



Minimum School Program

Basic School Program & Public Education Budget Framework
2024 GS | Public Education Appropriations Subcommittee

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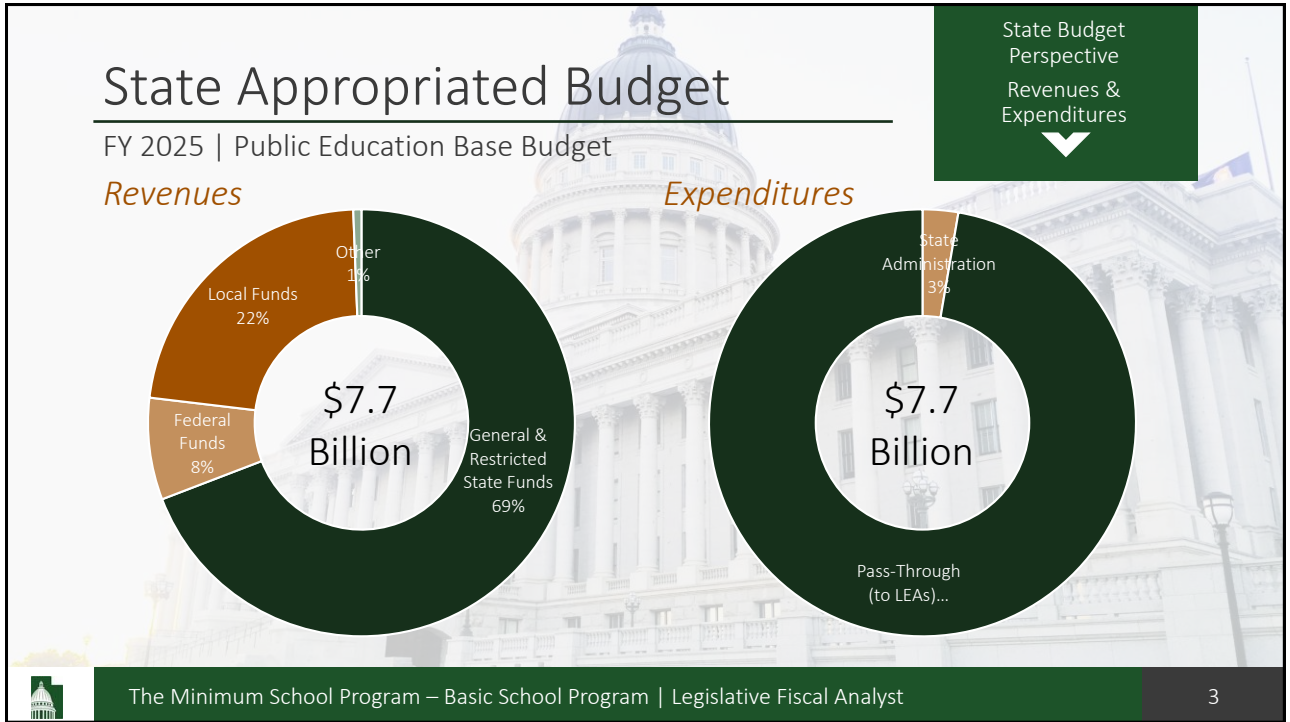
Financial Analyst

January 17, 2024

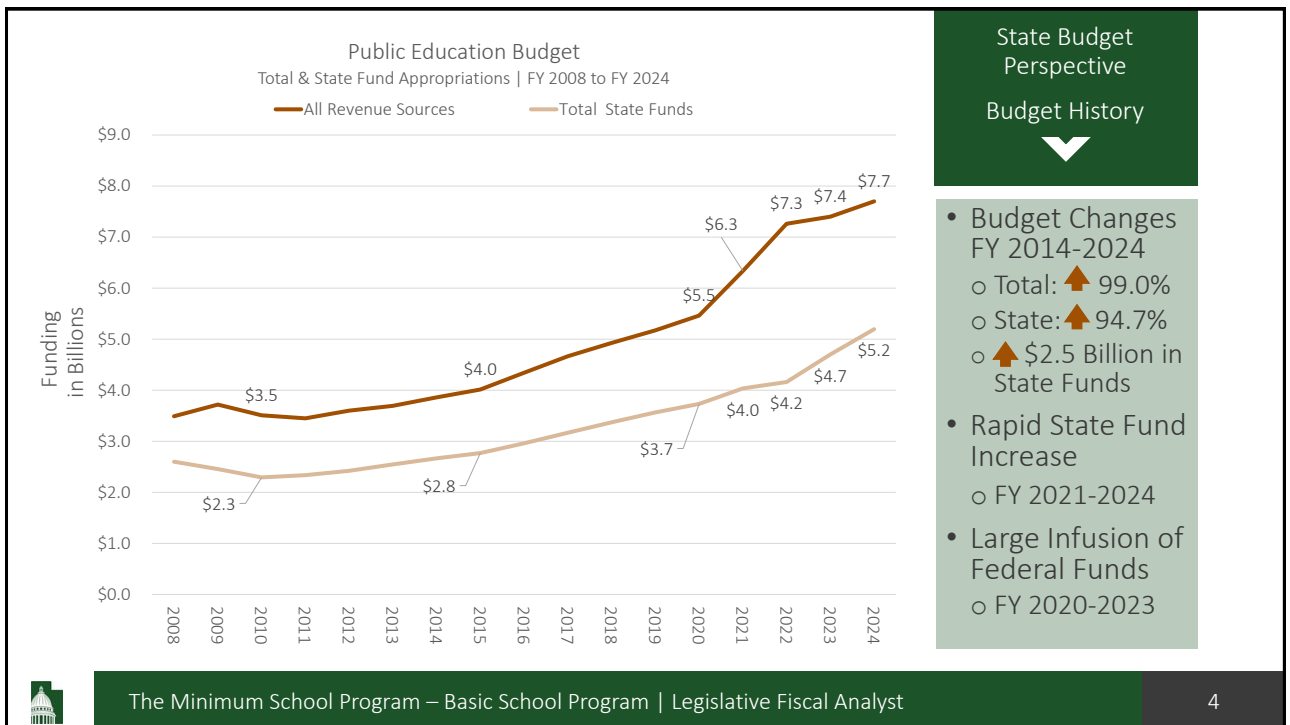
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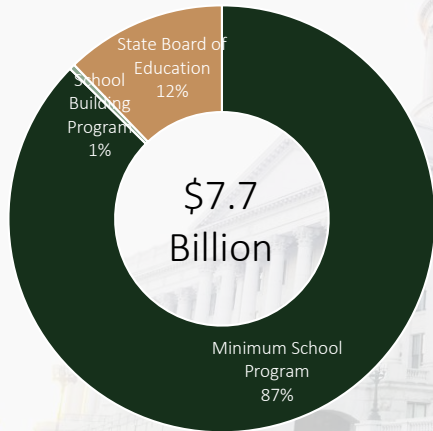
State Appropriated Budget

