

MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Natalie Grange, CPA CFE
Director of School Finance

DATE: December 3-4, 2015

ACTION: Legislative Intent Language Reports

Background:

HB 2 *Public Education Budget Amendments* from the 2015 Legislative session included legislative intent language for several programs.

Key Points:

School Finance will provide the Finance Committee the final draft reports to address the requirements of the intent language included for Class Size Reduction and Pupil Transportation.

Anticipated Action:

The Finance Committee will receive the reports and make a recommendation to the Board regarding release of the reports to legislative interim committees.

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HB 207 Teacher Supply Survey and Recommendations



Prepared by the

Utah State Office of Education

November 15, 2015

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Teacher Supply Survey and Recommendations

Overview

House Bill 207, enacted during the 2015 General Legislative Session, requires the State Board of Education (the Board) to conduct a study related to the potential development of a state tax credit for educator expenses. The Board was asked to determine the types of items eligible educators purchase for use in a classroom and for educational purposes. The Board has also been asked to determine the amount of expenses eligible educators incur during a school year to purchase these items.

An eligible educator, as defined by HB 207, means any of the following at a public school that provides student instruction for one or more years in kindergarten through grade 12 in the state:

- a) A teacher;
- b) An instructor;
- c) A counselor;
- d) A principal; or
- e) An aide

The purpose of the study is to provide data that will help legislators better understand the types of materials purchased, to provide an estimate of the total dollar amount spent by educators, and to make recommendations for a potential tax credit or an increase to the teacher supply and material appropriation.

The Board developed an online survey for educators to facilitate the collection of this information. The Board did not track any identifying information from responses. Information regarding LEA, grade, and type of course helped to inform our data collection and recommendations. Data collected on the types of items purchased and the dollar amounts will be reported at the LEA level and grade level.

Survey Results

The survey was open from October 7-23, 2015 and was sent to every LEA to be distributed to eligible educators. The Utah State Office of Education (the USOE) data indicates there are over 30,000 eligible educators in the state public education system; of these, 6,960 educators responded to the survey. Of the responses received, 3,286 completed the survey, while the other 3,674 only responded to select questions. See the number of responses by LEA in **Table 1**.

Table 1. Responses by LEA

| LEA | Responses | LEA | Responses |
|---|-----------|--|--------------|
| Academy for Math, Engineering & Science | 3 | Navigator Pointe Academy | 7 |
| Alpine School District | 4 | Nebo School District | 1 |
| American International School of Utah | 31 | Noah Webster Academy | 15 |
| American Leadership Academy | 24 | North Sanpete School District | 66 |
| American Preparatory Academy | 1 | North Star Academy | 1 |
| Aristotle Academy | 3 | North Summit School District | 26 |
| Ascent Academies | 16 | No. Utah Academy for Math, Engineering & Science | 14 |
| Bear River Charter School | 5 | Odyssey Charter School | 12 |
| Beaver County School District | 27 | Ogden City School District | 200 |
| Beehive Science & Technology Academy | 7 | Open Classroom | 11 |
| Box Elder County School District | 139 | Pacific Heritage Academy | 6 |
| Cache County School District | 466 | Paradigm High School | 32 |
| Canyon Grove Academy | 1 | Park City School District | 1 |
| Canyon Rim Academy | 7 | Pinnacle Canyon Academy | 12 |
| Canyons School District | 421 | Pioneer High School for the Performing Arts | 8 |
| Carbon County School District | 35 | Piute County School District | 18 |
| Channing Hall | 13 | Providence Hall | 18 |
| City Academy | 6 | Provo City School District | 170 |
| CS Lewis Academy | 2 | Quest Academy | 35 |
| DaVinci Academy | 12 | Ranches Academy | 1 |
| Davis County School District | 579 | Reagan Academy | 32 |
| Dual Immersion Academy (DIA) | 12 | Rich County School District | 13 |
| Duchesne County School District | 3 | Rockwell Charter High School | 8 |
| Early Light Academy at Daybreak | 12 | Roots Charter High School | 8 |
| Edith Bowen Laboratory School | 1 | Salt Lake Arts Academy | 4 |
| Emery County School District | 38 | Salt Lake Center for Science Education | 11 |
| Endeavor Hall | 1 | Salt Lake City School District | 310 |
| Entheos Academy | 19 | Salt Lake School for the Performing Arts | 9 |
| Esperanza Elementary Charter School | 1 | San Juan County School District | 85 |
| Excelsior Academy | 16 | Sevier County School District | 60 |
| Freedom Preparatory Academy | 16 | Soldier Hollow | 9 |
| Garfield County School District | 27 | South Sanpete School District | 89 |
| Gateway Preparatory Academy | 12 | South Summit School District | 19 |
| George Washington Academy | 6 | Spectrum Academy | 28 |
| Good Foundations | 12 | Success Academy | 14 |
| Grand County School District | 42 | Summit Academy | 19 |
| Granite School District | 341 | Summit Academy High School | 5 |
| GreenWood | 1 | Syracuse Arts Academy | 11 |
| Guadalupe Schools | 1 | Terra Academy | 18 |
| Hawthorn Academy | 20 | Thomas Edison Charter School - North | 1 |
| High Mark Charter School | 21 | Timpanogos Academy | 5 |
| InTech Collegiate High School | 3 | Tintic School District | 1 |
| Iron County School District | 153 | Tooele County School District | 259 |
| John Hancock Charter School | 3 | Tuachahn High School for the Performing Arts | 1 |
| Jordan School District | 1101 | Uintah County School District | 168 |
| Juab County School District | 36 | Uintah River High School | 7 |
| Kane County School District | 38 | Utah County Academy of Sciences (UCAS) | 4 |
| Karl G Maeser Prep Academy | 10 | Utah International School | 6 |
| Lakeview Academy | 15 | Utah Virtual Academy | 10 |
| Leadership Learning Academy | 1 | Valley Academy | 8 |
| Legacy Preparatory Academy | 3 | Voyage Academy | 20 |
| Lincoln Academy | 17 | Walden School of Liberal Arts | 6 |
| Logan City School District | 153 | Wasatch County School District | 9 |
| Maria Montessori Academy | 5 | Wasatch Peak Academy | 6 |
| Merit College Preparatory Academy | 8 | Washington County School District | 619 |
| Millard County School District | 19 | Wayne County School District | 21 |
| Moab Charter School | 4 | Weber County School District | 328 |
| Monticello Academy | 27 | Weilenmann School of Discovery | 29 |
| Morgan County School District | 15 | Winter Sports School | 2 |
| Mountainville Academy | 10 | No LEA listed | 19 |
| | | Total Responses: | 6,960 |

Teachers were the most frequent respondents, 6,036 of the total 6,960 or 86.72% of responses. See **Table 2**. Statistics were also gathered to help the Board identify, by job description, the grade level and specialized course associated with the response data. See details in **Table 3**.

Table 2. Eligible Educators Responding to Survey

| Job Description | Number of Respondents | % of Responses | Average Years of Experience |
|--------------------|-----------------------|----------------|-----------------------------|
| Blank | 35 | 0.50% | 13.0 |
| Aide | 221 | 3.18% | 8.4 |
| Counselor | 234 | 3.36% | 12.9 |
| Instructor | 172 | 2.47% | 12.7 |
| Principal | 262 | 3.76% | 19.8 |
| Teacher | 6,036 | 86.72% | 13.1 |
| Grand Total | 6,960 | 100.00% | 13.2 |

Table 3. Grade level and specialized courses by job description

| Job Description | Pre-K | Pre-K Special Education | K-6 | 7-12 | Special Education | STEM | Online |
|--------------------|-----------|-------------------------|--------------|--------------|-------------------|--------------|------------|
| Blank | 2 | - | 6 | 9 | 1 | 5 | - |
| Aide | 6 | 9 | 110 | 59 | 34 | 45 | 8 |
| Counselor | - | - | 9 | 37 | 7 | 9 | 2 |
| Instructor | 2 | 3 | 103 | 48 | 16 | 40 | 4 |
| Principal | - | - | 7 | 15 | 2 | 12 | 1 |
| Teacher | 40 | 50 | 2,727 | 2,655 | 535 | 1,249 | 91 |
| Grand Total | 50 | 62 | 2,962 | 2,823 | 595 | 1,360 | 106 |

Respondents were asked to list items purchased, the item cost, and the amount reimbursed with state funded teacher supply and material monies in each of the following categories:

- 1- Activities, Athletics, and Clubs
- 2- Curriculum and Instructional Materials
- 3- Supplies for Personal Professional Development
- 4- Supplies for Students
- 5- Supplies for Classroom
- 6- Other

In total, \$2,963,900 in purchases were reported by the respondents, with \$743,222 or 25% of these purchases reimbursed through the teacher supply and material appropriation received by individual teachers through their LEAs. On average, eligible teachers reported \$425.85 in expenditures.

The following sections provide detail of the amount of expenditures within each of the categories above, amounts reimbursed to the educators for those expenditures, and the types of items purchased by educators within each category.

Activities, Athletics, and Clubs

This category was meant to capture expenditures made by eligible educators, who in addition to their teaching assignments, also act as coaches or advisors for student activities, clubs, and sports. Educators reported a total of \$715,064 in expenditures for activities, athletics, and clubs, which represents 24% of the total reported expenditures. Of the total expenditures reported in this category, \$146,631 were reimbursed to the educator.

| Job Description | Total Items Purchased for Activities, Athletics, and Clubs | Amount Reimbursed |
|------------------------|---|--------------------------|
| Blank | \$ 3,229 | \$ 430 |
| Aide | 2,286 | - |
| Counselor | 20,348 | 5,586 |
| Instructor | 20,684 | 4,655 |
| Principal | 50,675 | 830 |
| Teacher | 617,843 | 135,130 |
| Grand Total | \$ 715,064 | \$ 146,631 |

Examples of items reported in this category include:

- Cups, plates, food, lunches, dinners, candy and various other student incentives, birthday gifts, and craft supplies for various holidays
- Costumes, musical instruments, music, science supplies, and art supplies
- Athletic gear, uniforms, shoes, polo shirts, and various other clothing for students
- Recess equipment, books, instructional materials, classroom supplies, Legos and robotics, and mobile apps
- Furniture, microwaves, refrigerators, air conditioners, storage supplies, classroom and dance decorations, cleaning supplies, hand sanitizer, and tissues
- Field trip and busing expenditures, gas and mileage expenditures, food for clinics, camps and trips, and various types of dues

Curriculum and Instructional Materials

This category was meant to capture expenditures made by eligible educators for curriculum and instructional materials. Educators reported a total of \$715,064 in this category, which represents 24% of the total reported expenditures. Of the total expenditures reported in this category, \$255,958 were reimbursed to the educator.

| Job Description | Total Items purchased for Curriculum and Instructional Materials | Amount Reimbursed |
|------------------------|---|--------------------------|
| Blank | \$ 3,061 | \$ 1,221 |
| Aide | 4,545 | 133 |
| Counselor | 7,391 | 3,067 |
| Instructor | 13,183 | 6,779 |
| Principal | 19,802 | 3,162 |
| Teacher | 677,413 | 241,595 |
| Grand Total | \$ 725,395 | \$ 255,958 |

Examples of items reported in this category include:

- Art supplies, such as watercolors and other paint, posters, paper, markers, and glue
- General classroom supplies, such as paper, folders, rulers, tissues, batteries, whiteboard markers, pens, notebooks, magnets, printer ink, pencil boxes, envelopes, and stamps
- Science supplies; math, language arts, and science manipulatives; calculators; novels; textbooks; workbooks; music supplies/books; and other various curriculum
- Motivation supplies, incentives, snacks, candy for use in lessons, various food items (including pizza, cupcakes, soda, and popcorn), games, and Netflix account subscriptions
- Camera, memory cards, web hosting for class website, headphones, DVDs, curriculum/educational apps, tablets and cases, Chromecast
- Various website subscriptions

Supplies for Personal Professional Development

This category was meant to capture expenditures made by eligible educators for the various supplies purchased for personal professional development associated with their job function. Educators reported a total of \$592,117 in expenditures in this category, which represents 20% of the total reported expenditures. Of the total expenditures reported in this category, \$55,878 were reimbursed to the educator.

| Job Description | Total Supplies for Personal Professional Development | Amount Reimbursed |
|------------------------|---|--------------------------|
| Blank | \$ 2,892 | \$ 650 |
| Aide | 787 | 120 |
| Counselor | 12,673 | 1,555 |
| Instructor | 8,598 | 1,282 |
| Principal | 35,867 | 1,700 |
| Teacher | 531,300 | 50,571 |
| Grand Total | \$ 592,117 | \$ 55,878 |

Examples of items reported in this category include:

- Gas, flight, hotel, food and other transportation/lodging expenditures to attend conferences or seminars
- Various behavioral or teaching books and manuals
- Conference registration fees, membership dues, webinar registration fees, and subscriptions
- Tuition charges for classes at colleges or universities
- Computers, tablets, tablet cases/keyboards, software, apps, and other similar items
- Exam fees for licensure or endorsement, study materials, fingerprinting costs
- Various supplies, such as ink, notebooks, lesson planners, pens, binders, etc.

Supplies for Students

This category was meant to capture expenditures made by eligible educators on supplies for students. Educators reported a total of \$447,537 in expenditures in this category, which represents 15% of the total reported expenditures. Of the total expenditures reported in this category, \$194,523 were reimbursed to the educator. It should be noted that many of the expenditures reported under activities, athletics, and clubs would also have been appropriate to report in the supplies for students' category. Many of the respondents who did not fully complete the survey only completed the first section of the survey.

| Job Description | Total Supplies for Students | Amount Reimbursed |
|------------------------|------------------------------------|--------------------------|
| Blank | \$ 840 | \$ 402 |
| Aide | 1,488 | 215 |
| Counselor | 3,826 | 1,448 |
| Instructor | 3,385 | 753 |
| Principal | 5,160 | 1,075 |
| Teacher | 432,838 | 190,630 |
| Grand Total | \$ 447,537 | \$ 194,523 |

Examples of items reported in this category include:

- Art supplies, including colored pencils, markers, cardstock, scissors, glue sticks, crayons, poster board, construction paper, etc.
- General classroom supplies, including pencils, notebooks, paper, folders, tape, index cards, highlighters, dry-erase markers, post-it notes, pencil boxes, backpacks, tissues, etc.
- Science supplies and lab supplies
- Motivational supplies, incentives, prizes, awards, snacks, candy for use in lessons, various food items (including pizza, cupcakes, soda, and popcorn), games, alarm clocks for late students, and student gifts for birthday/Christmas
- Videos and books

Supplies for Classroom

This category was meant to capture expenditures made by eligible educators on supplies for their classrooms. Educators reported a total of \$250,394 in expenditures in this category, which represents 8% of the total reported expenditures. Of the total expenditures reported in this category, \$56,966 of these expenditures were reimbursed to the educator. It should be noted that many of the expenditures reported under activities, athletics, and clubs would also have been appropriate to report in the supplies for classroom category. Many of the respondents who did not fully complete the survey only completed the first section of the survey.

| Job Description | Total Supplies for Classroom | Amount Reimbursed |
|------------------------|-------------------------------------|--------------------------|
| Blank | \$ 466 | \$ 14 |
| Aide | 1,049 | 100 |
| Counselor | 3,890 | 2,035 |
| Instructor | 6,600 | 527 |
| Principal | 5,115 | 10 |
| Teacher | 233,274 | 54,280 |
| Grand Total | \$ 250,394 | \$ 56,966 |

Examples of items reported in this category include:

- Posters, charts, art, bulletin board materials and borders, globes, maps, flags, birthday displays, name tags, and other similar classroom wall decorations
- Classroom furnishings, chairs, tables, and bookshelves
- Cleaning supplies, hand sanitizer, and tissues
- Small laptops, DVD players, tablets, tablet covers, headphones, and projector bulbs
- Laminator and lamination rolls, pencil sharpeners, staplers, hole punches, white boards and dry-erase markers, and other various office supplies
- Plastic bins, baskets utility hooks, Velcro and tape, organizational drawers
- Lab equipment and supplies

Other

This category was meant to capture any other expenditures made by eligible educators that did not fit in one of the previous categories. Educators reported a total of \$233,393 in expenditures in this category, which represents 8% of the total reported expenditures. Of the total expenditures reported in this category, \$33,267 of these expenditures were reimbursed to the educator.

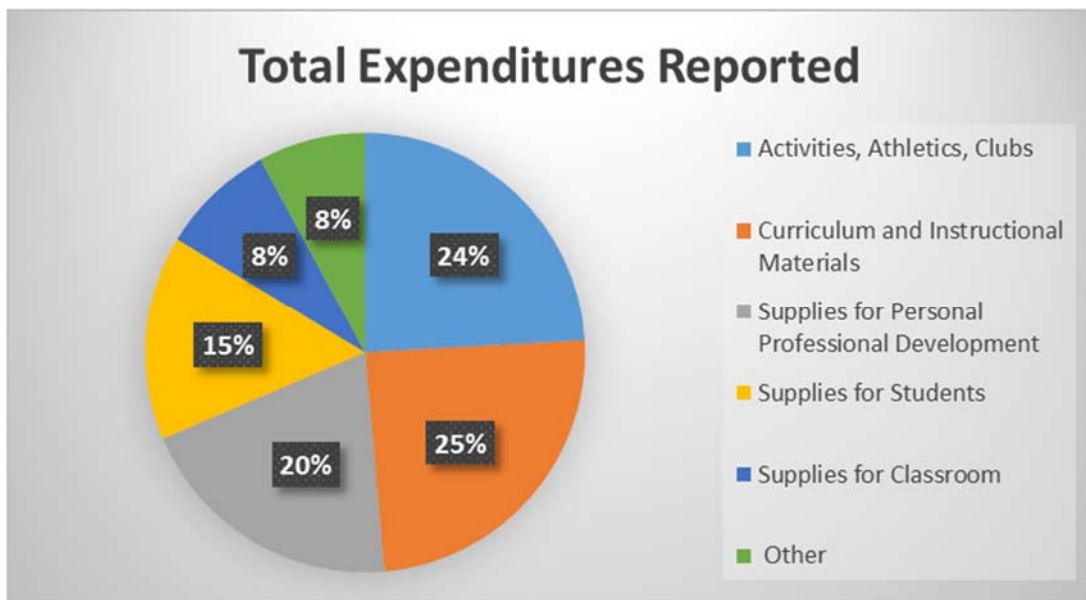
| Job Description | Total Other Expenditures | Reimbursed |
|--------------------|--------------------------|------------------|
| Blank | \$ 2,012 | \$ 800 |
| Aide | 638 | 90 |
| Counselor | 4,432 | 1,128 |
| Instructor | 1,485 | 207 |
| Principal | 9,010 | 100 |
| Teacher | 215,816 | 30,942 |
| Grand Total | \$ 233,393 | \$ 33,267 |

Examples of items reported in this category include:

- Rewards, incentives, gifts and gift cards for students, candy, and other food items
- Fidget toys, worry rocks, and other stress relief items
- Apple TV, tablets, tablet cases, and apps
- Audio Players, DVD players, CDs, and DVDs
- Cell phone and plan used for school/business purposes
- Transportation and fuel costs to go shop for classroom items throughout the year, travel to conferences, and travel to students' houses for IEPs
- Craft and art supplies, a Cricut and cartridges, and other similar art and craft supplies to those reported in other sections above
- Similar classroom cleaning supplies and classroom materials to those reported in other sections above

See **Table 4** below for a breakout of reported expenditures between the various categories.

Table 4. Total Expenditures Reported by Category



Teacher Supply Appropriation

Presently, the Legislature provides an annual appropriation for teacher supplies and materials. In the current fiscal year one time monies provide \$6,000,000, which is distributed to LEAs for teacher supply purchases in accordance with intent language found in the annual appropriations bill. In fiscal year 2016, this language is found in House Bill 2. The Bill indicates that the teacher supply and materials appropriation is to be distributed by the Board to classroom teachers who are licensed, paid on the teacher salary schedule, hired for a contract period, and whose primary function is to provide instructional or counseling services to students in the public schools. The Board distributes these funds to all LEAs and the Utah Schools for the Deaf and Blind based on the number of classroom teachers in each school as compared to the total number of classroom teachers.

LEAs are instructed to pay teachers as follows:

- \$250 for a teacher on salary schedule steps one through three teaching in kindergarten through grade 6 or preschool handicapped;
- \$200 for a teacher on salary schedule steps one through three teaching in grades 7 through 12;
- \$175 for a teacher on salary schedule step four or higher teaching in kindergarten through grade 6 or preschool handicapped; and
- \$150 for a teacher on salary schedule step four or higher teaching in grades 7 through 12.

Currently, the appropriation is not sufficient to fully fund all teachers the amounts listed in intent language. Intent language indicates that teachers on salary schedule steps one through three shall receive the full amount allowed, with remaining money apportioned to all other teachers. Teachers are required to spend money appropriated for classroom supplies and materials for school supplies, materials, or field trips under rules adopted by the Board.

Presently, the Board estimates that the appropriation provides each eligible teacher \$211 in supply monies. These funds are sent to each LEA, which then distributes funds in accordance with the salary steps in the intent language.

Federal Income Tax Deduction for Educator Expenses

IRS Publication 529 provides guidance on an existing tax deduction allowed for educators on federal income tax returns. In 2014, eligible educators were allowed a deduction of up to \$250 to adjusted gross income (AGI) for qualified expenses paid in 2014. Married couples filing jointly can deduct up to \$500 if both the taxpayer and his/her spouse are eligible educators. For purposes of the deduction, an eligible educator is defined as a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses for books, supplies, equipment, computers, software, and services, and other materials used in the classroom. Educators cannot claim homeschool expenses or nonathletic supplies for courses in health or physical education. Qualified expenditures must be reduced by reimbursements received by the educator for those expenses that were not reported on the educator's W-2. All reimbursements received by educators through the teacher supply appropriation discussed above are not included in the W-2 of the teacher receiving the reimbursement. Therefore, a teacher could only claim, expenditures in excess of the reimbursements they received from the teacher supply appropriation. Because qualifying expenses directly reduce the educator's AGI, these deductions reduce the educator's federal tax liability.

This federal income tax deduction expired at the end of 2014. Without further legislative action, the credit will not be available to educators in 2015 or future tax years. However, Congress is currently considering House Resolution 2940, which would re-establish the deduction, index the maximum amount of the deduction for inflation, allow the deduction of teacher development expenditures, and make the deduction permanent in the US Tax Code. These changes are all subject to the resolution being passed by Congress.

State Tax Credit

Presently, Utah Income Tax Code does not include a tax credit for eligible educator expenses. Previous drafts of legislation indicate that the intent of the House Bill 207 would have been to create a nonrefundable tax credit for eligible educators of \$50. Eligible educators were considered teachers, instructors, counselors, principals or aides at a qualifying school, which is consistent with the federal definition. A qualifying school was defined an elementary or secondary school, located in the state of Utah that provides instruction for one or more years of kindergarten through grade 12. Qualified expenses were defined as expenses made during the taxable year for use in a classroom for a book, computer equipment, including related software or related service, other equipment, supplies, or supplementary materials. Qualified expenses, as defined above, could also be claimed for expenditures related to health and physical education, if related to athletics.

This credit would be a direct reduction in state income taxes owed, in the form of a tax credit, as opposed to a deduction like the federal deduction described above. Any credit above taxes owed would not be refundable. The draft legislation required that expenditures used for the Utah tax credit could not also be deducted from the educator's federal AGI, ensuring that an educator does not receive "double credit" for the expenditures, if the Federal deduction is extended for tax year 2015. Eligible educators could only claim qualifying expenses, in excess of amounts reimbursed to each educator through the teacher supply appropriation.

Based on the data received in the surveys discussed above, it appears that there are a large number of expenditures incurred by eligible educators in the state which are not reimbursed through the teacher supply appropriation or through other means. While some of those expenditures reported by educators in the survey are not eligible for the federal deduction or the

proposed state tax credit, there are many that are eligible. The credit would provide a means whereby teachers could purchase quality classroom supplies and enhance the educational opportunities of the students they teach.

Average expenditures claimed from the survey were approximately \$425. If a teacher received the maximum teacher supply reimbursement of \$250 a reasonable state tax credit would be somewhere around \$175 dollars, if the intent is to reimburse or provide a tax credit at the level of average expenditures reported. See **Table 5** below.

Table 5. Potential Tax Credit Based On Average Expenditures Not Reimbursed

| Average Expenditures | Amount of State Teacher Supply Reimbursement | Amount not reimbursed | |
|-----------------------------|---|------------------------------|----------------|
| 425 | 250 | 175 | |
| 425 | 200 | 225 | |
| 425 | 175 | 250 | |
| 425 | 150 | 275 | |
| | | 231 | Average |

Public school teachers receive the teacher supply reimbursements through the public school system. Based on the data collected, an average tax credit of between \$200-250 for each eligible educator would be comparable to the federal deduction, and would reduce a teacher’s state income tax liability to compensate for supplies purchased for their classrooms.

Fiscal Impact of State Tax Credit

If the federal tax deduction is continued into 2015, an educators AGI could already reflect a reduction of up to \$250, as a taxpayer’s federal AGI is used as the starting point for state income tax calculations. The impact on the Education Fund would be minimal as this deduction was in place the previous tax year. However, some impact will be experienced if the amount of the deduction increases, or if the categories of qualifying expenditures are expanded. The Board does not have the ability to quantify the impact of this potential federal legislation.

If a state tax credit were authorized for tax year 2015, all eligible educators in the state would qualify, which includes private and public eligible educators. The Board does not have data on the number of eligible educators in private schools. The Board also does not have data on the number of eligible educators who would qualify for the potential tax credit as aides (paraprofessionals), as these individuals are not required to be licensed. As of November 16, 2015, there were approximately 33,334 individuals in the USOE’s CACTUS system that fall into the eligible educator definition, which does not include any aides, or any eligible educators in the private sector.

The [May 2014 State Occupational Employment and Wage Estimates](#) from the Bureau of Labor Statistics (most recent available), estimates approximately 50,333 Utahans employed in pre-K, elementary, and secondary education. Removing pre-k and child care center employees, substitute teachers, self-enrichment educator teachers, and health educators, there are 38,640 potential eligible educators in the state. If each eligible educator did not claim the federal deduction and instead claimed a \$250 state tax credit, this could result in decreased state income tax revenues of approximately \$9,660,000. See **Table 6** for the fiscal impact of various levels of a state tax credit.

Table 6. Potential Reduction in State Income Revenues for State Tax Credit

| Total Eligible Educators (Public/Private) | | |
|--|-----|--|
| | | 38,640 |
| State Tax Credit | | Potential Reduction in State Income Tax Revenue |
| \$ | 50 | \$ 1,932,000 |
| | 100 | 3,864,000 |
| | 150 | 5,796,000 |
| | 200 | 7,728,000 |
| | 250 | 9,660,000 |
| | 300 | 11,592,000 |
| | 350 | 13,524,000 |
| | 425 | 16,422,000 |
| | 400 | 15,456,000 |
| | 450 | 17,388,000 |

Individual AGI, and therefore state income revenue, would increase for each eligible educator who claims the state tax credit instead of the federal deduction. However, we are unable to quantify this impact because total income, and other deductions for each eligible educator are unknown.

The state could mitigate the potential reduction of income tax revenue by reducing the amount of the credit, further restricting the state tax credit to a smaller number of qualifying recipients, or further narrowing the definition of qualifying expenditures.

The teacher supply appropriation requires a significant amount of administrative tracking (including collection of receipts, accounting of the funds received, determining eligible teachers, etc.) by each LEA in the state. Based on the amount of funding that is appropriated for this purpose, the LEA administrative burden is large. Another potential strategy that could be used to mitigate the revenue reduction in the education fund is the elimination of the teacher supply appropriation, with and the proposed tax credit would replace the reimbursements received under the current teacher supply appropriation.

