

**Effective 1/24/2018**

**Part 3**  
**Basic Program (Weighted Pupil Units)**

**Superseded 7/1/2026**

**53F-2-301 Minimum basic tax rate for a fiscal year that begins after July 1, 2022.**

(1) As used in this section:

- (a) "Basic levy increment rate" means a tax rate that will generate an amount of revenue equal to \$75,000,000.
- (b) "Combined basic rate" means a rate that is the sum of:
  - (i) the minimum basic tax rate; and
  - (ii) the WPU value rate.
- (c) "Commission" means the State Tax Commission.
- (d) "Minimum basic local amount" means an amount that is:
  - (i) equal to the sum of:
    - (A) the school districts' contribution to the basic school program the previous fiscal year;
    - (B) the amount generated by the basic levy increment rate; and
    - (C) the eligible new growth, as defined in Section 59-2-924 and rules of the State Tax Commission multiplied by the minimum basic rate; and
  - (ii) set annually by the Legislature in Subsection (2)(a).
- (e) "Minimum basic tax rate" means a tax rate certified by consensus between the commission, the Governor's Office of Planning and Budget, and the Office of the Legislative Fiscal Analyst that will generate an amount of revenue equal to the minimum basic local amount described in Subsection (2)(a).
- (f) "Weighted pupil unit value" or "WPU value" means the amount established each year in the enacted public education budget that is multiplied by the number of weighted pupil units to yield the funding level for the basic school program.
- (g) "WPU value amount" means an amount:
  - (i) that is equal to the product of:
    - (A) the WPU value increase limit; and
    - (B) the percentage share of local revenue to the cost of the basic school program in the immediately preceding fiscal year; and
  - (ii) set annually by the Legislature in Subsection (3)(a).
- (h) "WPU value increase limit" means the lesser of:
  - (i) the total cost to the basic school program to increase the WPU value over the WPU value in the prior fiscal year; or
  - (ii) the total cost to the basic school program to increase the WPU value by 4% over the WPU value in the prior fiscal year.
- (i) "WPU value rate" means a tax rate certified by the commission that will generate an amount of revenue equal to the WPU value amount described in Subsection (3)(a).

(2)

- (a) The minimum basic local amount for the fiscal year that begins on July 1, 2025, is \$810,593,200 in revenue statewide.
- (b) The preliminary estimate of the minimum basic tax rate for a fiscal year that begins on July 1, 2025, is .001408.

(3)

- (a) The WPU value amount for the fiscal year that begins on July 1, 2025, is \$31,508,600 in revenue statewide.
  - (b) The preliminary estimate of the WPU value rate for the fiscal year that begins on July 1, 2025, is .000055.
- (4)
- (a) On or before June 22, the commission, the Governor's Office of Planning and Budget, and the Office of the Legislative Fiscal Analyst shall by consensus certify for the year:
    - (i) the minimum basic tax rate; and
    - (ii) the WPU value rate.
  - (b) The estimate of the minimum basic tax rate provided in Subsection (2)(b) and the estimate of the WPU value rate provided in Subsection (3)(b) are based on a forecast for property values for the next calendar year.
  - (c) The certified minimum basic tax rate described in Subsection (4)(a)(i) and the certified WPU value rate described in Subsection (4)(a)(ii) are based on property values as of January 1 of the current calendar year, except personal property, which is based on values from the previous calendar year.
- (5)
- (a) To qualify for receipt of the state contribution toward the basic school program and as a school district's contribution toward the cost of the basic school program for the school district, each local school board shall impose the combined basic rate.
  - (b)
    - (i) The state is not subject to the notice requirements of Section 59-2-926 before imposing the tax rates described in this Subsection (5).
    - (ii) The state is subject to the notice requirements of Section 59-2-926 if the state authorizes a tax rate that exceeds the tax rates described in this Subsection (5).
- (6)
- (a) The state shall contribute to each school district toward the cost of the basic school program in the school district an amount of money that is the difference between the cost of the school district's basic school program and the sum of revenue generated by the school district by the following:
    - (i) the combined basic rate; and
    - (ii) the basic levy increment rate.
  - (b)
    - (i) If the difference described in Subsection (6)(a) equals or exceeds the cost of the basic school program in a school district, no state contribution shall be made to the basic school program for the school district.
    - (ii) The proceeds of the difference described in Subsection (6)(a) that exceed the cost of the basic school program shall be paid into the Uniform School Fund as provided by law and by the close of the fiscal year in which the proceeds were calculated.
- (7) Upon appropriation by the Legislature, the Division of Finance shall deposit an amount equal to the proceeds generated statewide:
- (a) by the basic levy increment rate into the Minimum Basic Growth Account created in Section 53F-9-302; and
  - (b) by the WPU value rate into the Teacher and Student Success Account created in Section 53F-9-306.

