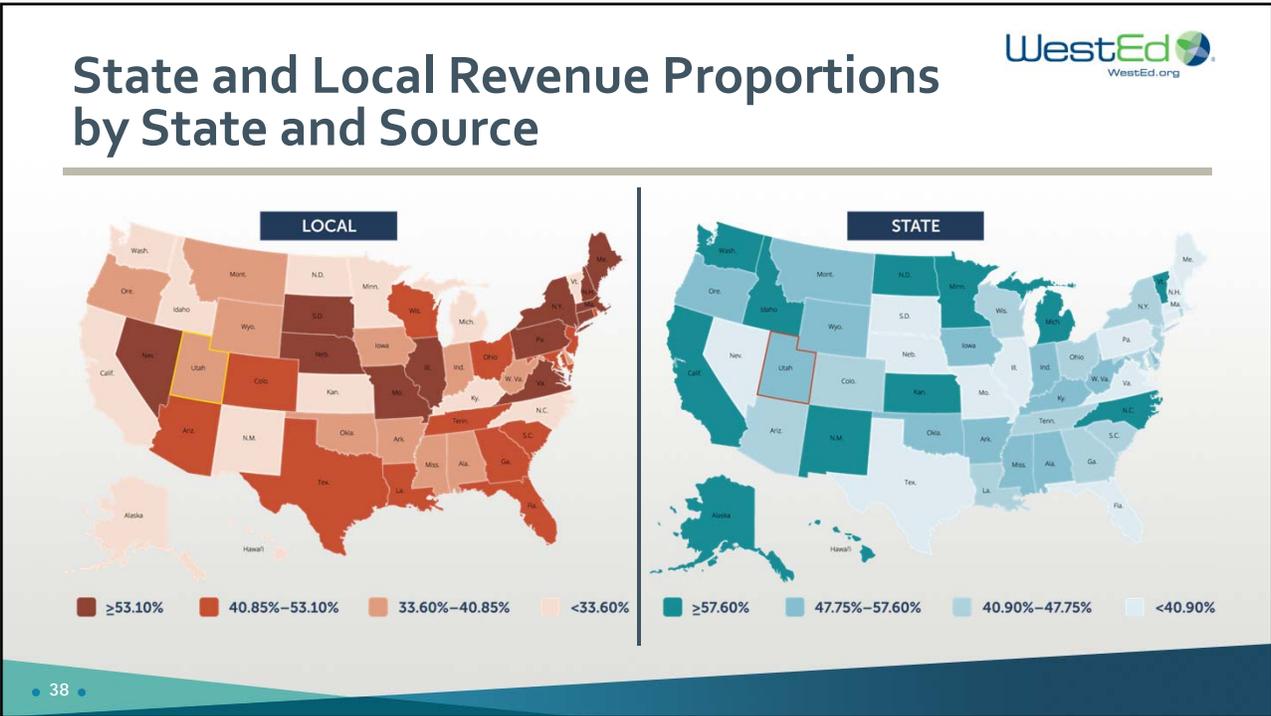
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**Part 3: What do other pathways offer?**

- Method of Counting Students (Obj. 3b/3c)
- Year-round Schooling Review (Obj. 3d)

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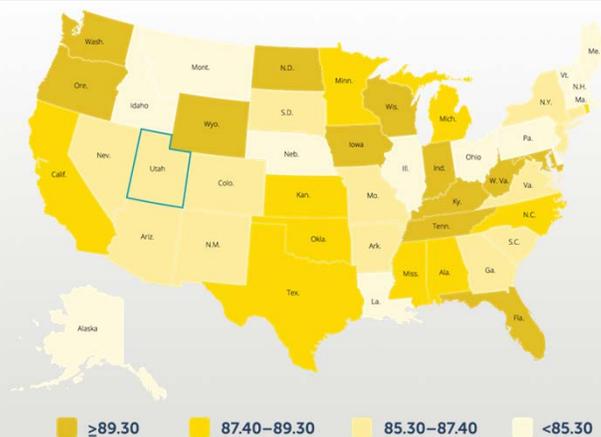
## Role and Balance of State and Local Contribution – Relationship to Equity

- **The balance of state and local dollars:**
  - varies state-to-state, and
  - is subject to temporal economic conditions.
- **But does the balance of funds relate to measures of equity?**
  - Analyzing EdWeek's "*Equity Score*" across the states., we find **no evidence** of an association between equity and the balance of funding sources.