FY 2024 | Public Education

State Budget
Perspective
Major
Categories



State Budget Categories



Highlights

- Minimum School Program & School Building Program
 - Local Education Agency Support
 - Most State Funding to LEAs is Unrestricted
- State Board of Education
 - Supports Board Operations & Staff
 - Distribute & Monitor State Funding to LEAs
 - Manage Statewide Initiatives & Contracts
 - Utah Schools for the Deaf and the Blind



The Minimum School Program – Basic School Program | Legislative Fiscal Analyst



Section 2

The Minimum School Program

Minimum School Program Overview

2024 GS | Implementing Constitutional & Statutory Mandates

History & Role

- Created in the 1970s – Based on a Legislative Study
 - To Address Funding Distribution & Equity Concerns at the Time
 - Foundational Elements Still in Use
- Largest Program in the State Budget
- Provides Majority of Operating Revenues to Local Education Agencies (LEAs)
 - Core Distribution Formulas Apply State Funding to “Equalize” Local Property Tax Collections

Organization & System Principles

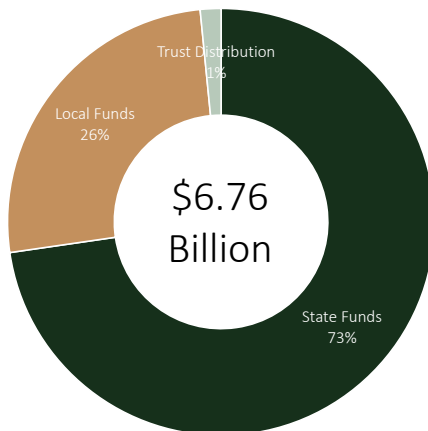
- Divided into Three Sections
 - **Basic School Program [WPU]**
 - Related to Basic | Voted & Board
 - Compliment the Basic School Program
 - Each Section Contains Multiple Categorical Programs [About 50 Total]
- Categorical Programs Designed to Meet One or More Principles:
 - Maintain System Equity
 - Consider Different LEA Cost Structures
 - Address Distinct Student Characteristics
 - Meet Statewide Educational Goals
 - Support Local Decision Making



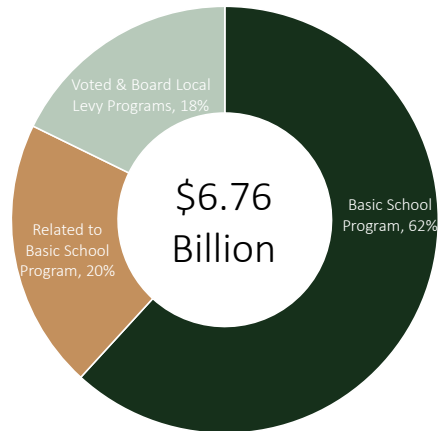
Base Budget Comparisons

FY 2025 | Minimum School Program

Total by Source



Total by Major Program



Base Budget by Program & Source

FY 2024 | Minimum School Program Total

Minimum School Program FY 2025 Base Budget					
Minimum School Program	State Funds	Local Funds	Trust Distribution	Net Nonlapsing	Total Funds
Basic School Program	\$3,399,955,400	\$787,401,700	\$0	(\$7,788,600)	\$4,179,568,500
Related to Basic School Program	\$1,236,939,100	\$39,510,900	\$106,221,900	\$0	\$1,382,671,900
Voted & Board Local Levy Programs	\$286,530,600	\$915,238,800	\$0	\$0	\$1,201,769,400
Total	\$4,923,425,100	\$1,742,151,400	\$106,221,900	(\$7,788,600)	\$6,764,009,800



Section 3

The Basic School Program

Basic School Program & Weighted Pupil Units

2024 GS | Minimum School Program

- Foundation Funding Formula
 - Supports a “Basic Education”
- Weighted Pupil Units [WPU]
 - LEAs Generate WPUs [Students]
 - Statute Defines Criteria for Each Program
 - Determine Cost & Distribute Funding
 - WPU Value = Amount Provided per WPU
 - Value Set by Legislature - \$4,443 in Base
 - Cost Increases/Decreases with Value
 - # of WPUs x Value = Program Cost
- State & Local Cost Sharing
 - Required Local Contribution to a “Basic Program” – Basic Property Tax Levy
 - Utah’s Primary Equalization Program

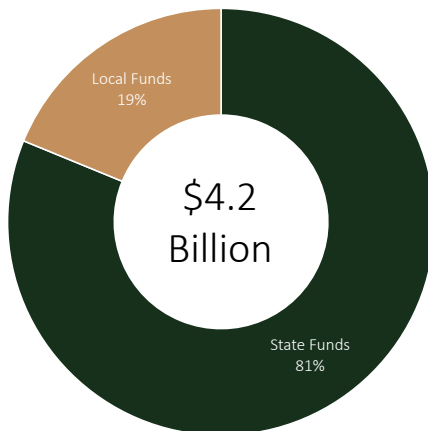
Basic School Program FY 2025 Base Budget WPU Value = \$4,443		
Categorical Programs	WPUs	Total Funds
Unrestricted Programs		
Kindergarten	39,217	\$166,646,800
Grades 1-12	607,978	\$2,701,246,400
Foreign Exchange	405	\$1,606,800
Necessarily Existent Small Schools	10,661	\$47,366,800
Professional Staff	57,457	\$255,281,600
Enrollment Contingency (Kindergarten)	0	\$19,101,000
Restricted Programs		
SpEd - Add-On	101,350	\$450,298,100
SpEd - Self-Contained	11,588	\$51,485,600
SpEd - Preschool	11,306	\$50,232,600
SpEd - Extended Year	457	\$2,030,500
SpEd - Impact Aid	2,060	\$9,152,500
SpEd - Extended Year SpEd Educators	909	\$4,038,800
Students At-Risk - Add-on	23,330	\$103,655,200
Career & Technical Education Add-on	29,087	\$129,233,500
Class Size Reduction	42,357	\$188,192,300
Total	938,162	\$4,179,568,500