Amended by Chapter 6, 2025 General Session

**Effective 7/1/2026**

**53F-2-301 Minimum basic tax rate for a fiscal year that begins after July 1, 2022.**

- (1) As used in this section:
  - (a) "Basic levy increment rate" means a tax rate that will generate an amount of revenue equal to \$75,000,000.
  - (b) "Commission" means the State Tax Commission.
  - (c) "Minimum basic local amount" means an amount that is:
    - (i) equal to the sum of:
      - (A) the school districts' contribution to the basic school program the previous fiscal year;
      - (B) the amount generated by the basic levy increment rate; and
      - (C) the eligible new growth, as defined in Section 59-2-924 and rules of the State Tax Commission multiplied by the minimum basic rate; and
    - (ii) set annually by the Legislature in Subsection (2)(a).
  - (d) "Minimum basic tax rate" means a tax rate certified by consensus between the commission, the Governor's Office of Planning and Budget, and the Office of the Legislative Fiscal Analyst that will generate an amount of revenue equal to the minimum basic local amount described in Subsection (2)(a).
- (2)
  - (a) The minimum basic local amount for the fiscal year that begins on July 1, 2025, is \$810,593,200 in revenue statewide.
  - (b) The preliminary estimate of the minimum basic tax rate for a fiscal year that begins on July 1, 2025, is .001408.
- (3)
  - (a) On or before June 22, the commission, the Governor's Office of Planning and Budget, and the Office of the Legislative Fiscal Analyst shall by consensus certify the minimum basic tax rate for the year.
  - (b) The estimate of the minimum basic tax rate provided in Subsection (2)(b) is based on a forecast for property values for the next calendar year.
  - (c) The certified minimum basic tax rate described in Subsection (3)(a) is based on property values as of January 1 of the current calendar year, except personal property, which is based on values from the previous calendar year.
- (4)
  - (a) To qualify for receipt of the state contribution toward the basic school program and as a school district's contribution toward the cost of the basic school program for the school district, each local school board shall impose the minimum basic tax rate.
  - (b)
    - (i) The state is not subject to the notice requirements of Section 59-2-926 before imposing the tax rates described in this Subsection (4).
    - (ii) The state is subject to the notice requirements of Section 59-2-926 if the state authorizes a tax rate that exceeds the tax rates described in this Subsection (4).
- (5)
  - (a) The state shall contribute to each school district toward the cost of the basic school program in the school district an amount of money that is the difference between the cost of the school district's basic school program and the sum of revenue generated by the school district by the following:
    - (i) the minimum basic tax rate; and
    - (ii) the basic levy increment rate.
  - (b)

- (i) If the difference described in Subsection (5)(a) equals or exceeds the cost of the basic school program in a school district, no state contribution shall be made to the basic school program for the school district.
  - (ii) The proceeds of the difference described in Subsection (5)(a) that exceed the cost of the basic school program shall be paid into the Uniform School Fund as provided by law and by the close of the fiscal year in which the proceeds were calculated.
- (6) Upon appropriation by the Legislature, the Division of Finance shall deposit an amount equal to the proceeds generated statewide by the basic levy increment rate into the Minimum Basic Growth Account created in Section 53F-9-302.
- (7) Nothing in the repeal of the tax rate indexed to the increase in the value of the WPU affects the ongoing appropriations to the Teacher and Student Success Account created in Section 53F-9-306.

Amended by Chapter 518, 2025 General Session

**53F-2-302 Determination of weighted pupil units.**

- (1) The number of weighted pupil units in the Minimum School Program for each year is the total of the units for each school district and, subject to Subsection (5), charter school, determined in accordance with this section.
- (2) The number of weighted pupil units is computed by adding the average daily membership of all pupils of the LEA attending schools, other than self-contained classes for children with a disability.
- (3)
- (a) Except as provided in Subsection (3)(b), for a fiscal year beginning on or after July 1, 2023, the number of weighted pupil units for kindergarten students shall be computed by adding the average daily membership of all pupils of the LEA enrolled in kindergarten.
  - (b) The number of weighted pupil units is computed by multiplying the average daily membership for the number of students who are enrolled in kindergarten for less than the equivalent length of the schedule for grades 1 through 3, based on the October 1 data described in Section 53F-2-302, by .55.
- (4)
- (a) The state board shall use prior year plus growth to determine average daily membership in distributing money under the Minimum School Program where the distribution is based on kindergarten through grade 12 ADMs or weighted pupil units.
  - (b) Under prior year plus growth, kindergarten through grade 12 average daily membership for the current year is based on the actual kindergarten through grade 12 average daily membership for the previous year plus an estimated percentage growth factor.
  - (c) The growth factor is the percentage increase in total average daily membership on the first school day of October in the current year as compared to the total average daily membership on the first school day of October of the previous year.
  - (d) If the calculations described in Subsections (4)(a) through (c) show a loss in enrollment for an LEA due to factors beyond the LEA's control, the state board may allow a percentage increase in units for the LEA to account for the loss.
- (5) In distributing funds to charter schools under this section, charter school pupils shall be weighted, where applicable, as follows:
- (a) except as provided in Subsection (3)(b), .9 for pupils in kindergarten through grade 6;
  - (b) .99 for pupils in grades 7 through 8; and
  - (c) 1.2 for pupils in grades 9 through 12.