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## EdWeek Equity Score by State



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## Role and Balance of State and Local Contribution – Defining “Reasonable Portion”

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- **States’ approaches to defining a reasonable contribution from local communities vary.**
  - **Some set a specific percentage**
    - E.g., Maryland sets a goal for a 50/50 split
  - **Others set a required local contribution (as in Utah), and in some cases, generate a higher local share by bringing up the required level.**
    - E.g., Ohio and Wisconsin

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## Role and Balance of State and Local Contribution – Defining “Reasonable Portion”

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- **States must also decide how to address local revenues in excess of the required amount**
  - **Some use a “recapture” approach**
    - E.g., Wyoming
  - **Others define a portion of local revenue as part of the state formula**
    - E.g., Nevada

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## Implications for Phase 2

- **Phase 2 will include a deeper investigation of the impact on equity of requiring a local funding match**
  - Equalization

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## Methods for Counting Students – Overview

- **Determines the total level of funding allocated through state funding formulas.**
- **For states, decisions can be related to the types of **incentives** a state wants to build into the funding policy, or the **level of precision** it attempts to build into the counting and budgeting process.**

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## Methods for Counting Students – Key Terms

|                                |                                                    |
|--------------------------------|----------------------------------------------------|
| <b>Membership</b>              | number of students enrolled for given day/period   |
| <b>Attendance</b>              | number of students present for given day/period    |
| <b>Single count</b>            | count of students on a specific day                |
| <b>Multiple counts</b>         | count of students on more than one specific day    |
| <b>Average (short period):</b> | the average count of students over a short period  |
| <b>Average (long period):</b>  | the average count of students over a longer period |

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## Methods for Counting Students – Implications

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- **Membership vs. Attendance**
  - **Membership counts tend to produce the highest student counts, while Attendance tends to be at a lower rate.**
  - **High-need districts tend toward increased absenteeism rates and can be negatively impacted by attendance count policies.**
- **Specific Counting Mechanisms**
  - **Single day counts can have unintended consequences:**
    - **No funding after the count day and no incentive to ensure attendance throughout the year.**
  - **Average counts over an extended period (short or long) generally more accurately reflect the number of students served.**

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## Methods for Counting Students – Other Topics

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- **Addressing Declining Enrollment and Growth**
  - **To address declining enrollment, some states use an average across years (of count days, windows or annual figures).**
  - **To address growth, some states make adjustments for when current year student counts are higher than the prior or proceeding years to address growth (Utah's approach).**

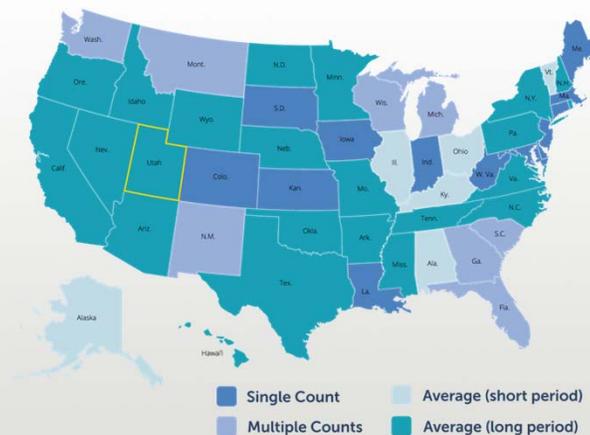
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## Methods for Counting Students – Utah’s Approach

- **ADM – Average Daily Membership (not Attendance)**
- **Average over the full year**
- **Includes an adjustment for districts experiencing growth.**
- **180/990 rule: minimum of 180 days, 990 hours**
  - This may impact districts exploring alternative instructional programs (e.g., Competency-Based Education).