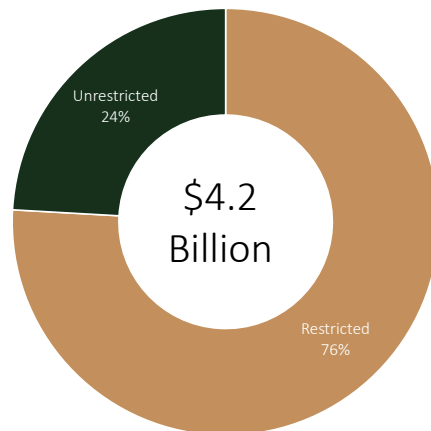
Base Budget Comparisons

FY 2025 | Basic School Program

Total by Source



Total Use by Restriction



WPU Essentials

2024 GS | Basic School Program

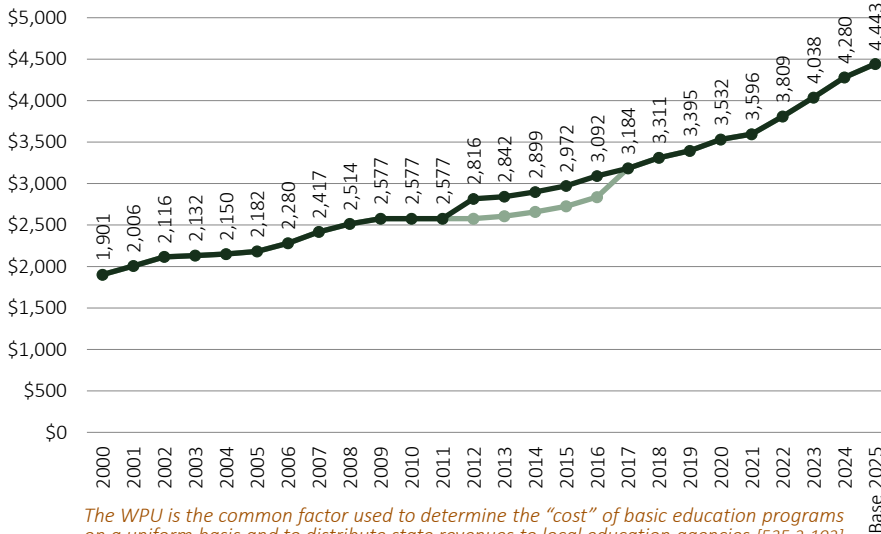
- Basic Formula: 1 WPU = 1 ADM Student
 - Average Daily Membership = Full Time Enrolled Student
- WPU Weightings Adjust for Student Characteristics
 - Kindergarten & Grade 1-12 Student = 1.0
 - Special Education “Net Growth” Student = 1.15
 - Drops to 1.0 in FY 2025
 - Students At-Risk WPU Add-on
 - Economically Disadvantaged = 0.1 | Goal = 0.3
 - English Language Learners = 0.04 | Goal = 0.1
 - Different Weightings for Charter Schools
 - Elementary = 0.9 | Middle = 0.99 | High = 1.2
- Primary & Add-on WPUs Depending on Student
- Additional WPUs Allocated for Other Needs
- FY 2024 Base WPUs = 914,578
 - 675,750 Est. Students [1.35 Student/WPU Ratio]

Fiscal Year	WPU Value	% Chg.	Total WPUs	Total Growth	% Chg.
2010	2,577	0.0%	731,519	17,464	2.4%
2011	2,577	0.0%	745,100	13,581	1.9%
2012	2,577	0.0%	93,097	1,935	
2012	2,816	9.3%	671,628	19,625	
2012 Total			764,725	19,625	2.6%
2013	2,607	1.2%	96,941	3,844	4.1%
2013	2,842	0.9%	685,076	13,448	2.0%
2013 Total			782,017	17,292	2.3%
2014	2,659	2.0%	99,993	3,052	3.1%
2014	2,899	2.0%	702,736	17,660	2.6%
2014 Total			802,729	20,712	2.6%
2015	2,726	2.5%	102,696	2,703	2.7%
2015	2,972	2.5%	714,580	11,844	1.7%
2015 Total			817,276	14,547	1.8%
2016	2,837	4.1%	105,219	2,523	2.5%
2016	3,092	4.0%	722,703	8,123	1.1%
2016 Total			827,922	10,646	1.3%
2017	3,184	3.0%	844,305	16,383	2.0%
2018	3,311	4.0%	860,472	16,167	1.9%
2019	3,395	2.5%	868,622	8,150	0.9%
2020	3,532	4.0%	878,696	10,074	1.2%
2021	3,596	1.8%	886,364	7,668	0.9%
2022	3,809	5.9%	906,903	20,539	2.3%
2023	4,038	6.0%	914,842	7,939	0.9%
2024	4,280	6.0%	934,415	19,573	2.1%
2025 Base	4,443	3.8%	938,162	3,747	0.4%

Source: Appropriations Reports, Legislative Fiscal Analyst, 1990-2023.



WPU Value History
FY 2000 to FY 2025 Base Budget



The WPU is the common factor used to determine the “cost” of basic education programs on a uniform basis and to distribute state revenues to local education agencies [53F-2-102]

Basic School Program WPU Value History

- Base Budget
 - Value = \$4,443
 - 3.8% Increase
 - \$165.3 Million
- Cost for Each Additional 1% Increase in Value
 - \$43.5 Million
- WPU Value Has Not Decreased
 - Flat 2009-2013
 - 2012 Increase Due to Internal MSP Funding Shifts