Amended by Chapter 124, 2024 General Session

**53F-2-302.1 Enrollment Growth Contingency Program.**

- (1) As used in this section:
  - (a) "Program funds" means money appropriated under the Enrollment Growth Contingency Program.
  - (b) "Student enrollment count" means the enrollment count on the first school day of October, as described in Section 53F-2-302.
- (2) There is created the Enrollment Growth Contingency Program to mitigate funding impacts on an LEA resulting from student enrollment irregularities regarding kindergarten.
- (3) Subject to legislative appropriations, the state board, in consultation with the Office of the Legislative Fiscal Analyst and the Governor's Office of Planning and Budget, shall use program funds to fund additional WPUs if the student enrollment count for kindergarten exceeds the amount of legislative appropriations for kindergarten.

Amended by Chapter 347, 2023 General Session

Amended by Chapter 467, 2023 General Session

**53F-2-303 Foreign exchange student weighted pupil units.**

- (1) A school district or charter school may include foreign exchange students in the district's or school's membership and attendance count for the purpose of apportionment of state money, except as provided in Subsections (2) through (5).
- (2)
  - (a) Notwithstanding Section 53F-2-302, foreign exchange students may not be included in average daily membership for the purpose of determining the number of weighted pupil units in the grades 1-12 basic program.
  - (b) Subject to the limitation in Subsection (3), and except as provided in Subsection (5), the number of weighted pupil units in the grades 1-12 basic program attributed to foreign exchange students shall be equal to the number of foreign exchange students who were:
    - (i) enrolled in a school district or charter school on October 1 of the previous fiscal year; and
    - (ii) sponsored by an agency approved by the district's local school board or charter school's governing board.
- (3)
  - (a) Except as provided in Subsection (5), the total number of foreign exchange students in the state that may be counted for the purpose of apportioning state money under Subsection (2) shall be the greater of:
    - (i) 0.0025 of students enrolled in grades 10 through 12 in public schools in the state on October 1 of the previous fiscal year; or
    - (ii) 328 foreign exchange students.
  - (b) The state board shall make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to administer the cap on the number of foreign exchange students that may be counted for the purpose of apportioning state money under Subsection (2).
- (4) Notwithstanding Section 53F-2-601, weighted pupil units in the grades 1-12 basic program for foreign exchange students, as determined by Subsections (2) and (3), may not be included for the purposes of determining a school district's state guarantee money under Section 53F-2-601.

(5) This section does not apply to the 2020-2021 academic year.

Amended by Chapter 409, 2022 General Session

**53F-2-304 Weighted pupil units for students in rural school districts and necessarily existent small schools.**

(1) As used in this section:

- (a) "Necessarily existent small school" means a school that:
  - (i) is located in an area with a National Center for Education Statistics locale code of 33 or higher;
  - (ii) is located more than 10 miles from an area with a National Center for Education Statistics locale code of 21 or less;
  - (iii) is not an online school, specialty school, technical school, alternative school, or charter school; and
  - (iv) has an average daily membership less than or equal to:
    - (A) 27 in any individual grade band kindergarten through 6; or
    - (B) 125 in any individual grade band 7 through 12.
- (b) "Scale of operations" means a cost function analysis conducted by the state board to determine the relative higher cost of providing educational services for students enrolled in smaller school districts when compared to larger school districts.

(2)

- (a) The state board shall adopt a formula to calculate additional weighted pupil units using a two-factor distribution described in Subsection (2)(b).
- (b) The two-factor distribution shall be the sum of a scale of operations weighting and a rural-school weighting as follows:
  - (i) a scale of operations weighting that provides up to 1.5 weighted pupil units based on the cost function analysis the state board conducts and for each student enrolled in:
    - (A) a school district in a county of the fourth, fifth, or sixth class as described in Section 17-50-501; or
    - (B) a school district in a county of the third class as described in Section 17-50-501 with fewer than 2,000 students; and
  - (ii) a rural-school weighting for each necessarily existent small school that provides weighted pupil units for each grade band from kindergarten to grade 6 offered:
    - (A) with five or fewer students, a base of nine weighted pupil units;
    - (B) for each student above five students but fewer than 12 students, one additional weighted pupil unit for each additional student above five; and
    - (C) for each student above 12 students, one less weighted pupil unit for each additional student; and
  - (iii) a rural-school weighting for each necessarily existent small school that provides weighted pupil units for each grade band from grade 7 to grade 12 offered:
    - (A) with five or fewer students, a base of nine weighted pupil units;
    - (B) for each student above five students but fewer than 61 students, one additional weighted pupil unit for each additional student above five;
    - (C) for each student above 61 students, one less weighted pupil unit for each additional student; and
    - (D) for each necessarily existent small school with 15 or fewer students, the state board may provide the base level of nine weighted pupil units for each grade band offered.