## Student Count Policies by State



## Methods for Counting Students – Other Topics

- **Competency-Based Education Funding**

**Five key elements:**

1. **Students advance upon demonstrated mastery.**
2. **Competencies include explicit, measurable, transferable learning objectives that empower students.**
3. **Students receive timely, differentiated support for individual needs.**
4. **Assessment is meaningful and a positive learning experience.**
5. **Learning outcomes emphasize competencies including application and creation of knowledge, along with the development of important skills and dispositions.**

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## Findings Overview

- **Comparison to Other States**
  - **Utah is in line with other states.**
  - **Utah has a unique focus on growth; other states focus on decline versus growth.**
- **Competency-Based Education**
  - **No state is implementing this at a systems level.**
  - **Ensuring completion may be at the expense of competency.**
    - Completion-based funding compensates schools when students meet predefined milestones, often defined by course completion, which is not necessarily the same as competency-based.
  - **Five key elements can have real impacts on state policy.**

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## Year-Round Schooling Review – Common Approaches

- **The common approaches to Year-Round Schooling (YRS) include *single-track* and *multi-track*.**
  - ***Single-track*: students are all on the same calendar; 45 days on and 15 days off, or 60 days on and 20 days off.**
  - ***Multi-track*: multiple school calendars or “tracks;” Generally, as many as three tracks may exist at one time.**

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## Single Track vs. Multi-Track

### Single-Track

|             |             |       |             |             |       |             |             |       |             |             |       |
|-------------|-------------|-------|-------------|-------------|-------|-------------|-------------|-------|-------------|-------------|-------|
| AUG         | SEP         | OCT   | NOV         | DEC         | JAN   | FEB         | MAR         | APR   | MAY         | JUN         | JUL   |
| Instruction | Instruction | Break |

ALL STUDENTS

### Multi-Track

|             |             |       |             |             |       |             |             |       |             |             |       |
|-------------|-------------|-------|-------------|-------------|-------|-------------|-------------|-------|-------------|-------------|-------|
| AUG         | SEP         | OCT   | NOV         | DEC         | JAN   | FEB         | MAR         | APR   | MAY         | JUN         | JUL   |
| Instruction | Instruction | Break |

STUDENT GROUP A

|       |             |             |       |             |             |       |             |             |       |             |             |
|-------|-------------|-------------|-------|-------------|-------------|-------|-------------|-------------|-------|-------------|-------------|
| AUG   | SEP         | OCT         | NOV   | DEC         | JAN         | FEB   | MAR         | APR         | MAY   | JUN         | JUL         |
| Break | Instruction | Instruction |

STUDENT GROUP B

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## Year-Round Schooling Review – History of YRS

- **Historical Background**
  - **Before 1890, an 11-month calendar was common.**
  - **By 1900, the traditional school year calendar began to gain popularity.**
  - **YRS was often implemented to address high population growth.**
    - E.g., in 1968-1970, YRS was established in Missouri, Illinois, Minnesota and California for this purpose.
  - **In Utah, YRS increased in the late 80s/early 90s, surging in 1987.**
  - **By 1990-91, there were 65 schools YRS schools in Utah.**

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## Year-Round Schooling Review – Relevant Research

| Topic                         | Findings                                                                                      |
|-------------------------------|-----------------------------------------------------------------------------------------------|
| Impact on Student Achievement | Some limited evidence of impact, but overall evidence is mixed.                               |
| Impact on Costs               | Some evidence of cost savings in multi-track schools, but there may be a cost to achievement. |
| Local Impact/Support          | Local support for YRS is mixed, in part because local impact may vary depending conditions.   |

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## Year Round Schooling Review – Implementation in Utah

- **Between 1990 and 1995, a small study examined implementation in Utah.**
  - Though research methods were quite limited, the authors did find suggestive evidence of impact on student achievement.
- **More recently, a Salt Lake Tribune article examined public reaction to a shift away from YRS in Jordan SD.**
  - The author found that while 80% of teachers opposed the move, 70% of parents were in support.

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## Implications for Phase 2

- **Phase 2 will include a deeper investigation of the suggested association between YRS policies and spending efficiency**
  - Cost Function Analysis

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## Phase 1 Implications for Phase 2

- Inform how we assess and distinguish monetary vs. non-monetary resources. **[Successful Schools]**
- Inform analysis of variation in costs by environmental context. **[Cost Function Analysis]**
- Deeper examination of the impact on equity of current policies strategically targeting resources. **[Cost Function Analysis]**
- Continue analysis of specific mechanisms by which targeted funding is provided, including state/local balance. **[Equalization]**

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## Phase 1 Implications for Phase 2

- Findings prompt a deeper investigation of equity and possible room for improvement. [**Cost Function Analysis & Equalization**]
- Phase 2 will include a deeper investigation of the impact on equity of requiring a local funding match. [**Equalization**]
- Phase 2 will include a deeper investigation of the suggested association between YRS policies and spending efficiency. [**Cost Function Analysis**]

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# Thank You!