If this were to occur, the amount of the tax credit would need to increase to compensate teachers for the loss of supply reimbursement funds. If the tax credit were to increase to the average amount of expenditures as determined in our survey, (\$425), the total reduction of revenue to the education fund could be as high as \$16,422,000 see **Table 6**. Because the credit would apply to all eligible educators, not just public educators, the elimination of the appropriation and creating a \$425 state tax credit is actually more costly than maintaining the current appropriation and creating a state tax credit of \$250.

Additionally, many LEAs have indicated that eliminating the appropriation would severely impact teacher morale. Many teachers, especially new teachers, do not have sufficient funds to make qualifying expenditures without reimbursement in a timely fashion. Waiting a full year for a tax credit would place additional burden on the teachers and their families.

Potential Changes to Teacher Supply Appropriation

Assuming the intent of the proposed state tax credit is to provide public school teachers with additional reimbursement for the supplies that are purchased, the Legislature could also consider increasing the amount of the state appropriation for teacher supplies in place of implementing a tax credit. Presently, the appropriation is \$6,000,000 for all public school teachers.

Table 7 shows the additional amounts necessary to increase the amounts reimbursed to public school teachers. As indicated in the section above, intent language provides additional reimbursement funds to newer teachers. The scenario presented below assumes all teachers, regardless of their experience or step and lanes, would receive the same amount.

Table 7. State Funds Needed to Increase Teacher Supply Appropriation

| Total Eligible Educators | | Total Appropriation |
|--------------------------|--------------|-------------------------------|
| | 33,334 | \$6,000,000 |
| Flat Amount Per Educator | Total Cost | Additional State Funds Needed |
| \$ 250 | \$ 8,333,500 | \$ 2,333,500 |
| 275 | 9,166,850 | 3,166,850 |
| 300 | 10,000,200 | 4,000,200 |
| 350 | 11,666,900 | 5,666,900 |
| 375 | 12,500,250 | 6,500,250 |
| 400 | 13,333,600 | 7,333,600 |
| 425 | 14,166,950 | 8,166,950 |

In all scenarios, including giving each eligible educator \$425 in reimbursements, increasing the teacher supply appropriation requires less money than a state tax credit aimed at giving each teacher a tax credit and the current levels of teacher supply reimbursements through their LEA.

Class Size Reduction Funding Impact

Reports of FY 2015
and
Plans for FY 2016



Prepared by the

Utah State Office of Education
School Finance

November 18, 2015

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Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - School Districts

| | | Class Size Reduction | | | | | | | |
|----|-----------------|-----------------------------|----------|--------|-----------------|----------|---------------|--------------------------------------|-------------------------------------|
| | | FTEs | | | \$ Expenditures | | | Funding Source | |
| # | School District | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Final Allocation</i> | LEA Supplemental <i>Reported</i> |
| 1 | Alpine | 247.83 | - | 247.83 | \$ 17,242,163 | \$ - | \$ 17,242,163 | \$ 13,608,553 | \$ 3,633,610 |
| 2 | Beaver | 4.96 | - | 4.96 | 289,509 | - | 289,509 | 288,570 | 939 |
| 3 | Box Elder | 52.00 | - | 52.00 | 2,782,598 | - | 2,782,598 | 2,031,099 | 751,499 |
| 4 | Cache | 34.00 | 40.20 | 74.20 | 2,568,476 | 435,295 | 3,003,771 | 3,003,771 | - |
| 5 | Carbon | 10.50 | 1.00 | 11.50 | 654,549 | 12,044 | 666,593 | 641,741 | 24,852 |
| 6 | Daggett | - | 0.80 | 0.80 | - | 41,165 | 41,165 | 35,129 | 6,036 |
| 7 | Davis | 172.00 | - | 172.00 | 12,557,250 | - | 12,557,250 | 12,557,250 | - |
| 8 | Duchesne | 18.00 | 9.93 | 27.93 | 895,505 | 58,408 | 953,913 | 937,075 | 16,838 |
| 9 | Emery | 6.50 | 2.25 | 8.75 | 431,073 | 48,412 | 479,485 | 427,690 | 51,795 |
| 10 | Garfield | 4.50 | - | 4.50 | 298,183 | - | 298,183 | 171,244 | 126,939 |
| 11 | Grand | 5.00 | - | 5.00 | 288,931 | - | 288,931 | 257,131 | 31,800 |
| 12 | Granite | 178.00 | - | 178.00 | 12,559,625 | - | 12,559,625 | 12,559,625 | - |
| 13 | Iron | 35.50 | 1.60 | 37.10 | 2,136,136 | 19,922 | 2,156,058 | 1,622,644 | 533,414 |
| 14 | Jordan | 206.04 | - | 206.04 | 13,604,257 | - | 13,604,257 | 9,692,017 | 3,912,240 |
| 15 | Juab | 8.00 | 1.50 | 9.50 | 444,738 | 20,233 | 464,971 | 417,136 | 47,834 |
| 16 | Kane | 3.60 | 0.49 | 4.09 | 228,098 | 9,756 | 237,854 | 219,811 | 18,043 |
| 17 | Millard | 9.00 | - | 9.00 | 630,939 | - | 630,939 | 502,019 | 128,920 |
| 18 | Morgan | 9.00 | - | 9.00 | 579,213 | - | 579,213 | 517,610 | 61,603 |
| 19 | Nebo | 91.00 | - | 91.00 | 5,854,790 | - | 5,854,790 | 5,703,685 | 151,105 |
| 20 | North Sanpete | 10.00 | 0.82 | 10.82 | 730,174 | 11,145 | 741,319 | 435,886 | 305,433 |
| 21 | North Summit | 4.50 | - | 4.50 | 315,633 | - | 315,633 | 181,388 | 134,245 |
| 22 | Park City | 7.00 | - | 7.00 | 749,968 | - | 749,968 | 835,086 | - |
| 23 | Piute | 0.95 | - | 0.95 | 52,782 | - | 52,782 | 52,783 | - |
| 24 | Rich | 0.50 | 1.65 | 2.15 | 45,189 | 67,107 | 112,296 | 89,792 | 22,504 |
| 25 | San Juan | 8.00 | - | 8.00 | 656,226 | - | 656,226 | 536,289 | 119,937 |
| 26 | Sevier | 12.50 | - | 12.50 | 871,767 | - | 871,767 | 838,565 | 33,202 |
| 27 | South Sanpete | 8.00 | - | 8.00 | 598,620 | - | 598,620 | 573,525 | 25,095 |
| 28 | South Summit | 11.00 | 3.80 | 14.80 | 723,428 | 96,798 | 820,226 | 279,914 | 540,311 |
| 29 | Tintic | 0.75 | - | 0.75 | 63,673 | - | 63,673 | 41,266 | 22,407 |
| 30 | Tooele | 43.50 | - | 43.50 | 2,596,068 | - | 2,596,068 | 2,591,417 | 4,651 |
| 31 | Uintah | 21.00 | - | 21.00 | 1,320,840 | - | 1,320,840 | 1,556,176 | - |
| 32 | Wasatch | 30.13 | 5.45 | 35.58 | 2,262,296 | 119,182 | 2,381,478 | 1,090,470 | 1,291,008 |
| 33 | Washington | 97.50 | - | 97.50 | 5,110,768 | - | 5,110,768 | 4,933,787 | 176,980 |
| 34 | Wayne | 1.81 | - | 1.81 | 137,090 | - | 137,090 | 88,859 | 48,231 |
| 35 | Weber | 77.00 | 6.78 | 83.78 | 5,376,434 | 227,516 | 5,603,950 | 5,571,589 | 32,361 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - School Districts

| | | Class Size Reduction | | | | | | | |
|-------------------------|-----------------|-----------------------------|---------------|-----------------|-----------------------|---------------------|-----------------------|--------------------------------------|-------------------------------------|
| | | FTEs | | | \$ Expenditures | | | Funding Source | |
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Final Allocation</i> | LEA Supplemental <i>Reported</i> |
| # | School District | | | | | | | | |
| 36 | Salt Lake | 87.50 | - | 87.50 | 7,107,423 | - | 7,107,423 | 4,405,914 | 2,701,509 |
| 37 | Ogden | 41.50 | - | 41.50 | 2,567,563 | - | 2,567,563 | 2,298,082 | 269,481 |
| 38 | Provo | 57.13 | 26.80 | 83.93 | 3,129,977 | 625,787 | 3,755,764 | 3,082,725 | 673,039 |
| 39 | Logan | 23.00 | - | 23.00 | 1,141,387 | - | 1,141,387 | 1,116,678 | 24,708 |
| 40 | Murray | 14.00 | 0.25 | 14.25 | 1,167,419 | 4,149 | 1,171,568 | 1,171,568 | - |
| 42 | Canyons | 91.00 | - | 91.00 | 6,096,853 | - | 6,096,853 | 6,090,408 | 6,445 |
| Total Districts: | | 1,743.70 | 103.32 | 1,847.02 | \$ 116,867,611 | \$ 1,796,918 | \$ 118,664,529 | \$ 103,055,967 | \$ 15,929,015 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - School Districts

| | | K-3 Reading | | | | | |
|----|-----------------|--------------------|----------|-------|-----------------|-----------|------------|
| | | FTEs | | | \$ Expenditures | | |
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| # | School District | | | | | | |
| 1 | Alpine | 12.50 | - | 12.50 | \$ 882,343 | \$ 64,479 | \$ 946,822 |
| 2 | Beaver | 1.10 | 4.00 | 5.10 | 98,494 | 28,880 | 127,374 |
| 3 | Box Elder | 6.00 | 7.00 | 13.00 | 419,756 | 132,945 | 552,701 |
| 4 | Cache | 7.84 | 26.40 | 34.24 | 276,225 | 284,613 | 560,838 |
| 5 | Carbon | 5.00 | 1.00 | 6.00 | 328,833 | 6,147 | 334,980 |
| 6 | Daggett | 1.00 | - | 1.00 | 71,800 | - | 71,800 |
| 7 | Davis | 34.50 | 11.37 | 45.87 | 2,602,126 | 9,852 | 2,611,977 |
| 8 | Duchesne | 4.45 | - | 4.45 | 315,921 | - | 315,921 |
| 9 | Emery | 2.50 | 0.75 | 3.25 | 179,172 | 15,996 | 195,168 |
| 10 | Garfield | 1.00 | 1.00 | 2.00 | 51,644 | 6,463 | 58,107 |
| 11 | Grand | 4.00 | - | 4.00 | 224,058 | - | 224,058 |
| 12 | Granite | 54.00 | - | 54.00 | 3,981,628 | - | 3,981,628 |
| 13 | Iron | 4.40 | 4.90 | 9.30 | 350,926 | 94,020 | 444,946 |
| 14 | Jordan | 10.00 | 14.62 | 24.62 | 815,470 | 271,240 | 1,086,711 |
| 15 | Juab | 3.00 | 1.50 | 4.50 | 136,467 | 24,540 | 161,007 |
| 16 | Kane | 1.00 | 3.50 | 4.50 | 105,462 | 89,130 | 194,592 |
| 17 | Millard | 4.00 | - | 4.00 | 132,979 | - | 132,979 |
| 18 | Morgan | 1.00 | 1.91 | 2.91 | 70,908 | 28,328 | 99,236 |
| 19 | Nebo | 19.25 | - | 19.25 | 1,395,814 | - | 1,395,814 |
| 20 | North Sanpete | 2.35 | - | 2.35 | 174,281 | - | 174,281 |
| 21 | North Summit | 1.00 | 1.00 | 2.00 | - | 98,949 | 98,949 |
| 22 | Park City | 4.00 | 4.96 | 8.96 | 410,747 | 137,331 | 548,078 |
| 23 | Piute | 0.72 | 0.72 | 1.45 | 37,928 | 9,828 | 47,756 |
| 24 | Rich | 0.50 | - | 0.50 | 51,902 | - | 51,902 |
| 25 | San Juan | 3.40 | 6.85 | 10.25 | 139,921 | 113,294 | 253,215 |
| 26 | Sevier | 3.24 | - | 3.24 | 278,170 | - | 278,170 |
| 27 | South Sanpete | 4.00 | - | 4.00 | 331,782 | - | 331,782 |
| 28 | South Summit | 3.00 | - | 3.00 | 179,113 | - | 179,113 |
| 29 | Tintic | 0.75 | 0.50 | 1.25 | 42,546 | 8,600 | 51,146 |
| 30 | Tooele | 12.60 | - | 12.60 | 856,982 | - | 856,982 |
| 31 | Uintah | - | 10.17 | 10.17 | - | 171,126 | 171,126 |
| 32 | Wasatch | 3.75 | - | 3.75 | 335,290 | - | 335,290 |
| 33 | Washington | 20.24 | 9.36 | 29.60 | 1,447,817 | 135,536 | 1,583,353 |
| 34 | Wayne | 0.48 | 1.35 | 1.83 | 47,662 | 33,673 | 81,335 |
| 35 | Weber | 28.00 | - | 28.00 | 2,131,830 | - | 2,131,830 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - School Districts

| | | K-3 Reading | | | | | |
|-------------------------|-----------------|--------------------|---------------|---------------|----------------------|---------------------|----------------------|
| | | FTEs | | | \$ Expenditures | | |
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| # | School District | | | | | | |
| 36 | Salt Lake | 26.02 | 7.79 | 33.81 | 2,189,793 | 133,417 | 2,323,210 |
| 37 | Ogden | 3.25 | 32.00 | 35.25 | 239,513 | 257,383 | 496,896 |
| 38 | Provo | - | 13.48 | 13.48 | - | 280,525 | 280,525 |
| 39 | Logan | 8.00 | 6.87 | 14.87 | 264,843 | 100,127 | 364,969 |
| 40 | Murray | 4.74 | 10.34 | 15.08 | 280,020 | 196,822 | 476,842 |
| 42 | Canyons | 30.00 | - | 30.00 | 2,392,726 | - | 2,392,726 |
| Total Districts: | | 336.58 | 183.35 | 519.93 | \$ 24,272,891 | \$ 2,733,245 | \$ 27,006,135 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - School Districts

| | | Title I, Grades K-8 | | | | | |
|----------|------------------------|----------------------------|-----------------|--------------|------------------------|-----------------|--------------|
| | | FTEs | | | \$ Expenditures | | |
| # | School District | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| 1 | Alpine | 57.11 | - | 57.11 | \$ 5,813,695 | \$ 1,261,848 | \$ 7,075,543 |
| 2 | Beaver | 1.55 | 1.49 | 3.04 | 130,085 | 18,230 | 148,315 |
| 3 | Box Elder | 4.80 | 20.00 | 24.80 | 328,796 | 351,968 | 680,764 |
| 4 | Cache | 1.38 | 72.60 | 73.98 | 163,152 | 779,794 | 942,946 |
| 5 | Carbon | 7.50 | 3.50 | 11.00 | 498,185 | 24,389 | 522,574 |
| 6 | Daggett | - | - | - | - | - | - |
| 7 | Davis | 35.58 | 60.26 | 95.84 | 2,030,528 | 415,221 | 2,445,749 |
| 8 | Duchesne | - | 13.03 | 13.03 | - | 414,280 | 414,280 |
| 9 | Emery | 2.29 | 4.13 | 6.42 | 182,888 | 142,253 | 325,141 |
| 10 | Garfield | 1.00 | 3.19 | 4.19 | 37,228 | 78,968 | 116,196 |
| 11 | Grand | 2.00 | 5.50 | 7.50 | 136,999 | 117,086 | 254,085 |
| 12 | Granite | 65.11 | 166.00 | 231.11 | 3,106,560 | 3,184,873 | 6,291,433 |
| 13 | Iron | 29.90 | 17.40 | 47.30 | 1,381,524 | 383,107 | 1,764,631 |
| 14 | Jordan | 36.57 | 36.38 | 72.95 | 2,193,708 | 521,664 | 2,715,372 |
| 15 | Juab | 4.00 | 4.75 | 8.75 | 231,439 | 124,418 | 355,857 |
| 16 | Kane | 0.58 | 7.49 | 8.07 | 9,348 | 160,829 | 170,177 |
| 17 | Millard | - | 12.04 | 12.04 | - | 302,183 | 302,183 |
| 18 | Morgan | 0.25 | 3.06 | 3.31 | 15,869 | 93,120 | 108,989 |
| 19 | Nebo | 10.75 | 29.40 | 40.15 | 679,576 | 377,228 | 1,056,804 |
| 20 | North Sanpete | - | 12.89 | 12.89 | - | 228,983 | 228,983 |
| 21 | North Summit | - | 4.00 | 4.00 | 85,012 | 50,788 | 135,800 |
| 22 | Park City | 1.00 | 1.58 | 2.58 | 97,233 | 86,414 | 183,647 |
| 23 | Piute | 1.57 | - | 1.57 | 88,499 | - | 88,499 |
| 24 | Rich | 0.20 | 1.60 | 1.80 | 22,117 | 35,104 | 57,221 |
| 25 | San Juan | 7.91 | 12.65 | 20.55 | 530,521 | 237,312 | 767,833 |
| 26 | Sevier | 1.73 | 17.59 | 19.32 | 106,706 | 432,966 | 539,672 |
| 27 | South Sanpete | 8.00 | - | 8.00 | 598,620 | - | 598,620 |
| 28 | South Summit | 2.00 | 1.60 | 3.60 | 109,040 | 41,642 | 150,682 |
| 29 | Tintic | 0.22 | 1.00 | 1.22 | 27,912 | 32,740 | 60,652 |
| 30 | Tooele | 2.00 | 3.48 | 5.48 | 79,117 | 52,053 | 131,170 |
| 31 | Uintah | 1.00 | 8.25 | 9.25 | 55,896 | 303,029 | 358,925 |
| 32 | Wasatch | 3.00 | 3.30 | 6.30 | 254,922 | 70,440 | 325,362 |
| 33 | Washington | 23.48 | 18.37 | 41.85 | 1,107,360 | 317,788 | 1,425,148 |
| 34 | Wayne | 0.56 | 1.11 | 1.67 | 53,220 | 38,187 | 91,408 |
| 35 | Weber | 26.66 | 11.81 | 38.47 | 1,687,824 | 350,686 | 2,038,510 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - School Districts

| | | Title I, Grades K-8 | | | | | |
|-------------------------|------------------------|----------------------------|-----------------|-----------------|------------------------|----------------------|----------------------|
| | | FTEs | | | \$ Expenditures | | |
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| # | School District | | | | | | |
| 36 | Salt Lake | 61.94 | 62.27 | 124.21 | 4,265,386 | 1,065,151 | 5,330,537 |
| 37 | Ogden | 5.60 | 60.00 | 65.60 | 303,657 | 646,043 | 949,700 |
| 38 | Provo | 15.83 | 48.12 | 63.95 | 1,004,417 | 913,691 | 1,918,108 |
| 39 | Logan | 13.00 | 30.47 | 43.47 | 340,753 | 416,785 | 757,538 |
| 40 | Murray | 3.27 | 17.71 | 20.98 | 193,419 | 365,201 | 558,620 |
| 42 | Canyons | 12.35 | 25.37 | 37.72 | 1,041,662 | - | 1,041,662 |
| Total Districts: | | 451.69 | 803.37 | 1,255.06 | \$ 28,992,872 | \$ 14,436,463 | \$ 43,429,335 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - School Districts

| | | Total All Programs | | | | | |
|----------|------------------------|---------------------------|-----------------|--------------|------------------------|-----------------|---------------|
| | | FTEs | | | \$ Expenditures | | |
| # | School District | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| 1 | Alpine | 317.44 | - | 317.44 | \$ 23,938,201 | \$ 1,326,327 | \$ 25,264,528 |
| 2 | Beaver | 7.61 | 5.49 | 13.10 | 518,088 | 47,110 | 565,198 |
| 3 | Box Elder | 62.80 | 27.00 | 89.80 | 3,531,150 | 484,913 | 4,016,063 |
| 4 | Cache | 43.22 | 139.20 | 182.42 | 3,007,853 | 1,499,702 | 4,507,555 |
| 5 | Carbon | 23.00 | 5.50 | 28.50 | 1,481,567 | 42,580 | 1,524,147 |
| 6 | Daggett | 1.00 | 0.80 | 1.80 | 71,800 | 41,165 | 112,965 |
| 7 | Davis | 242.08 | 71.63 | 313.71 | 17,189,903 | 425,073 | 17,614,977 |
| 8 | Duchesne | 22.45 | 22.96 | 45.41 | 1,211,426 | 472,688 | 1,684,114 |
| 9 | Emery | 11.29 | 7.13 | 18.42 | 793,133 | 206,661 | 999,794 |
| 10 | Garfield | 6.50 | 4.19 | 10.69 | 387,055 | 85,431 | 472,486 |
| 11 | Grand | 11.00 | 5.50 | 16.50 | 649,988 | 117,086 | 767,074 |
| 12 | Granite | 297.11 | 166.00 | 463.11 | 19,647,813 | 3,184,873 | 22,832,686 |
| 13 | Iron | 69.80 | 23.90 | 93.70 | 3,868,586 | 497,049 | 4,365,635 |
| 14 | Jordan | 252.61 | 51.00 | 303.61 | 16,613,435 | 792,905 | 17,406,340 |
| 15 | Juab | 15.00 | 7.75 | 22.75 | 812,644 | 169,191 | 981,835 |
| 16 | Kane | 5.18 | 11.48 | 16.66 | 342,908 | 259,715 | 602,622 |
| 17 | Millard | 13.00 | 12.04 | 25.04 | 763,918 | 302,183 | 1,066,101 |
| 18 | Morgan | 10.25 | 4.97 | 15.22 | 665,990 | 121,448 | 787,438 |
| 19 | Nebo | 121.00 | 29.40 | 150.40 | 7,930,180 | 377,228 | 8,307,408 |
| 20 | North Sanpete | 12.35 | 13.71 | 26.06 | 904,455 | 240,128 | 1,144,583 |
| 21 | North Summit | 5.50 | 5.00 | 10.50 | 400,645 | 149,737 | 550,382 |
| 22 | Park City | 12.00 | 6.54 | 18.54 | 1,257,948 | 223,745 | 1,481,693 |
| 23 | Piute | 3.24 | 0.72 | 3.97 | 179,209 | 9,828 | 189,037 |
| 24 | Rich | 1.20 | 3.25 | 4.45 | 119,208 | 102,211 | 221,419 |
| 25 | San Juan | 19.31 | 19.50 | 38.80 | 1,326,668 | 350,607 | 1,677,275 |
| 26 | Sevier | 17.47 | 17.59 | 35.06 | 1,256,644 | 432,966 | 1,689,610 |
| 27 | South Sanpete | 20.00 | - | 20.00 | 1,529,022 | - | 1,529,022 |
| 28 | South Summit | 16.00 | 5.40 | 21.40 | 1,011,581 | 138,440 | 1,150,021 |
| 29 | Tintic | 1.72 | 1.50 | 3.22 | 134,131 | 41,340 | 175,471 |
| 30 | Tooele | 58.10 | 3.48 | 61.58 | 3,532,167 | 52,053 | 3,584,220 |
| 31 | Uintah | 22.00 | 18.42 | 40.42 | 1,376,736 | 474,155 | 1,850,891 |
| 32 | Wasatch | 36.88 | 8.75 | 45.63 | 2,852,508 | 189,622 | 3,042,130 |
| 33 | Washington | 141.22 | 27.73 | 168.95 | 7,665,945 | 453,324 | 8,119,269 |
| 34 | Wayne | 2.85 | 2.46 | 5.31 | 237,972 | 71,860 | 309,832 |
| 35 | Weber | 131.66 | 18.59 | 150.25 | 9,196,089 | 578,202 | 9,774,290 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - School Districts

| | | Total All Programs | | | | | |
|-------------------------|------------------------|---------------------------|-----------------|-----------------|------------------------|----------------------|-----------------------|
| | | FTEs | | | \$ Expenditures | | |
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| # | School District | | | | | | |
| 36 | Salt Lake | 175.46 | 70.06 | 245.52 | 13,562,602 | 1,198,568 | 14,761,170 |
| 37 | Ogden | 50.35 | 92.00 | 142.35 | 3,110,733 | 903,426 | 4,014,159 |
| 38 | Provo | 72.96 | 88.40 | 161.35 | 4,134,394 | 1,820,003 | 5,954,397 |
| 39 | Logan | 44.00 | 37.34 | 81.34 | 1,746,982 | 516,911 | 2,263,894 |
| 40 | Murray | 22.01 | 131.37 | 153.38 | 1,640,858 | 566,172 | 2,207,029 |
| 42 | Canyons | 133.35 | 25.37 | 158.72 | 9,531,240 | - | 9,531,240 |
| Total Districts: | | 2,531.96 | 1,193.11 | 3,725.07 | \$ 170,133,374 | \$ 18,966,626 | \$ 189,100,000 |

FY 2015 District Report: Funding Impact on Pupils per Teacher

Class Size Reduction, K-3 Reading, and Title I (Grades K-8)

| # | LEA | K-8 Student Enrollment | K-8 Teacher FTEs** | Reported Program Teacher FTEs* | K-8 Pupils Per Teacher | K-8 Pupil Per Teacher Without Program FTEs | Program Effect - Pupils Per Teacher |
|----|-------------------------|------------------------|--------------------|--------------------------------|------------------------|--|-------------------------------------|
| 1 | Alpine | 52,540 | 2,087.64 | 317.44 | 25.17 | 29.68 | (4.51) |
| 2 | Beaver | 1,050 | 47.83 | 7.61 | 21.95 | 26.11 | (4.15) |
| 3 | Box Elder | 7,878 | 304.98 | 62.80 | 25.83 | 32.53 | (6.70) |
| 4 | Cache | 11,616 | 440.34 | 43.22 | 26.38 | 29.25 | (2.87) |
| 5 | Carbon | 2,474 | 110.09 | 23.00 | 22.47 | 28.41 | (5.93) |
| 6 | Daggett | 124 | 10.65 | 1.00 | 11.64 | 12.85 | (1.21) |
| 7 | Davis | 48,645 | 1,886.93 | 242.08 | 25.78 | 29.57 | (3.79) |
| 8 | Duchesne | 3,728 | 156.54 | 22.45 | 23.82 | 27.80 | (3.99) |
| 9 | Emery | 1,638 | 86.25 | 11.29 | 18.99 | 21.85 | (2.86) |
| 10 | Garfield | 649 | 33.86 | 6.50 | 19.16 | 23.72 | (4.55) |
| 11 | Grand | 1,002 | 54.43 | 11.00 | 18.41 | 23.07 | (4.66) |
| 12 | Granite | 48,235 | 1,899.03 | 297.11 | 25.40 | 30.11 | (4.71) |
| 13 | Iron | 6,247 | 264.26 | 69.80 | 23.64 | 32.12 | (8.48) |
| 14 | Jordan | 35,976 | 1,461.55 | 252.61 | 24.61 | 29.76 | (5.14) |
| 15 | Juab | 1,631 | 70.64 | 15.00 | 23.09 | 29.31 | (6.22) |
| 16 | Kane | 831 | 42.45 | 5.18 | 19.58 | 22.30 | (2.72) |
| 17 | Millard | 1,974 | 88.39 | 13.00 | 22.33 | 26.19 | (3.85) |
| 18 | Morgan | 1,964 | 74.17 | 10.25 | 26.48 | 30.73 | (4.25) |
| 19 | Nebo | 22,221 | 827.10 | 121.00 | 26.87 | 31.47 | (4.60) |
| 20 | North Sanpete | 1,691 | 73.84 | 12.35 | 22.90 | 27.50 | (4.60) |
| 21 | North Summit | 703 | 33.38 | 5.50 | 21.06 | 25.21 | (4.15) |
| 22 | Park City | 3,223 | 165.22 | 12.00 | 19.51 | 21.04 | (1.53) |
| 23 | Piute | 195 | 14.97 | 3.24 | 13.03 | 16.63 | (3.61) |
| 24 | Rich | 344 | 18.45 | 1.20 | 18.65 | 19.94 | (1.30) |
| 25 | San Juan | 2,024 | 104.98 | 19.31 | 19.28 | 23.62 | (4.34) |
| 26 | Sevier | 3,220 | 134.16 | 17.47 | 24.00 | 27.60 | (3.59) |
| 27 | South Sanpete* | 2,192 | 97.63 | 20.00 | 22.45 | 28.24 | (5.78) |
| 28 | South Summit | 1,049 | 48.57 | 16.00 | 21.60 | 32.21 | (10.61) |
| 29 | Tintic* | 162 | 9.32 | 1.72 | 17.38 | 21.31 | (3.93) |
| 30 | Tooele | 9,607 | 399.99 | 58.10 | 24.02 | 28.10 | (4.08) |
| 31 | Uintah | 6,010 | 230.69 | 22.00 | 26.05 | 28.80 | (2.75) |
| 32 | Wasatch | 4,176 | 187.89 | 36.88 | 22.23 | 27.65 | (5.43) |
| 33 | Washington | 18,915 | 833.84 | 141.22 | 22.68 | 27.31 | (4.63) |
| 34 | Wayne | 330 | 20.27 | 2.85 | 16.28 | 18.94 | (2.66) |
| 35 | Weber | 21,465 | 883.64 | 131.66 | 24.29 | 28.54 | (4.25) |
| 36 | Salt Lake | 16,942 | 756.77 | 175.46 | 22.39 | 29.14 | (6.76) |
| 37 | Ogden | 8,821 | 369.81 | 50.35 | 23.85 | 27.61 | (3.76) |
| 38 | Provo | 12,129 | 447.90 | 72.96 | 27.08 | 32.35 | (5.27) |
| 39 | Logan | 4,285 | 171.29 | 44.00 | 25.02 | 33.66 | (8.65) |
| 40 | Murray | 4,503 | 183.19 | 22.01 | 24.58 | 27.94 | (3.36) |
| 42 | Canyons | 23,158 | 952.61 | 133.35 | 24.31 | 28.27 | (3.96) |
| | District Totals: | 395,567 | 16,085.52 | 2,531.96 | 24.59 | 29.19 | (4.59) |

*Program FTEs include Teacher FTEs reported for the Class Size Reduction, K-3 Reading, and Title I Programs.

