

Effective 1/24/2018

Part 3
Basic Program (Weighted Pupil Units)

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

- (1) The provisions of this section are not in effect for a fiscal year that begins on July 1, 2018, 2019, 2020, 2021, or 2022.
- (2) 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) "Equity pupil tax rate" means the tax rate that will generate an amount of revenue equal to the amount generated by the equity pupil tax rate as defined in Section 53F-2-301.5 in the fiscal year that begins July 1, 2022.
 - (e) "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;
 - (C) the amount generated by the equity pupil tax rate; and
 - (D) 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 (3)(a).
 - (f) "Minimum basic tax rate" means a tax rate certified by the commission that will generate an amount of revenue equal to the minimum basic local amount described in Subsection (3)(a).
 - (g) "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.
 - (h) "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 (4)(a).
 - (i) "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.
 - (j) "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 (4)(a).
- (3)
 - (a) The minimum basic local amount for the fiscal year that begins on July 1, 2018, is \$408,073,800 in revenue statewide.

- (b) The preliminary estimate of the minimum basic tax rate for a fiscal year that begins on July 1, 2018, is .001498.
- (4)
 - (a) The WPU value amount for the fiscal year that begins on July 1, 2018, is \$18,650,000 in revenue statewide.
 - (b) The preliminary estimate of the WPU value rate for the fiscal year that begins on July 1, 2018, is .000069.
- (5)
 - (a) On or before June 22, the commission shall 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 (3)(b) and the estimate of the WPU value rate provided in Subsection (4)(b) are based on a forecast for property values for the next calendar year.
 - (c) The certified minimum basic tax rate described in Subsection (5)(a)(i) and the certified WPU value rate described in Subsection (5)(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.
- (6)
 - (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 (6).
 - (ii)
 - (A) Except as provided in Subsection (6)(b)(ii)(B), 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 (6).
 - (B) For a calendar year that begins on January 1, 2018, the state is not subject to the notice and public hearing requirements of Section 59-2-926 if the state authorizes a combined basic rate that exceeds the tax rates authorized in this section.
- (7)
 - (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;
 - (ii) the basic levy increment rate; and
 - (iii) the equity pupil tax rate.
 - (b)
 - (i) If the difference described in Subsection (7)(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 (7)(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.

- (8) 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;
 - (b) by the equity pupil tax rate into the Local Levy Growth Account created in Section 53F-9-305; and
 - (c) by the WPU value rate into the Teacher and Student Success Account created in Section 53F-9-306.
- (9) After July 1, 2021, but before November 30, 2022, the Public Education Appropriations Subcommittee:
 - (a) shall review the WPU value rate, the impact of revenues generated by the WPU value rate on public education funding, and whether local school boards should continue to levy the WPU value rate; and
 - (b) may recommend an increase, repeal, or continuance of the WPU value rate.

Amended by Chapter 319, 2021 General Session

53F-2-301.5 Minimum basic tax rate for a fiscal year that begins on July 1, 2018, 2019, 2020, 2021, or 2022.