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# Appendix Slides

## Equity Analysis

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## Phase 1 Equity Analysis – Key Terms

**Need Factor:** used to compare level of student need across districts based on the following study weights; (1) economically disadvantaged (ED) – 0.35, (2) EL students – 0.50, and (3) students with disabilities (SPED) – 1.10

**CALCULATION EXAMPLE:**

Consider a district with 2,000 total students, 200 SPED students, 800 ED students, and 60 EL students. Its need factor is:

$$\begin{array}{rclcl}
 2,000 \text{ total students} & + & (200 \text{ SPED students} \times 1.10) & + & \\
 (800 \text{ ED students} \times 0.35) & + & (60 \text{ EL students} \times 0.50) & & \\
 \hline
 & = & 2,000 \text{ total students} & & \\
 & & 1.27 \text{ need factor} & & 
 \end{array}$$

**Weighted ADM:** average daily membership with study weights applied

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## Phase 1 Equity Analysis – Key Terms

- **State and Local Revenues – all state and local revenues except:**
  - (1) capital local and debt service levies, (2) tuition from other LEAs within the state, (3) transportation fees, (4) food service receipts, (5) miscellaneous revenue from other school districts, (6) tax increment fund, (7) related to basic programs, and (8) capital outlay programs.
- **Total Revenues – adds federal funds to state and local revenues except:**
  - (1) child nutrition programs and (2) federal USDA commodities
- **Total Expenditures – district expenditures from the general fund, special revenue funds, and student activity fund except:**
  - (1) student transportation, (2) food service, (3) facilities acquisition and (4) construction services, and (5) debt service
- **Instructional Expenditures – instruction functions from general fund, special revenue fund, and student activity fund**

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| Horizontal Equity Measures                                                | 2013-14 | 2017-18 |
|---------------------------------------------------------------------------|---------|---------|
| <b>Coefficient of Variation (Standard of <math>\leq 0.10</math>)</b>      |         |         |
| State and Local Revenue Per ADM                                           | 0.414   | 0.351   |
| Total Revenue Per ADM                                                     | 0.403   | 0.360   |
| Total Expenditures Per ADM                                                | 0.326   | 0.354   |
| Instructional Expenditures Per ADM                                        | 0.275   | 0.311   |
| Average Teacher Salary                                                    | 0.081   | 0.092   |
| Teachers Per 1,000 ADM                                                    | 0.235   | 0.244   |
| Certified Staff Per 1,000 ADM                                             | 0.237   | 0.248   |
| Student/Teacher Ratio                                                     | 0.153   | 0.188   |
| McLoone Index — State and Local Revenues/ADM (Standard of $\geq 0.95$ )   | 0.88    | 0.87    |
| Verstegen Index — State and Local Revenues/ADM (Standard of $\leq 1.05$ ) | 1.26    | 1.14    |

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| <b>Vertical Equity Measures</b>                                      | <b>2013-14</b> | <b>2017-18</b> |
|----------------------------------------------------------------------|----------------|----------------|
| <b>Coefficient of Variation (Standard of <math>\leq 0.10</math>)</b> |                |                |
| State and Local Revenue Per Weighted ADM                             | 0.416          | 0.368          |
| Total Revenue Per Weighted ADM                                       | 0.399          | 0.369          |
| Total Expenditures Per Weighted ADM                                  | 0.319          | 0.366          |
| Instructional Expenditures Per Weighted ADM                          | 0.267          | 0.315          |
| Teachers Per 1,000 Weighted ADM                                      | 0.222          | 0.249          |
| Certified Staff Per 1,000 Weighted ADM                               | 0.224          | 0.254          |