**All teacher FTE data is preliminary FY15 data

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - Charter Schools

| | | Class Size Reduction | | | | | | | |
|----|-------------------------------|-----------------------------|----------|-------|-----------------|----------|------------|--------------------------------------|-------------------------------------|
| | | FTEs | | | \$ Expenditures | | | Funding Source | |
| # | Charter School | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Final Allocation</i> | LEA Supplemental <i>Reported</i> |
| 68 | Ogden Preparatory Academy | 4.75 | - | 4.75 | \$ 254,081 | \$ - | \$ 254,081 | \$ 254,081 | \$ - |
| 74 | American Preparatory Academy | 14.13 | - | 14.13 | 766,006 | - | 766,006 | 763,459 | 2,547 |
| 81 | Walden School Of Liberal Arts | 1.80 | - | 1.80 | 76,054 | - | 76,054 | 76,054 | - |
| 82 | Freedom Academy | 11.00 | - | 11.00 | 581,985 | - | 581,985 | 234,130 | 347,855 |
| 86 | Pinnacle Canyon Academy | 3.00 | 1.00 | 4.00 | 76,150 | 10,000 | 86,150 | 80,929 | 5,221 |
| 87 | City Academy | 0.40 | - | 0.40 | 18,607 | - | 18,607 | 18,607 | - |
| 89 | Soldier Hollow Charter School | 0.98 | - | 0.98 | 75,985 | - | 75,985 | 75,985 | - |
| 93 | John Hancock Charter School | 1.00 | - | 1.00 | 48,255 | - | 48,255 | 48,255 | - |
| 94 | Thomas Edison - North | - | 20.80 | 20.80 | - | 329,779 | 329,779 | 329,779 | - |
| 95 | Timpanogos Academy | 3.00 | 4.50 | 7.50 | 89,523 | 28,500 | 118,023 | 118,023 | - |
| 97 | Salt Lake Arts Academy | 1.50 | - | 1.50 | 102,620 | - | 102,620 | 102,620 | - |
| A2 | Ranches Academy | 1.50 | - | 1.50 | 95,851 | - | 95,851 | 95,851 | - |
| A3 | Davinci Academy | 3.50 | 2.40 | 5.90 | 154,212 | 53,378 | 207,590 | 207,590 | - |
| A4 | Summit Academy | 6.00 | 6.25 | 12.25 | 347,303 | 85,941 | 433,244 | 433,244 | - |
| A6 | North Davis Academy | 5.00 | - | 5.00 | 246,700 | - | 246,700 | 246,700 | - |
| A7 | Moab Community School | 4.00 | - | 4.00 | 170,314 | - | 170,314 | 35,025 | 135,289 |
| 2B | Lincoln Academy | 4.40 | 18.20 | 22.60 | 215,875 | 263,317 | 479,192 | 195,768 | 283,424 |
| 3B | Beehive Academy | 1.07 | - | 1.07 | 44,361 | - | 44,361 | 44,361 | - |
| 4B | Wasatch Peak Academy | 2.25 | - | 2.25 | 110,338 | - | 110,338 | 110,338 | - |
| 5B | North Star Academy | 2.50 | - | 2.50 | 126,078 | - | 126,078 | 126,078 | - |
| 7B | Reagan Academy | 2.33 | 3.50 | 5.83 | 124,293 | 60,349 | 184,642 | 175,572 | 9,070 |
| 8B | American Leadership Academy | 4.00 | 8.00 | 12.00 | 170,580 | 110,063 | 280,643 | 296,770 | - |
| 9B | Navigator Pointe Academy | 6.00 | - | 6.00 | 141,830 | - | 141,830 | 124,009 | 17,821 |
| 1C | Odyssey Charter School | 3.00 | 1.12 | 4.12 | 124,348 | 20,901 | 145,249 | 137,824 | 7,426 |
| 3C | Entheos Academy | 6.50 | 1.00 | 7.50 | 227,360 | 22,000 | 249,360 | 249,360 | - |
| 4C | Lakeview Academy | 8.00 | - | 8.00 | 304,511 | - | 304,511 | 232,400 | 72,111 |
| 5C | Legacy Preparatory Academy | 5.50 | 0.50 | 6.00 | 231,901 | 21,500 | 253,401 | 253,401 | - |
| 6C | Liberty Academy | 3.10 | - | 3.10 | 121,218 | - | 121,218 | 121,218 | - |
| 7C | Monticello Academy | 6.00 | - | 6.00 | 180,092 | - | 180,092 | 180,092 | - |
| 8C | Mountainville Academy | 1.00 | 6.00 | 7.00 | 31,431 | 156,582 | 188,013 | 188,013 | - |
| 9C | Paradigm High School | 1.50 | - | 1.50 | 72,794 | - | 72,794 | 42,785 | 30,009 |
| 1D | Renaissance Academy | 4.00 | 1.50 | 5.50 | 151,127 | 25,578 | 176,705 | 176,705 | - |
| 2D | Channing Hall | 3.45 | 0.90 | 4.35 | 168,163 | 10,123 | 178,286 | 171,422 | 6,864 |
| 3D | Spectrum Academy | 2.30 | 4.00 | 6.30 | 106,994 | 76,126 | 183,120 | 183,120 | - |
| 4D | Syracuse Arts Academy | 4.25 | - | 4.25 | 244,662 | - | 244,662 | 244,662 | - |
| 5D | George Washington Academy | 6.00 | - | 6.00 | 263,433 | - | 263,433 | 263,433 | - |
| 6D | Noah Webster Academy | - | 11.90 | 11.90 | - | 149,004 | 149,004 | 149,004 | - |
| 8D | Open Classroom | 1.50 | - | 1.50 | 113,502 | - | 113,502 | 98,629 | 14,873 |
| 9D | Canyon Rim Academy | 7.00 | - | 7.00 | 144,469 | - | 144,469 | 138,015 | 6,454 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - Charter Schools

| | | Class Size Reduction | | | | | | | |
|-----------------------|-------------------------------|-----------------------------|---------------|---------------|----------------------|---------------------|----------------------|--------------------------------------|-------------------------------------|
| | | FTEs | | | \$ Expenditures | | | Funding Source | |
| # | Charter School | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Final Allocation</i> | LEA Supplemental <i>Reported</i> |
| 1E | Guadalupe School | 0.90 | 0.84 | 1.74 | 29,613 | 34,639 | 64,252 | 64,252 | - |
| 2E | Karl G Maeser Academy | 4.00 | - | 4.00 | 55,659 | - | 55,659 | 55,659 | - |
| 3E | CS Lewis Academy | 3.00 | - | 3.00 | 366,489 | - | 366,489 | 113,495 | 252,994 |
| 4E | Dual Immersion Academy | 3.20 | - | 3.20 | 160,004 | - | 160,004 | 121,556 | 38,448 |
| 5E | Edith Bowen Laboratory School | 3.00 | - | 3.00 | 82,938 | - | 82,938 | 78,475 | 4,463 |
| 7E | Gateway Preparatory Academy | 3.98 | - | 3.98 | 190,213 | - | 190,213 | 169,644 | 20,569 |
| 8E | Merit College Prep Academy | 1.12 | - | 1.12 | 196,284 | - | 196,284 | 19,203 | 177,081 |
| 9E | Providence Hall | 10.00 | - | 10.00 | 423,058 | - | 423,058 | 406,661 | 16,397 |
| 1F | Quest Academy | 4.75 | - | 4.75 | 229,529 | - | 229,529 | 229,529 | - |
| 2F | Rockwell Charter High School | 1.40 | - | 1.40 | 53,253 | - | 53,253 | 53,253 | - |
| 3F | Venture Academy | 3.30 | 0.70 | 4.00 | 113,355 | 12,372 | 125,727 | 125,727 | - |
| 4F | Salt Lake Center For Science | 0.66 | - | 0.66 | 49,756 | - | 49,756 | 50,152 | - |
| 5F | Utah Virtual Academy | 7.25 | - | 7.25 | 322,150 | - | 322,150 | 334,179 | - |
| 6F | Early Light Academy | 3.50 | - | 3.50 | 179,995 | - | 179,995 | 179,995 | - |
| 7F | Excelsior Academy | 3.43 | - | 3.43 | 253,923 | - | 253,923 | 173,230 | 80,693 |
| 8F | Hawthorn Academy | 4.00 | - | 4.00 | 195,723 | - | 195,723 | 195,723 | - |
| 9F | Mountain Heights | - | - | - | 27,902 | - | 27,902 | 27,902 | - |
| 1G | Jefferson Academy | 4.20 | - | 4.20 | 185,075 | - | 185,075 | 185,075 | - |
| 2G | Vista At Entrada School | 5.00 | - | 5.00 | 267,757 | - | 267,757 | 225,646 | 42,111 |
| 3G | Bear River Charter School | 0.90 | 2.70 | 3.60 | 10,575 | 35,364 | 45,939 | 45,940 | - |
| 4G | Maria Montessori Academy | 3.25 | - | 3.25 | 149,145 | - | 149,145 | 149,145 | - |
| 5G | Canyon Grove | 3.65 | - | 3.65 | 109,813 | - | 109,813 | 109,220 | 593 |
| 6G | Weilenmann School | 9.00 | - | 9.00 | 493,787 | - | 493,787 | 152,300 | 341,487 |
| 8G | Good Foundation Academy | 1.50 | 3.00 | 4.50 | 60,985 | 62,000 | 122,985 | 122,985 | - |
| 2H | Utah Connections Academy | 3.32 | - | 3.32 | 118,810 | - | 118,810 | 118,810 | - |
| 3H | Endeavor Hall | 3.12 | - | 3.12 | 155,935 | - | 155,935 | 155,935 | - |
| 4H | Aristotle Academy | 0.95 | - | 0.95 | 38,240 | - | 38,240 | 52,237 | - |
| 5H | High Mark | 3.54 | - | 3.54 | 154,642 | - | 154,642 | 154,642 | - |
| 6H | Promontory School | 2.50 | - | 2.50 | 120,363 | - | 120,363 | 120,363 | - |
| 7H | Pacific Heritage | 11.00 | - | 11.00 | 398,219 | - | 398,219 | 83,813 | 314,406 |
| 8H | Valley Arts | 2.90 | - | 2.90 | 107,539 | - | 107,539 | 107,539 | - |
| 1I | UT International | 0.47 | - | 0.47 | 14,522 | - | 14,522 | 14,522 | - |
| 2I | Esperanza Elementary | 3.95 | - | 3.95 | 103,184 | - | 103,184 | 103,184 | - |
| 3I | Leadership Learning | 3.00 | - | 3.00 | 141,605 | - | 141,605 | 140,605 | 1,000 |
| 4I | Mana Academy | 3.00 | 1.80 | 4.80 | 99,000 | 34,289 | 133,289 | 133,289 | - |
| 5I | Voyage Academy | 7.00 | - | 7.00 | 139,160 | - | 139,160 | 139,161 | - |
| 7I | WSU Charter Academy | - | 1.00 | 1.00 | - | 11,508 | 11,508 | 11,508 | - |
| 1J | American Intl School of Utah | - | 12.20 | 12.20 | - | 164,673 | 164,673 | 164,673 | - |
| 2J | Ascent Academies of Utah | 6.00 | - | 6.00 | 310,345 | - | 310,345 | 310,345 | - |
| 3J | Dixie Montessori Academy | 2.00 | 1.00 | 3.00 | 93,348 | 12,600 | 105,948 | 109,254 | - |
| 5J | Mountain West Montessori | 2.53 | - | 2.53 | 124,032 | - | 124,032 | 124,032 | - |
| 6J | Scholar Academy | 2.50 | - | 2.50 | 122,449 | - | 122,449 | 122,449 | - |
| 2K | Utah Military Academy | 1.00 | - | 1.00 | 39,004 | - | 39,004 | 36,682 | 2,322 |
| Charter Totals | | 290.98 | 114.81 | 405.79 | \$ 13,010,384 | \$ 1,790,586 | \$ 14,800,970 | \$ 12,615,300 | \$ 2,231,529 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - Charter Schools

| | | K-3 Reading | | | | | |
|----|-------------------------------|--------------------|--------------|--------------|-------------------|-------------------|---------------------|
| | | FTEs | | | \$ Expenditures | | |
| # | Charter School | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| 1E | Guadalupe School | 0.06 | 0.23 | 0.29 | 3,580 | 5,760 | 9,340 |
| 2E | Karl G Maeser Academy | - | - | - | - | - | - |
| 3E | CS Lewis Academy | 0.10 | 0.20 | 0.30 | 9,772 | 1,340 | 11,112 |
| 4E | Dual Immersion Academy | 0.31 | - | 0.31 | 15,699 | - | 15,699 |
| 5E | Edith Bowen Laboratory School | 1.00 | - | 1.00 | 9,660 | - | 9,660 |
| 7E | Gateway Preparatory Academy | - | 3.18 | 3.18 | - | 39,285 | 39,285 |
| 8E | Merit College Prep Academy | - | - | - | - | - | - |
| 9E | Providence Hall | - | 1.58 | 1.58 | - | 54,913 | 54,913 |
| 1F | Quest Academy | - | 2.10 | 2.10 | - | 29,086 | 29,086 |
| 2F | Rockwell Charter High School | - | - | - | - | - | - |
| 3F | Venture Academy | - | 1.60 | 1.60 | - | 17,577 | 17,577 |
| 4F | Salt Lake Center For Science | - | - | - | - | - | - |
| 5F | Utah Virtual Academy | 2.00 | - | 2.00 | 83,948 | - | 83,948 |
| 6F | Early Light Academy | 0.50 | - | 0.50 | 20,018 | - | 20,018 |
| 7F | Excelsior Academy | - | 1.07 | 1.07 | - | 134,824 | 134,824 |
| 8F | Hawthorn Academy | 0.25 | 0.50 | 0.75 | 12,100 | 11,515 | 23,615 |
| 9F | Mountain Heights | - | - | - | - | - | - |
| 1G | Jefferson Academy | - | 0.75 | 0.75 | - | 15,821 | 15,821 |
| 2G | Vista At Entrada School | 1.00 | - | 1.00 | 31,616 | - | 31,616 |
| 3G | Bear River Charter School | 0.40 | - | 0.40 | 5,237 | - | 5,237 |
| 4G | Maria Montessori Academy | 0.10 | 0.75 | 0.85 | 4,546 | 11,172 | 15,718 |
| 5G | Canyon Grove | 0.40 | - | 0.40 | 16,474 | - | 16,474 |
| 6G | Weilenmann School | - | 1.34 | 1.34 | - | 17,584 | 17,584 |
| 8G | Good Foundation Academy | 0.70 | - | 0.70 | 13,145 | - | 13,145 |
| 2H | Utah Connections Academy | 0.50 | 0.10 | 0.60 | 19,565 | 2,396 | 21,961 |
| 3H | Endeavor Hall | 0.42 | - | 0.42 | 21,238 | - | 21,238 |
| 4H | Aristotle Academy | 0.20 | - | 0.20 | 7,552 | - | 7,552 |
| 5H | High Mark | - | 1.10 | 1.10 | - | 17,046 | 17,046 |
| 6H | Promontory School | 0.40 | - | 0.40 | 14,387 | - | 14,387 |
| 7H | Pacific Heritage | - | - | - | 19,424 | - | 19,424 |
| 8H | Valley Arts | 0.45 | - | 0.45 | 18,187 | - | 18,187 |
| 1I | UT International | - | - | - | - | - | - |
| 2I | Esperanza Elementary | - | 0.80 | 0.80 | - | 8,199 | 8,199 |
| 3I | Leadership Learning | 0.20 | 1.00 | 1.20 | 8,214 | 7,963 | 16,177 |
| 4I | Mana Academy | - | 1.30 | 1.30 | - | 22,366 | 22,366 |
| 5I | Voyage Academy | 4.00 | - | 4.00 | 16,150 | - | 16,150 |
| 7I | WSU Charter Academy | - | - | - | - | - | - |
| 1J | American Intl School of Utah | - | 2.00 | 2.00 | - | 23,407 | 23,407 |
| 2J | Ascent Academies of Utah | 0.25 | 1.20 | 1.45 | 12,210 | 13,171 | 25,381 |
| 3J | Dixie Montessori Academy | - | 1.00 | 1.00 | - | 9,000 | 9,000 |
| 5J | Mountain West Montessori | 0.25 | - | 0.25 | 9,991 | - | 9,991 |
| 6J | Scholar Academy | - | 0.30 | 0.30 | - | 5,009 | 5,009 |
| 2K | Utah Military Academy | - | - | - | - | - | - |
| | Charter Totals | 25.82 | 48.61 | 74.43 | \$ 853,934 | \$ 898,506 | \$ 1,752,440 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - Charter Schools

| | | Title I, Grades K-8 | | | | | |
|----------|-------------------------------|----------------------------|-----------------|--------------|------------------------|-----------------|--------------|
| | | FTEs | | | \$ Expenditures | | |
| # | Charter School | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| 68 | Ogden Preparatory Academy | 2.85 | 6.50 | 9.35 | \$ 175,830 | \$ 113,370 | \$ 289,200 |
| 74 | American Preparatory Academy | 5.23 | 3.52 | 8.75 | 274,071 | 94,867 | \$ 368,937 |
| 81 | Walden School Of Liberal Arts | - | 2.85 | 2.85 | - | 84,432 | \$ 84,432 |
| 82 | Freedom Academy | - | 1.80 | 1.80 | - | 51,815 | \$ 51,815 |
| 86 | Pinnacle Canyon Academy | - | - | - | - | - | \$ - |
| 87 | City Academy | - | - | - | - | - | \$ - |
| 89 | Soldier Hollow Charter School | 1.00 | - | 1.00 | 33,917 | - | \$ 33,917 |
| 93 | John Hancock Charter School | - | - | - | - | - | \$ - |
| 94 | Thomas Edison - North | - | - | - | - | - | \$ - |
| 95 | Timpanogos Academy | - | - | - | - | - | \$ - |
| 97 | Salt Lake Arts Academy | 0.34 | - | 0.34 | 23,390 | - | \$ 23,390 |
| A2 | Ranches Academy | - | - | - | - | - | \$ - |
| A3 | Davinci Academy | 3.50 | - | 3.50 | 94,530 | - | \$ 94,530 |
| A4 | Summit Academy | - | 1.00 | 1.00 | - | 11,769 | \$ 11,769 |
| A6 | North Davis Academy | 0.25 | 6.00 | 6.25 | 15,454 | 66,975 | \$ 82,429 |
| A7 | Moab Community School | 1.00 | 0.50 | 1.50 | 10,069 | 251 | \$ 10,320 |
| 2B | Lincoln Academy | 0.50 | 2.00 | 2.50 | 20,648 | 25,562 | \$ 46,210 |
| 3B | Beehive Academy | 0.29 | - | 0.29 | 14,427 | - | \$ 14,427 |
| 4B | Wasatch Peak Academy | - | 1.50 | 1.50 | - | 25,717 | \$ 25,717 |
| 5B | North Star Academy | 0.40 | - | 0.40 | 18,379 | - | \$ 18,379 |
| 7B | Reagan Academy | 1.83 | - | 1.83 | 80,245 | - | \$ 80,245 |
| 8B | American Leadership Academy | 0.50 | 8.00 | 8.50 | 31,000 | 93,959 | \$ 124,959 |
| 9B | Navigator Pointe Academy | - | - | - | - | - | \$ - |
| 1C | Odyssey Charter School | - | - | - | - | - | \$ - |
| 3C | Entheos Academy | - | 4.00 | 4.00 | - | 158,146 | \$ 158,146 |
| 4C | Lakeview Academy | 0.35 | - | 0.35 | - | 5,363 | \$ 5,363 |
| 5C | Legacy Preparatory Academy | - | 4.50 | 4.50 | - | 134,519 | \$ 134,519 |
| 6C | Liberty Academy | 0.60 | 1.33 | 1.93 | 22,960 | 49,509 | \$ 72,469 |
| 7C | Monticello Academy | - | - | - | - | - | \$ - |
| 8C | Mountainville Academy | - | - | - | - | - | \$ - |
| 9C | Paradigm High School | - | 1.00 | 1.00 | - | 47,980 | \$ 47,980 |
| 1D | Renaissance Academy | - | - | - | - | - | \$ - |
| 2D | Channing Hall | - | 1.59 | 1.59 | - | 32,301 | \$ 32,301 |
| 3D | Spectrum Academy | 1.00 | 0.30 | 1.30 | 36,263 | 5,362 | \$ 41,625 |
| 4D | Syracuse Arts Academy | - | 7.50 | 7.50 | - | 81,772 | \$ 81,772 |
| 5D | George Washington Academy | - | - | - | - | - | \$ - |
| 6D | Noah Webster Academy | - | 3.50 | 3.50 | - | 53,401 | \$ 53,401 |
| 8D | Open Classroom | 0.43 | - | 0.43 | 41,400 | - | \$ 41,400 |
| 9D | Canyon Rim Academy | - | 3.50 | 3.50 | - | - | \$ - |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - Charter Schools

| | | Title I, Grades K-8 | | | | | |
|----|-------------------------------|---------------------|---------------|---------------|---------------------|---------------------|---------------------|
| | | FTEs | | | \$ Expenditures | | |
| # | Charter School | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| 1E | Guadalupe School | 0.93 | - | 0.93 | 90,203 | - | \$ 90,203 |
| 2E | Karl G Maeser Academy | - | - | - | - | - | \$ - |
| 3E | CS Lewis Academy | 1.04 | 0.52 | 1.56 | 33,518 | 14,833 | \$ 48,351 |
| 4E | Dual Immersion Academy | 2.97 | 1.00 | 3.97 | 148,611 | 14,092 | \$ 162,703 |
| 5E | Edith Bowen Laboratory School | - | 2.00 | 2.00 | - | 26,012 | \$ 26,012 |
| 7E | Gateway Preparatory Academy | 0.35 | 5.94 | 6.29 | 12,770 | 117,822 | \$ 130,592 |
| 8E | Merit College Prep Academy | - | 0.42 | 0.42 | - | 4,046 | \$ 4,046 |
| 9E | Providence Hall | 0.13 | 5.30 | 5.42 | 8,497 | 90,706 | \$ 99,203 |
| 1F | Quest Academy | - | 3.00 | 3.00 | - | 72,195 | \$ 72,195 |
| 2F | Rockwell Charter High School | 1.00 | - | 1.00 | 37,585 | - | \$ 37,585 |
| 3F | Venture Academy | - | 1.80 | 1.80 | - | 35,105 | \$ 35,105 |
| 4F | Salt Lake Center For Science | 1.12 | - | 1.12 | 78,202 | - | \$ 78,202 |
| 5F | Utah Virtual Academy | 0.50 | - | 0.50 | 17,717 | - | \$ 17,717 |
| 6F | Early Light Academy | - | 1.50 | 1.50 | - | 19,236 | \$ 19,236 |
| 7F | Excelsior Academy | - | - | - | - | - | \$ - |
| 8F | Hawthorn Academy | - | 5.75 | 5.75 | - | 68,785 | \$ 68,785 |
| 9F | Mountain Heights | - | - | - | - | - | \$ - |
| 1G | Jefferson Academy | - | 1.40 | 1.40 | - | 22,339 | \$ 22,339 |
| 2G | Vista At Entrada School | 2.27 | 2.22 | 4.49 | 95,700 | 32,014 | \$ 127,714 |
| 3G | Bear River Charter School | 0.20 | 0.35 | 0.55 | 3,181 | 3,641 | \$ 6,822 |
| 4G | Maria Montessori Academy | - | 2.65 | 2.65 | - | 28,521 | \$ 28,521 |
| 5G | Canyon Grove | 0.50 | 2.00 | 2.50 | 18,267 | 13,582 | \$ 31,849 |
| 6G | Weilenmann School | - | - | - | - | - | \$ - |
| 8G | Good Foundation Academy | - | - | - | - | - | \$ - |
| 2H | Utah Connections Academy | 0.90 | - | 0.90 | 37,227 | - | \$ 37,227 |
| 3H | Endeavor Hall | 0.55 | 1.00 | 1.55 | 27,683 | 207 | \$ 27,890 |
| 4H | Aristotle Academy | 0.12 | 0.80 | 0.92 | - | 23,534 | \$ 23,534 |
| 5H | High Mark | - | 3.00 | 3.00 | - | 27,750 | \$ 27,750 |
| 6H | Promontory School | 0.90 | 0.90 | 1.80 | 24,948 | 21,830 | \$ 46,778 |
| 7H | Pacific Heritage | - | 1.72 | 1.72 | - | 39,802 | \$ 39,802 |
| 8H | Valley Arts | - | 3.10 | 3.10 | - | 24,275 | \$ 24,275 |
| 1I | UT International | - | - | - | - | - | \$ - |
| 2I | Esperanza Elementary | 2.70 | 2.80 | 5.50 | 38,127 | 41,167 | \$ 79,294 |
| 3I | Leadership Learning | 0.75 | 1.75 | 2.50 | 36,818 | 25,467 | \$ 62,285 |
| 4I | Mana Academy | 3.80 | 0.50 | 4.30 | 129,600 | 9,786 | \$ 139,386 |
| 5I | Voyage Academy | 1.00 | 2.50 | 3.50 | 5,300 | 43,309 | \$ 48,609 |
| 7I | WSU Charter Academy | - | - | - | - | - | \$ - |
| 1J | American Intl School of Utah | - | 3.60 | 3.60 | - | 39,601 | \$ 39,601 |
| 2J | Ascent Academies of Utah | 0.25 | 2.00 | 2.25 | 14,305 | 32,471 | \$ 46,776 |
| 3J | Dixie Montessori Academy | - | - | - | - | - | \$ - |
| 5J | Mountain West Montessori | - | 3.75 | 3.75 | - | 49,036 | \$ 49,036 |
| 6J | Scholar Academy | 0.50 | 1.90 | 2.40 | 22,290 | 32,832 | \$ 55,122 |
| 2K | Utah Military Academy | 0.62 | - | 0.62 | 24,196 | - | \$ 24,196 |
| | Charter Totals | 43.17 | 126.06 | 169.23 | \$ 1,797,327 | \$ 2,111,064 | \$ 3,908,391 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - Charter Schools