- (c) If any grade band under Subsection (2)(b) generates negative weighted pupil units, the weighted pupil units for that grade band shall be zero.
- (d) The funding for a student who falls within the weighting factors described in Subsections (2)(b)(i) and (2)(b)(ii) shall be computed under both weighting factors.
- (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the state board shall make rules to:
  - (a) establish the formula described in Subsection (2) including the scale of weighted pupil units described in Subsection (2)(b)(i) by:
    - (i) conducting a cost function analysis measuring the scale of operations weighting including factors identified by the state board for each small and rural school district compared to all school districts;
    - (ii) determining a weighting relative to the cost function prediction for each school district that is above the minimum prediction for all school districts;
    - (iii) establishing a percentile cutoff for a full weighted pupil unit that:
      - (A) provides a full weighting for districts enrolling fewer than 1,100 students; and
      - (B) provides no scale of operations weighting described in Subsection (2)(b)(i) for school districts enrolling greater than seven times the full-weight cutoff; and
    - (iv) based on the cost function analysis, establishing a gradually reduced weighted pupil unit for each school district above the percentile cutoff established;
  - (b) establish a timeline for the distribution of funds to school districts provided under this section; and
  - (c) for fiscal year 2030 and subsequently each fifth fiscal year:
    - (i) revise the:
      - (A) scale of operations weightings;
      - (B) county classifications; and
      - (C) relevant National Center for Education Statistics locale codes; and
    - (ii) report the results to the Public Education Appropriations Subcommittee by October 1 of the relevant fiscal years including recommendations for any change to the scale of operations or rural-school weightings for each school district.
- (4) A local school board shall use money distributed under this section to effectively operate schools in remote areas of the state and with low student populations.
- (5) If an allocation under this section to a school district would be less than the allocation the school district received for necessarily existent small schools in the 2025 fiscal year, the Executive Appropriations Committee shall:
  - (a) include a one-time appropriation in the public education budget to provide the 2025 fiscal year amount to the school district in the 2026 fiscal year; and
  - (b) decrease the amount described in Subsection (5)(a) to zero in the 2027 fiscal year.
- (6) During each five year review described in Subsection (3)(c):
  - (a) if a school or school district no longer qualifies under the criteria described in Subsection (2), the state board shall:
    - (i) review the conditions causing the school or school district to no longer qualify;
    - (ii) if the school or school district has an average daily membership increase of no more than 10% over the preceding five years, allow the school or school district to remain eligible for funding in an amount that is at least equivalent to the amount the school or school district received in the current fiscal year under this section; and
    - (iii) if the school or school district has an average daily membership increase of more than 10% but less than 30% over the preceding five years, make recommendations to the Public

- Education Appropriations Subcommittee regarding an extension of the funding received under this section; and
- (b) if a school district is receiving an extension of funds as described in this Subsection (6), the state board shall:
    - (i) review the necessity and impacts of continued eligibility; and
    - (ii) make recommendations to the Public Education Appropriations Subcommittee regarding the renewal of eligibility.
  - (7) If, after the review described in Subsection (6), a school or school district no longer qualifies for funding under this section, the Executive Appropriations Committee shall:
    - (a) include a one-time appropriation in the public education budget to provide the same amount of funding the school district received in the preceding fiscal year; and
    - (b) decrease the amount to zero in the next fiscal year.
  - (8)
    - (a) A school district that intends to split a school that qualifies as a necessarily existent small school or has qualified as a necessarily existent small school within the past five years shall submit a proposal to the state board for review and approval.
    - (b) The school district proposal shall include:
      - (i) the current enrollment and projected enrollment for the next five years for the existing school and the proposed new school;
      - (ii) a detailed explanation of the educational and operational reasons for the proposed split;
      - (iii) an analysis of the financial impact on the district and the state, including any changes in necessarily existent small school funding that would result from the split;
      - (iv) a plan for ensuring that educational quality will be maintained or improved in both the existing and new school; and
      - (v) any other information requested by the state board.
    - (c) The state board shall review the proposal and may:
      - (i) approve the proposal if the state board determines that the split is educationally and operationally necessary and not primarily motivated by financial considerations related to necessarily existent small school funding;
      - (ii) deny the proposal if the state board determines that the split is unnecessary or primarily motivated by financial considerations related to necessarily existent small school funding; or
      - (iii) request additional information or modifications to the proposal before making a final decision.
    - (d) If the state board approves the proposal, the state board shall submit a report to the Public Education Appropriations Subcommittee, which shall include:
      - (i) summary of the approved proposal;
      - (ii) the state board's rationale for approving the proposal; and
      - (iii) any recommended changes to necessarily existent small school funding allocations resulting from the approved split.
    - (e) The Public Education Appropriations Subcommittee shall review the state board's report and may:
      - (i) approve the funding changes recommended by the state board;
      - (ii) modify the funding changes; or
      - (iii) deny the funding changes and require the school district to maintain the current funding allocation.
    - (f)