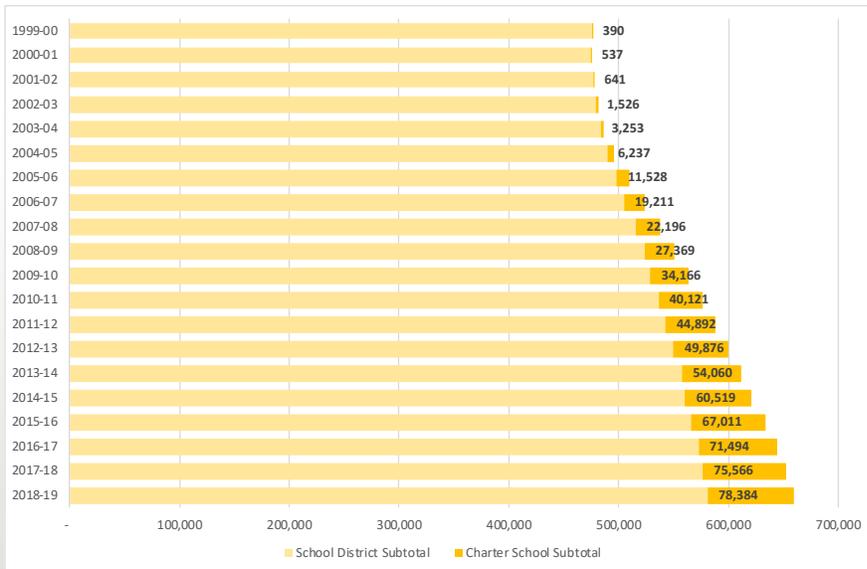
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| <b>Fiscal Neutrality Measures</b>                                   | <b>2013-14</b> | <b>2017-18</b> |
|---------------------------------------------------------------------|----------------|----------------|
| <b>Correlation Coefficient (Standard of <math>\leq 0.50</math>)</b> |                |                |
| Assessed Value/Pupil and State and Local Revenues/ADM               | 0.415          | 0.608          |
| Assessed Value/Pupil and Total Revenue/ADM                          | 0.386          | 0.547          |
| Assessed Value/Pupil and State and Local Revenues/Weighted ADM      | 0.436          | 0.649          |
| Assessed Value/Pupil and Total Revenue/Weighted ADM                 | 0.413          | 0.607          |
| Total Expenditures Per ADM                                          | 0.555          | 0.569          |
| Instructional Expenditures Per ADM                                  | 0.562          | 0.491          |
| Total Expenditures Per Weighted ADM                                 | 0.607          | 0.624          |
| Instructional Expenditures Per Weighted ADM                         | 0.622          | 0.559          |
| Assessed Value/Pupil and Average Teacher Salary                     | 0.628          | 0.482          |
| Assessed Value/Pupil and Teachers Per 1,000 ADM                     | 0.399          | 0.449          |
| Assessed Value/Pupil and Certified Staff Per 1,000 ADM              | 0.435          | 0.457          |
| Assessed Value/Pupil and Student-Teacher Ratio                      | -0.498         | -0.513         |

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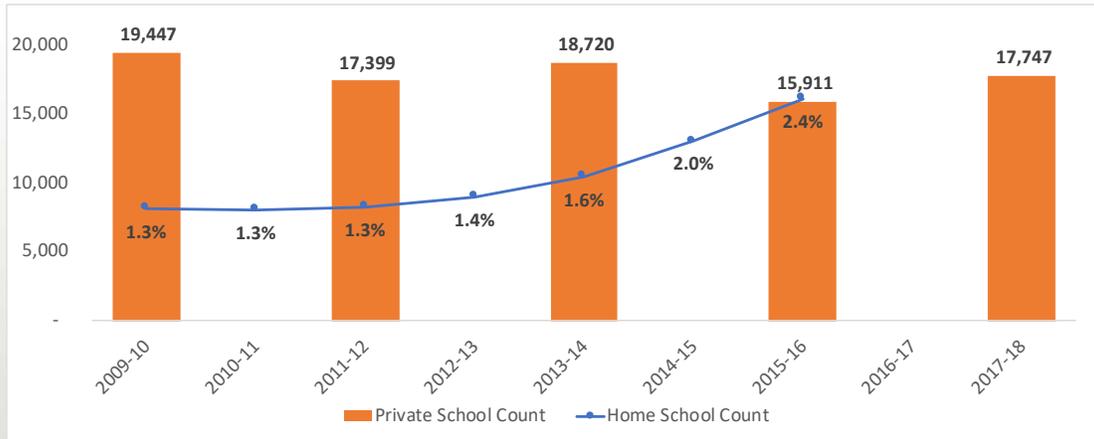
# Appendix Slides