| | | Total All Programs | | | | | |
|----------|-------------------------------|---------------------------|-----------------|--------------|------------------------|-----------------|--------------|
| | | FTEs | | | \$ Expenditures | | |
| # | Charter School | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| 68 | Ogden Preparatory Academy | 7.60 | 8.95 | 16.55 | \$ 429,911 | \$ 157,293 | \$ 587,204 |
| 74 | American Preparatory Academy | 22.33 | 3.52 | 25.85 | \$ 1,172,030 | \$ 94,867 | \$ 1,266,897 |
| 81 | Walden School Of Liberal Arts | 2.30 | 2.95 | 5.25 | \$ 93,583 | \$ 85,826 | \$ 179,409 |
| 82 | Freedom Academy | 11.50 | 1.80 | 13.30 | \$ 617,614 | \$ 51,815 | \$ 669,429 |
| 86 | Pinnacle Canyon Academy | 3.50 | 1.00 | 4.50 | \$ 101,712 | \$ 10,000 | \$ 111,712 |
| 87 | City Academy | 0.40 | - | 0.40 | \$ 18,607 | \$ - | \$ 18,607 |
| 89 | Soldier Hollow Charter School | 2.18 | - | 2.18 | \$ 117,321 | \$ - | \$ 117,321 |
| 93 | John Hancock Charter School | 1.13 | - | 1.13 | \$ 53,733 | \$ - | \$ 53,733 |
| 94 | Thomas Edison - North | - | 23.60 | 23.60 | \$ - | \$ 360,926 | \$ 360,926 |
| 95 | Timpanogos Academy | 3.00 | 4.50 | 7.50 | \$ 89,523 | \$ 28,500 | \$ 118,023 |
| 97 | Salt Lake Arts Academy | 1.84 | - | 1.84 | \$ 126,010 | \$ - | \$ 126,010 |
| A2 | Ranches Academy | 1.70 | - | 1.70 | \$ 105,480 | \$ - | \$ 105,480 |
| A3 | Davinci Academy | 7.60 | 3.20 | 10.80 | \$ 273,774 | \$ 65,378 | \$ 339,152 |
| A4 | Summit Academy | 6.00 | 8.00 | 14.00 | \$ 347,303 | \$ 123,492 | \$ 470,795 |
| A6 | North Davis Academy | 5.25 | 8.10 | 13.35 | \$ 262,154 | \$ 98,433 | \$ 360,587 |
| A7 | Moab Community School | 5.00 | 1.25 | 6.25 | \$ 182,320 | \$ 2,662 | \$ 184,982 |
| 2B | Lincoln Academy | 5.90 | 20.90 | 26.80 | \$ 276,821 | \$ 304,765 | \$ 581,586 |
| 3B | Beehive Academy | 1.36 | - | 1.36 | \$ 58,788 | \$ - | \$ 58,788 |
| 4B | Wasatch Peak Academy | 2.25 | 2.05 | 4.30 | \$ 110,338 | \$ 37,030 | \$ 147,368 |
| 5B | North Star Academy | 2.90 | 1.00 | 3.90 | \$ 144,457 | \$ 13,871 | \$ 158,328 |
| 7B | Reagan Academy | 5.16 | 3.50 | 8.66 | \$ 224,999 | \$ 60,349 | \$ 285,348 |
| 8B | American Leadership Academy | 4.50 | 20.00 | 24.50 | \$ 201,580 | \$ 260,385 | \$ 461,965 |
| 9B | Navigator Pointe Academy | 6.00 | 2.00 | 8.00 | \$ 141,830 | \$ 21,313 | \$ 163,143 |
| 1C | Odyssey Charter School | 3.75 | 1.82 | 5.57 | \$ 133,696 | \$ 25,890 | \$ 159,586 |
| 3C | Entheos Academy | 6.50 | 6.50 | 13.00 | \$ 227,360 | \$ 220,543 | \$ 447,903 |
| 4C | Lakeview Academy | 8.46 | 1.19 | 9.65 | \$ 308,600 | \$ 25,229 | \$ 333,829 |
| 5C | Legacy Preparatory Academy | 5.50 | 6.00 | 11.50 | \$ 231,901 | \$ 186,212 | \$ 418,113 |
| 6C | Liberty Academy | 4.10 | 1.33 | 5.43 | \$ 159,975 | \$ 49,509 | \$ 209,484 |
| 7C | Monticello Academy | 6.10 | 0.75 | 6.85 | \$ 184,040 | \$ 21,429 | \$ 205,469 |
| 8C | Mountainville Academy | 1.45 | 6.00 | 7.45 | \$ 49,235 | \$ 156,582 | \$ 205,817 |
| 9C | Paradigm High School | 1.50 | 1.00 | 2.50 | \$ 72,794 | \$ 47,980 | \$ 120,774 |
| 1D | Renaissance Academy | 4.80 | 1.50 | 6.30 | \$ 168,252 | \$ 25,578 | \$ 193,830 |
| 2D | Channing Hall | 3.45 | 3.26 | 6.71 | \$ 168,163 | \$ 59,709 | \$ 227,872 |
| 3D | Spectrum Academy | 4.50 | 4.30 | 8.80 | \$ 191,518 | \$ 81,488 | \$ 273,006 |
| 4D | Syracuse Arts Academy | 5.00 | 7.50 | 12.50 | \$ 276,070 | \$ 81,772 | \$ 357,842 |
| 5D | George Washington Academy | 6.00 | 1.10 | 7.10 | \$ 263,433 | \$ 32,359 | \$ 295,792 |
| 6D | Noah Webster Academy | - | 16.90 | 16.90 | \$ - | \$ 220,099 | \$ 220,099 |
| 8D | Open Classroom | 2.10 | - | 2.10 | \$ 167,415 | \$ - | \$ 167,415 |
| 9D | Canyon Rim Academy | 7.00 | 3.50 | 10.50 | \$ 144,469 | \$ - | \$ 144,469 |

Fiscal Year 2015 Class Size Reduction, K-3 Reading, and Title I Funding Report - Charter Schools

| | | Total All Programs | | | | | |
|----|-------------------------------|---------------------------|---------------|---------------|----------------------|---------------------|----------------------|
| | | FTEs | | | \$ Expenditures | | |
| # | Charter School | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total |
| 1E | Guadalupe School | 1.88 | 1.07 | 2.95 | \$ 123,396 | \$ 40,399 | \$ 163,795 |
| 2E | Karl G Maeser Academy | 4.00 | - | 4.00 | \$ 55,659 | \$ - | \$ 55,659 |
| 3E | CS Lewis Academy | 4.14 | 0.72 | 4.86 | \$ 409,779 | \$ 16,173 | \$ 425,952 |
| 4E | Dual Immersion Academy | 6.49 | 1.00 | 7.49 | \$ 324,315 | \$ 14,092 | \$ 338,406 |
| 5E | Edith Bowen Laboratory School | 4.00 | 2.00 | 6.00 | \$ 92,598 | \$ 26,012 | \$ 118,610 |
| 7E | Gateway Preparatory Academy | 4.33 | 9.12 | 13.45 | \$ 202,984 | \$ 157,107 | \$ 360,090 |
| 8E | Merit College Prep Academy | 1.12 | 0.42 | 1.54 | \$ 196,284 | \$ 4,046 | \$ 200,330 |
| 9E | Providence Hall | 10.13 | 6.88 | 17.00 | \$ 431,555 | \$ 145,619 | \$ 577,174 |
| 1F | Quest Academy | 4.75 | 5.10 | 9.85 | \$ 229,529 | \$ 101,281 | \$ 330,810 |
| 2F | Rockwell Charter High School | 2.40 | - | 2.40 | \$ 90,838 | \$ - | \$ 90,838 |
| 3F | Venture Academy | 3.30 | 4.10 | 7.40 | \$ 113,355 | \$ 65,054 | \$ 178,409 |
| 4F | Salt Lake Center For Science | 1.78 | - | 1.78 | \$ 127,958 | \$ - | \$ 127,958 |
| 5F | Utah Virtual Academy | 9.75 | - | 9.75 | \$ 423,814 | \$ - | \$ 423,814 |
| 6F | Early Light Academy | 4.00 | 1.50 | 5.50 | \$ 200,013 | \$ 19,236 | \$ 219,249 |
| 7F | Excelsior Academy | 3.43 | 1.07 | 4.50 | \$ 253,923 | \$ 134,824 | \$ 388,746 |
| 8F | Hawthorn Academy | 4.25 | 6.25 | 10.50 | \$ 207,823 | \$ 80,300 | \$ 288,123 |
| 9F | Mountain Heights | - | - | - | \$ 27,902 | \$ - | \$ 27,902 |
| 1G | Jefferson Academy | 4.20 | 2.15 | 6.35 | \$ 185,075 | \$ 38,160 | \$ 223,235 |
| 2G | Vista At Entrada School | 8.27 | 2.22 | 10.49 | \$ 395,073 | \$ 32,014 | \$ 427,087 |
| 3G | Bear River Charter School | 1.50 | 3.05 | 4.55 | \$ 18,993 | \$ 39,005 | \$ 57,997 |
| 4G | Maria Montessori Academy | 3.35 | 3.40 | 6.75 | \$ 153,691 | \$ 39,693 | \$ 193,384 |
| 5G | Canyon Grove | 4.55 | 2.00 | 6.55 | \$ 144,554 | \$ 13,582 | \$ 158,136 |
| 6G | Weilenmann School | 9.00 | 1.34 | 10.34 | \$ 493,787 | \$ 17,584 | \$ 511,371 |
| 8G | Good Foundation Academy | 2.20 | 3.00 | 5.20 | \$ 74,130 | \$ 62,000 | \$ 136,130 |
| 2H | Utah Connections Academy | 4.72 | 0.10 | 4.82 | \$ 175,602 | \$ 2,396 | \$ 177,998 |
| 3H | Endeavor Hall | 4.10 | 1.00 | 5.10 | \$ 204,856 | \$ 207 | \$ 205,063 |
| 4H | Aristotle Academy | 1.28 | 0.80 | 2.08 | \$ 45,792 | \$ 23,534 | \$ 69,326 |
| 5H | High Mark | 3.54 | 4.10 | 7.64 | \$ 154,642 | \$ 44,796 | \$ 199,438 |
| 6H | Promontory School | 3.80 | 0.90 | 4.70 | \$ 159,698 | \$ 21,830 | \$ 181,528 |
| 7H | Pacific Heritage | 11.00 | 1.72 | 12.72 | \$ 417,643 | \$ 39,802 | \$ 457,445 |
| 8H | Valley Arts | 3.35 | 3.10 | 6.45 | \$ 125,726 | \$ 24,275 | \$ 150,001 |
| 1I | UT International | 0.47 | - | 0.47 | \$ 14,522 | \$ - | \$ 14,522 |
| 2I | Esperanza Elementary | 6.65 | 3.60 | 10.25 | \$ 141,311 | \$ 49,366 | \$ 190,677 |
| 3I | Leadership Learning | 3.95 | 2.75 | 6.70 | \$ 186,637 | \$ 33,430 | \$ 220,067 |
| 4I | Mana Academy | 6.80 | 3.60 | 10.40 | \$ 228,600 | \$ 66,441 | \$ 295,041 |
| 5I | Voyage Academy | 12.00 | 2.50 | 14.50 | \$ 160,610 | \$ 43,309 | \$ 203,919 |
| 7I | WSU Charter Academy | - | 1.00 | 1.00 | \$ - | \$ 11,508 | \$ 11,508 |
| 1J | American Intl School of Utah | - | 17.80 | 17.80 | \$ - | \$ 227,681 | \$ 227,681 |
| 2J | Ascent Academies of Utah | 6.50 | 3.20 | 9.70 | \$ 336,860 | \$ 45,642 | \$ 382,502 |
| 3J | Dixie Montessori Academy | 2.00 | 2.00 | 4.00 | \$ 93,348 | \$ 21,600 | \$ 114,948 |
| 5J | Mountain West Montessori | 2.78 | 3.75 | 6.53 | \$ 134,023 | \$ 49,036 | \$ 183,059 |
| 6J | Scholar Academy | 3.00 | 2.20 | 5.20 | \$ 144,739 | \$ 37,841 | \$ 182,580 |
| 2K | Utah Military Academy | 1.62 | - | 1.62 | \$ 63,200 | \$ - | \$ 63,200 |
| | Charter Totals | 359.97 | 289.48 | 649.45 | \$ 15,661,645 | \$ 4,800,156 | \$ 20,461,801 |

FY 2015 Charter Schools Class Size Report: Funding Impact on Pupils per Teacher

Class Size Reduction, K-3 Reading, and Title I (Grades K-8)

| # | Charter School | K-8 Student Enrollment | K-8 Teacher FTEs** | Reported Program Teacher FTEs* | K-8 Pupils Per Teacher | K-8 Pupil Per Teacher Without Program FTEs | Program Effect - Pupils Per Teacher |
|----|-------------------------------|------------------------|--------------------|--------------------------------|------------------------|--|-------------------------------------|
| 68 | Ogden Preparatory Academy | 983 | 39.21 | 7.60 | 25.07 | 31.10 | (6.03) |
| 74 | American Preparatory Academy | 2,955 | 110.91 | 22.33 | 26.64 | 33.36 | (6.72) |
| 81 | Walden School Of Liberal Arts | 290 | 15.08 | 2.30 | 19.23 | 22.69 | (3.46) |
| 82 | Freedom Academy | 923 | 38.46 | 11.50 | 24.00 | 34.23 | (10.23) |
| 86 | Pinnacle Canyon Academy | 328 | 20.07 | 3.50 | 16.34 | 19.80 | (3.45) |
| 87 | City Academy | 77 | 5.21 | 0.40 | 14.77 | 15.99 | (1.23) |
| 89 | Soldier Hollow Charter School | 239 | 12.86 | 2.18 | 18.58 | 22.38 | (3.79) |
| 93 | John Hancock Charter School | 186 | 10.55 | 1.13 | 17.63 | 19.74 | (2.11) |
| 94 | Thomas Edison - North | 1,308 | 52.24 | - | 25.04 | 25.04 | - |
| 95 | Timpanogos Academy | 486 | 21.75 | 3.00 | 22.34 | 25.92 | (3.58) |
| 97 | Salt Lake Arts Academy | 390 | 15.92 | 1.84 | 24.50 | 27.70 | (3.21) |
| A2 | Ranches Academy | 363 | 13.43 | 1.70 | 27.03 | 30.95 | (3.92) |
| A3 | Davinci Academy | 781 | 27.40 | 7.60 | 28.50 | 39.44 | (10.94) |
| A4 | Summit Academy | 1,648 | 66.90 | 6.00 | 24.63 | 27.06 | (2.43) |
| A6 | North Davis Academy | 957 | 33.29 | 5.25 | 28.74 | 34.13 | (5.38) |
| A7 | Moab Community School | 130 | 6.50 | 5.00 | 20.00 | 86.67 | (66.67) |
| 2B | Lincoln Academy | 761 | 31.40 | 5.90 | 24.24 | 29.85 | (5.61) |
| 3B | Beehive Academy | 164 | 7.57 | 1.36 | 21.68 | 26.43 | (4.76) |
| 4B | Wasatch Peak Academy | 421 | 19.12 | 2.25 | 22.02 | 24.96 | (2.94) |
| 5B | North Star Academy | 481 | 18.89 | 2.90 | 25.47 | 30.09 | (4.62) |
| 7B | Reagan Academy | 674 | 32.97 | 5.16 | 20.44 | 24.23 | (3.79) |
| 8B | American Leadership Academy | 1,182 | 50.12 | 4.50 | 23.59 | 25.91 | (2.33) |
| 9B | Navigator Pointe Academy | 483 | 21.18 | 6.00 | 22.80 | 31.81 | (9.01) |
| 1C | Odyssey Charter School | 520 | 22.53 | 3.75 | 23.08 | 27.69 | (4.61) |
| 3C | Entheos Academy | 960 | 36.33 | 6.50 | 26.43 | 32.18 | (5.76) |
| 4C | Lakeview Academy | 912 | 36.27 | 8.46 | 25.14 | 32.79 | (7.65) |
| 5C | Legacy Preparatory Academy | 974 | 37.61 | 5.50 | 25.89 | 30.33 | (4.43) |
| 6C | Liberty Academy | 450 | 17.40 | 4.10 | 25.87 | 33.85 | (7.98) |
| 7C | Monticello Academy | 695 | 27.75 | 6.10 | 25.04 | 32.09 | (7.05) |
| 8C | Mountainville Academy | 730 | 30.01 | 1.45 | 24.33 | 25.56 | (1.23) |
| 9C | Paradigm High School | 165 | 8.24 | 1.50 | 20.01 | 24.46 | (4.45) |
| 1D | Renaissance Academy | 689 | 37.77 | 4.80 | 18.24 | 20.90 | (2.66) |
| 2D | Channing Hall | 661 | 29.67 | 3.45 | 22.28 | 25.21 | (2.93) |
| 3D | Spectrum Academy | 788 | 51.44 | 4.50 | 15.32 | 16.79 | (1.47) |
| 4D | Syracuse Arts Academy | 939 | 38.77 | 5.00 | 24.22 | 27.81 | (3.59) |
| 5D | George Washington Academy | 1,027 | 40.87 | 6.00 | 25.13 | 29.46 | (4.32) |
| 6D | Noah Webster Academy | 575 | 18.00 | - | 31.94 | 31.94 | - |
| 8D | Open Classroom | 372 | 16.25 | 2.10 | 22.90 | 26.30 | (3.40) |
| 9D | Canyon Rim Academy | 531 | 19.72 | 7.00 | 26.93 | 41.76 | (14.83) |
| 1E | Guadalupe School | 248 | 14.13 | 1.88 | 17.55 | 20.25 | (2.70) |
| 2E | Karl G Maeser Academy | 214 | 10.76 | 4.00 | 19.88 | 31.64 | (11.76) |
| 3E | CS Lewis Academy | 278 | 12.22 | 4.14 | 22.76 | 34.42 | (11.66) |
| 4E | Dual Immersion Academy | 474 | 19.53 | 6.49 | 24.27 | 36.34 | (12.07) |
| 5E | Edith Bowen Laboratory School | 301 | 13.70 | 4.00 | 21.98 | 31.04 | (9.06) |
| 7E | Gateway Preparatory Academy | 675 | 19.92 | 4.33 | 33.89 | 43.31 | (9.42) |
| 8E | Merit College Prep Academy | 72 | 4.94 | 1.12 | 14.58 | 18.86 | (4.28) |
| 9E | Providence Hall | 1,556 | 66.74 | 10.13 | 23.31 | 27.48 | (4.17) |
| 1F | Quest Academy | 924 | 34.59 | 4.75 | 26.71 | 30.97 | (4.25) |
| 2F | Rockwell Charter High School | 101 | 6.78 | 2.40 | 14.89 | 23.04 | (8.15) |
| 3F | Venture Academy | 485 | 22.96 | 3.30 | 21.12 | 24.67 | (3.55) |
| 4F | Salt Lake Center For Science | 190 | 9.45 | 1.78 | 20.11 | 24.78 | (4.67) |
| 5F | Utah Virtual Academy | 1,127 | 42.43 | 9.75 | 26.56 | 34.48 | (7.92) |
| 6F | Early Light Academy | 680 | 27.84 | 4.00 | 24.43 | 28.53 | (4.10) |
| 7F | Excelsior Academy | 680 | 24.37 | 3.43 | 27.91 | 32.48 | (4.57) |

| # | Charter School | K-8 Student Enrollment | K-8 Teacher FTEs** | Reported Program Teacher FTEs* | K-8 Pupils Per Teacher | K-8 Pupil Per Teacher Without Program FTEs | Program Effect - Pupils Per Teacher |
|----|------------------------------|------------------------|--------------------|--------------------------------|------------------------|--|-------------------------------------|
| 8F | Hawthorn Academy | 752 | 30.09 | 4.25 | 24.99 | 29.10 | (4.11) |
| 9F | Mountain Heights | 113 | 5.65 | - | 19.99 | 19.99 | - |
| 1G | Jefferson Academy | 506 | 22.27 | 4.20 | 22.72 | 28.00 | (5.28) |
| 2G | Vista At Entrada School | 848 | 37.88 | 8.27 | 22.39 | 28.64 | (6.25) |
| 3G | Bear River Charter School | 181 | 12.00 | 1.50 | 15.08 | 17.24 | (2.15) |
| 4G | Maria Montessori Academy | 603 | 23.83 | 3.35 | 25.30 | 29.44 | (4.14) |
| 5G | Canyon Grove | 451 | 16.25 | 4.55 | 27.75 | 38.53 | (10.79) |
| 6G | Weilenmann School | 597 | 32.36 | 9.00 | 18.45 | 25.56 | (7.11) |
| 8G | Good Foundation Academy | 484 | 21.56 | 2.20 | 22.45 | 25.01 | (2.55) |
| 2H | Utah Connections Academy | 477 | 10.76 | 4.72 | 44.31 | 78.92 | (34.60) |
| 3H | Endeavor Hall | 616 | 24.33 | 4.10 | 25.32 | 30.44 | (5.13) |
| 4H | Aristotle Academy | 150 | 10.04 | 1.28 | 14.94 | 17.12 | (2.18) |
| 5H | High Mark | 594 | 24.87 | 3.54 | 23.88 | 27.85 | (3.96) |
| 6H | Promontory School | 462 | 19.00 | 3.80 | 24.32 | 30.39 | (6.08) |
| 7H | Pacific Heritage | 360 | 19.05 | 11.00 | 18.90 | 44.71 | (25.81) |
| 8H | Valley Arts | 413 | 20.77 | 3.35 | 19.89 | 23.72 | (3.83) |
| 1I | UT International | 53 | 4.61 | 0.47 | 11.49 | 12.79 | (1.30) |
| 2I | Esperanza Elementary | 391 | 14.00 | 6.65 | 27.93 | 53.20 | (25.27) |
| 3I | Leadership Learning | 550 | 19.29 | 3.95 | 28.51 | 35.85 | (7.34) |
| 4I | Mana Academy | 340 | 11.23 | 6.80 | 30.28 | 76.77 | (46.49) |
| 5I | Voyage Academy | 530 | 20.57 | 12.00 | 25.77 | 61.87 | (36.10) |
| 7I | WSU Charter Academy | 44 | 1.00 | - | 44.00 | 44.00 | - |
| 1J | American Intl School of Utah | 624 | 20.46 | - | 30.50 | 30.50 | - |
| 2J | Ascent Academies of Utah | 1,176 | 41.45 | 6.50 | 28.37 | 33.65 | (5.28) |
| 3J | Dixie Montessori Academy | 414 | 12.96 | 2.00 | 31.95 | 37.78 | (5.83) |
| 5J | Mountain West Montessori | 470 | 17.16 | 2.78 | 27.40 | 32.69 | (5.30) |
| 6J | Scholar Academy | 464 | 16.45 | 3.00 | 28.21 | 34.50 | (6.29) |
| 2K | Utah Military Academy | 139 | 4.63 | 1.62 | 30.00 | 46.12 | (16.12) |
| | Charter Totals | 48,005 | 1,984.51 | 359.97 | 24.19 | 29.55 | (5.36) |

*Program FTEs include FTEs reported for the Class Size Reduction, K-3 Reading, and Title I Programs.

**All teacher FTE data is preliminary FY15 data

Fiscal Year 2016 Class Size Reduction (CSR) Plans Summary - School Districts

| # | School District | CSR FTEs | | | CSR \$ Expenditures | | | Funding Source | |
|----|-----------------|----------|----------|--------|---------------------|----------|---------------|------------------------------------|-------------------------------------|
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Leg. Estimates</i> | LEA Supplemental <i>Reported</i> |
| 1 | Alpine | 248.00 | - | 248.00 | \$ 17,931,850 | \$ - | \$ 17,931,850 | \$ 14,502,443 | \$ 3,429,407.00 |
| 2 | Beaver | 3.92 | - | 3.92 | 295,757 | - | 295,757 | 286,342 | 9,415 |
| 3 | Box Elder | 51.00 | - | 51.00 | 2,612,264 | - | 2,612,264 | 2,127,144 | 485,120 |
| 4 | Cache | 34.00 | 40.20 | 74.20 | 2,722,796 | 457,241 | 3,180,037 | 3,180,037 | - |
| 5 | Carbon | 10.00 | 3.00 | 13.00 | 647,000 | 19,500 | 666,500 | 666,305 | - |
| 6 | Daggett | - | 1.50 | 1.50 | - | 49,323 | 49,323 | 32,814 | 16,509 |
| 7 | Davis | 186.50 | - | 186.50 | 13,149,351 | - | 13,149,351 | 13,149,351 | - |
| 8 | Duchesne | 18.00 | 2.28 | 20.28 | 988,416 | 37,358 | 1,025,774 | 994,678 | 31,096 |
| 9 | Emery | 6.50 | 2.25 | 8.75 | 445,058 | 50,587 | 495,645 | 442,161 | 53,484 |
| 10 | Garfield | 3.00 | - | 3.00 | 214,878 | - | 214,878 | 178,221 | 36,657 |
| 11 | Grand | 5.00 | - | 5.00 | 292,424 | - | 292,424 | 280,034 | 12,390 |
| 12 | Granite | 180.00 | - | 180.00 | 13,003,320 | - | 13,003,320 | 13,003,320 | - |
| 13 | Iron | 35.50 | 3.60 | 39.10 | 2,281,313 | 59,463 | 2,340,776 | 1,739,028 | 601,748 |
| 14 | Jordan | 199.38 | - | 199.38 | 13,164,262 | - | 13,164,262 | 9,763,315 | 3,400,947 |
| 15 | Juab | 8.00 | 1.50 | 9.50 | 469,500 | 21,500 | 491,000 | 436,717 | 54,283 |
| 16 | Kane | 3.16 | 0.50 | 3.66 | 224,133 | 10,168 | 234,301 | 225,548 | 8,753 |
| 17 | Millard | 11.00 | - | 11.00 | 642,473 | - | 642,473 | 525,720 | 116,753 |
| 18 | Morgan | 10.00 | - | 10.00 | 600,524 | - | 600,524 | 554,757 | 45,767 |
| 19 | Nebo | 89.00 | - | 89.00 | 6,161,899 | - | 6,161,899 | 6,091,672 | 70,227 |
| 20 | North Sanpete | 10.00 | 0.82 | 10.82 | 790,094 | 11,257 | 801,351 | 456,495 | 344,856 |
| 21 | North Summit | 4.50 | - | 4.50 | 321,945 | - | 321,945 | 191,881 | 130,064 |
| 22 | Park City | 7.00 | - | 7.00 | 880,669 | - | 880,669 | 880,669 | - |
| 23 | Piute | 0.90 | - | 0.90 | 54,770 | - | 54,770 | 53,886 | 884 |
| 24 | Rich | 0.60 | 2.10 | 2.70 | 66,854 | 78,739 | 145,593 | 94,296 | 50,406 |
| 25 | San Juan | 8.00 | - | 8.00 | 682,475 | - | 682,475 | 560,993 | 121,482 |
| 26 | Sevier | 12.50 | - | 12.50 | 873,891 | - | 873,891 | 877,721 | - |
| 27 | South Sanpete | 8.00 | - | 8.00 | 598,620 | - | 598,620 | 598,620 | - |
| 28 | South Summit | 11.00 | 4.71 | 15.71 | 762,263 | 74,734 | 836,997 | 291,990 | 545,007 |
| 29 | Tintic | 0.75 | - | 0.75 | 66,930 | - | 66,930 | 43,222 | 23,708 |
| 30 | Tooele | 43.72 | - | 43.72 | 2,629,504 | - | 2,629,504 | 2,629,504 | - |
| 31 | Uintah | 24.00 | - | 24.00 | 1,825,143 | - | 1,825,143 | 1,630,232 | 194,911 |
| 32 | Wasatch | 29.14 | 8.12 | 37.26 | 2,206,742 | 151,510 | 2,358,252 | 1,175,201 | 1,183,051 |
| 33 | Washington | 94.50 | - | 94.50 | 5,374,628 | - | 5,374,628 | 5,166,123 | 208,505 |
| 34 | Wayne | 1.20 | - | 1.20 | 94,702 | - | 94,702 | 88,741 | 5,961 |