- (i) Subject to Subsection (8)(f)(ii), a school district may split a school that qualifies as a necessarily existent small school or has qualified as a necessarily existent small school within the past five years without submitting a proposal as described in this Subsection (8).
- (ii) If a school district proceeds with splitting a necessarily existent small school without applying for or receiving approval from both the state board and the Public Education Appropriations Subcommittee, the schools created from the split may not qualify as necessarily existent small schools.
- (g) The state board shall make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to establish:
  - (i) the timeline and procedures for submitting and reviewing proposals;
  - (ii) criteria for evaluating the necessity and appropriateness of proposed school splits;
  - (iii) requirements for post-approval monitoring and reporting by a school district that has split a necessarily existent small school; and
  - (iv) any other provisions necessary to implement this subsection.

Repealed and Re-enacted by Chapter 145, 2025 General Session

**53F-2-307 Weighted pupil units for programs for students with disabilities -- Local school board allocation.**

- (1) As used in this section:
  - (a)
    - (i) "Charter school" means the same as that term is defined in Section 53G-5-601.
    - (ii) "Charter school" includes a charter school with satellite charter schools.
  - (b) "LEA" means:
    - (i) a school district; or
    - (ii) a charter school.
  - (c) "Necessary cost" means a cost that is needed to provide special education and related services to students with disabilities.
  - (d) "Reasonable cost" means a cost that, in nature and amount, does not exceed an amount that a prudent person would incur under the circumstances prevailing at the time the decision was made to incur the cost.
  - (e) "Satellite charter school" means the same as that term is defined in Section 53G-5-303.
- (2) The number of weighted pupil units for students with disabilities shall reflect the direct cost of programs for those students conducted in accordance with rules established by the state board in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (3)
  - (a) An LEA shall use special education program money to pay the costs of providing an LEA special education program, even if the programs or services provide an incidental benefit to a student who is not a student with a disability, including for the uses described in 34 C.F.R. Sec. 300.208.
  - (b) Costs of providing an LEA special education program include only costs that are in excess of funds allocated to an LEA for general education.
  - (c) In using special education program money, an LEA shall comply with federal regulations including:
    - (i) the prohibition on comingling state special education program money with federal funds as described in 34 C.F.R. Sec. 300.162; and
    - (ii) the requirements described in 34 C.F.R. Sec. 300.203 regarding maintenance of effort.
  - (d)

- (i) An LEA may use state special education program money to supplement other state funds, local funds, or federal funds.
  - (ii) An LEA may not use state special education program money to supplant other state funds, local funds, or federal funds.
- (4) Notwithstanding Subsection (3), special education program money allocated to LEAs may be expended for constructing facilities or altering existing facilities if:
  - (a) the costs are necessary costs and reasonable costs;
  - (b) the costs are not for the general purpose of bringing facilities into compliance with:
    - (i) Section 504 of the Rehabilitation Act of 1973; or
    - (ii) the Americans with Disabilities Act of 1990, 42 U.S.C. 12101 et seq.;
  - (c) the construction or alteration meets the needs of one or more students with disabilities; and
  - (d) the state board approves the expenditure in accordance with rules the state board makes in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (5) The state board shall establish definitions and provide standards for determining which students have disabilities and shall assist LEAs in determining the services that should be provided to students with disabilities.
- (6) The state board shall annually evaluate, and amend as needed, the standards and guidelines that establish the identifying criteria for disability classifications to ensure that LEAs:
  - (a) comply with the standards and guidelines; and
  - (b) have flexibility to respond to the needs of students with disabilities.
- (7)
  - (a) The state board shall allocate money appropriated to the state board for add-on WPUs for students with disabilities enrolled in regular programs to LEAs as provided in this Subsection (7).
  - (b) The state board shall use an LEA's average number of special education add-on weighted pupil units determined by the prior year's average daily membership plus growth and the preceding four year's average daily membership data as a foundation for the special education add-on appropriation.
  - (c) The growth factor described in Subsection (7)(b) is the percentage change in total enrollment of kindergarten through grade 12 students on the first school day of October in the current school year as compared to the total enrollment of kindergarten through grade 12 students on the first school day of October in the previous school year.
  - (d) An LEA's special education add-on WPUs for the current year may not be less than the foundation special education add-on WPUs described in Subsection (7)(b).
  - (e)
    - (i) Growth WPUs shall be added to the prior year special education add-on WPUs, and growth WPUs shall be determined in accordance with this Subsection (7)(e).
    - (ii) The special education student growth factor is calculated by comparing total special education average daily membership of one year previous to the current year to the total special education average daily membership two years previous to the current year.
    - (iii) When calculating and applying the growth factor, a school district's total special education ADM for a given year is limited to the following percentage of the school district's total student ADM for the same year:
      - (A) for a school district in a county of the first, second, or third class, 14%; and
      - (B) for a school district in a county of the fourth, fifth, or sixth class, 20%.
    - (iv) Growth ADMs are calculated by applying the growth factor to the total special education average daily membership of one year previous to the current year.