- (1) The provisions of this section are in effect for a fiscal year that begins before July 1, 2023.
- (2) 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 rate floor; and
 - (ii) the WPU value rate.
 - (c) "Commission" means the State Tax Commission.
 - (d) "Equity pupil tax rate" means the tax rate that is:
 - (i) calculated by subtracting the minimum basic tax rate from the rate floor; or
 - (ii) zero, if the rate calculated in accordance with Subsection (2)(d)(i) is zero or less.
 - (e) "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 tax rate; and
 - (ii) set annually by the Legislature in Subsection (3)(a).
 - (f) "Minimum basic tax rate" means a tax rate certified by the commission that will generate an amount of revenue equal to the minimum basic local amount described in Subsection (3)(a).
 - (g) "Rate floor" means a rate that is the greater of:
 - (i) a .0016 tax rate; or
 - (ii) the minimum basic tax rate.
 - (h) "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.
 - (i) "WPU value amount" means an amount that is:
 - (i) 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 prior fiscal year; and
 - (ii) set annually by the Legislature in Subsection (4)(a).
 - (j) "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.
 - (k) "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 (4)(a).
- (3)
- (a) The minimum basic local amount for the fiscal year that begins on July 1, 2022, is \$645,921,400 in revenue statewide.
 - (b) The preliminary estimate for the minimum basic tax rate for the fiscal year that begins on July 1, 2022, is 0.001579.
- (4)
- (a) The WPU value amount for the fiscal year that begins on July 1, 2022, is \$24,952,000 in revenue statewide.
 - (b) The preliminary estimate for the WPU value rate for the fiscal year that begins on July 1, 2022, is 0.000061.
- (5)
- (a) On or before June 22, the commission shall 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 (3)(b) and the estimate of the WPU value rate provided in Subsection (4)(b) is based on a forecast for property values for the next calendar year.
 - (c) The certified minimum basic tax rate described in Subsection (5)(a)(i) and the certified WPU value rate described in Subsection (5)(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.
- (6)
- (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, a 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 (6).
 - (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 (6).
- (7)
- (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 the revenue generated by the school district by the following:
 - (i) the minimum basic tax rate;
 - (ii) the basic levy increment rate;
 - (iii) the equity pupil tax rate; and

- (iv) the WPU value rate.
- (b)
 - (i) If the difference described in Subsection (7)(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 (7)(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.
- (8) 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;
 - (b) by the equity pupil tax rate into the Local Levy Growth Account created in Section 53F-9-305; and
 - (c) by the WPU value rate into the Teacher and Student Success Account created in Section 53F-9-306.

Amended by Chapter 1, 2022 General Session

Amended by Chapter 409, 2022 General Session

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

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 (4), charter school, determined as follows:

- (1) The number of units is computed by adding the average daily membership of all pupils of the school district or charter school attending schools, other than kindergarten and self-contained classes for children with a disability.
- (2) The number of units is computed by adding the average daily membership of all pupils of the school district or charter school enrolled in kindergarten and multiplying the total by .55.
 - (a) In those school districts or charter schools that do not hold kindergarten for a full nine-month term, the local school board or charter school governing board may approve a shorter term of nine weeks' duration.
 - (b) Upon LEA governing board approval, the number of pupils in average daily membership at the short-term kindergarten shall be counted for the purpose of determining the number of units allowed in the same ratio as the number of days the short-term kindergarten is held, not exceeding nine weeks, compared to the total number of days schools are held in that school district or charter school in the regular school year.
- (3)
 - (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.

- (4) In distributing funds to charter schools under this section, charter school pupils shall be weighted, where applicable, as follows:
 - (a) .55 for kindergarten pupils;
 - (b) .9 for pupils in grades 1 through 6;
 - (c) .99 for pupils in grades 7 through 8; and
 - (d) 1.2 for pupils in grades 9 through 12.
- (5) Notwithstanding Subsection (3)(c):
 - (a) for the 2020-2021 school year the state board may use a count of average daily membership on any day or days of the current school year in 2020 to calculate a growth factor for the 2020-2021 school year; and
 - (b) when calculating the growth factor as described in Subsection (5)(a), the state board shall comply with all applicable federal requirements.

Amended by Chapter 9, 2020 Special Session 6

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 Subsection 53F-2-302(3).
- (2) There is created the Enrollment Growth Contingency Program to mitigate funding impacts on an LEA resulting from student enrollment irregularities during fiscal years 2021, 2022, and 2023.
- (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:
 - (a) for fiscal years 2021, 2022, and 2023 and for an LEA that has declining enrollment, pay costs associated with Subsection 53F-2-302(3) to hold LEA funding distributions at the prior year's average daily membership;
 - (b) for fiscal year 2022, fund ongoing impacts of student enrollment changes in the 2021-2022 academic year, including:
 - (i) assigning additional weighted pupil units to an LEA experiencing a net growth in weighted pupil units over the fiscal year 2022 base allocations associated with student enrollment increases following the student enrollment count; and
 - (ii) at the request of an LEA that experienced a significant decline in student enrollment during the 2020-2021 academic year, pre-fund significantly higher anticipated student enrollment growth before the student enrollment count; and
 - (c) for fiscal years 2022 and 2023, with any remaining weighted pupil units, pay other weighted pupil unit related costs in accordance with Section 53F-2-205.
- (4) If the state board pre-funds anticipated student enrollment growth under Subsection (3)(b)(ii), the state board shall:
 - (a) verify the LEA's enrollment after the student enrollment count; and
 - (b) balance funds as necessary based on the actual increase in student enrollment.