Fiscal Year 2016 Class Size Reduction (CSR) Plans Summary - School Districts

| # | School District | CSR FTEs | | | CSR \$ Expenditures | | | Funding Source | |
|----|-----------------|----------|----------|----------|---------------------|--------------|----------------|------------------------------------|-------------------------------------|
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Leg. Estimates</i> | LEA Supplemental <i>Reported</i> |
| | | 35 | Weber | 77.50 | 7.00 | 84.50 | 5,645,300 | 238,900 | 5,884,200 |
| 36 | Salt Lake | 87.50 | - | 87.50 | 7,320,645 | - | 7,320,645 | 4,518,557 | 2,802,088 |
| 37 | Ogden | 37.50 | - | 37.50 | 2,385,672 | - | 2,385,672 | 2,369,761 | 15,911 |
| 38 | Provo | 59.95 | 27.73 | 87.68 | 3,297,250 | 647,650 | 3,944,900 | 3,279,740 | 665,160 |
| 39 | Logan | 23.00 | - | 23.00 | 1,210,491 | - | 1,210,491 | 1,169,538 | 40,953 |
| 40 | Murray | 16.00 | - | 16.00 | 1,240,000 | - | 1,240,000 | 1,227,748 | 12,252 |
| 42 | Canyons | 91.00 | - | 91.00 | 6,401,696 | - | 6,401,696 | 6,353,657 | 48,039 |
| | Totals | 1,750.22 | 105.31 | 1,855.53 | \$ 120,577,501 | \$ 1,907,930 | \$ 122,485,431 | \$ 107,666,716 | \$ 14,821,493 |

Fiscal Year 2016 Class Size Reduction Plans Summary - Charter Schools

| # | Charter School | FTEs | | | CSR \$ Expenditures | | | Funding Source | |
|----|--------------------------------------|---------|----------|-------|---------------------|----------|------------|------------------------------------|-------------------------------------|
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Leg. Estimates</i> | LEA Supplemental <i>Reported</i> |
| 68 | Ogden Preparatory Academy | 4.75 | - | 4.75 | \$ 266,035 | \$ - | \$ 266,035 | \$ 266,035 | \$ - |
| 74 | American Preparatory Academy | 17.04 | - | 17.04 | 937,083 | - | 937,083 | 937,083 | - |
| 81 | Walden School Of Liberal Arts | 1.80 | - | 1.80 | 79,912 | - | 79,912 | 79,912 | - |
| 82 | Freedom Academy | 11.00 | - | 11.00 | 611,974 | - | 611,974 | 245,214 | 366,760 |
| 86 | Pinnacle Canyon Academy | 2.00 | 2.00 | 4.00 | 73,900 | 20,000 | 93,900 | 93,308 | 592 |
| 87 | City Academy | 0.41 | - | 0.41 | 19,484 | - | 19,484 | 19,484 | - |
| 89 | Soldier Hollow Charter School | 1.50 | - | 1.50 | 66,355 | - | 66,355 | 66,354 | - |
| 93 | John Hancock Charter School | 1.24 | - | 1.24 | 50,548 | - | 50,548 | 50,548 | - |
| 94 | Thomas Edison - North | - | 21.90 | 21.90 | - | 345,218 | 345,218 | 345,218 | - |
| 95 | Timpanogos Academy | 4.00 | 3.24 | 7.24 | 98,660 | 27,500 | 126,160 | 126,160 | - |
| 97 | Salt Lake Arts Academy | 1.57 | - | 1.57 | 107,452 | - | 107,452 | 107,452 | - |
| A2 | Ranches Academy | 1.75 | - | 1.75 | 100,641 | - | 100,641 | 100,641 | - |
| A3 | Davinci Academy | 3.75 | 2.40 | 6.15 | 161,405 | 53,288 | 214,693 | 214,693 | - |
| A4 | Summit Academy | 6.00 | 5.00 | 11.00 | 357,807 | 96,749 | 454,556 | 454,556 | - |
| A6 | North Davis Preparatory Academy | 5.00 | - | 5.00 | 258,352 | - | 258,352 | 258,352 | - |
| A7 | Moab Community School | 3.00 | - | 3.00 | 132,274 | - | 132,274 | 36,664 | 95,610 |
| 2B | Lincoln Academy | 4.40 | 18.90 | 23.30 | 228,775 | 291,651 | 520,426 | 209,112 | 311,314 |
| 3B | Beehive Science & Technology Academy | 1.04 | - | 1.04 | 43,577 | - | 43,577 | 43,577 | - |
| 4B | Wasatch Peak Academy | 2.25 | - | 2.25 | 115,536 | - | 115,536 | 115,536 | - |
| 5B | North Star Academy | 2.60 | - | 2.60 | 132,518 | - | 132,518 | 132,518 | - |
| 7B | Reagan Academy | 2.66 | 3.50 | 6.16 | 124,932 | 59,456 | 184,388 | 184,388 | - |
| 8B | American Leadership Academy | 4.00 | 8.00 | 12.00 | 183,500 | 111,228 | 294,728 | 310,728 | - |
| 9B | Navigator Pointe Academy | 6.00 | - | 6.00 | 129,848 | - | 129,848 | 129,848 | - |
| 1C | Odyssey Charter School | 3.00 | 1.20 | 4.20 | 122,829 | 21,400 | 144,229 | 141,629 | 2,600 |
| 3C | Entheos Academy | 6.50 | 1.00 | 7.50 | 238,950 | 22,200 | 261,150 | 261,150 | - |
| 4C | Lakeview Academy | - | - | - | 246,266 | - | 246,266 | 243,266 | 3,000 |
| 5C | Legacy Preparatory Academy | 6.00 | 0.50 | 6.50 | 240,905 | 22,000 | 262,905 | 262,905 | - |
| 6C | Liberty Academy | 2.64 | - | 2.64 | 126,942 | - | 126,942 | 126,942 | - |
| 7C | Monticello Academy | 6.00 | - | 6.00 | 188,492 | - | 188,492 | 188,492 | - |
| 8C | Mountainville Academy | 1.00 | 6.00 | 7.00 | 31,668 | 165,252 | 196,920 | 196,920 | - |
| 9C | Paradigm High School | 2.00 | - | 2.00 | 70,436 | - | 70,436 | 46,432 | 24,004 |
| 1D | Renaissance Academy | 3.70 | 1.50 | 5.20 | 159,418 | 25,578 | 184,996 | 184,996 | - |
| 2D | Channing Hall | 3.60 | 1.60 | 5.20 | 173,951 | 13,126 | 187,077 | 179,963 | 7,114 |
| 3D | Spectrum Academy | 2.30 | 4.00 | 6.30 | 111,808 | 79,926 | 191,734 | 191,734 | - |
| 4D | Syracuse Arts Academy | 7.25 | - | 7.25 | 399,232 | - | 399,232 | 399,232 | - |
| 5D | George Washington Academy | 7.00 | - | 7.00 | 275,819 | - | 275,819 | 275,819 | - |

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|----|--|---------|----------|-------|---------------------|----------|---------|------------------------------------|-------------------------------------|
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Leg. Estimates</i> | LEA Supplemental <i>Reported</i> |
| 6D | Noah Webster Academy | - | 11.90 | 11.90 | - | 157,889 | 157,889 | 157,889 | - |
| 8D | Open Classroom | 1.50 | - | 1.50 | 122,115 | - | 122,115 | 103,550 | 18,565 |
| 9D | Canyon Rim Academy | 7.00 | - | 7.00 | 144,469 | - | 144,469 | 144,469 | - |
| 1E | Guadalupe School | - | 2.17 | 2.17 | - | 68,098 | 68,098 | 68,098 | - |
| 2E | Karl G Maeser Preparatory Academy | 4.00 | - | 4.00 | 57,740 | - | 57,740 | 57,740 | - |
| 3E | CS Lewis Academy | 1.80 | - | 1.80 | 253,918 | - | 253,918 | 73,580 | 180,338 |
| 4E | Dual Immersion Academy | 5.00 | - | 5.00 | 130,471 | - | 130,471 | 130,471 | - |
| 5E | Edith Bowen Laboratory School | 2.00 | - | 2.00 | 82,446 | - | 82,446 | 82,446 | - |
| 7E | Gateway Preparatory Academy | 5.01 | - | 5.01 | 236,917 | - | 236,917 | 177,588 | 59,329 |
| 8E | Merit College Preparatory Academy | 1.22 | - | 1.22 | 189,085 | - | 189,085 | 25,406 | 163,679 |
| 9E | Providence Hall | 13.00 | - | 13.00 | 474,695 | - | 474,695 | 425,879 | 48,816 |
| 1F | Quest Academy | 5.15 | - | 5.15 | 240,613 | - | 240,613 | 240,613 | - |
| 2F | Rockwell Charter High School | 1.00 | - | 1.00 | 30,945 | - | 30,945 | 30,945 | - |
| 3F | Venture Academy | 3.30 | 0.70 | 4.00 | 118,545 | 13,120 | 131,665 | 131,665 | - |
| 4F | Salt Lake Center For Science Education | 0.67 | - | 0.67 | 52,488 | - | 52,488 | 52,488 | - |
| 5F | Utah Virtual Academy | 7.00 | - | 7.00 | 329,190 | - | 329,190 | 338,946 | - |
| 6F | Early Light Academy At Daybreak | 5.00 | - | 5.00 | 244,691 | - | 244,691 | 244,691 | - |
| 7F | Excelsior Academy | 5.00 | - | 5.00 | 413,149 | - | 413,149 | 180,591 | 232,559 |
| 8F | Hawthorn Academy | 7.50 | - | 7.50 | 375,457 | - | 375,457 | 375,457 | - |
| 9F | Mountain Heights | - | - | - | 29,217 | - | 29,217 | 29,217 | - |
| 1G | Jefferson Academy | 3.00 | - | 3.00 | 138,135 | - | 138,135 | 138,135 | - |
| 2G | Vista At Entrada School | 5.00 | - | 5.00 | 237,923 | - | 237,923 | 237,178 | 745 |
| 3G | Bear River Charter School | 0.80 | 2.70 | 3.50 | 12,532 | 35,550 | 48,082 | 48,082 | - |
| 4G | Maria Montessori Academy | 3.30 | - | 3.30 | 156,232 | - | 156,232 | 156,232 | - |
| 5G | Canyon Grove | 3.51 | - | 3.51 | 114,110 | - | 114,110 | 114,110 | - |
| 6G | Weilenmann School Of Discovery | 5.00 | - | 5.00 | 262,742 | - | 262,742 | 160,598 | 102,144 |
| 8G | Good Foundation Academy | 2.00 | 3.00 | 5.00 | 76,000 | 62,124 | 138,124 | 138,124 | - |
| 2H | Utah Connections Academy | 3.28 | - | 3.28 | 150,192 | - | 150,192 | 150,192 | - |
| 3H | Endeavor Hall | 16.00 | - | 16.00 | 164,860 | - | 164,860 | 164,657 | 203 |
| 4H | Aristotle Academy | 0.77 | - | 0.77 | 33,048 | - | 33,048 | 37,293 | - |
| 5H | High Mark | 3.50 | - | 3.50 | 158,717 | - | 158,717 | 158,717 | - |
| 6H | Promontory School | 2.50 | - | 2.50 | 126,307 | - | 126,307 | 126,307 | - |
| 7H | Pacific Heritage | 8.00 | - | 8.00 | 89,128 | - | 89,128 | 79,580 | 9,548 |
| 8H | Valley Arts | 3.00 | - | 3.00 | 110,990 | - | 110,990 | 110,990 | - |
| 1I | UT International | 0.36 | - | 0.36 | 15,758 | - | 15,758 | 15,758 | - |
| 2I | Esperanza Elementary | 4.80 | - | 4.80 | 124,623 | - | 124,623 | 124,623 | - |

Fiscal Year 2016 Class Size Reduction Plans Summary - Charter Schools

| # | Charter School | FTEs | | | CSR \$ Expenditures | | | Funding Source | |
|----|-------------------------------|----------------|----------------|----------------|----------------------|---------------------|----------------------|------------------------------------|-------------------------------------|
| | | Teacher | Para-Pro | Total | Teacher | Para-Pro | Total | State CSR <i>Leg. Estimates</i> | LEA Supplemental <i>Reported</i> |
| 3I | Leadership Learning | 3.00 | - | 3.00 | 147,253 | - | 147,253 | 147,253 | - |
| 4I | Mana Academy | 2.50 | 0.50 | 3.00 | 76,500 | 7,663 | 84,163 | 84,163 | - |
| 5I | Voyage Academy | 7.00 | - | 7.00 | 145,714 | - | 145,714 | 145,714 | - |
| 7I | WSU Charter Academy | 1.00 | 1.00 | 2.00 | - | 8,000 | 8,000 | 12,051 | - |
| 1J | American Intl School of UT | - | 16.10 | 16.10 | - | 204,205 | 204,205 | 204,205 | - |
| 2J | Ascent Academies of Utah | 9.50 | - | 9.50 | 488,267 | - | 488,267 | 488,267 | - |
| 3J | Dixie Montessori Academy | 2.00 | 1.00 | 3.00 | 94,665 | 26,240 | 120,905 | 114,399 | 6,506 |
| 5J | Mountain West Montessori Acad | 3.250 | - | 3.25 | 156,232 | - | 156,232 | 129,873 | 26,359 |
| 6J | Scholar Academy | 2.500 | - | 2.50 | 128,215 | - | 128,215 | 128,215 | - |
| 7J | Greenwood | 3.000 | - | 3.00 | 124,623 | - | 124,623 | 124,623 | - |
| 8J | Terra Academy | 4.000 | - | 4.00 | 168,000 | - | 168,000 | 106,385 | 61,615 |
| 9J | Lumen Scholar Institute | - | - | - | 135,520 | 17,200 | 152,720 | 80,134 | 72,586 |
| 1K | Vanguard Academy | 1.000 | - | 1.00 | 35,093 | - | 35,093 | 35,093 | - |
| 2K | Utah Military Academy | 10.000 | - | 10.00 | 444,040 | - | 444,040 | 38,409 | 405,631 |
| 4K | Athenian eAcademy* | - | - | - | - | - | - | 133,465 | - |
| | Totals | 327.474 | 119.810 | 447.284 | \$ 14,308,853 | \$ 1,954,661 | \$ 16,263,514 | \$ 14,231,415 | \$ 2,199,616 |

Class Size Reduction

Report of FY 2014 and FY 2015



Prepared by the

Utah State Office of Education

October 31, 2015

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Class Size Reduction Appropriation

In Compliance with Intent Language of HB2 of the 2015 General Legislative Session

Minimum School Program Title: Class Size Reduction
USOE Section Reporting: School Finance
FY 15 Allocation: \$115,783,200
Authorization: 53A-17a-124.5

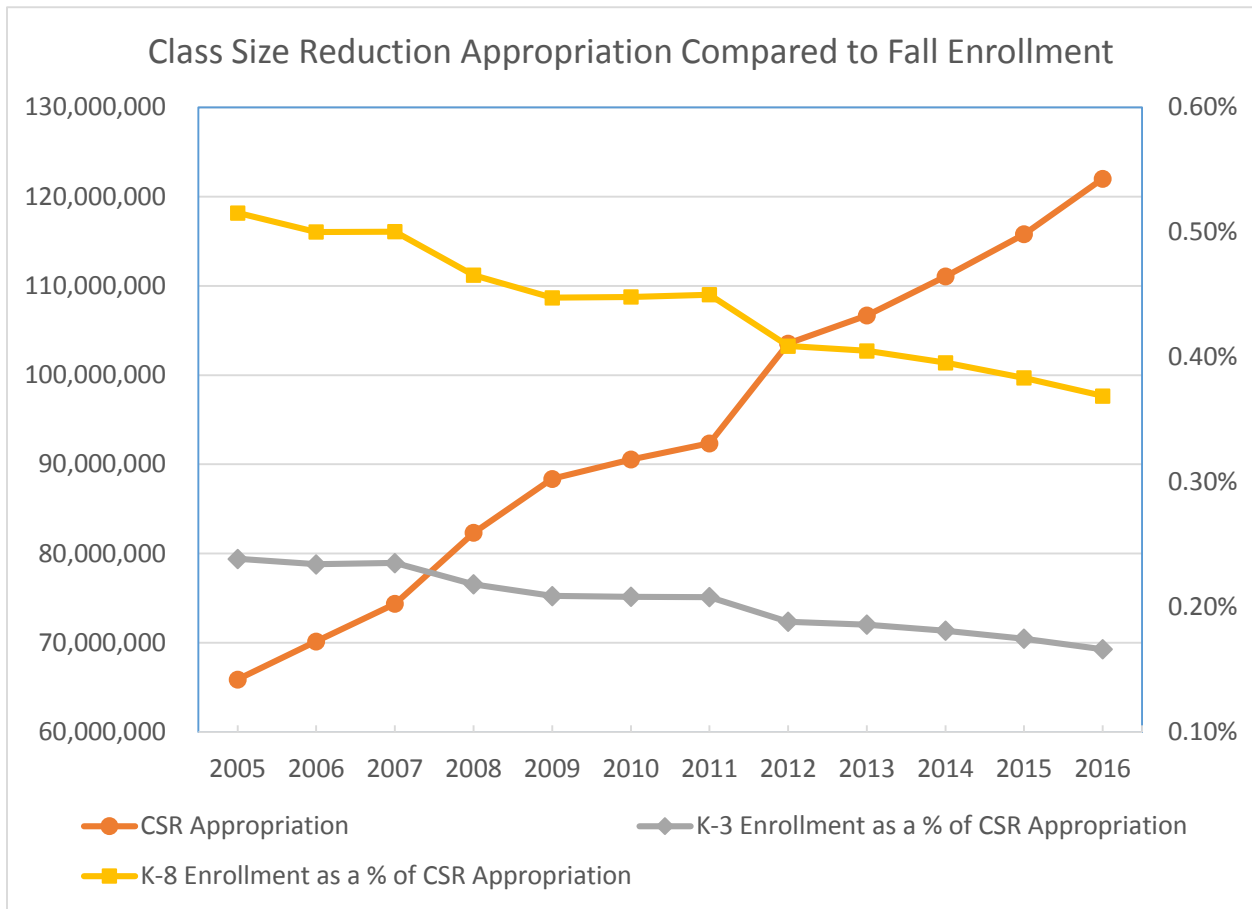
Program Description and Current Formula

The Utah State Legislature provides an appropriation to each Local Education Agency (LEA) annually to be used to reduce the average class size in kindergarten through the eighth grade in the state's public schools. This appropriation is to be allocated to LEAs in the state on the basis of prior year average daily membership (ADM) plus growth for grades K-8. Each LEA's total K-8 ADM plus growth is divided by the statewide K-8 ADM plus growth and multiplied by the total Class Size Reduction appropriation to determine each LEA's allocation. This means that each LEA in the state receives class size money based solely on their K-8 ADM from the prior year. The history of the Class Size Reduction appropriation is presented in **Table 1**. **Table 2** presents total enrollment, and enrollment in K-3 and K-8. Table 3 presents the appropriation increase to the growth of the K-3 and K-8 enrollment changes.

| Fiscal Year | Program WPU's | Program Appropriation | Percent Change |
|-------------|---------------|-----------------------|----------------|
| 1993 | 2,946 | \$4,389,540 | |
| 1994 | 7,442 | 11,053,098 | 151.8% |
| 1995 | 9,609 | 15,451,272 | 39.8% |
| 1996 | 11,144 | 18,632,768 | 20.6% |
| 1997 | 25,858 | 44,967,062 | 141.3% |
| 1998 | 25,858 | 46,311,678 | 3.0% |
| 1999 | 25,804 | 47,840,616 | 3.3% |
| 2000 | 29,577 | 56,225,877 | 17.5% |
| 2001 | 29,577 | 59,331,462 | 5.5% |
| 2002 | 29,577 | 62,584,932 | 5.5% |
| 2003 | 29,757 | 63,441,924 | 1.4% |
| 2004 | 29,757 | 63,977,550 | 0.8% |
| 2005 | 30,203 | 65,902,946 | 3.0% |
| 2006 | 30,773 | 70,162,440 | 6.5% |
| 2007 | 30,773 | 74,378,341 | 6.0% |
| 2008 | 32,749 | 82,330,986 | 10.7% |
| 2009 | 34,293 | 88,373,061 | 7.3% |
| 2010 | 35,133 | 90,537,741 | 2.4% |
| 2011 | 35,836 | 92,349,372 | 2.0% |
| 2012 | 36,768 | 103,538,688 | 12.1% |
| 2013 | 37,540 | 106,688,700 | 3.0% |
| 2014 | 38,307 | 111,052,000 | 4.1% |
| 2015 | 38,958 | 115,783,200 | 4.3% |
| 2016 | 39,457 | 122,001,000 | 5.4% |

| Fiscal Year | Total Enrollment | K-3 Enrollment | K-8 Enrollment |
|-------------|------------------|----------------|----------------|
| 2005 | 495,682 | 157,298 | 339,707 |
| 2006 | 510,012 | 164,397 | 350,969 |
| 2007 | 524,003 | 175,025 | 372,321 |
| 2008 | 537,653 | 179,715 | 383,460 |
| 2009 | 551,013 | 184,685 | 395,570 |
| 2010 | 563,273 | 188,583 | 405,912 |
| 2011 | 576,335 | 192,095 | 415,628 |
| 2012 | 587,745 | 195,030 | 423,404 |
| 2013 | 600,970 | 198,483 | 432,219 |
| 2014 | 611,740 | 201,176 | 439,331 |
| 2015 | 622,153 | 202,350 | 443,954 |
| 2016 | 633,896 | 202,853 | 450,271 |

Table 3. Class Size Reduction Appropriation Compared to Fall Enrollment



Currently, state statute requires that each LEA use 50% of its class size reduction allocation to reduce class sizes in grades K through 2, with an emphasis on improving student reading skills. However, an exception is allowed in statute. If an LEA has a class size below 18 in grades K through 2, it may petition the Utah State Board of Education (the Board) for and receive a waiver to the 50% rule. This exception in statute seems to imply an optimal or desired class size of 18 in these grades in the state.

Legislative Intent Language

HB 2 Public Education Budget Amendments from the 2015 Legislative session included the following legislative intent language. “The Legislature intends that the State Board of Education develop minimum program standards, including maximum class size limits in kindergarten through grade 3, that local education agencies must meet in order to continue to receive Class Size Reduction funding. The Legislature also intends that the State Board of Education develop an estimate of the cost necessary to limit class sizes in kindergarten through grade 3, without impacting class sizes in grades 4 through 12. The Legislature also intends that the State Board of Education report the standards and estimated costs to the

Education Interim Committee and the Public Education Appropriations Subcommittee by October 31, 2015.”

Research and National Standards Regarding Class Size

There is a large amount of research that has been conducted on the effects of class size on student achievement. Research suggests that the effects of class size reduction are likely to be multiple, and that it is difficult in one study to capture all the complexities involved. Many credible studies done on the issue in recent years show that the effects of reducing class size are relatively small compared to the large costs incurred to do so.

In John Hattie’s book *Visible Learning*, he states “It appears that the effects of reducing class size may be higher on teacher and student work-related conditions, which then *may* or *may not* translate into effects on student learning.¹” Hattie’s research points out that that teachers do not necessarily change the way they teach just because a class is smaller in size, which may account for the relatively modest effects of class size on achievement. Smaller class sizes directly result in a decrease in workloads, allow teachers to be more efficient, and allow teachers to engage in meaningful professional collaboration. Smaller class sizes enable teachers to provide more individualized instruction, spot specific needs or identify problems with individual students, and promote a classroom environment more conducive to learning. However, if teachers do not modify their teaching style as a result of reduced class sizes and do not optimize the opportunities presented by having fewer students in a class, these results are unlikely to be realized.

Hattie indicates that in classes of 20-30 an effective teacher will take advantage of the opportunity to group students by ability or behavior, to encourage peer interactions and student self-regulation. Some tailoring of curriculum to students by either topic or pace will also occur, under the direction an experienced teacher. Class sizes smaller than 20 present the opportunity for more student interaction and peer to peer interaction, but Hattie concludes that ...“the evidence so far indicates that when class sizes are smaller, if these influences are implemented, there is still no great difference in student outcomes.”²

According to the article “Class Sizes Show Signs of Growing” published June 27, 2015 in *Education Week*, class sizes seem to be on the rise due to LEA budget shortfalls. The articles suggest that in order to improve class sizes, the approach discussed in the STAR project implies smaller class sizes in kindergarten through grade 3 enables students to perform better by a tenth of a standard deviation than younger students in larger regular class sizes. “Follow-up studies through the years have found the students who had been in small classes in their early years had better academic and personal outcomes throughout their school years and beyond.”

According to this article, many states have adopted statute or policy that restricts the number of students in general education classes. These restrictions were not always accompanied by additional funding, and many only have established class sizes in core curriculum courses. The article also points that nearly all

¹ John Hattie. (2009). *Visible Learning* (pp. 86). New York, NY: Routledge.

² John Hattie. (2009). *Visible Learning* (pp. 88). New York, NY: Routledge

the states that have changed their class size laws since 2008 have since relaxed restrictions due to the significant strain placed on local resources. **Table 4** outlines several state requirements noted in the article. These concepts should be considered as the legislature analyzes data and makes policy decisions moving forward.

| | Class Size Limits by Grade | | | | |
|---------------|-----------------------------------|------------|------------|------------|-------------|
| States | K | 1-3 | 4-6 | 7-8 | 9-12 |
| New Mexico | 15-20 | 22 | 24 | 27 | 30 |
| Nevada | 15 | 15-22 | 25 | | |
| Idaho | 20 | 20 | 26 | | |
| Wyoming | 20 | 20 | | | |
| Texas | 22 | 22 | | | |
| Oklahoma | 20 | 20 | 20 | | |
| Florida | 18 | 18 | 22 | 22 | 25 |
| Maine | 20 | 25 | 25 | 25 | 30 |
| Tennessee | 20 | 20 | 25 | 30-35 | 30-35 |

Methods of Calculating Class Size and Data Used

The term “class size” can take on a number of different meanings when discussed and debated, especially for policy decisions. There are a number of methods which can be used to calculate “class size” for each LEA:

- **Student to Teacher Ratio** – Total students enrolled in a school divided by total teachers in the school.
- **Student to Adult Ratio** – Total students enrolled in a school divided by total teachers and paraprofessionals in the school.
- **Class Size Average** – Total students enrolled in a specific grade in a school divided by the total number of classes in that grade level in the school
- **Class Size Median** – The median (middle) value of all classes in the same grade in a school

Levels or groups at which data can be aggregated and calculations performed in order to determine compliance with an established class size maximum:

- **LEA level** – All students, teachers, and classes at the LEA are grouped together
- **School level** – All students, teachers, and classes at each school are grouped together
- **Individual class level** – Each class is analyzed individually

Median class sizes reported annually in the “Annual Report of the State Superintendent of Public Instruction” are calculated using the class size median methodology and are reported at both the LEA and school levels. The number reported is a statistical calculation that can be impacted by differing class patterns. See **Appendix A**.

We noted there is much variation in the way that LEAs report teacher, class, and student data. For example, if a course has 50 students, a general education teacher, and a special education teacher, many LEAs report the general education teacher as the teacher of the class, and the special education teacher is not accounted for. Other LEAs may report both teachers as primary teachers for the class. Therefore,

while the USOE collects data to determine the class size for each individual classroom and the teachers that are assigned to that classroom, LEA reporting differences can create potential difficulties for the USOE in tracking this information and applying performance measures without specific definitions.

For older grades (especially grades 7-12), teachers may have classes with students from many different grades and/or teach a variety of subjects. This makes calculating a class size on a grade-by-grade basis more difficult. Additionally, classes such as music or art classes in these older grades tend to have higher class sizes, which is sometimes preferable or necessary. Presently median class sizes are calculated only for English, Math, Science, and grade level courses.