- (v) Growth ADMs for each school district or each charter school are multiplied by the following weighted pupil units and added to the prior year special education add-on WPU to determine each school district's or each charter school's total allocation:
  - (A) for fiscal year 2023, 1.35 weighted pupil units;
  - (B) for fiscal year 2024, 1.15 weighted pupil units; and
  - (C) beginning in fiscal year 2025, and every fiscal year thereafter, 1.00 weighted pupil units.
- (8) If money appropriated under this chapter for programs for students with disabilities does not meet the costs of LEAs for those programs, each LEA shall first receive the amount generated for each student with a disability under the basic program.

Amended by Chapter 213, 2022 General Session

Amended by Chapter 431, 2022 General Session, (Coordination Clause)

Amended by Chapter 431, 2022 General Session

**53F-2-308 Preschool special education appropriation -- Extended year program appropriation -- Appropriation for special education programs in state institutions -- Appropriations for stipends for special educators.**

- (1)
  - (a) Money appropriated to the state board for the preschool special education program shall be allocated to school districts to provide a free, appropriate public education to preschool students with a disability, ages three through five.
  - (b) The money shall be distributed on the basis of the school district's count of preschool children with a disability for December 1 of the previous year, as mandated by federal law.
- (2) Money appropriated for the extended school year program for children with a severe disability shall be limited to students with severe disabilities with education program goals identifying significant regression and recoupment disability as approved by the state board.
- (3)
  - (a) Money appropriated for self-contained regular special education programs may not be used to supplement other school programs.
  - (b) Money in any of the other restricted line item appropriations may not be reduced more than 2% to be used for purposes other than those specified by the appropriation, unless otherwise provided by law.
- (4)
  - (a) The state board shall compute preschool funding by a factor of 1.47 times the current December 1 child count of eligible preschool aged three, four, and five-year-olds times the WPU value, limited to 8% growth over the prior year December 1 count.
  - (b) The state board shall develop guidelines to implement the funding formula for preschool special education, and establish prevalence limits for distribution of the money.
- (5) Of the money appropriated for Special Education - State Programming, the state board shall distribute the revenue generated from 909 WPUs to school districts, charter schools, and the Utah Schools for the Deaf and the Blind for stipends to special educators for additional days of work pursuant to the requirements of Section 53F-2-310.

Amended by Chapter 186, 2019 General Session

**53F-2-310 Stipends for special educators for additional days of work.**

- (1) As used in this section:

- (a) "Special education teacher" means a teacher whose primary assignment is the instruction of students with disabilities who are eligible for special education services.
- (b) "Special educator" means a person employed by a school district, charter school, or the Utah Schools for the Deaf and the Blind who holds:
  - (i) a license issued by the state board; and
  - (ii) a position as a:
    - (A) special education teacher;
    - (B) speech-language pathologist; or
    - (C) teacher of the deaf or hard of hearing;
- (2) The Legislature shall annually appropriate money for stipends to special educators for additional days of work:
  - (a) in recognition of the added duties and responsibilities assumed by special educators to comply with federal law regulating the education of students with disabilities and the need to attract and retain qualified special educators; and
  - (b) subject to future budget constraints.
- (3)
  - (a) The state board shall distribute money appropriated under this section to school districts, charter schools, and the Utah Schools for the Deaf and the Blind for stipends for special educators in the amount of \$200 per day for up to 10 additional working days.
  - (b) Money distributed under this section shall include, in addition to the \$200 per day stipend, money for the following employer-paid benefits:
    - (i) retirement;
    - (ii) workers' compensation;
    - (iii) Social Security; and
    - (iv) Medicare.
- (4) A special educator receiving a stipend shall:
  - (a) work an additional day beyond the number of days contracted with the special educator's school district or school for each daily stipend;
  - (b) schedule the additional days of work before or after the school year; and
  - (c) use the additional days of work to perform duties related to the IEP process, including:
    - (i) administering student assessments;
    - (ii) conducting IEP meetings;
    - (iii) writing IEPs;
    - (iv) conferring with parents; and
    - (v) maintaining records and preparing reports.
- (5) A special educator may:
  - (a) elect to receive a stipend for one to 10 days of additional work; or
  - (b) elect to not receive a stipend.
- (6) A person who does not hold a full-time position as a special educator is eligible for a partial stipend equal to the percentage of a full-time special educator position the person assumes.