Amended by Chapter 1, 2022 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 Necessarily existent small schools -- Computing additional weighted pupil units -- Consolidation of small schools.

- (1) As used in this section, "necessarily existent small schools funding balance" means the difference between:
 - (a) the amount appropriated for the necessarily existent small schools program in a fiscal year; and
 - (b) the amount distributed to school districts for the necessarily existent small schools program in the same fiscal year.
- (2)
 - (a) Upon application by a local school board, the state board shall, in consultation with the local school board, classify schools in the school district as necessarily existent small schools, in accordance with this section and state board rules adopted under Subsection (3).
 - (b) An application must be submitted to the state board before April 2, and the state board must report a decision to a local school board before June 2.
- (3) The state board shall adopt standards and make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to:

- (a) govern the approval of necessarily existent small schools consistent with principles of efficiency and economy that serve the purpose of eliminating schools where consolidation is feasible by participation in special school units; and
 - (b) ensure that school districts are not building secondary schools in close proximity to one another where economy and efficiency would be better served by one school meeting the needs of secondary students in a designated geographical area.
- (4) The state board shall prepare and publish objective standards and guidelines for determining which small schools are necessarily existent after consultation with local school boards.
- (5)
- (a) Additional weighted pupil units for schools classified as necessarily existent small schools shall be computed using distribution formulas adopted by the state board.
 - (b) The distribution formulas establish the following maximum sizes for funding under the necessarily existent small school program:
 - (i) an elementary school 160
 - (ii) a one or two-year secondary school 300
 - (iii) a three-year secondary school 450
 - (iv) a four-year secondary school 500
 - (v) a six-year secondary school 600
 - (c) An elementary school with fewer than 10 students shall receive the same add-on weighted pupil units as an elementary school with 10 students.
 - (d) A secondary school with fewer than 15 students shall receive the same add-on weighted pupil units as a secondary school with 15 students.
 - (e) If a necessarily existent small school generates ADM in both elementary and secondary grades, the state board may divide the school's ADM between an elementary and secondary distribution formula.
 - (f) The state board shall prepare and distribute an allocation table based on the distribution formula to each school district.
- (6)
- (a) To avoid penalizing a school district financially for consolidating the school district's small schools, additional weighted pupil units may be allowed a school district each year, not to exceed two years.
 - (b) The additional weighted pupil units may not exceed the difference between what the school district receives for a consolidated school and what the school district would have received for the small schools had the small schools not been consolidated.
- (7)
- (a) The state board may allocate up to 208 weighted pupil units to support schools that:
 - (i) have isolating conditions, as defined by the state board, including geographic isolation; and
 - (ii) do not qualify for necessarily existent small schools funding due to formula limitations.
 - (b) The state board shall review funding allocations under this Subsection (7) at least once every five calendar years.
- (8) If the state board classifies a school as a necessarily existent small school in accordance with this section, the state board shall, subject to legislative appropriation, distribute small district base funding to the relevant school district in the following amounts:
- (a) for a district with 500 students or less, 83 additional weighted pupil units;
 - (b) for a district with 501 to 1,000 students, 28 additional weighted pupil units; and
 - (c) for a district with 1,001 to 2,000 students, 14 additional weighted pupil units.