Online or distance learning classes are designed to be larger than a traditional classroom. Special Education or ELL classes can be part of a regular class or their own class. Presently all of these types of courses are excluded from the median class size calculations. How should these classes be included in a calculation of class size?

Additionally, classroom models such as Alpine School District's "productivity model" raise additional questions about the consistency of LEA reported data and comparisons which will be drawn and applied statewide. This model essentially gives two classes to one teacher each school year for elementary grades. One class starts early in the morning and ends earlier in the day, and the other starts later in the morning and ends later in the day. For a portion of the day, both classes are at the school. During this time, one of the classes goes to music, physical education, art, or similar classes taught by a separate teacher. In the secondary system teachers teach during their prep periods. This also creates an overall high class load for secondary teachers. In calculating class size with a model that uses teacher to pupil ratios, these types of models would result in extremely large class sizes.

Charter schools have the ability to control class size through their organizational structure and by virtue of caps placed on enrollment. Many chose to limit class sizes to 20-25 students. Others have classes of 30 with a full time teacher and instructor which brings the adult student ratio to 1:15.

Because the median class size reported is a calculation, it is important to note that it may not reflect the **actual** number of students in individual classrooms at each individual school. Any calculation method for class size that does not report individual class sizes will never address the public perception of large class sizes. An LEA may have a calculated class size average below a legislative mandated maximum, but could still have classrooms within individual schools that are larger than a potential maximum. Parents, the public, and legislators may see this as a violation by the LEA of use of funds, or a failure of the LEA to comply with a potential mandated maximum, but in reality it is a matter of how the mandated class size is calculated and reported.

When evaluating a potential "maximum class size limit" to be applied statewide, we feel the Board or Legislature must clearly specify whether the established limit applies to an LEA average in grades K-3, a school average in grades K-3, or whether the limit applies on a class by class basis. Changes to statute or rule should clearly define how class size is to be calculated, what classes are included, what students are included, and what teachers and para-professionals are included.

For purposes of this analysis and due to the accessibility of data, all remaining analysis was completed using the class median data by LEA.

Online Programs and Necessarily Existent Small Schools

Currently, LEAs receive funding based on their K-8 ADM, regardless of the type of school or program in which a student is enrolled. This includes students participating in an online or distance education program and students enrolled at a school that is classified as a Necessarily Existent Small School (NESS). Online programs are designed to larger than traditional classrooms. Larger class sizes are manageable because instruction occurs through online lessons and curriculum, with the teacher functioning as a mentor who answers questions, monitors student progress, and provides instruction as needed. Additionally, many schools receiving NESS funding have class sizes well below the state average before the receipt of class size reduction funding. In fact, these schools are classified as NESS schools primarily because of the very small population they serve in remote areas of the state. Many of these schools have already achieved low class sizes.

In both of these cases, an evaluation of policy should include a determination as to whether the reduction of class sizes through directed funding should be applied to NESS or to online or distance programs that function differently than traditional classrooms. Is the intent of the class size reduction appropriation to provide funding to LEAs for all students in grades K-8 or is it to specifically help reduce class sizes for students in LEAs that have larger than desirable class sizes, and what role does local control and local taxing effort play?

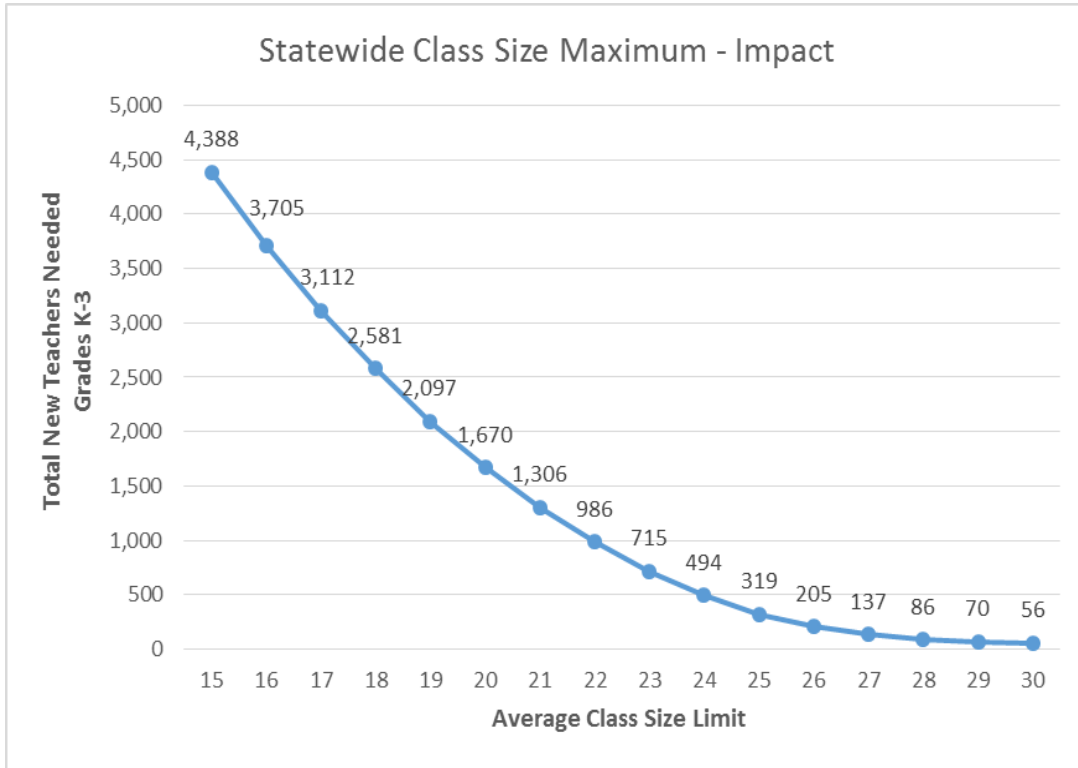
Total Cost of a Statewide Class Size Maximum

As explained above, determining class size can be complex and can produce different results depending on the methods and data used. For purposes of the analysis going forward in this section, we have assumed that the maximum class size limit established will apply to a school average in grades K-3 and that the class size mean method will be used to calculate class size.

If a statewide maximum class size limit were established, it would create additional costs for LEAs who are required to add additional teachers and/or classrooms to meet the standard. We performed an analysis to determine the number of additional teachers that would be needed statewide if various maximum class size limits were implemented for grades K-3. Please note that for kindergarten, the USOE does not collect data on which schools have half-day kindergarten and which schools have full-day kindergarten. Therefore, the model made various assumptions to make these determinations. The results produced provide a good estimation of the additional teachers needed but are not exact calculations. Our analysis assumes that teachers cannot be split between schools or campuses within an LEA but could be split between grades except kindergarten.

Table 5 shows the impact of setting a statewide average class size limit between 15 and 30. As shown, a class size limit of 15 would require an additional 4,388 teachers statewide in grades K-3, a limit of 20 would require an additional 1,670 teachers, and a limit of 25 would require an additional 319 teachers. As a note, our analysis uses fiscal year 2014 classroom and headcount data. Additionally, please note that the analysis below uses an average class size maximum with the class size median method described above.

Table 5. Statewide Class Size Maximum-Impact



We also estimated the total cost of hiring these additional teachers. Our calculations used an average statewide teacher salary in Utah of \$49,393, as reported by the National Center for Education Statistics for school year 2012-13, and total benefits of approximately \$34,000 (a total estimated compensation package of approximately \$83,500). See **Table 6** below. Costs of a class size limit of 15 would be over \$360 million, while costs of a class size limit of 25 would be approximately \$26.6 million.

Table 6. Estimated Statewide Cost Per Teacher

| Estimated Statewide Cost Per Teacher (w/ benefits): | | \$ 83,500 |
|---|---------------------------------|----------------------|
| Desired Class Size | Total Teachers Needed Statewide | Total Cost Statewide |
| 15 | 4,388 | \$ 366,398,000 |
| 16 | 3,705 | \$ 309,367,500 |
| 17 | 3,112 | \$ 259,852,000 |
| 18 | 2,581 | \$ 215,513,500 |
| 19 | 2,097 | \$ 175,099,500 |
| 20 | 1,670 | \$ 139,445,000 |
| 21 | 1,306 | \$ 109,051,000 |
| 22 | 986 | \$ 82,331,000 |
| 23 | 715 | \$ 59,702,500 |
| 24 | 494 | \$ 41,249,000 |
| 25 | 319 | \$ 26,636,500 |
| 26 | 205 | \$ 17,117,500 |
| 27 | 137 | \$ 11,439,500 |
| 28 | 86 | \$ 7,181,000 |
| 29 | 70 | \$ 5,845,000 |
| 30 | 56 | \$ 4,676,000 |

In addition to the personnel costs shown above for teachers, there are additional capital and personnel costs to be considered. Each new teacher needed would require a classroom to teach in, materials and equipment to use in the classroom, a para-professional or other staff (as needed, depending on student needs), and professional development for the hired teachers. Depending on the space each LEA has available, these costs could be extremely high. Some schools in high growth areas of the state have no available space to put additional portable classrooms outside their school and would have difficulty adding additional classrooms without expensive remodeling projects. For these types of schools, the costs to reduce class size could be extremely high. In rural areas it may be difficult to add additional classrooms or recruit teachers.

Funding Class Size Reduction

If a statewide class size maximum in grades K-3 were established, LEAs would be forced to use local and state funding that is currently focused on other grades or programs to reduce class sizes in grades K-3 to continue to qualify for class size reduction funding. In many cases, this could result in class sizes increasing in grades 4-12, as LEAs would be forced to move teachers to grades K-3. To ensure that class sizes in other grades are not harmed, the state would need to provide additional funding to assist LEAs with high class sizes to reduce the class size and come into compliance with the established limit.

If the state were to commit to providing additional funding for class size reduction to help those LEAs whose class sizes are above the maximum class size, a different distribution formula or method would likely be needed. The current class size reduction formula allocates funding to all LEAs based on K-8 ADM and if additional funding were distributed through this formula, those LEAs most needing the funding would not receive it.

Additional state funding for class size reduction could be set up as a grant program where schools with a class size above the statewide maximum are able to develop a plan to reduce their class size, submit the plan to the USOE, and obtain funding to fund the proposed plan after approval (expenditures could include teachers and para-professionals, capital costs, or professional development costs). This grant program could include a requirement for LEAs receiving the funding to match the funds with local, state, or federal funding from other sources.

Ultimately, if a statewide maximum class size in grades K-3 were established, LEAs with schools over the class size limit would likely need a phase in period of 2-5 years to provide time to establish a plan for reduction of class sizes, to develop a budget strategy, and complete necessary renovation or construction projects required to create classroom space. During this period, LEAs with class sizes over the established threshold should continue to qualify for class size reduction funding as they establish a plan and work towards their class size goals.

If class size reduction funds were eliminated, or if an LEA no longer qualified to receive class size reduction funds, the loss of state revenue would further increase the LEA's class sizes and only exacerbate the problem. This could also result in increased local property taxes as LEAs are forced to levy additional taxes to rectify the class size problem. In place of immediately withholding class size reduction funding for those LEAs that do not qualify based on class size, it would make sense to establish a process whereby LEAs are placed on corrective action and required to create a plan to reduce class size below the maximum within

a 3-5 year period. This process would allow LEAs opportunities to make improvements prior to losing funding.

Fiscal Year 2014 Class Size Reduction Survey Results

In accordance with state statute, the USOE requires each LEA in the state to submit a report regarding the expenditure of class size reduction funding each year. The USOE is currently receiving reports from LEAs regarding the expenditure of fiscal year 2015 funds. The USOE received results from fiscal year 2014 in November 2014. See the summary results of the fiscal year 2014 survey in **Table 7** below.

Table 7. LEA 2014 Class Size Appropriation FTE Surveys

| Grade | Para-Professionals and Teachers | | | |
|----------------|---------------------------------|-----------------|--------------------------|-----------------|
| | Total FTEs | % of total FTEs | Total Cost | % of Total Cost |
| K | 326.32 | 14.92% | 17,590,539.78 | 14.16% |
| 1 | 520.05 | 23.78% | 29,645,968.37 | 23.87% |
| 2 | 444.25 | 20.31% | 25,560,771.85 | 20.58% |
| 3 | 277.46 | 12.69% | 16,163,236.62 | 13.01% |
| 4 | 207.33 | 9.48% | 11,996,492.83 | 9.66% |
| 5 | 151.74 | 6.94% | 8,292,247.21 | 6.68% |
| 6 | 93.27 | 4.26% | 5,210,480.43 | 4.20% |
| 7-8 | 166.54 | 7.62% | 9,734,767.14 | 7.84% |
| Totals: | 2,186.96 | 100.00% | \$ 124,194,504.22 | 100.00% |

The Class Size Appropriation for FY2014 was \$111,052,000. Some LEAs reported the expenditure of the state appropriation, as well as the expenditure of local funds to support the class size reduction effort. As shown, costs for teachers and para-professionals in grades K-3 make up over 70% of the current LEA expenditures of class size reduction funding. However, this means that 30%, or over \$30 million, of the class size reduction appropriation is currently spent in grades 4-8. Any legislative change which began to allocate funding only on the basis of K-3 ADM would negatively impact those LEAs which have large student enrollment in grades 4-8. These LEAs would likely be forced to increase class sizes in those grades as a result of the reduced funding.

Based on the total FTE data reported by LEAs, we calculated an estimated class size impact in grades K-8 of the funding received. The 2,006 teacher FTEs paid for with Class Size Reduction Funding reduced the average pupils per teacher by 3.22 statewide, from 28.19 to 24.98. See **Table 8** below. For further detailed results by LEA, please see **Appendix B**.

Table 8. Estimated Impact Fiscal Year 2014

| | K-8 Student Enrollment | Total K-8 Teacher FTEs | K-8 CSR Teacher FTEs | K-8 W/ CSR \$ Pupils per Teacher | K-8 W/O CSR \$ Pupils per Teacher | K-8 CSR \$ Effect Pupils per Teacher |
|-------------------|------------------------|------------------------|----------------------|----------------------------------|-----------------------------------|--------------------------------------|
| Districts: | 395,868 | 15,859.27 | 1,700.43 | 24.96 | 27.96 | (3.00) |
| Charters: | 43,347 | 1,726.79 | 305.69 | 25.10 | 30.50 | (5.40) |
| Statewide: | 439,215 | 17,586.06 | 2,006.12 | 24.98 | 28.19 | (3.22) |

As shown, the class size reduction funding has aided in improving class sizes statewide significantly for both school districts and charter schools in the state.

Impact of Moving Class Size Reduction Funding Into the WPU Value

We performed an analysis to determine the impact of moving all funding currently appropriated to the Class Size Reduction Program into the value of the regular WPU. Using projected fiscal year 2017 WPUs for the basic school program, we determined the impact to each LEA in the state. Overall, the number of WPUs in the basic program for all LEAs would decrease by 39,990 (the projected number of WPUs allocated to the Class Size Reduction Program in fiscal year 2017). The value of the regular WPU would increase by \$177 in the scenario, from \$3,092 to \$3,269. Overall, LEAs with higher concentrations of students in grades K-8 would lose funding, and LEAs with higher concentrations of students in grades 9-12 would gain funding. In total, school districts would gain \$2.47 million in funding, while charter schools would lose the same amount. See **Appendix C** for specific LEA impacts.

Because total basic program WPUs are reduced for LEAs that have grades K-8, flexible allocation funds will be redistributed between the LEAs. The Voted and Board Guarantees will also be reduced, as total WPUs decrease. The redistribution of the class size appropriation will result in previously restricted funds being unrestricted basic funds available to local boards. Furthermore, increasing the value of the regular WPU further devalues the add-on WPU value which is used for Special Education and Career and Technology education. This WPU is currently \$2,837, or 92% of the regular WPU value of \$3,092.

Impact of Redirecting the Class Size Reduction Appropriation to K-3 or K-5 ADM

We also performed an analysis to determine the impact of changing the class size reduction formula to distribute based on enrollment and ADM in grades K-3 and grades K-5 (compared to the current formula, which distributes on grades K-8). Overall, LEAs with higher concentrations of students in grades K-3 or grades K-5 would gain funding in this scenario, while schools with higher concentrations of students in grades 4-8 would lose funding. See **Appendix D** for specific LEA impacts.

Program Standards/Performance Measures

The Legislature intends that the Board establish minimum program standards, maximum class sizes in grades K-3, and correlate these with reductions in class size funding. However; the Board has not had sufficient time and resources to study the many factors that should be correlated with class size data and funding levels to develop outcome measures that will have measurable impacts on student achievement. The Board has not had sufficient time to study or determine what impact local board policies and local control have on class size initiatives and how those correlate with student achievement. Current policy that governs the Class Size Appropriation has not clearly defined desired outcomes.

Critical performance outcomes of student success include reading on grade level by grade 3 and achieving proficiency in math. There are many ways by which these critical performance outcomes can be achieved, one of which may be reducing class sizes. Increased professional development for teachers and collaboration with their peers enables teachers to improve their own performance. Reading programs,

paraprofessionals, math labs or tutors, and small classes enable teachers that are prepared and engaged to interact with students more effectively. Current research supports the conclusion that reducing class size alone will not result in substantial gains in student achievement. Additionally, the costs that will be incurred by the state and locals to achieve a desirable class size is considerable.

The Board of Education does not feel that establishing a class size maximum, as required by the intent language, will directly result in immediate gains in student achievement. Instead, the Board wishes to further study this issue and engage the Legislature to provide additional funding for the following:

- 1) Performance experiments
- 2) Study on an incentive or grant program to direct class size reduction funding
- 3) Incentive innovation to leverage the practices of high performing teachers

The results of these activities would provide sufficient data to inform the development of minimum program standards and performance measures that could be used to measure the performance and outcomes of the class size appropriation.

Courses of Action

The analysis of reports from LEAs indicate that the class size appropriation is being used for its intended purposes, hiring teachers and paraprofessionals in grades K-8 to assist the LEAs to maintain or reduce class sizes. However; without minimum performance standards that correlate class sizes to student achievement, the effectiveness of these actions cannot be quantified. As such, potential courses of action of the Board are as follows:

1. Take no action on the Class Size Appropriation and engage LEAs and other stakeholders in a more in depth review of the utilization of the class size reduction funding and local resources devoted to this action by the LEAs. This further study will inform the Board and Legislature of potential uses of these funds, minimum programs standards, and other innovative ways to utilize these funds.
2. Recommend that the class size appropriation be rolled into the value of the WPU. This action results in an increase in the value of the WPU from \$3,092 to \$3,269, a reduction of 39,989.86 WPUs in the Basic program, and redistributes funds between LEAs. As with any change in a formula, there will be some LEAs that gain funds, and some that lose funds. Because total basic program WPUs are reduced for LEAs that have grades K-8, flexible allocation funds will be redistributed between the LEAs. The Voted and Board Guarantees will also be reduced, as total WPUs decrease. The redistribution of the class size appropriation will result in previously restricted funds being unrestricted basic funds available to local boards. This action effectively indicates that local control and local board policies must establish class size standards and utilize basic program revenues and local revenues to achieve the goals of the individual LEAs.

Furthermore, increasing the value of the regular WPU further devalues the add-on WPU value which is used for Special Education and Career and Technology education. This WPU is currently \$2,837, or 92% of the regular WPU value of \$3,092.

3. The Board could consider recommending a modification of the Class Size Reduction formula to redirect funds to LEAs based on K-3 or K-5 ADM. However; without established program standards and performance measures there is no way to quantify whether redirecting funds to K-3, K-5, rather than to K-8 has a direct correlation with student achievement. The overall enrollment of an LEA would not change, and LEAs would need to make up funding reductions with local funds to mitigate any potential losses of funds. If class size funds were redirected to more targeted grades the impacts would be spread out through the LEAs in the higher grades.
4. The Board could recommended that additional funds be added to the class size appropriation to further reduce class sizes to an acceptable statewide standard.

Draft 1/12/24/2015

APPENDIX A

| Median Class Size - Elementary Schools - SY 2013-2014 | | | | | | | |
|---|--------------|-----------|-----------|-------------|-----------|-----------|-------------|
| Local Education Agency | Kindergarten | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 |
| Alpine District | 25 | 25 | 26 | 28 | 29 | 30 | 29 |
| Beaver District | 19 | 18 | 25 | 23.5 | 24 | 27 | 29 |
| Box Elder District | 22 | 22 | 25 | 24 | 27 | 28 | 32 |
| Cache District | 21 | 21 | 24 | 25 | 26 | 27 | 29 |
| Canyons District | 22 | 21 | 22 | 22 | 24 | 24 | 30 |
| Carbon District | 21 | 21 | 23 | 22.5 | 24 | 22 | 23 |
| Daggett District | 27 | 27 | 12.5 | 17 | 27 | 20 | 13 |
| Davis District | 23 | 23 | 24 | 25 | 27 | 27 | 28 |
| Duchesne District | 18 | 23 | 25 | 27 | 28 | 29 | 29.5 |
| Emery District | 17 | 18 | 17 | 20 | 20 | 23 | 24 |
| Garfield District | 17 | 20.5 | 19.5 | 20 | 19 | 22 | 19.5 |
| Grand District | 24 | 20 | 22.5 | 22 | 21 | 23 | 22 |
| Granite District | 23 | 24 | 24 | 26 | 26 | 26 | 27 |
| Iron District | 21 | 24 | 23 | 26 | 26 | 26 | 28 |
| Jordan District | 22 | 22 | 23 | 23 | 26 | 27 | 26 |
| Juab District | 24 | 22 | 24 | 20.5 | 23 | 26 | 25 |
| Kane District | 15 | 23 | 22.5 | 23 | 25 | 23 | 25 |
| Logan City District | 22 | 20 | 23 | 24.5 | 25.5 | 27 | 29 |
| Millard District | 20 | 23 | 24 | 24.5 | 26 | 26 | 26 |
| Morgan District | 22 | 26 | 23 | 31 | 31 | 30 | |
| Murray District | 22 | 22 | 23 | 26 | 25 | 26 | 26 |
| Nebo District | 21 | 22 | 23 | 27 | 28 | 27 | 28 |
| North Sanpete District | 19 | 20 | 22 | 24 | 23 | 21 | 22 |
| North Summit District | 19.5 | 18.5 | 24.5 | 23 | 22 | 28 | 26 |
| Ogden City District | 24 | 23 | 24 | 23 | 25 | 27 | 25 |
| Park City District | 17 | 22 | 24 | 23 | 24 | 23 | 30 |
| Piute District | 16.5 | 14.5 | 15 | 11.5 | 13 | 13 | 14.5 |
| Provo District | 24 | 23 | 24 | 26 | 26 | 28 | 29 |
| Rich District | 13.5 | 20.5 | 20.5 | 23.5 | 18 | 25 | 14.5 |
| Salt Lake District | 23 | 22 | 24 | 25 | 25 | 26.5 | 36 |
| San Juan District | 17 | 19 | 21 | 22 | 22.5 | 25 | 27 |
| Sevier District | 34 | 25 | 26 | 23 | 27 | 28 | 26 |
| South Sanpete District | 18 | 22.5 | 22 | 23 | 21 | 22 | 24.5 |
| South Summit District | 22 | 22 | 24 | 23 | 23 | 24 | 25 |
| Tintic District | 9 | 13 | 14 | 10 | 18 | 11.5 | 13 |
| Tooele District | 21 | 25 | 24 | 24 | 26 | 28 | 28 |
| Uintah District | 20 | 23 | 24 | 25 | 24 | 25.5 | 30 |
| Wasatch District | 23 | 18 | 22 | 25 | 27 | 29 | 29 |
| Washington District | 20 | 20 | 22.5 | 23 | 24.5 | 24 | 28 |
| Wayne District | 14 | 17 | 18 | 15 | 11 | 12 | 16.5 |
| Weber District | 23 | 23 | 24 | 24 | 27 | 26 | 28 |
| District Median | 21 | 22 | 23 | 23.5 | 25 | 26 | 26.5 |
| District Average | 21 | 21 | 22 | 23 | | | |
| Districts Above District Average | 19 | 24 | 29 | 21 | | | |
| Districts Above District Average in All Grade Levels | | | | | | | 12 |