Amended by Chapter 186, 2019 General Session

**53F-2-311 Weighted pupil units for career and technical education programs -- Funding of approved programs -- Performance measures -- Qualifying criteria.**

- (1)
  - (a) Money appropriated to the state board for approved career and technical education programs and the comprehensive guidance program:

- (i) shall be allocated to eligible recipients as provided in Subsections (2), (3), and (4); and
  - (ii) may not be used to fund programs below grade 9.
- (b) Subsection (1)(a)(ii) does not apply to the following programs:
  - (i) comprehensive guidance; and
  - (ii) work-based learning programs.
- (2)
  - (a) Weighted pupil units are computed for pupils in approved programs.
  - (b)
    - (i) The state board shall fund approved programs based upon hours of membership of grades 9 through 12 students.
    - (ii) Subsection (2)(b)(i) does not apply to the following programs:
      - (A) comprehensive guidance; and
      - (B) work-based learning programs.
  - (c) The state board shall use an amount not to exceed 20% of the total appropriation under this section to fund approved programs based on performance measures such as placement and competency attainment defined in standards set by the state board.
  - (d) The state board shall make the necessary calculations for distribution of the appropriation to a school district and charter school and may revise and recommend changes necessary for achieving equity and ease of administration.
- (3)
  - (a) Twenty weighted pupil units shall be computed for career and technical education administrative costs for each school district, except 25 weighted pupil units may be computed for each school district that consolidates career and technical education administrative services with one or more other school districts.
  - (b) Between 10 and 25 weighted pupil units shall be computed for each high school conducting approved career and technical education programs in a school district according to standards established by the state board.
  - (c) Forty weighted pupil units shall be computed for each school district that operates an approved career and technical education center.
  - (d) Between five and seven weighted pupil units shall be computed for each summer career and technical education agriculture program according to standards established by the state board.
  - (e) The state board shall, by rule, establish qualifying criteria for a school district or charter school to receive weighted pupil units under this Subsection (3).
- (4)
  - (a) Money remaining after the allocations made under Subsections (2) and (3) shall be allocated using average daily membership in approved programs for the previous year.
  - (b) A school district or charter school that has experienced student growth in grades 9 through 12 for the previous year shall have the growth factor applied to the previous year's weighted pupil units when calculating the allocation of money under this Subsection (4).
  - (c) An LEA may use funds received through the general allocation described in this Subsection (4) for Technology-Life-Careers and student leadership organizations.
- (5)
  - (a) The state board shall establish rules for upgrading high school career and technical education programs.
  - (b) The rules shall reflect career and technical training and actual marketable job skills in society.

- (c) The rules shall include procedures to assist school districts and charter schools to convert existing programs that are not preparing students for the job market into programs that will accomplish that purpose.
- (6) Programs that do not meet state board standards may not be funded under this section.

Amended by Chapter 165, 2025 General Session

**53F-2-312 Appropriation for class size reduction.**

- (1) Money appropriated to the state board for class size reduction shall be used to reduce the average class size in kindergarten through grade 8 in the state's public schools.
- (2) A school district or charter school shall receive an allocation for class size reduction based on the school district or charter school's prior year average daily membership plus growth in kindergarten through grade 8 as determined under Section 53F-2-302 compared to the total prior year average daily membership plus growth in kindergarten through grade 8 statewide.
- (3)
  - (a) An LEA governing board may use an allocation to reduce class size in any one or all of the grades referred to under this section, except as otherwise provided in Subsection (3)(b).
  - (b)
    - (i) An LEA governing board shall use 50% of an allocation to reduce class size in any one or all of grades kindergarten through grade 2, with an emphasis on improving student reading skills.
    - (ii) If a school district's or charter school's average class size is below 18 students in kindergarten through grade 2, an LEA governing board may petition the state board for, and the state board may grant, a waiver of the requirement described in Subsection (3)(b)(i).
- (4) A school may use nontraditional innovative and creative methods to reduce class sizes with this appropriation and may use part of an allocation to focus on class size reduction for specific groups, such as at risk students, or for specific blocks of time during the school day.
- (5)
  - (a) An LEA governing board may use up to 20% of an allocation under this section for capital facilities projects if such projects would help to reduce class size.
  - (b) If a school district's or charter school's student population increases by at least 5% or at least 700 students from the previous school year, the LEA governing board may use up to 50% of an allocation received by the school district or charter school under this section for classroom construction.
- (6) This appropriation is to supplement any other appropriation made for class size reduction.
- (7) The Legislature shall provide for an annual adjustment in the appropriation authorized under this section in proportion to the increase in the number of students in the state in kindergarten through grade 8.