Section 4

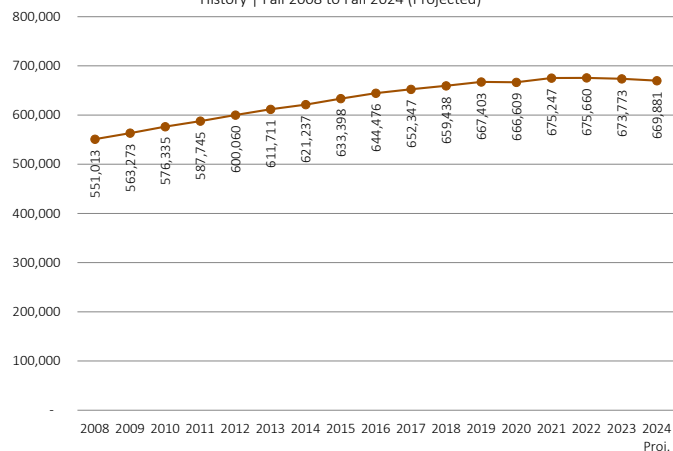
Student Enrollment & Trends

Student Enrollment

2024 GS | 2023 Actual & 2024 Projected

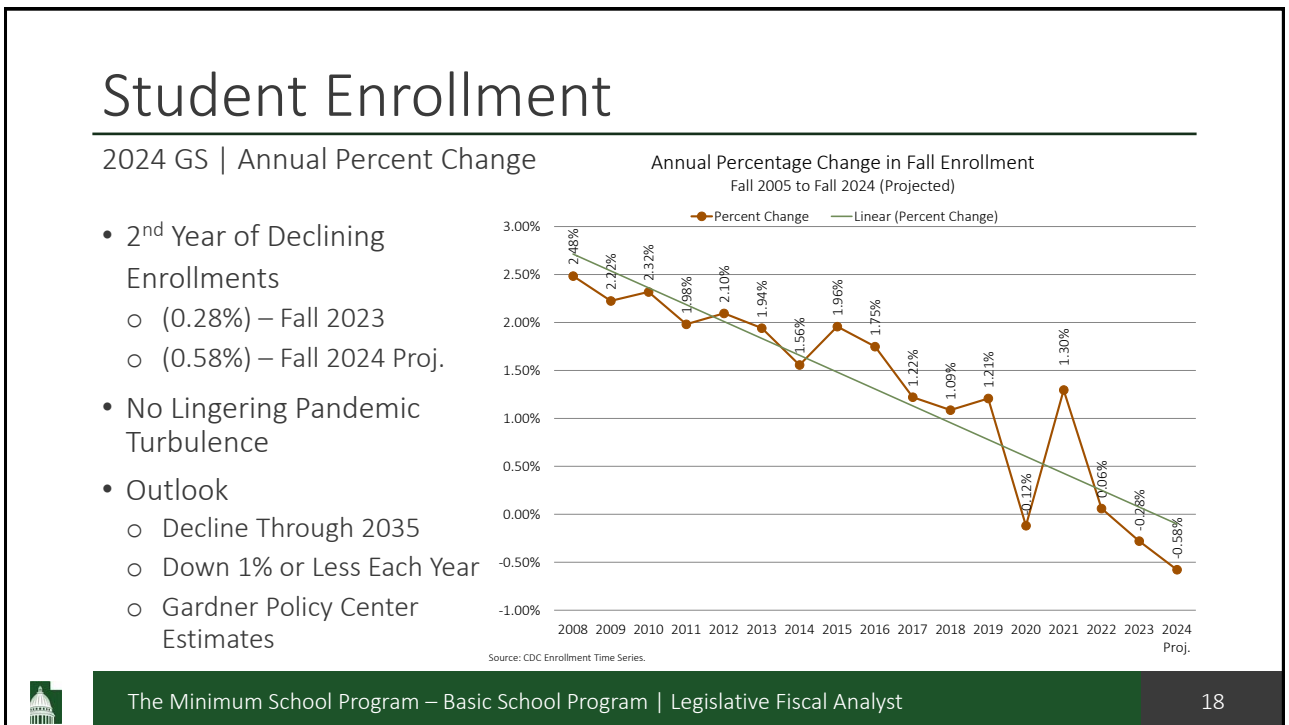
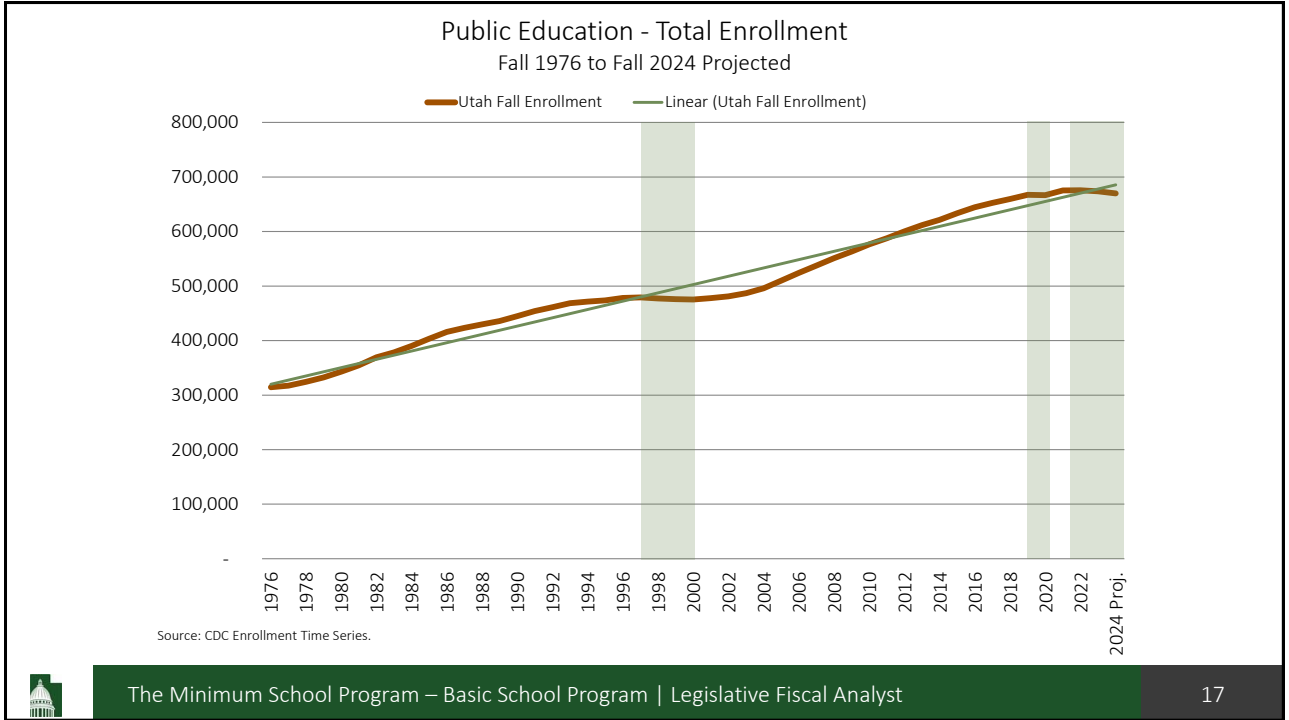
- Start of Enrollment Decline
 - 673,773 Actual Fall 2023
 - 1,977 Less than Projected
 - 669,881 Projected Fall 2024
 - Down 3,892 Students from 2023 Actual
 - Decrease of (0.58%)
- Beginning of 10+ Years of Estimated Enrollment Decline
 - Declining Births
 - Reduced In-Migration