## Recent Trends



*Charter school enrollment has grown over time*

## Some non-public settings have also increased



## Appendix Slides

State/Local

## Role and Balance of State and Local Contribution – Statutory Basis

Utah Ed Code 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.”* [53F-2-103 (2)]

And describes *“the manner in which the state and the school districts shall pay their respective share of the costs of a minimum program,”* and *“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.”* [53F-2-103 (3)]

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## Role and Balance of State and Local Contribution – Balance Over Time

- **The 2010-11 balance of funds illustrate the impact of the Great Recession.**
- **In Utah, and across the country, state funding declined as federal funding increased.**
- **However, by 2015-16, the balance seen 10 years prior in 2005-06 was restored.**

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|         |                  | State Share Percentage | Local Share Percentage | Federal Share Percentage |
|---------|------------------|------------------------|------------------------|--------------------------|
| 2015-16 | Utah             | 54.6%                  | 37.0%                  | 8.3%                     |
|         | National Average | 49.9%                  | 41.1%                  | 9.0%                     |
| 2010-11 | Utah             | 50.9%                  | 36.5%                  | 12.6%                    |
|         | National Average | 46.7%                  | 40.0%                  | 13.3%                    |
| 2005-06 | Utah             | 55.1%                  | 35.3%                  | 9.6%                     |
|         | National Average | 49.1%                  | 40.9%                  | 9.9%                     |

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## Role and Balance of State and Local Contribution – Current Balance

**Utah has a slightly higher reliance on state revenue, a slightly lower reliance on local revenue, and slightly less federal revenue when compared to the national average.**

| Source  | Utah  | National Average | Illinois (MAX Local) | Vermont (MAX State) | Mississippi (MAX Federal) |
|---------|-------|------------------|----------------------|---------------------|---------------------------|
| State   | 54.6% | 49.9%            | 24.1%                | 89.3%               | 51.2%                     |
| Local   | 37.0% | 41.1%            | 67.4%                | 4.0%                | 34.1%                     |
| Federal | 8.3%  | 9.0%             | 8.4%                 | 6.6%                | 14.7%                     |

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# Appendix Slides

## Counting Students

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## Methods for Counting Students – Other Topics

- **Competency-Based Education Funding**
  - **Most states, even those that are moving towards competency-based systems, still utilize more traditional methods of counting students for state funding purposes.**
  - **Many have funded pilot programs or other efforts to allow districts the flexibility to implement competency-based education, but changing state funding formulas has not been prevalent.**

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## Methods for Counting Students – Other Topics

- **Competency-Based Education Funding**
  - **Five states identified as being advanced in aligning their state policies to competency-based education:**
    - Iowa, Kentucky, Maine, New Hampshire, and Oregon
  - **These states have funded efforts to:**
    - develop definitions of competency-based education,
    - develop and implement common assessments and grade-level or course-specific competencies, and
    - develop resources and networks to pilot competency-based education.

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## Appendix Slides

### Year-Round Schooling

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## Year Round Schooling Review – Ongoing Debate

| For YRS                                                                                                                                                                        | Against YRS                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Impact on Student Achievement</b>                                                                                                                                           |                                                                                                                                                                                                 |
| <ul style="list-style-type: none"> <li>• Mitigates “summer learning loss”</li> <li>• Creates opportunities for remediation</li> <li>• Increases student achievement</li> </ul> | <ul style="list-style-type: none"> <li>• Distracts from more effective reforms</li> </ul>                                                                                                       |
| <b>Impact on Costs</b>                                                                                                                                                         |                                                                                                                                                                                                 |
| <ul style="list-style-type: none"> <li>• Results in cost savings</li> </ul>                                                                                                    | <ul style="list-style-type: none"> <li>• Adds costs for facilities, operations, staff, etc.</li> <li>• General challenges with implementing multi-track schools</li> </ul>                      |
| <b>Local Impact/Support</b>                                                                                                                                                    |                                                                                                                                                                                                 |
| <ul style="list-style-type: none"> <li>• Prevents staff burnout</li> </ul>                                                                                                     | <ul style="list-style-type: none"> <li>• Creates scheduling issues for families</li> <li>• Eliminates summer job opportunities</li> <li>• Negatively impacts local summer industries</li> </ul> |