Amended by Chapter 9, 2020 Special Session 6

**53F-2-314 Weighted pupil units for students who are at-risk.**

- (1) As used in this section:
  - (a) "At risk" means that a public education student:
    - (i) scores below proficient on a state board or LEA approved assessment; or
    - (ii) meets an LEA governing board's approved definition of an at-risk student.
  - (b) "Limited English proficiency" means that an English learner student received a score of 1-4 on an English language proficiency assessment.

- (2)
  - (a) Additional weighted pupil units for students who are at-risk are computed based on the number of students within each LEA on October 1 of the previous school year as follows, added to a base of five WPU's for each LEA:
    - (i) for the fiscal year beginning on July 1, 2021:
      - (A) for each student who is eligible to receive free or reduced price lunch, .05 additional weighted pupil units; and
      - (B) for each student with limited English proficiency, .025 additional weighted pupil units; and
    - (ii) for each fiscal year after the fiscal year described in Subsection (2)(a)(i), the additional weighed pupil units shall increase, subject to the approval of the Executive Appropriations Committee, by amounts that the Public Education Appropriations Subcommittee recommends in the subcommittee's evaluation and recommendations described in Section 53E-1-202.2, up to:
      - (A) for each student who is eligible to receive free or reduced price lunch, .3 total weighted pupil units; and
      - (B) for each student with limited English proficiency, up to .1 total weighted pupil units.
  - (b) Funding for a student who falls within both Subsections (2)(a)(i)(A) and (B) shall be computed under both weighting factors.
- (3) An LEA governing board shall use money distributed under this section to improve the academic achievement of students who are at-risk.
- (4) The state board may use nonlapsing funds remaining under this section from a prior school year to provide the emergency funding described in Section 53F-2-316.
- (5)
  - (a) Annually, an LEA shall provide the following information to the state board:
    - (i) a report of the LEA's use of funds allocated under this section through the annual financial reporting process; and
    - (ii) the LEA's outcome data or a report of intervention effectiveness related to the use of the LEA's use of funds allocated under this section.
  - (b) The state board shall monitor the learning outcomes resulting from the LEA's use of funds under this section.

Amended by Chapter 389, 2025 General Session

**53F-2-316 Emergency funding for schools with increased enrollment of students learning English.**

- (1) As used in this section, "student learning English" means a student, currently enrolled at a public elementary or secondary educational institution, whose most recent score on an English language proficiency assessment is the lowest score available under the given assessment.
- (2)
  - (a) An LEA may receive emergency funding from the state board if enrollment, at a school within the LEA, of students learning English increases by:
    - (i) 75% or more above the previous three-year average enrollment for students learning English in the school; and
    - (ii) 30 or more students above the previous three-year average enrollment for students learning English in the school.
  - (b) An LEA shall ensure that an application the LEA submits under Subsection (3)(a):
    - (i) demonstrates substantial need for the emergency funding;

- (ii) includes the percentage by which the school's student learning English enrollment exceeds the previous three-year average for the school; and
  - (iii) demonstrates that the school has insufficient existing funds to adequately support the increased student learning English enrollment.
- (3) The state board shall:
  - (a) establish and oversee the application process to award emergency funding;
  - (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, create rules to:
    - (i) determine a method for measuring an increase in enrollment at a school; and
    - (ii) identify a school that meets the threshold requirement described in Subsection (2)(a); and
  - (c) subject to the availability of funds or legislative appropriations, prioritize applications and distribute funding based on:
    - (i) the greatest percentage increase in students learning English enrollment in the school; and
    - (ii) the severity of the financial need of the school.
- (4) An LEA shall use emergency funds received under this section to:
  - (a) provide training or certification to teachers on the instruction of a student learning English;
  - (b) reduce the number of students learning English in a class;
  - (c) hire an aide to assist with students learning English in the classroom; or
  - (d) provide other resources specific to the needs of a student learning English.
- (5) An LEA may not use emergency funding received under this section for administrative expenses.
- (6)
  - (a) The state board shall draw the emergency funding described in Subsection (2)(a) from nonlapsing funds remaining in the at-risk weighted pupil unit described in Section 53F-2-314.
  - (b) The state board may not draw, from the at-risk weighted pupil unit, more than \$500,000, per fiscal year, for the emergency funding described in this section.

Enacted by Chapter 389, 2025 General Session