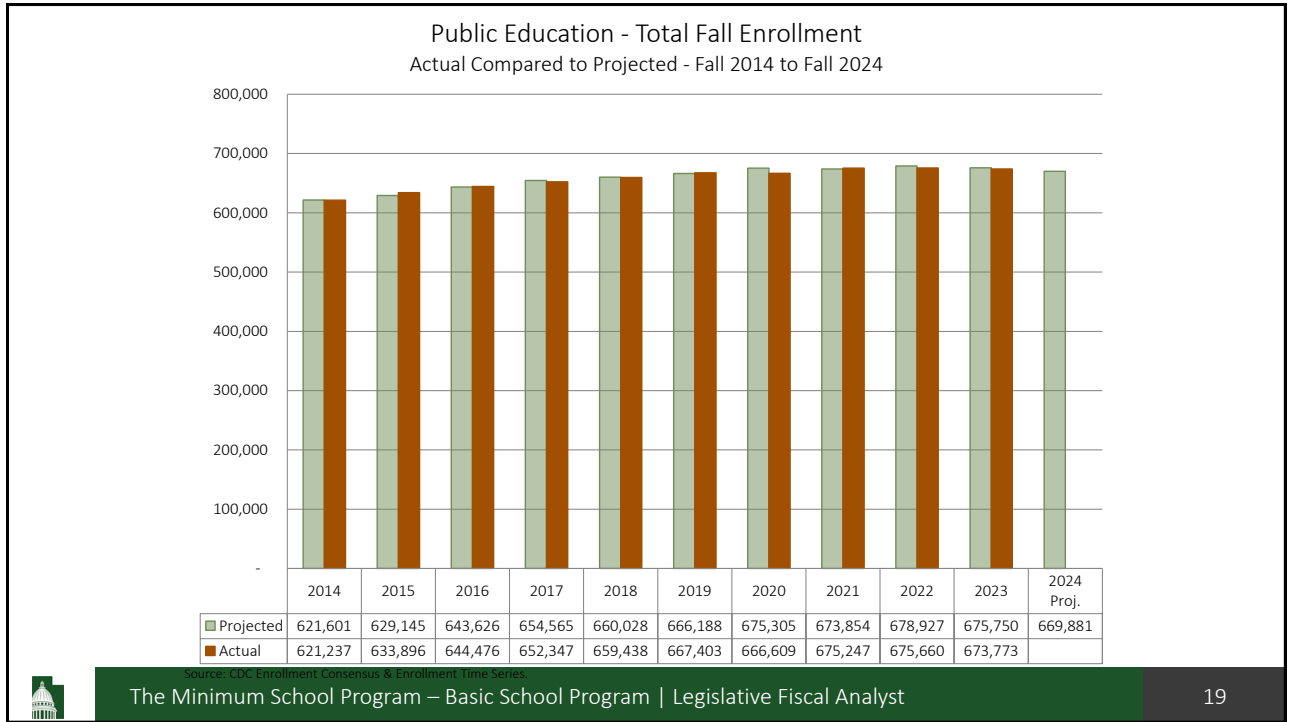
Public Education - Total Fall Enrollment
History | Fall 2008 to Fall 2024 (Projected)



Source: CDC Enrollment Consensus & Enrollment Time Series.







Enrollment Growth

2024 GS | Base Budget Cost Estimate

- Based on Consensus Estimates
 - Legislature | State Board | Governor
 - Used Statutory Process
 - Outlined in [53F-2-208](#)
- Cost Increases Due to Statutory Changes
 - Special Education | At-Risk Add-on
 - Educator Salary Adjustments
 - Different Basis for Growth
 - Concurrent Enrollment | Statewide Online
- Basic Levy Net New Growth Estimate
 - \$23.5 M

2024 General Session Enrollment Growth Cost Estimate FY 2024 Supplemental & FY 2025

Program	FY 2024	FY 2025
	One-time	Ongoing
Basic School Program		
Traditional Growth - Net of 3,747 WPUs	\$0	\$16,037,300
Subtotal - Basic School Program	\$0	\$16,037,300
Related to Basic School Program & Other Programs		
To & From School Pupil Transportation	\$0	\$0
At-Risk Students - Gang Prevention	\$0	\$0
Youth-in-Custody	\$0	\$0
Adult Education	\$0	\$0
Enhancement for Accelerated Students	\$0	\$0
Concurrent Enrollment	\$0	\$1,969,100
Educator Salary Adjustments ⁽¹⁾	\$9,122,900	\$17,219,600
Charter School Local Replacement ⁽²⁾	\$0	\$15,935,100
Initiative Programs in USBE Budgets		
Carson Smith Scholarships	\$0	\$400,000
Statewide Online Education Program	\$0	\$1,030,600
State Property Tax Guarantee		
Voted & Board Local Levy Programs	\$0	\$0
Subtotal - Related to Basic & Other	\$9,122,900	\$36,554,400
Total Enrollment Growth Changes	\$9,122,900	\$52,591,700
Basic Levy Offset (Net New Growth)	\$0	(\$23,454,600)
Charter School Local Levy Account	\$0	(\$4,341,900)
Net Enrollment Growth Cost Estimate	\$9,122,900	\$24,795,200

Notes:

- (1) ESA program growth contains two parts:
 - a. One-time in the current year to cover costs for new qualifying teachers hired each fall.
 - b. An amount ongoing to fund new teachers ongoing and increase the adjustment amount based on the prior-year increase to the WPU Value.
- (2) Includes an increase in anticipated Charter School Levy Account revenue.



2024 General Session Enrollment Growth Cost Estimate FY 2024 Supplemental & FY 2025 Base Budget Estimates Weighted Pupil Unit [WPU] & Funding Amount Changes

Programs	WPUs			Amount		
	FY 2024 Approp.	Growth Change	FY 2025 Base	FY 2024 Approp.	FY 2025 Base	Difference
Basic School Program - WPU Statutory Adjustments			WPU Value:	\$4,280	\$4,280	
Primary WPU Programs						
Kindergarten	40,052	(835)	39,217	\$171,422,600	\$167,848,800	(\$3,573,800)
Grades 1-12	611,450	(3,472)	607,978	\$2,617,006,000	\$2,602,145,800	(\$14,860,200)
Special Education - Self Contained	11,334	254	11,588	\$48,509,500	\$49,596,600	\$1,087,100
Subtotal Primary WPU Programs	662,836	(4,053)	658,783	\$2,836,938,100	\$2,819,591,200	(\$17,346,900)
Secondary "Add-on" WPU Programs [Adjusted for Demographic Change or Statutory Formula]						
Foreign Exchange Students	398	7	405	\$1,703,400	\$1,733,400	\$30,000
Necessarily Existent Small Schools	10,708	(47)	10,661	\$45,830,200	\$45,629,100	(\$201,100)
Professional Staff	57,118	339	57,457	\$244,465,000	\$245,916,000	\$1,451,000
Special Education - Add-on	93,579	7,771	101,350	\$400,518,100	\$433,778,000	\$33,259,900
Special Education - Pre-School	11,372	(66)	11,306	\$48,672,200	\$48,389,700	(\$282,500)
Special Education - Extended Year Program	460	(3)	457	\$1,968,800	\$1,956,000	(\$12,800)
Special Education - Impact Aid	2,072	(12)	2,060	\$8,868,200	\$8,816,800	(\$51,400)
Special Education - Extended Year for Special Educators	909	0	909	\$3,890,500	\$3,890,500	\$0
Students At-Risk WPU Add-on	23,102	228	23,330	\$98,876,600	\$99,852,400	\$975,800
Career & Technical Education - Add-on	29,257	(170)	29,087	\$125,220,000	\$124,492,400	(\$727,600)
Class Size Reduction	42,604	(247)	42,357	\$182,345,100	\$181,288,000	(\$1,057,100)
Subtotal Secondary "Add-on" WPU Programs	271,579	7,800	279,379	\$1,162,358,100	\$1,195,742,300	\$33,384,200
Total Basic School Program	934,415	3,747	938,162	\$3,999,296,200	\$4,015,333,500	\$16,037,300
Breakdown: Enrollment Decline Adjustments		(4,598)		\$3,253,733,100	\$3,234,053,700	(\$19,679,400)
Breakdown: WPU Enhancements		8,345		\$745,563,100	\$781,279,800	\$35,716,700