- (9) Subject to legislative appropriation, the state board shall give first priority from an appropriation made under this section to funding an expense approved by the state board as described in Subsection 53G-6-305(3)(a).
- (10)
- (a) Subject to Subsection (10)(b) and after a distribution made under Subsection (9), the state board may distribute a portion of necessarily existent small schools funding:
- (i) in accordance with a formula adopted by the state board that considers the tax effort of a local school board; or
- (ii) to isolated small schools, as identified by the state board.
- (b) The amount distributed in accordance with Subsection (10)(a) may not exceed the necessarily existent small schools fund in balance of the prior fiscal year.
- (11) A local school board may use the money allocated under this section for maintenance and operation of school programs or for other school purposes as approved by the state board.
- (12)
- (a) Notwithstanding this section and subject to legislative appropriations, the state board may, in accordance with Subsection (12)(b), distribute one-time funding that the Legislature appropriates to mitigate funding losses as described in legislative appropriations.
- (b) The state board may make the distribution described in Subsection (12)(a) to school districts that:
- (i) enroll fewer than 5,000 students; and
- (ii) do not pay local property tax proceeds into the Uniform School Fund as described in Section 53F-2-301.5.

Amended by Chapter 439, 2021 General Session

53F-2-305 Professional staff weighted pupil units.

(1) Professional staff weighted pupil units are computed and distributed in accordance with the following schedule:

(a) Professional Staff Cost Formula

Years of Experience	Bachelor's Degree	Bachelor's +30 Qt. Hr.	Master's Degree	Master's Degree +45 Qt. Hr.	Doctorate
1	1.00	1.05	1.10	1.15	1.20
2	1.05	1.10	1.15	1.20	1.25
3	1.10	1.15	1.20	1.25	1.30
4	1.15	1.20	1.25	1.30	1.35
5	1.20	1.25	1.30	1.35	1.40
6	1.25	1.30	1.35	1.40	1.45
7	1.30	1.35	1.40	1.45	1.50
8	1.35	1.40	1.45	1.50	1.55
9			1.50	1.55	1.60
10				1.60	1.65
11					1.70

- (b) Multiply the number of full-time or equivalent professional personnel in each applicable experience category in Subsection (1)(a) by the applicable weighting factor.
 - (c) Divide the total of Subsection (1)(b) by the number of professional personnel included in Subsection (1)(b) and reduce the quotient by 1.00.
 - (d) Multiply the result of Subsection (1)(c) by 1/4 of the weighted pupil units computed in accordance with Sections 53F-2-302 and 53F-2-304.
- (2) The state board shall enact rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, that require a certain percentage of a school district's or charter school's professional staff to be certified in the area in which the staff teaches in order for the school district or charter school to receive full funding under the schedule.
 - (3) If an individual's teaching experience is a factor in negotiating a contract of employment to teach in the state's public schools, then the LEA governing board is encouraged to accept as credited experience all of the years the individual has taught in the state's public schools.
 - (4) The professional personnel described in Subsection (1) shall include an individual employed by a school district, charter school, or the Utah Schools for the Deaf and the Blind who holds:
 - (a) a license in the field of social work issued by the Division of Professional Licensing; and
 - (b) a position as a social worker.

Amended by Chapter 415, 2022 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 WPU's 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 WPU's for the current year may not be less than the foundation special education add-on WPU's described in Subsection (7)(b).
- (e)
- (i) Growth WPU's shall be added to the prior year special education add-on WPU's, and growth WPU's 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;
 - (ii) Technology-Life-Careers; and
 - (iii) 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;
 - (B) Technology-Life-Careers; and
 - (C) 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) Leadership organization funds shall constitute an amount not to exceed 1% of the total appropriation under this section, and shall be distributed to each school district or each charter school sponsoring career and technical education student leadership organizations based on the agency's share of the state's total membership in those organizations.
 - (e) 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).

- (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 186, 2019 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) For a year in which an allocation to an LEA under this section is less than the allocation to the LEA under the Enhancement for At-Risk Students Program in the 2021 fiscal year, the Executive Appropriations Committee shall include a one-time appropriation in the public education budget to supplement the difference between the two amounts, less any amount of state guarantee money that an LEA receives under Subsection 53F-2-601(2)(a), from weighted pupil units generated in Subsection (2).
- (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 409, 2022 General Session