| Local Education Agencies | Kindergarten | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 |
|--|--------------|-------------|-----------|-----------|-------------|-----------|-----------|
| ALIANZA ACADEMY | 15.5 | 25 | 26 | 25 | | | |
| AMERICAN LEADERSHIP ACADEMY | 24.5 | 22 | 26.5 | 28.5 | 27.5 | 25 | 39 |
| AMERICAN PREPARATORY ACADEMY | 25.5 | 29 | 28.5 | 30 | 31.5 | 30 | 32 |
| AMERICAN PREPARATORY ACADEMY--ACCELERATED SCHOOL | 26 | 31 | 31 | 30 | 31 | 31 | 32 |
| AMERICAN PREPARATORY ACADEMY--THE SCHOOL FOR NEW AMERICANS | 25 | 27.5 | 29.5 | 30.5 | 30.5 | 31 | 30.5 |
| ARISTOTLE ACADEMY | 16 | 32 | 28.5 | 26.5 | 32 | 29 | 21 |
| BEAR RIVER CHARTER SCHOOL | 20 | 20 | 21 | 21 | 18 | 20 | |
| CANYON GROVE ACADEMY | 15 | | | | | | 16 |
| CANYON RIM ACADEMY | 20 | 25 | 25 | 25 | 25 | 25 | 25 |
| CHANNING HALL | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| CS LEWIS ACADEMY | 18.5 | 22.5 | 22 | 28.5 | 23 | 24 | 20 |
| DUAL IMMERSION ACADEMY | 26 | 23 | 25.5 | 27.5 | | 37 | 19 |
| EARLY LIGHT ACADEMY AT DAYBREAK | 24 | 25 | 25 | 25 | 25 | 26 | 25 |
| EDITH BOWEN LABORATORY SCHOOL | 24 | 24 | 24.5 | 26 | 26 | 27.5 | |
| ENDEAVOR HALL | 20.5 | 26 | 26 | 26 | 26 | 24 | 23 |
| ENTHEOS ACADEMY | 26 | 26 | 26 | 26.5 | 27 | 27 | 27 |
| ENTHEOS ACADEMY MAGNA | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| EXCELSIOR ACADEMY | 21.5 | 26 | 27 | 25 | 26 | 26 | 26 |
| FREEDOM ACADEMY | 20.5 | 26 | 27 | 26 | 26 | 26 | 25 |
| GATEWAY PREPARATORY ACADEMY | 18 | 31.5 | 31.5 | 31.5 | 27 | 27 | 25 |
| GEORGE WASHINGTON ACADEMY | 26 | 26 | 26 | 26 | 23 | 26 | 23 |
| GOOD FOUNDATIONS ACADEMY | 16 | 24 | 24 | 24 | 21 | 21 | 20.5 |
| GUADALUPE SCHOOL | 26 | 24 | 25 | 25 | 24 | | |
| HAWTHORN ACADEMY | 19.5 | 26 | 26 | 26 | 26 | 26 | 26 |
| HIGHMARK CHARTER SCHOOL | 26.5 | 24 | 24.5 | 25 | 26.5 | 25.5 | 28 |
| JEFFERSON ACADEMY | 21 | 26.5 | 26 | 27 | 25 | 24 | 22 |
| JOHN HANCOCK CHARTER SCHOOL | 20 | 20 | 21 | 22 | 22 | 21 | 22 |
| LAKEVIEW ACADEMY | 25 | 25 | 25 | 25 | 25 | 25 | 25.5 |
| LEGACY PREPARATORY ACADEMY | 27 | 27 | 27 | 27 | 27 | 27 | 21.5 |
| LIBERTY ACADEMY | 18 | 25 | 19 | 21 | 21 | 19 | 17 |
| LINCOLN ACADEMY | 23 | 24 | 26.5 | 26 | 26 | 26 | 27 |
| MARIA MONTESSORI ACADEMY | 20 | 27 | 27 | | 24.5 | 24.5 | 24.5 |
| MOAB CHARTER SCHOOL | 21 | 20 | 19 | 20 | 9 | 16 | |
| MONTICELLO ACADEMY | 18.5 | 25 | 25 | 25 | 25 | 25 | 26 |
| MOUNTAINVILLE ACADEMY | 25 | 26 | 27 | 28 | 28 | 26 | 24 |
| NAVIGATOR POINTE ACADEMY | 27.5 | 27.5 | 28 | 24 | 26.5 | 27 | 26 |
| NOAH WEBSTER ACADEMY | 22 | 29 | 29 | 29 | 28 | 28 | 26 |
| NORTH DAVIS PREPARATORY ACADEMY | 26 | 27 | 28.5 | 28 | 28 | 28 | 28 |
| NORTH STAR ACADEMY | 25 | 25.5 | 25 | 26 | 26 | 26 | 26 |
| ODYSSEY CHARTER SCHOOL | 26 | 26 | 24.5 | 26 | 25.5 | 23 | 21.5 |
| OGDEN PREPARATORY ACADEMY | 26 | 26.5 | 26 | 26 | 26 | 27.5 | 26 |
| OPEN CLASSROOM | 19 | 23 | 23 | 23 | 23 | 23.5 | 21 |
| PACIFIC HERITAGE ACADEMY | 21 | 32.5 | 26.5 | 23 | 32.5 | 20.5 | 27.5 |
| PINNACLE CANYON ACADEMY | 21 | 16.5 | 15 | 21.5 | 15.5 | 22.5 | |
| PROMONTORY SCHOOL OF EXPEDITIONARY LEARNING | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| PROVIDENCE HALL | 25 | 25 | 25 | 25 | 25 | 25 | 49 |
| QUEST ACADEMY | 27 | 27 | 27 | 27 | 26 | 28 | 28 |
| RANCHES ACADEMY | 26 | 26 | 25.5 | 26 | 25.5 | 26 | 26 |
| REAGAN ACADEMY | 20 | 26 | 26 | 26 | 27 | 25 | 26 |
| RENAISSANCE ACADEMY | 20 | 24.5 | 27 | 28 | 25 | 24 | 23 |
| SALT LAKE ARTS ACADEMY | | | | | | 26 | 14 |
| SALT LAKE CENTER FOR SCIENCE EDUCATION | | | | | | | 31 |
| SOLDIER HOLLOW CHARTER SCHOOL | 21.5 | 18 | 20.5 | 21 | 14 | 19 | 17 |
| SUMMIT ACADEMY | 25 | 25.5 | 26 | 26 | 26 | 26 | 26 |
| SYRACUSE ARTS ACADEMY | 18 | 27 | 27 | 27 | 27 | 27 | 27 |
| THOMAS EDISON | 30 | 30.5 | 29.5 | 26 | 27 | 26.5 | 28 |
| THOMAS EDISON - SOUTH | 24 | 28 | 31 | 27 | 29 | 30 | 27 |
| TIMPANOGOS ACADEMY | 24.5 | 25 | 25.5 | 25 | 25 | 25 | 30 |
| VALLEY ACADEMY | 25 | 23 | 24.5 | 23 | 24 | 24.5 | 26 |
| VENTURE ACADEMY | 25 | 25 | 25 | 25.5 | 25.5 | 25.5 | |
| VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS AND TECHNOLOGY | 24 | 25.5 | 25.5 | 24 | 22 | 21.5 | 21.5 |
| WALDEN SCHOOL OF LIBERAL ARTS | 31 | 30.5 | 31.5 | 22.5 | 26.5 | 30 | 16.5 |
| WASATCH PEAK ACADEMY | 25 | 25 | 25.5 | 25.5 | 25 | 25 | 24.5 |
| WEILENMANN SCHOOL OF DISCOVERY | 16 | 20 | 25 | 23 | 26 | 24 | 22 |
| Charter Median | 24 | 25.5 | 26 | 26 | 26 | 26 | 26 |
| State Median | 22 | 24 | 25 | 25 | 25.5 | 26 | 26 |

| | | | | |
|--|----|----|----|----|
| Charter Average | 23 | 25 | 26 | 26 |
| Charters Above Charter Average | 34 | 33 | 22 | 19 |
| Charters Above Charter Average in All Grade Levels | | | | 8 |

| | | | | | |
|--|----|----|----|----|----|
| State Average | 15 | 22 | 24 | 24 | 25 |
| LEAs Above State Average | 47 | 50 | 54 | 44 | |
| LEAs Above State Average in All Grade Levels | | | | 9 | |

Appendix B

School Year 2013-2014 Class Size Reduction Data

| LEA # | LEA Name | K-8 ADM | MSP CSR Funding | CSR Expenditures per APR | Teacher FTEs hired | Para- Professionals FTEs Hired | K-8 Teacher-Pupil Ratio w/o CSR \$ | K-8 Teacher-Pupil Ratio w/ CSR \$ | CSR \$ Effect on Teacher-Pupil Ratio |
|-------|---------------|-----------|-----------------|--------------------------|--------------------|--------------------------------|------------------------------------|-----------------------------------|--------------------------------------|
| 1 | Alpine | 51,107.38 | \$ 13,129,765 | \$ 16,525,441 | 248.0 | - | 25.96 | 29.63 | (3.66) |
| 2 | Beaver | 1,093.49 | 285,112 | 284,173 | 3.9 | - | 22.95 | 24.97 | (2.02) |
| 3 | Box Elder | 7,635.43 | 1,974,806 | 3,507,919 | 68.0 | - | 26.02 | 33.63 | (7.61) |
| 4 | Cache | 11,170.06 | 2,864,701 | 2,864,701 | 33.7 | 40.2 | 26.73 | 29.02 | (2.30) |
| 5 | Carbon | 2,431.77 | 635,880 | 640,093 | 9.0 | 0.5 | 22.64 | 24.66 | (2.01) |
| 6 | Daggett | 133.12 | 35,799 | 31,045 | - | 0.8 | 14.12 | 14.12 | - |
| 7 | Davis | 47,488.63 | 12,266,001 | 12,536,457 | 175.5 | - | 25.74 | 28.38 | (2.64) |
| 8 | Duchesne | 3,471.06 | 897,795 | 897,795 | 17.0 | 11.7 | 23.70 | 26.64 | (2.94) |
| 9 | Emery | 1,620.66 | 414,530 | 424,135 | 6.0 | 2.3 | 19.33 | 20.78 | (1.45) |
| 10 | Garfield | 648.90 | 168,093 | 283,789 | 3.5 | - | 19.57 | 21.84 | (2.27) |
| 11 | Grand | 961.85 | 245,964 | 269,449 | 5.0 | - | 18.14 | 19.97 | (1.83) |
| 12 | Granite | 47,592.61 | 12,230,775 | 14,281,785 | 180.0 | - | 25.52 | 28.18 | (2.65) |
| 13 | Iron | 6,081.84 | 1,564,732 | 2,069,774 | 34.5 | - | 23.45 | 26.98 | (3.53) |
| 14 | Jordan | 36,726.29 | 9,476,188 | 9,476,188 | 211.9 | - | 25.14 | 29.32 | (4.18) |
| 15 | Juab | 1,543.62 | 400,548 | 400,548 | 7.0 | 2.5 | 24.03 | 26.86 | (2.84) |
| 16 | Kane | 832.94 | 215,134 | 237,356 | 3.2 | 1.0 | 21.13 | 22.95 | (1.82) |
| 17 | Millard | 1,890.97 | 498,767 | 613,944 | 11.0 | - | 22.71 | 26.02 | (3.31) |
| 18 | Morgan | 1,846.89 | 472,027 | 457,838 | 8.5 | - | 26.66 | 30.38 | (3.72) |
| 19 | Nebo | 21,505.64 | 5,542,361 | 5,542,361 | 91.0 | - | 27.23 | 30.66 | (3.43) |
| 20 | North Sanpete | 1,650.07 | 428,406 | 517,163 | 10.0 | 0.5 | 22.06 | 25.37 | (3.31) |
| 21 | North Summit | 684.60 | 179,820 | 297,917 | 4.5 | - | 21.47 | 24.91 | (3.44) |
| 22 | Park City | 3,057.41 | 795,841 | 916,351 | 9.0 | - | 20.49 | 21.78 | (1.29) |
| 23 | Piute | 200.01 | 50,832 | 50,832 | 0.7 | - | 13.72 | 14.45 | (0.73) |
| 24 | Rich | 340.25 | 90,958 | 67,563 | - | 2.2 | 18.83 | 18.83 | - |
| 25 | San Juan | 2,032.18 | 537,529 | 611,567 | 8.0 | - | 21.22 | 23.14 | (1.92) |
| 26 | Sevier | 3,174.43 | 835,184 | 798,810 | 12.5 | - | 24.42 | 26.98 | (2.56) |
| 27 | South Sanpete | 2,173.28 | 562,117 | 562,116 | 8.0 | - | 21.67 | 23.53 | (1.86) |
| 28 | South Summit | 1,060.69 | 274,171 | 831,837 | 11.0 | 3.8 | 21.44 | 27.57 | (6.13) |
| 29 | Tintic | 152.56 | 42,353 | 61,608 | 1.0 | - | 17.15 | 19.24 | (2.09) |
| 30 | Tooele | 9,819.74 | 2,521,143 | 2,521,143 | 44.8 | - | 24.71 | 27.79 | (3.08) |
| 31 | Uintah | 5,697.46 | 1,464,362 | 1,607,330 | 21.0 | - | 25.20 | 27.73 | (2.53) |
| 32 | Wasatch | 4,035.31 | 1,041,644 | 1,041,644 | 27.9 | - | 21.77 | 25.58 | (3.81) |
| 33 | Washington | 18,695.77 | 4,877,544 | 4,877,544 | 73.4 | - | 24.27 | 26.77 | (2.49) |
| 34 | Wayne | 336.72 | 92,133 | 119,934 | 2.1 | - | 15.69 | 17.35 | (1.65) |
| 35 | Weber | 21,112.61 | 5,438,756 | 5,406,394 | 78.2 | 10.0 | 24.64 | 27.06 | (2.42) |
| 36 | Salt Lake | 16,695.48 | 4,305,289 | 4,047,209 | 55.5 | - | 24.18 | 26.20 | (2.03) |

| LEA # | LEA Name | K-8 ADM | MSP CSR Funding | CSR Expenditures per APR | Teacher FTEs hired | Para- Professionals FTEs Hired | K-8 Teacher-Pupil Ratio w/o CSR \$ | K-8 Teacher-Pupil Ratio w/ CSR \$ | CSR \$ Effect on Teacher-Pupil Ratio |
|-------------------------|------------------------|-------------------|----------------------|--------------------------|--------------------|--------------------------------|------------------------------------|-----------------------------------|--------------------------------------|
| 37 | Ogden | 8,708.20 | 2,268,961 | 2,387,725 | 39.8 | - | 24.83 | 27.91 | (3.08) |
| 38 | Provo | 10,220.01 | 2,606,139 | 3,743,946 | 40.1 | 22.4 | 25.03 | 27.65 | (2.62) |
| 39 | Logan | 4,231.47 | 1,102,325 | 1,104,280 | 23.0 | - | 25.10 | 28.96 | (3.86) |
| 40 | Murray | 4,408.61 | 1,136,436 | 1,136,436 | 12.3 | 0.7 | 24.38 | 26.13 | (1.75) |
| 42 | Canyons | 23,078.59 | 5,983,132 | 6,148,916 | 101.0 | - | 24.21 | 27.06 | (2.84) |
| District Totals: | | 387,348.58 | \$ 99,954,053 | \$ 110,203,057 | 1,700.4 | 98.5 | 24.96 | 27.96 | (3.00) |
| 68 | Ogden Prep | 940.23 | \$ 240,452 | \$ 240,452 | 4.5 | - | 25.83 | 29.39 | (3.56) |
| 74 | American Prep | 2,890.11 | 735,938 | 735,938 | 14.5 | 4.4 | 29.64 | 34.68 | (5.04) |
| 81 | Walden School | 288.19 | 107,159 | 107,159 | 2.0 | 2.0 | 19.59 | 22.48 | (2.89) |
| 82 | Freedom Academy | 826.84 | 212,320 | 212,320 | 39.0 | - | 24.73 | - | 24.73 |
| 83 | AMES | - | - | - | - | - | - | - | - |
| 86 | Pinnacle Canyon | 294.59 | 80,837 | 80,837 | 2.0 | - | 16.21 | 18.06 | (1.86) |
| 87 | City Academy | 54.03 | 13,783 | 13,783 | 0.3 | - | 13.36 | 14.20 | (0.84) |
| 89 | Soldier Hollow | 287.93 | 73,383 | 73,383 | 0.9 | - | 19.67 | 20.92 | (1.26) |
| 90 | Tuacahn High | - | - | - | - | - | - | - | - |
| 92 | Uintah River High | - | - | - | - | - | - | - | - |
| 93 | John Hancock | 181.94 | 46,282 | 46,282 | 1.0 | - | 17.70 | 19.57 | (1.87) |
| 94 | Thomas Edison - North | 1,212.07 | 319,183 | 319,183 | 7.0 | 2.2 | 25.42 | 29.57 | (4.15) |
| 95 | Timpanogos Academy | 402.18 | 107,916 | 107,916 | 2.0 | 3.8 | 21.06 | 23.31 | (2.25) |
| 97 | Salt Lake Arts | 388.86 | 100,456 | 100,456 | 2.0 | - | 20.87 | 23.37 | (2.50) |
| 98 | Fast Forward | - | - | - | - | - | - | - | - |
| A1 | NUAMES | - | - | - | - | - | - | - | - |
| A2 | Ranches Academy | 363.21 | 92,786 | 92,786 | 1.8 | - | 26.61 | 30.51 | (3.90) |
| A3 | DaVinci Academy | 786.63 | 199,419 | 199,419 | 3.0 | 2.4 | 49.01 | 59.86 | (10.85) |
| A4 | Summit Academy | 994.37 | 256,824 | 256,825 | 4.0 | 11.0 | 25.12 | 27.93 | (2.81) |
| A5 | Itineris | - | - | - | - | - | - | - | - |
| A6 | North Davis Prep | 907.60 | 241,286 | 241,286 | 4.5 | - | 28.44 | 32.99 | (4.55) |
| A7 | Moab Charter | 118.39 | 29,709 | 30,011 | 7.0 | - | - | - | - |
| A8 | East Hollywood High | - | - | - | - | - | - | - | - |
| A9 | SUCCESS Academy | - | - | - | - | - | - | - | - |
| 1B | UCAS | - | - | - | - | - | - | - | - |
| 2B | Lincoln Academy | 596.81 | 153,976 | 302,832 | 3.0 | 10.0 | 26.05 | 29.86 | (3.81) |
| 3B | Beehive Science & Tech | 168.10 | 44,047 | 44,047 | 1.1 | - | 24.84 | 29.33 | (4.49) |
| 4B | Wasatch Peak | 413.15 | 106,588 | 106,588 | 3.0 | - | 24.33 | 29.50 | (5.18) |
| 5B | North Star Academy | 471.62 | 121,820 | 121,820 | 2.5 | - | 26.74 | 31.12 | (4.38) |
| 7B | Reagan Academy | 665.30 | 171,823 | 171,823 | 3.0 | 4.0 | 19.99 | 21.94 | (1.95) |
| 8B | American Leadership | 1,074.08 | 290,903 | 290,277 | 6.0 | 8.5 | 24.81 | 28.58 | (3.77) |

| LEA # | LEA Name | K-8 ADM | MSP CSR Funding | CSR Expenditures per APR | Teacher FTEs hired | Para- Professionals FTEs Hired | K-8 Teacher-Pupil Ratio w/o CSR \$ | K-8 Teacher-Pupil Ratio w/ CSR \$ | CSR \$ Effect on Teacher-Pupil Ratio |
|-------|---------------------------|----------|-----------------|--------------------------|--------------------|--------------------------------|------------------------------------|-----------------------------------|--------------------------------------|
| 9B | Navigator Pointe | 469.91 | 125,310 | 125,310 | 6.0 | - | 23.35 | 32.90 | (9.54) |
| 1C | Odyssey | 522.26 | 130,757 | 130,757 | 3.3 | - | 22.67 | 26.28 | (3.61) |
| 2C | InTech Collegiate HS | - | - | - | - | - | - | - | - |
| 3C | Entheos Academy | 941.14 | 240,754 | 240,754 | 6.0 | - | 25.36 | 30.16 | (4.80) |
| 4C | Lakeview | 853.33 | 220,569 | 220,569 | 7.0 | - | 25.59 | 32.09 | (6.50) |
| 5C | Legacy Preparatory | 960.22 | 248,785 | 248,785 | 8.0 | - | 25.84 | 32.72 | (6.88) |
| 6C | Liberty Academy | 374.66 | 92,548 | 92,548 | 1.7 | 1.5 | 26.99 | 30.81 | (3.81) |
| 7C | Monticello | 670.36 | 172,501 | 172,501 | 3.9 | 4.0 | 24.96 | 29.05 | (4.09) |
| 8C | Mountainville | 695.07 | 179,996 | 179,996 | 3.2 | - | 24.25 | 27.22 | (2.97) |
| 9C | Paradigm High | 154.26 | 40,432 | 40,432 | 1.0 | - | 15.89 | 17.67 | (1.79) |
| 1D | Renaissance | 665.60 | 171,271 | 171,271 | 2.5 | 1.8 | 21.15 | 22.92 | (1.77) |
| 2D | Channing Hall | 646.34 | 169,740 | 169,740 | 3.4 | 1.7 | 21.87 | 24.63 | (2.76) |
| 3D | Spectrum | 321.40 | 83,358 | 83,358 | 1.3 | 2.0 | 15.58 | 16.46 | (0.88) |
| 4D | Syracuse Arts | 927.11 | 240,072 | 240,072 | 4.6 | - | 24.71 | 28.03 | (3.33) |
| 5D | George Washington | 995.25 | 256,516 | 256,516 | 3.8 | 3.0 | 25.67 | 28.37 | (2.70) |
| 6D | Noah Webster | 526.21 | 147,570 | 147,570 | 4.5 | - | 28.44 | 37.37 | (8.92) |
| 7D | Salt Lake SPA | - | - | - | - | - | - | - | - |
| 8D | Open Classroom | 373.74 | 94,206 | 106,334 | 1.8 | - | 23.33 | 26.10 | (2.77) |
| 9D | Canyon Rim | 519.87 | 134,823 | 134,823 | 7.0 | - | 25.76 | 39.11 | (13.36) |
| 1E | Guadalupe Schools | 132.54 | 32,072 | 33,749 | - | 2.0 | 17.93 | 17.93 | - |
| 2E | Karl G. Maeser | 210.91 | 53,786 | 53,786 | 5.0 | - | 19.60 | 35.83 | (16.23) |
| 3E | CS Lewis Academy | 430.07 | 110,898 | 110,898 | 2.2 | - | 32.07 | 37.92 | (5.85) |
| 4E | Dual Immersion Academy | 424.53 | 109,578 | 109,578 | 3.3 | - | 24.39 | 29.90 | (5.51) |
| 5E | Edith Bowen | 297.37 | 77,321 | 64,851 | 1.5 | 2.8 | 19.35 | 21.32 | (1.97) |
| 7E | Gateway Preparatory | 600.78 | 168,050 | 168,050 | 9.0 | - | 26.83 | 43.47 | (16.64) |
| 8E | Merit College Preparatory | 51.53 | 41,264 | 41,264 | 0.7 | - | 13.80 | 16.80 | (3.00) |
| 9E | Providence Hall | 1,257.94 | 342,924 | 342,924 | 8.0 | - | 23.93 | 28.18 | (4.25) |
| 1F | Quest Academy | 869.76 | 227,960 | 227,960 | 4.2 | - | 26.81 | 30.49 | (3.68) |
| 2F | Rockwell HS | 201.79 | 76,947 | 76,947 | 1.7 | - | 24.11 | 30.32 | (6.21) |
| 3F | Venture | 474.52 | 119,323 | 119,323 | 2.5 | - | 21.92 | 24.75 | (2.83) |
| 4F | Center for Science Ed. | 185.95 | 48,347 | 55,785 | 1.0 | - | 21.74 | 24.61 | (2.88) |
| 5F | Utah Virtual Academy | 1,266.32 | 363,812 | 257,414 | 10.5 | - | 39.96 | 57.62 | (17.66) |
| 6F | The Early Light Academy | 682.06 | 174,419 | 174,419 | 4.0 | - | 24.91 | 29.09 | (4.18) |
| 7F | Excelsior Academy | 656.43 | 170,873 | 170,873 | 5.0 | - | 27.89 | 35.04 | (7.15) |
| 8F | Hawthorn Academy | 741.66 | 190,720 | 190,720 | 4.5 | - | 26.28 | 31.15 | (4.87) |
| 9F | Mountain Heights | 76.73 | 21,118 | 21,118 | 1.0 | - | 17.32 | 21.96 | (4.64) |
| 1G | Jefferson Academy | 701.31 | 188,265 | 188,265 | 4.0 | - | 26.11 | 30.41 | (4.30) |
| 2G | Vista at Entrada | 805.89 | 208,875 | 208,875 | 4.8 | - | 22.56 | 26.08 | (3.52) |
| 3G | Bear River CS | 173.04 | 45,411 | 45,411 | 1.1 | - | 18.71 | 21.13 | (2.42) |

| LEA # | LEA Name | K-8 ADM | MSP CSR Funding | CSR Expenditures per APR | Teacher FTEs hired | Para- Professionals FTEs Hired | K-8 Teacher-Pupil Ratio w/o CSR \$ | K-8 Teacher-Pupil Ratio w/ CSR \$ | CSR \$ Effect on Teacher-Pupil Ratio |
|-------------------------------|-----------------------------|-------------------|-----------------------|--------------------------|--------------------|--------------------------------|------------------------------------|-----------------------------------|--------------------------------------|
| 4G | Maria Montessori | 510.07 | 130,382 | 131,730 | 2.8 | - | 26.58 | 30.71 | (4.13) |
| 5G | Canyon Grove Adacemy | 413.87 | 117,811 | 121,109 | 3.2 | - | 28.70 | 36.13 | (7.43) |
| 6G | Weilenmann School | 560.85 | 145,013 | 145,013 | 5.0 | - | 20.18 | 24.43 | (4.25) |
| 7G | Summit Academy HS | - | - | - | - | - | - | - | - |
| 8G | Good Foundations | 450.71 | 114,297 | 114,297 | 1.5 | 3.0 | 21.93 | 23.59 | (1.66) |
| 9G | Alianza Academy | 424.15 | 121,367 | 121,367 | 3.3 | - | 38.08 | 52.53 | (14.45) |
| 2H | Utah Connections | 392.51 | 106,945 | 106,945 | 2.4 | - | 39.59 | 51.32 | (11.72) |
| 3H | Endeavor Hall | 589.12 | 151,947 | 151,947 | 7.0 | - | 23.46 | 32.03 | (8.57) |
| 4H | Aristotle Academy | 197.94 | 56,841 | 62,150 | 1.3 | - | 21.36 | 24.56 | (3.20) |
| 5H | HighMark CS | 585.99 | 148,592 | 148,592 | 3.3 | - | 24.36 | 28.02 | (3.66) |
| 6H | Promontory School | 456.09 | 118,001 | 118,001 | 2.4 | - | 25.29 | 29.09 | (3.80) |
| 7H | Pacific Heritage Acad. | 317.59 | 95,262 | 95,262 | 6.0 | - | 29.01 | 51.67 | (22.65) |
| 8H | Valley Academy | 407.50 | 107,516 | 107,516 | 2.1 | - | 18.94 | 20.93 | (1.99) |
| 9H | Pioneer High School | - | - | - | - | - | - | - | - |
| 1I | UT International HS | 55.03 | 14,164 | 14,164 | 0.3 | - | 11.70 | 12.62 | (0.91) |
| 3I | Leadership Learning Academy | 436.01 | 115,889 | 115,889 | 2.8 | - | 28.20 | 34.19 | (6.00) |
| 4I | Mana Academy | 505.08 | 146,535 | 146,535 | 2.0 | 8.0 | 94.74 | 142.05 | (47.31) |
| 5I | Voyage Academy | 497.48 | 128,765 | 128,765 | 3.8 | 4.0 | 27.13 | 34.06 | (6.93) |
| 7I | WSU Charter School | 40.64 | 10,559 | 6,887 | - | 0.5 | 112.02 | 112.02 | - |
| 9I | Utah Career Path | - | - | - | - | - | - | - | - |
| Charter School Totals: | | 42,024.76 | \$ 11,097,947 | \$ 11,155,140 | 305.7 | 82.4 | 25.10 | 30.50 | (5.40) |
| Statewide Totals: | | 429,373.33 | \$ 111,052,000 | \$ 121,358,197 | 2,006.1 | 180.8 | 24.98 | 28.19 | (3.21) |