Basic School Program Adjustments



- Enrollment Decline
 - 4,598 Fewer WPUs
 - \$19.7 M Savings
- Enhancements
 - Recent Statutory Formula Changes
 - Highlighted Lines
 - 8,345 More WPUs
 - \$35.7 M Cost
- Net Changes
 - 3,747 More WPUs
 - \$16.0 M Cost
 - FY 2024 WPU Value



2024 General Session Enrollment Growth Cost Estimate						
FY 2024 Supplemental & FY 2025 Base Budget Estimates						
Weighted Pupil Unit (WPU) & Funding Amount Changes						
Programs	WPU			Amount		
	FY 2024 Approp.	Growth Change	FY 2025 Base	FY 2024 Approp.	FY 2025 Base	Difference
Non-WPU Statutory Adjustments						
<i>Related to Basic School Program</i>						
To & From School Pupil Transportation				\$124,493,700	\$124,493,700	\$0
At-Risk Students - Gang Prevention				\$2,381,200	\$2,381,200	\$0
Youth-in-Custody				\$31,456,500	\$31,456,500	\$0
Adult Education				\$17,678,900	\$17,678,900	\$0
Enhancement for Accelerated Students				\$6,838,600	\$6,838,600	\$0
Dual Immersion				\$7,367,000	\$7,367,000	\$0
Concurrent Enrollment				\$17,708,000	\$19,677,100	\$1,969,100
Educator Salary Adjustments				\$406,740,000	\$423,959,600	\$17,219,600
Teacher Salary Supplement				\$23,092,100	\$23,092,100	\$0
Charter School Local Replacement				\$247,138,000	\$263,073,100	\$15,935,100
<i>Statewide Property Tax Guarantee</i>						
Voted & Board Local Levy Programs [State Funds Only]				\$286,530,600	\$286,530,600	\$0
<i>Initiative Programs - In State Board Line Items</i>						
Carson Smith Scholarships				\$8,209,800	\$8,609,800	\$400,000
Statewide Online Education Program				\$8,447,500	\$9,478,100	\$1,030,600
Total Non-WPU Statutory Adjustments				\$1,188,081,900	\$1,224,636,300	\$36,554,400
Total Estimated Funding Change						
<i>Revenue Changes</i>						
Basic Levy Offset [Net New Property Tax Growth]						(\$23,454,600)
Charter School Local Levy Account						(\$4,341,900)
FY 2024 Supplemental Adjustment [One-time]						
Educator Salary Adjustments				\$9,122,900		
Estimated FY 2025 Enrollment Growth Cost [Net]:				\$9,122,900		\$24,795,200

Other Statutory Program Adjustments

- Non-WPU Programs
 - Most Programs Held at FY 2024 Amount
 - Consistent with Prior Year
- Program Specific Growth Formulas
 - Specified in Statute
 - Highlighted Lines
- Revenue Changes
 - Local Property Tax
 - Basic Levy New Growth
 - Charter School Levy

Weighted Pupil Unit Impacts

FY 2025 | Base Budget Changes

2024 General Session - Estimated Weighted Pupil Unit (WPU) Changes

FY 2025 - Statutory WPU Calculation

- Net Increase of 3,747 WPUs
 - Shifts Among Programs
 - Kindergarten, Grades 1-12, and At-Risk to Special Ed
- Monitoring Special Education WPUs
 - Prevalence Limit Changes from 2022 General Session
 - Identification Trends

Basic School Program	FY 2024 WPUs	Growth WPUs	FY 2025 Total WPUs
Kindergarten	40,052	(835)	39,217
Grades 1-12	611,450	(3,472)	607,978
Foreign Exchange Students	398	7	405
Necessarily Existent Small Schools	10,708	(47)	10,661
Professional Staff	57,118	339	57,457
Special Education - Add-on	93,579	7,771	101,350
Special Education - Self-Contained	11,334	254	11,588
Special Education - Pre-School	11,372	(66)	11,306
Special Education - Extended Year Program	460	(3)	457
Special Education - Impact Aid	2,072	(12)	2,060
Special Education - Extended Year for Special Educators	909	0	909
Students At-Risk WPU Add-on	23,102	228	23,330
Career & Technical Education - Add-on	29,257	(170)	29,087
Class Size Reduction	42,604	(247)	42,357
Total	934,415	3,747	938,162

Statutory Inflationary Adjustment

FY 2025 | Public Education Base Budget

Methodology

- Based on Statutory Provision for School Trust Distribution [53F-9-201]
 - Consumer Price Index [5-Year Average]
 - Core CPI: All Items Less Food & Energy
 - September to September
- Regular Review Based on Economic Conditions [LFA Recommendation]

Budget Impacts

- WPU Value Increase
 - \$165.3 M | 3.8%
 - Included in Base Budget Bill

Public Education Funding Stabilization - Annual Inflationary Adjustment

5-Year Rolling Average (September) | FY 2025

	2019	2020	2021	2022	2023	Average
CPI-U Less Food & Energy	2.3%	1.7%	4.0%	6.6%	4.1%	3.8%

Note: CPI for Urban Consumers: All Items Less Food & Energy, Seasonally Adjusted, as Reported by the Bureau of Labor Statistics



Minimum School Program: Weighted Pupil Unit Value Increase Estimates

Inflationary and Discretionary for Each One-Percent | FY 2025

Program	Inflationary	Discretionary
Basic School Program	3.8%	1.0%
All WPU Programs	\$152,920,500	\$40,340,800
<i>Subtotal - Basic School Program</i>	<i>\$152,920,500</i>	<i>\$40,340,800</i>
Related to Basic School Program & Other		
Pupil Transportation	\$4,730,800	\$1,292,200
Concurrent Enrollment	747,700	204,200
At-Risk Students - Gang Prevention	90,500	24,700
Youth-in-Custody	1,195,300	326,500
Adult Education	671,800	186,500
Enhancement for Accelerated Students	259,900	71,000
Dual Immersion	279,900	0
Statewide Online Education Program	360,200	98,400
SJR 10 - Income Tax Amendment (2% WPU Value)	3,023,700	795,700
<i>Subtotal - Related to Basic School Program</i>	<i>\$11,359,800</i>	<i>\$2,999,200</i>
<i>Estimating Contingency</i>	<i>\$1,019,700</i>	<i>\$160,000</i>
Total WPU Value Cost Estimates	\$165,300,000	\$43,500,000
WPU Value Increase Estimates		
	Total	Above Inflationary
4% Increase	\$174,000,000	\$8,700,000
5% Increase	\$217,500,000	\$52,200,000
6% Increase	\$261,000,000	\$95,700,000

WPU Value FY 2025 Cost Estimates



- Discretionary WPU Value Increase
 - Each Additional 1% = \$43.5 M
- Required Local Levy Guarantee [V&B Rate] Adjustment
 - Before Discretionary Increase
 - \$21.1 M



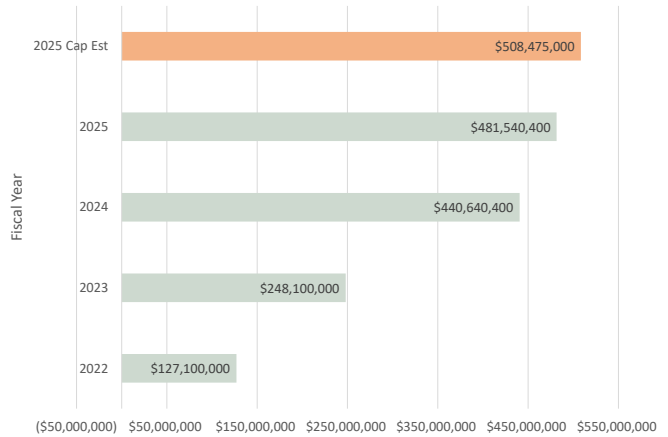
Economic Stabilization Account

FY 2025 | Public Education Base Budget

Account Requirements

- Funding & Balance Limits
 - 15% of Income Tax Revenue Growth
 - Other Appropriations as Designated
 - Statutory Cap = 11% of USF Appropriations to Minimum School Program
- Use of Account Balance
 - One-time Appropriations to Support Public Education System
 - Ongoing to Fund Ongoing MSP Appropriations in Downturn
 - + Enrollment Growth | + Inflation Adj

Public Education Economic Stabilization Restricted Account
FY 2022 - 2025 Account Balance | FY 2025 Statutory Cap Estimate

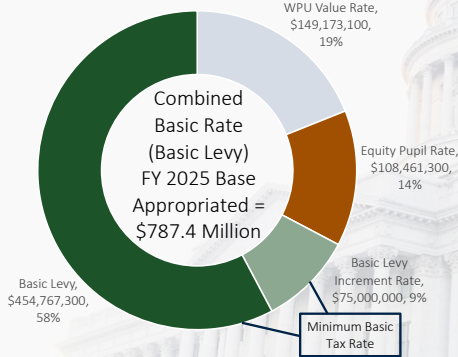


Section 5

The Weighted Pupil Unit & Property Tax

Basic Levy – Interaction of WPU & Property Tax

FY 2025 | Basic School Program

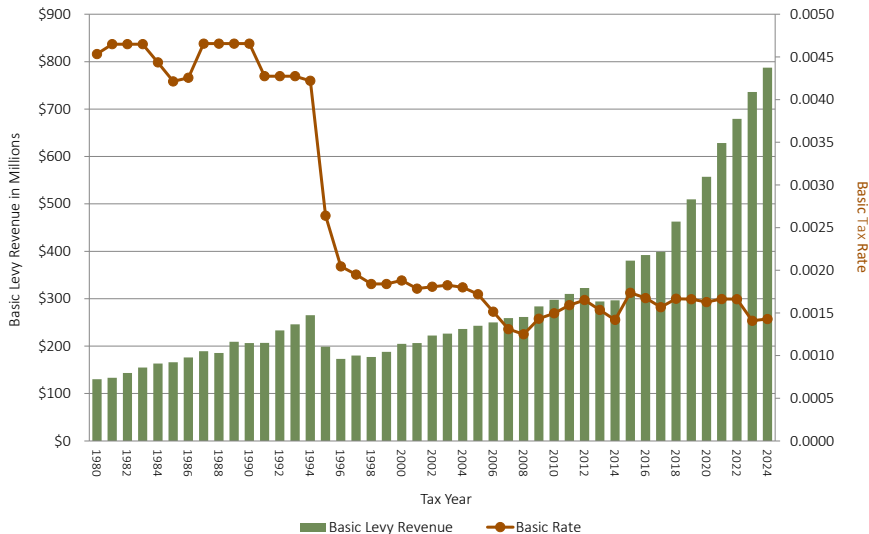


In order to qualify for receipt of the state contribution toward the basic program and its contribution toward its costs of the basic program, each school district shall impose a minimum basic tax rate per dollar of taxable value . . . (53F-2-301)

- Uniform Statewide Property Tax
 - School Districts Must Levy the Basic Rate to Participate in the Basic School Program
- Target Revenue [Base Bill] = \$787.4 M
 - Rate Applied to \$541.9 Billion Statewide Taxable Value
 - Includes \$23.5 M in “New New Growth” of Properties
 - Includes \$27.9 M WPU Value Rate Increase
 - Tied to 3.8% WPU Value Increase in Base
 - Estimated Basic Rate
 - 0.001429 Prior-Year Budgeted Revenue + New Growth
 - 0.000052 WPU Value Rate to Generate \$27.9 M
- Utah’s Primary Property Tax Equalization Formula
 - Basic Levy Revenue Applied to Cost of District WPUs First
 - State Funds Pay Difference



Minimum School Program - Basic Levy
Total Basic Levy Revenue & Tax Rate - Tax Years 1980-2024 Est.
Tax Year 2024 = Fiscal Year 2025



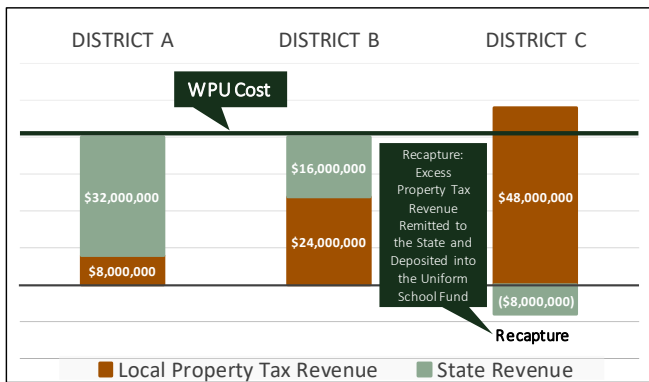
Sources: Utah State Board of Education, Common Data Committee
Section Prepared by: Office of the Legislative Fiscal Analyst.



Minimum School Program: Basic School Program Equalization

Basic Levy Revenue Equalization Example Using the Weighted Pupil Unit (WPU)

Cost	District A	District B	District C
WPU Value:	\$4,000	\$4,000	\$4,000
Number of WPUs:	10,000	10,000	10,000
Basic School Program (WPU) Cost:	\$40,000,000	\$40,000,000	\$40,000,000
Revenues			
Taxable Value of Property in District:	\$5,000,000,000	\$15,000,000,000	\$30,000,000,000
Basic Rate (Set by State):	0.001600	0.001600	0.001600
Local Property Tax Revenue	\$8,000,000	\$24,000,000	\$48,000,000
State Revenue	\$32,000,000	\$16,000,000	(\$8,000,000)



MSP Basic School Program

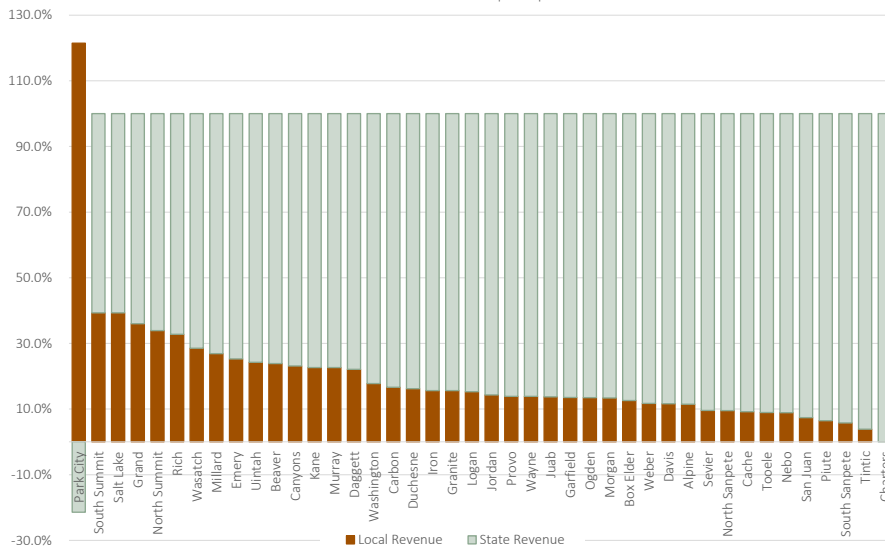
WPU Property Tax Equalization

- Equalization Based on Three Hypothetical School Districts
- Property Tax Applied to WPU Cost First
- State Funds Pay the Difference
- Recapture



Minimum School Program: Basic School Program Equalization

Percent of State and Local Revenues Contributing to Total WPU Cost by Local Education Agency
Charter Schools Totaled | Example



MSP Basic School Program

Property Tax Equalization Outcome

- All WPU Funded at 100%
- Combination of State/Local Funding
 - 1 District Fully Funded from Property Tax [Park City]
 - Charter Schools Fully State Funded





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Recommendations – Part I

2024 GS | Minimum School Program

Prior-Year Plus Growth Contingency

- \$50.0 M One-time from Public Education Economic Stabilization Account
 - Pre-Fund FY 2025 Mid-Year Hold-Harmless
 - Recognize & Fund Potential Costs
 - Currently More Administrative Function than Legislature Directed
 - Increase Transparency on Costs
 - Funds Set-Aside for USBE to Access
 - Report on Actual Amount Used
 - Remaining Available for Supplemental Distribution in 2025 General Session
- Reduce Reliance on MSP Nonlapsing Balances

Students At-Risk WPU Add-on

- \$24.7 M Ongoing to Increase Student WPU Weightings
 - 10-Year Plan to Phase Into Statutory Weighting Levels
 - Adjusts Both Economically Disadvantaged and English Language Learner Weightings
 - Economically Disadvantaged
From 0.1 WPUs to 0.125 WPUs
 - English Language Learners
From 0.04 WPUs to 0.0475 WPUs



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Recommendations – Part II

2024 GS | Minimum School Program

Rural Student WPU Add-on

- \$25.0 M Ongoing + \$25 M One-time
 - Fund Anticipated Increase in Total WPUs
 - Provide Hold-Harmless Transition
- Implement a new Necessarily Existent Small Schools Formula
 - Change from School-Based to a Student-Based Formula
 - Include Factors for Students Enrolled in Small-Rural School Districts & Rural-Remote Schools
- Tied to Statutory School Funding Study by Subcommittee Over the Past Three Years

Discretionary WPU Value [Informational]

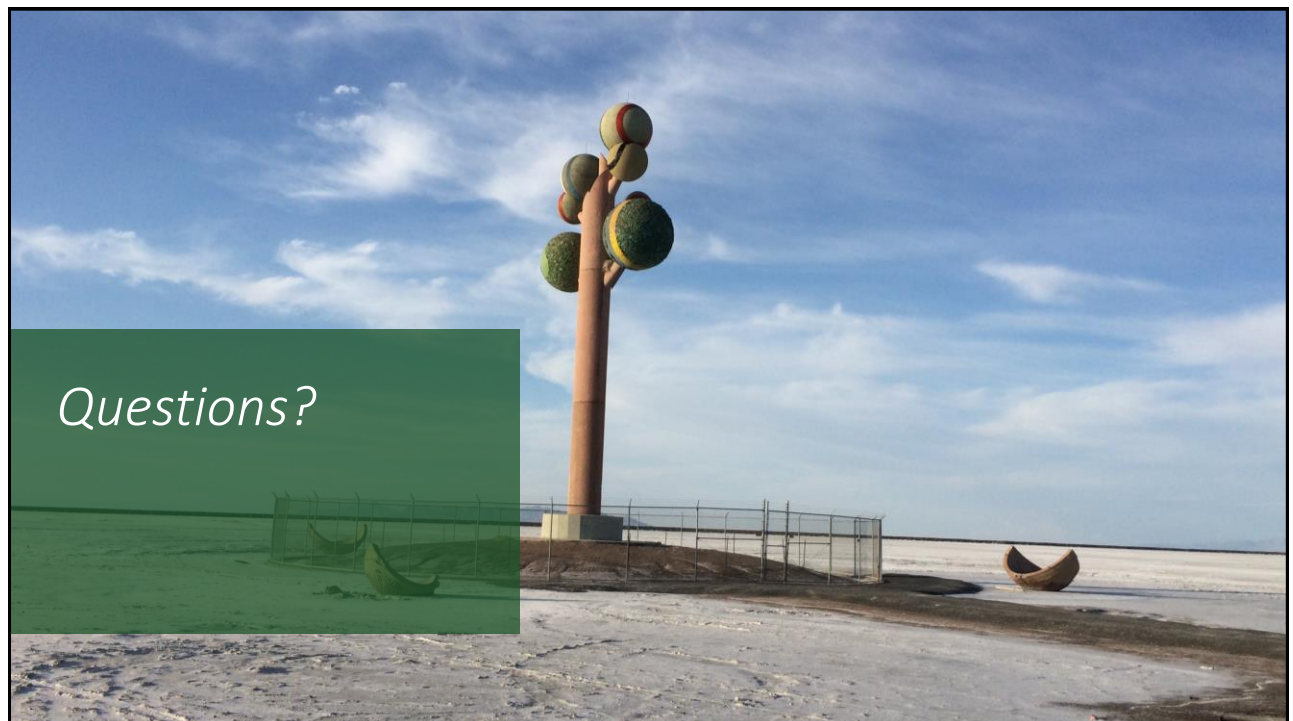
- \$43.5 M Ongoing for Each Additional 1%
- \$21.1 M Ongoing Statutory Equalization Requirement:
 - Deposit Into the Local Levy Growth Account
 - Must Occur Before a Discretionary Increase in WPU Value is Funded
 - Amount Equal to 0.5% of the Total Amount Appropriated for WPUs in the Budget



The Minimum School Program – Basic School Program | Legislative Fiscal Analyst

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Questions?

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