Appendix C

Impact of Moving Class Size Reduction Funding Into the WPU Value - Projected Fiscal Year 2017

| | | WPU Value: | \$ 3,092 | WPU Value: | \$ 3,269 | Change: | \$ 177 |
|----|-------------|---------------------------------|------------------------------------|--|------------------------------------|-------------|--------------|
| | | w/ Class Size Funding (Current) | | Class Size Funding Rolled into WPU value | | Differences | |
| # | LEA | Total Basic School Program WPUs | Total Basic School Program Funding | Total Basic School Program WPUs | Total Basic School Program Funding | WPUs | Funding |
| 1 | Alpine | 97,531.62 | \$ 298,681,819 | 92,788.39 | \$ 298,463,247 | (4,743.23) | \$ (218,572) |
| 2 | Beaver | 2,669.80 | 8,157,649 | 2,572.08 | 8,243,890 | (97.72) | \$ 86,241 |
| 3 | Box Elder | 15,326.40 | 46,872,249 | 14,625.85 | 46,940,283 | (700.55) | \$ 68,034 |
| 4 | Cache | 22,678.24 | 69,373,756 | 21,609.74 | 69,382,329 | (1,068.50) | \$ 8,573 |
| 5 | Carbon | 4,946.63 | 15,078,736 | 4,737.41 | 15,121,551 | (209.22) | \$ 42,815 |
| 6 | Daggett | 647.58 | 1,983,367 | 635.56 | 2,045,714 | (12.02) | \$ 62,347 |
| 7 | Davis | 90,593.98 | 277,514,134 | 86,266.59 | 277,621,956 | (4,327.39) | \$ 107,822 |
| 8 | Duchesne | 7,600.97 | 23,203,853 | 7,293.96 | 23,340,561 | (307.01) | \$ 136,708 |
| 9 | Emery | 3,860.44 | 11,775,872 | 3,723.31 | 11,900,458 | (137.13) | \$ 124,586 |
| 10 | Garfield | 2,289.11 | 7,002,369 | 2,233.69 | 7,174,572 | (55.42) | \$ 172,203 |
| 11 | Grand | 2,202.47 | 6,729,217 | 2,115.96 | 6,780,719 | (86.52) | \$ 51,502 |
| 12 | Granite | 86,488.79 | 264,799,832 | 82,283.39 | 264,563,835 | (4,205.40) | \$ (235,997) |
| 13 | Iron | 12,370.62 | 37,814,472 | 11,811.15 | 37,876,256 | (559.47) | \$ 61,784 |
| 14 | Jordan | 67,342.56 | 206,167,931 | 64,198.84 | 206,402,820 | (3,143.72) | \$ 234,889 |
| 15 | Juab | 3,320.02 | 10,152,313 | 3,164.13 | 10,152,703 | (155.89) | \$ 390 |
| 16 | Kane | 2,590.38 | 7,917,919 | 2,515.85 | 8,069,962 | (74.53) | \$ 152,043 |
| 17 | Millard | 4,532.61 | 13,831,852 | 4,365.13 | 13,960,845 | (167.48) | \$ 128,993 |
| 18 | Morgan | 3,656.46 | 11,208,062 | 3,476.33 | 11,199,632 | (180.13) | \$ (8,430) |
| 19 | Nebo | 43,032.50 | 131,487,093 | 41,047.83 | 131,538,233 | (1,984.67) | \$ 51,140 |
| 20 | No. Sanpete | 3,407.33 | 10,385,096 | 3,256.44 | 10,391,452 | (150.89) | \$ 6,356 |
| 21 | No. Summit | 1,819.54 | 5,567,286 | 1,757.59 | 5,646,599 | (61.94) | \$ 79,313 |
| 22 | Park City | 6,052.41 | 18,584,487 | 5,766.77 | 18,633,843 | (285.64) | \$ 49,356 |
| 23 | Piute | 896.47 | 2,741,234 | 878.86 | 2,821,316 | (17.61) | \$ 80,082 |
| 24 | Rich | 1,196.95 | 3,673,714 | 1,165.28 | 3,763,506 | (31.66) | \$ 89,792 |
| 25 | San Juan | 5,118.41 | 15,669,406 | 4,942.30 | 15,892,348 | (176.11) | \$ 222,942 |
| 26 | Sevier | 6,835.58 | 20,888,471 | 6,554.88 | 21,011,074 | (280.70) | \$ 122,603 |
| 27 | So. Sanpete | 4,861.36 | 14,846,686 | 4,666.90 | 14,944,613 | (194.46) | \$ 97,927 |
| 28 | So. Summit | 2,315.89 | 7,063,799 | 2,217.24 | 7,084,542 | (98.65) | \$ 20,743 |
| 29 | Tintic | 833.27 | 2,557,301 | 819.19 | 2,645,714 | (14.08) | \$ 88,413 |

| | | WPU Value: | \$ 3,092 | WPU Value: | \$ 3,269 | Change: | \$ 177 |
|----------|------------------------|--|---|---|---|--------------------|---------------------|
| | | w/ Class Size Funding (Current) | | Class Size Funding Rolled into WPU value | | Differences | |
| # | LEA | Total Basic School Program WPUs | Total Basic School Program Funding | Total Basic School Program WPUs | Total Basic School Program Funding | WPUs | Funding |
| 30 | Tooele | 19,211.55 | 58,718,604 | 18,363.14 | 58,876,348 | (848.42) | \$ 157,744 |
| 31 | Uintah | 9,798.68 | 29,950,707 | 9,321.39 | 29,886,750 | (477.29) | \$ (63,957) |
| 32 | Wasatch | 8,530.87 | 26,107,728 | 8,127.49 | 26,114,152 | (403.39) | \$ 6,424 |
| 33 | Washington | 38,081.09 | 116,502,198 | 36,347.82 | 116,723,136 | (1,733.26) | \$ 220,938 |
| 34 | Wayne | 1,197.83 | 3,660,776 | 1,170.16 | 3,752,876 | (27.67) | \$ 92,100 |
| 35 | Weber | 42,313.61 | 129,155,943 | 40,435.79 | 129,353,604 | (1,877.81) | \$ 197,661 |
| 36 | Salt Lake | 30,897.36 | 94,458,296 | 29,453.17 | 94,467,368 | (1,444.19) | \$ 9,072 |
| 37 | Ogden | 15,574.76 | 47,646,237 | 14,831.24 | 47,622,025 | (743.52) | \$ (24,212) |
| 38 | Provo | 21,930.75 | 67,091,271 | 20,861.50 | 66,984,847 | (1,069.25) | \$ (106,424) |
| 39 | Logan | 7,818.27 | 23,941,045 | 7,440.09 | 23,928,998 | (378.19) | \$ (12,047) |
| 40 | Murray | 8,397.95 | 25,712,137 | 8,000.98 | 25,726,689 | (396.97) | \$ 14,552 |
| 42 | Canyons | 43,214.04 | 132,371,306 | 41,164.12 | 132,465,867 | (2,049.92) | \$ 94,561 |
| | District Total: | 753,985.15 | \$ 2,307,046,223 | 719,007.55 | \$ 2,309,517,233 | (34,977.59) | \$ 2,471,010 |

| | | | | | | | |
|----|-----------------------|----------|--------------|----------|--------------|----------|--------------|
| 68 | Ogden Prep | 1,298.71 | \$ 3,976,316 | 1,211.57 | \$ 3,894,395 | (87.14) | \$ (81,921) |
| 74 | American Prep | 5,659.96 | 17,268,260 | 5,357.12 | 17,120,287 | (302.84) | \$ (147,973) |
| 81 | Walden School | 541.22 | 1,651,152 | 515.90 | 1,648,856 | (25.32) | \$ (2,296) |
| 82 | Freedom Academy | 1,793.01 | 5,498,609 | 1,680.38 | 5,416,798 | (112.63) | \$ (81,811) |
| 83 | AMES | 723.16 | 2,221,630 | 723.16 | 2,339,873 | - | \$ 118,243 |
| 86 | Pinnacle Canyon | 689.61 | 2,087,576 | 665.58 | 2,100,192 | (24.04) | \$ 12,616 |
| 87 | City Academy | 283.33 | 860,078 | 278.63 | 883,832 | (4.70) | \$ 23,754 |
| 89 | Soldier Hollow | 329.99 | 1,009,222 | 304.92 | 978,066 | (25.07) | \$ (31,156) |
| 90 | Tuacahn High | 533.56 | 1,638,843 | 533.56 | 1,725,867 | - | \$ 87,024 |
| 92 | Uintah River High | 101.60 | 310,814 | 101.60 | 326,522 | - | \$ 15,708 |
| 93 | John Hancock | 217.00 | 665,184 | 200.49 | 645,664 | (16.51) | \$ (19,520) |
| 94 | Thomas Edison - North | 1,573.42 | 4,809,051 | 1,461.15 | 4,682,103 | (112.27) | \$ (126,948) |
| 95 | Timpanogos Academy | 564.31 | 1,734,706 | 517.83 | 1,675,756 | (46.48) | \$ (58,950) |
| 97 | Salt Lake Arts | 470.51 | 1,446,616 | 435.75 | 1,410,705 | (34.76) | \$ (35,911) |
| 98 | Fast Forward | 338.40 | 1,033,273 | 338.40 | 1,084,208 | - | \$ 50,935 |
| A1 | NUAMES | 1,083.24 | 3,317,676 | 1,083.24 | 3,487,730 | - | \$ 170,054 |
| A2 | Ranches Academy | 417.57 | 1,279,453 | 385.18 | 1,239,500 | (32.39) | \$ (39,953) |
| A3 | DaVinci Academy | 1,280.49 | 3,922,311 | 1,211.44 | 3,897,904 | (69.06) | \$ (24,407) |

| | | WPU Value: | \$ 3,092 | WPU Value: | \$ 3,269 | Change: | \$ 177 |
|----------|------------------------|--|---|---|---|--------------------|----------------|
| | | w/ Class Size Funding (Current) | | Class Size Funding Rolled into WPU value | | Differences | |
| # | LEA | Total Basic School Program WPUs | Total Basic School Program Funding | Total Basic School Program WPUs | Total Basic School Program Funding | WPUs | Funding |
| A4 | Summit Academy | 3,057.84 | 9,366,605 | 2,819.31 | 9,067,650 | (238.53) | \$ (298,955) |
| A5 | Itineris | 553.97 | 1,707,525 | 553.97 | 1,802,037 | - | \$ 94,512 |
| A6 | North Davis Prep | 1,137.47 | 3,496,492 | 1,054.85 | 3,413,781 | (82.62) | \$ (82,711) |
| A7 | Moab Charter | 141.71 | 432,756 | 131.19 | 419,690 | (10.53) | \$ (13,066) |
| A8 | East Hollywood High | 458.41 | 1,402,596 | 458.41 | 1,473,596 | - | \$ 71,000 |
| A9 | SUCCESS Academy | 581.00 | 1,794,098 | 581.00 | 1,895,483 | - | \$ 101,385 |
| 1B | UCAS | 550.42 | 1,693,066 | 550.42 | 1,784,532 | - | \$ 91,466 |
| 2B | Lincoln Academy | 1,082.12 | 3,307,496 | 1,012.29 | 3,244,383 | (69.83) | \$ (63,113) |
| 3B | Beehive Science & Tech | 439.13 | 1,340,327 | 422.45 | 1,351,521 | (16.68) | \$ 11,194 |
| 4B | Wasatch Peak | 450.19 | 1,381,587 | 413.62 | 1,334,644 | (36.57) | \$ (46,943) |
| 5B | North Star Academy | 611.16 | 1,877,516 | 569.17 | 1,840,135 | (41.99) | \$ (37,381) |
| 7B | Reagan Academy | 779.12 | 2,384,844 | 720.25 | 2,313,743 | (58.86) | \$ (71,101) |
| 8B | American Leadership | 2,318.87 | 7,081,928 | 2,214.03 | 7,089,191 | (104.84) | \$ 7,263 |
| 9B | Navigator Pointe | 596.53 | 1,828,045 | 553.90 | 1,783,071 | (42.62) | \$ (44,974) |
| 1C | Odyssey | 581.41 | 1,783,514 | 534.31 | 1,722,775 | (47.09) | \$ (60,739) |
| 2C | InTech Collegiate HS | 331.84 | 1,004,887 | 331.84 | 1,049,015 | - | \$ 44,128 |
| 3C | Entheos Academy | 1,246.23 | 3,802,597 | 1,161.76 | 3,712,137 | (84.47) | \$ (90,460) |
| 4C | Lakeview | 1,141.23 | 3,501,669 | 1,059.96 | 3,419,585 | (81.26) | \$ (82,084) |
| 5C | Legacy Preparatory | 1,233.97 | 3,775,961 | 1,147.66 | 3,685,119 | (86.32) | \$ (90,842) |
| 6C | Liberty Academy | 592.62 | 1,813,823 | 549.41 | 1,764,751 | (43.21) | \$ (49,072) |
| 7C | Monticello | 835.85 | 2,568,352 | 771.51 | 2,495,045 | (64.34) | \$ (73,307) |
| 8C | Mountainville | 864.96 | 2,654,898 | 800.62 | 2,584,361 | (64.33) | \$ (70,537) |
| 9C | Paradigm High | 836.07 | 2,560,988 | 821.41 | 2,644,527 | (14.66) | \$ 83,539 |
| 1D | Renaissance | 779.44 | 2,398,813 | 715.91 | 2,321,534 | (63.53) | \$ (77,279) |
| 2D | Channing Hall | 685.12 | 2,101,207 | 631.25 | 2,034,639 | (53.87) | \$ (66,568) |
| 3D | Spectrum | 3,289.78 | 9,615,519 | 3,234.38 | 9,630,797 | (55.40) | \$ 15,278 |
| 4D | Syracuse Arts | 2,062.08 | 6,305,945 | 1,922.89 | 6,167,859 | (139.19) | \$ (138,086) |
| 5D | George Washington | 1,120.54 | 3,436,617 | 1,031.63 | 3,325,119 | (88.91) | \$ (111,498) |
| 6D | Noah Webster | 606.34 | 1,862,344 | 555.37 | 1,794,593 | (50.96) | \$ (67,751) |
| 7D | Salt Lake SPA | 440.70 | 1,352,063 | 440.70 | 1,422,860 | - | \$ 70,797 |
| 8D | Open Classroom | 422.37 | 1,295,133 | 390.22 | 1,257,393 | (32.15) | \$ (37,740) |
| 9D | Canyon Rim | 579.08 | 1,777,928 | 532.49 | 1,719,554 | (46.59) | \$ (58,374) |

| | | WPU Value: | \$ 3,092 | WPU Value: | \$ 3,269 | Change: | \$ 177 |
|----------|---------------------------|--|---|---|---|--------------------|----------------|
| | | w/ Class Size Funding (Current) | | Class Size Funding Rolled into WPU value | | Differences | |
| # | LEA | Total Basic School Program WPUs | Total Basic School Program Funding | Total Basic School Program WPUs | Total Basic School Program Funding | WPUs | Funding |
| 1E | Guadalupe Schools | 337.13 | 1,034,432 | 310.38 | 1,001,212 | (26.75) | \$ (33,220) |
| 2E | Karl G. Maeser | 828.28 | 2,546,726 | 810.93 | 2,626,923 | (17.35) | \$ 80,197 |
| 3E | CS Lewis Academy | 254.88 | 774,450 | 236.36 | 749,602 | (18.52) | \$ (24,848) |
| 4E | Dual Immersion Academy | 521.23 | 1,600,484 | 479.35 | 1,548,236 | (41.88) | \$ (52,248) |
| 5E | Edith Bowen | 352.46 | 1,079,492 | 325.71 | 1,047,373 | (26.75) | \$ (32,119) |
| 7E | Gateway Preparatory | 747.02 | 2,286,746 | 691.80 | 2,222,655 | (55.22) | \$ (64,091) |
| 8E | Merit College Preparatory | 439.30 | 1,332,239 | 434.69 | 1,376,927 | (4.61) | \$ 44,688 |
| 9E | Providence Hall | 2,728.70 | 8,316,044 | 2,590.44 | 8,263,686 | (138.26) | \$ (52,358) |
| 1F | Quest Academy | 1,143.10 | 3,487,320 | 1,065.11 | 3,402,280 | (77.99) | \$ (85,040) |
| 2F | Rockwell HS | 690.14 | 2,110,370 | 681.74 | 2,188,952 | (8.39) | \$ 78,582 |
| 3F | Venture | 953.81 | 2,923,872 | 911.61 | 2,937,463 | (42.20) | \$ 13,591 |
| 4F | Center for Science Ed. | 563.01 | 1,724,462 | 546.83 | 1,760,032 | (16.18) | \$ 35,570 |
| 5F | Utah Virtual Academy | 2,877.84 | 8,725,463 | 2,784.05 | 8,809,005 | (93.79) | \$ 83,542 |
| 6F | The Early Light Academy | 1,221.59 | 3,733,332 | 1,140.21 | 3,653,433 | (81.38) | \$ (79,899) |
| 7F | Excelsior Academy | 734.03 | 2,253,181 | 675.29 | 2,179,893 | (58.74) | \$ (73,288) |
| 8F | Hawthorn Academy | 1,792.02 | 5,478,105 | 1,663.28 | 5,331,328 | (128.73) | \$ (146,777) |
| 9F | Mountain Heights | 701.99 | 2,152,292 | 690.10 | 2,225,212 | (11.89) | \$ 72,920 |
| 1G | Jefferson Academy | 594.41 | 1,819,805 | 545.91 | 1,754,061 | (48.50) | \$ (65,744) |
| 2G | Vista at Entrada | 1,047.43 | 3,205,509 | 969.46 | 3,113,278 | (77.97) | \$ (92,231) |
| 3G | Bear River CS | 214.11 | 653,069 | 198.64 | 634,241 | (15.47) | \$ (18,828) |
| 4G | Maria Montessori | 726.80 | 2,224,977 | 676.05 | 2,172,425 | (50.75) | \$ (52,552) |
| 5G | Canyon Grove Adacemy | 437.48 | 1,337,434 | 403.10 | 1,292,000 | (34.38) | \$ (45,434) |
| 6G | Weilenmann School | 661.80 | 2,031,398 | 609.81 | 1,968,435 | (51.99) | \$ (62,963) |
| 7G | Summit Academy HS | 813.35 | 2,490,401 | 813.35 | 2,617,623 | - | \$ 127,222 |
| 8G | Good Foundations | 537.97 | 1,647,697 | 495.69 | 1,593,910 | (42.29) | \$ (53,787) |
| 2H | Utah Connections | 1,363.53 | 4,173,324 | 1,325.60 | 4,261,451 | (37.92) | \$ 88,127 |
| 3H | Endeavor Hall | 712.88 | 2,179,885 | 659.23 | 2,114,000 | (53.65) | \$ (65,885) |
| 4H | Aristotle Academy | 164.34 | 497,559 | 153.23 | 483,028 | (11.11) | \$ (14,531) |
| 5H | HighMark CS | 772.16 | 2,369,481 | 721.19 | 2,327,238 | (50.97) | \$ (42,243) |
| 6H | Promontory School | 511.93 | 1,572,037 | 471.16 | 1,521,969 | (40.77) | \$ (50,068) |
| 7H | Pacific Heritage Acad. | 430.80 | 1,320,638 | 396.92 | 1,278,339 | (33.88) | \$ (42,299) |
| 8H | Valley Academy | 423.20 | 1,296,208 | 390.34 | 1,255,233 | (32.86) | \$ (40,975) |

| | | WPU Value: | \$ 3,092 | WPU Value: | \$ 3,269 | Change: | \$ 177 |
|----------|--------------------------------|--|---|---|---|--------------------|-----------------------|
| | | w/ Class Size Funding (Current) | | Class Size Funding Rolled into WPU value | | Differences | |
| # | LEA | Total Basic School Program WPUs | Total Basic School Program Funding | Total Basic School Program WPUs | Total Basic School Program Funding | WPUs | Funding |
| 9H | Pioneer High School | 389.91 | 1,191,161 | 389.91 | 1,250,254 | - | \$ 59,093 |
| 1I | UT International HS | 287.26 | 877,857 | 282.91 | 907,391 | (4.35) | \$ 29,534 |
| 2I | Esperanza Elementary | 492.74 | 1,513,168 | 451.49 | 1,458,482 | (41.24) | \$ (54,686) |
| 3I | Leadership Learning | 583.31 | 1,788,505 | 535.65 | 1,725,660 | (47.65) | \$ (62,845) |
| 4I | Mana Academy | 502.57 | 1,544,355 | 466.35 | 1,508,385 | (36.22) | \$ (35,970) |
| 5I | Voyage Academy | 571.06 | 1,751,794 | 524.23 | 1,690,265 | (46.83) | \$ (61,529) |
| 7I | WSU Charter School | 32.29 | 98,765 | 28.83 | 92,422 | (3.46) | \$ (6,343) |
| 8I | Winter Sports | 149.70 | 461,339 | 149.70 | 486,822 | - | \$ 25,483 |
| 9I | Utah Career Path | 254.03 | 773,859 | 254.03 | 810,834 | - | \$ 36,975 |
| 1J | Am Intl School of Utah | 1,606.49 | 4,930,481 | 1,531.08 | 4,943,239 | (75.41) | \$ 12,758 |
| 2J | Ascent Academies of UT | 2,455.37 | 7,517,514 | 2,286.81 | 7,350,034 | (168.56) | \$ (167,480) |
| 3J | Dixie Montessori Academy | 430.03 | 1,319,159 | 395.16 | 1,274,152 | (34.86) | \$ (45,007) |
| 4J | Kairos Academy | 74.23 | 226,169 | 74.23 | 237,012 | - | \$ 10,843 |
| 5J | Mountain West Montessori Aca | 525.71 | 1,613,314 | 485.12 | 1,565,399 | (40.58) | \$ (47,915) |
| 6J | Scholar Academy | 566.75 | 1,740,575 | 519.63 | 1,678,808 | (47.12) | \$ (61,767) |
| 7J | Greenwood | 470.23 | 1,442,718 | 431.93 | 1,393,074 | (38.30) | \$ (49,644) |
| 8J | Terra Academy | 783.23 | 2,403,498 | 743.14 | 2,398,663 | (40.08) | \$ (4,835) |
| 9J | Lumen Scholar Institute | 682.64 | 2,093,570 | 645.67 | 2,081,847 | (36.97) | \$ (11,723) |
| 1K | Vanguard Academy | 519.19 | 1,590,086 | 505.83 | 1,627,871 | (13.36) | \$ 37,785 |
| 2K | Utah Military Academy | 765.83 | 2,351,769 | 749.05 | 2,421,451 | (16.78) | \$ 69,682 |
| 3K | Roots Charter HS | 252.71 | 775,846 | 252.71 | 816,803 | - | \$ 40,957 |
| 4K | Athenian eAcademy | 668.30 | 2,051,515 | 625.10 | 2,018,449 | (43.20) | \$ (33,066) |
| 5K | Wasatch Waldorf Academy | 611.66 | 1,877,473 | 563.56 | 1,819,111 | (48.10) | \$ (58,362) |
| 6K | Franklin Discovery Academy | 530.46 | 1,627,436 | 485.92 | 1,567,031 | (44.54) | \$ (60,405) |
| 7K | Wallace Stegner Academy | 640.35 | 1,965,423 | 589.58 | 1,902,880 | (50.77) | \$ (62,543) |
| 8K | American Academy of Innovation | 468.36 | 1,438,998 | 452.33 | 1,463,251 | (16.03) | \$ 24,253 |
| 9K | St. George Academy | 484.12 | 1,487,974 | 484.12 | 1,567,617 | - | \$ 79,643 |
| 1L | Athlos Academy | 928.56 | 2,849,902 | 854.45 | 2,757,526 | (74.11) | \$ (92,376) |
| | Charter Totals: | 91,332.42 | \$ 279,120,564 | 86,320.15 | \$ 276,649,554 | (5,012.27) | \$ (2,471,010) |
| | Statewide Totals: | 845,317.56 | \$ 2,586,166,787 | 805,327.70 | \$ 2,586,166,787 | (39,989.86) | \$ - |

Appendix D

Class Size Reduction Funding Based on Grades K-3 or K-5 - Fiscal Year 2016

| ID | LEA | CSR Funding Based on Grades: | | | Differences from Current | |
|----|-------------|------------------------------|---------------|---------------|--------------------------|-------------|
| | | Current (K-8) | K-3 | K-5 | K-3 | K-5 |
| 1 | Alpine | \$ 14,414,612 | \$ 14,365,876 | \$ 14,361,375 | \$ (48,736) | \$ (53,237) |
| 2 | Beaver | 300,389 | 292,771 | 292,575 | (7,618) | (7,814) |
| 3 | Box Elder | 2,149,237 | 2,183,574 | 2,173,087 | 34,337 | 23,850 |
| 4 | Cache | 3,247,326 | 3,131,244 | 3,165,079 | (116,081) | (82,247) |
| 5 | Carbon | 658,404 | 678,013 | 669,124 | 19,609 | 10,720 |
| 6 | Daggett | 36,657 | 34,327 | 35,798 | (2,330) | (859) |
| 7 | Davis | 13,190,917 | 13,087,403 | 13,093,123 | (103,513) | (97,794) |
| 8 | Duchesne | 978,879 | 1,041,803 | 1,006,565 | 62,924 | 27,686 |
| 9 | Emery | 436,457 | 431,771 | 429,532 | (4,686) | (6,925) |
| 10 | Garfield | 174,669 | 170,224 | 175,933 | (4,445) | 1,264 |
| 11 | Grand | 267,646 | 259,870 | 264,553 | (7,776) | (3,094) |
| 12 | Granite | 13,014,857 | 13,273,866 | 13,165,033 | 259,009 | 150,176 |
| 13 | Iron | 1,715,320 | 1,696,397 | 1,717,741 | (18,923) | 2,421 |
| 14 | Jordan | 9,756,329 | 9,723,063 | 9,717,949 | (33,266) | (38,380) |
| 15 | Juab | 463,603 | 459,729 | 467,074 | (3,874) | 3,472 |
| 16 | Kane | 229,198 | 216,854 | 223,109 | (12,344) | (6,089) |
| 17 | Millard | 519,409 | 499,368 | 510,523 | (20,041) | (8,886) |
| 18 | Morgan | 550,392 | 553,609 | 551,482 | 3,217 | 1,090 |
| 19 | Nebo | 6,039,484 | 5,949,117 | 5,987,331 | (90,367) | (52,152) |
| 20 | No. Sanpete | 463,767 | 462,279 | 475,049 | (1,488) | 11,281 |
| 21 | No. Summit | 191,896 | 188,941 | 189,045 | (2,955) | (2,851) |
| 22 | Park City | 885,541 | 789,749 | 832,013 | (95,792) | (53,528) |
| 23 | Piute | 53,126 | 45,470 | 46,945 | (7,656) | (6,181) |
| 24 | Rich | 95,758 | 96,697 | 96,118 | 939 | 359 |
| 25 | San Juan | 549,149 | 540,855 | 532,159 | (8,294) | (16,990) |

| ID | LEA | CSR Funding Based on Grades: | | | Differences from Current | |
|----|-------------------------|------------------------------|-----------------------|-----------------------|--------------------------|---------------------|
| | | Current (K-8) | K-3 | K-5 | K-3 | K-5 |
| 26 | Sevier | 880,102 | 856,841 | 866,835 | (23,261) | (13,267) |
| 27 | So. Sanpete | 597,469 | 582,123 | 590,502 | (15,347) | (6,967) |
| 28 | So. Summit | 304,076 | 288,628 | 292,999 | (15,448) | (11,076) |
| 29 | Tintic | 43,815 | 38,622 | 38,887 | (5,193) | (4,928) |
| 30 | Tooele | 2,608,839 | 2,515,074 | 2,544,208 | (93,765) | (64,631) |
| 31 | Uintah | 1,624,627 | 1,740,005 | 1,693,750 | 115,377 | 69,122 |
| 32 | Wasatch | 1,202,958 | 1,170,673 | 1,169,964 | (32,285) | (32,995) |
| 33 | Washington | 5,287,263 | 5,154,611 | 5,208,925 | (132,652) | (78,338) |
| 34 | Wayne | 89,391 | 85,443 | 87,035 | (3,948) | (2,356) |
| 35 | Weber | 5,811,208 | 5,598,718 | 5,675,690 | (212,489) | (135,518) |
| 36 | Salt Lake | 4,501,627 | 4,795,231 | 4,711,856 | 293,604 | 210,229 |
| 37 | Ogden | 2,369,666 | 2,536,702 | 2,463,907 | 167,036 | 94,241 |
| 38 | Provo | 3,280,927 | 3,411,208 | 3,385,134 | 130,281 | 104,207 |
| 39 | Logan | 1,160,980 | 1,238,972 | 1,183,330 | 77,992 | 22,350 |
| 40 | Murray | 1,228,021 | 1,233,708 | 1,229,335 | 5,687 | 1,314 |
| 42 | Canyons | 6,341,443 | 6,179,417 | 6,237,225 | (162,026) | (104,217) |
| | Total Districts: | \$ 107,715,433 | \$ 107,598,848 | \$ 107,557,898 | \$ (116,586) | \$ (157,536) |
| 68 | Ogden Prep | \$ 266,910 | \$ 259,158 | \$ 260,717 | \$ (7,752) | \$ (6,192) |
| 74 | American Prep | 808,729 | 748,496 | 775,175 | (60,234) | (33,555) |
| 81 | Walden School | 76,987 | 84,388 | 77,121 | 7,401 | 134 |
| 82 | Freedom Academy | 262,050 | 256,201 | 254,401 | (5,848) | (7,648) |
| 83 | AMES | - | - | - | - | - |
| 86 | Pinnacle Canyon | 80,491 | 73,833 | 82,167 | (6,658) | 1,676 |
| 87 | City Academy | 18,672 | - | - | (18,672) | (18,672) |
| 89 | Soldier Hollow | 74,512 | 95,733 | 96,029 | 21,221 | 21,517 |
| 90 | Tuacahn High | - | - | - | - | - |
| 92 | Uintah River High | - | - | - | - | - |
| 93 | John Hancock | 51,080 | 49,826 | 58,196 | (1,254) | 7,115 |

| ID | LEA | CSR Funding Based on Grades: | | | Differences from Current | |
|----|------------------------|------------------------------|---------|---------|--------------------------|----------|
| | | Current (K-8) | K-3 | K-5 | K-3 | K-5 |
| 94 | Thomas Edison - North | 344,151 | 357,763 | 357,261 | 13,613 | 13,111 |
| 95 | Timpanogos Academy | 138,870 | 172,479 | 175,260 | 33,609 | 36,390 |
| 97 | Salt Lake Arts | 107,533 | - | 39,167 | (107,533) | (68,366) |
| 98 | Fast Forward | - | - | - | - | - |
| A1 | NUAMES | - | - | - | - | - |
| A2 | Ranches Academy | 100,198 | 126,039 | 126,456 | 25,840 | 26,257 |
| A3 | DaVinci Academy | 202,437 | 198,578 | 198,589 | (3,859) | (3,848) |
| A4 | Summit Academy | 493,029 | 500,945 | 499,760 | 7,916 | 6,731 |
| A5 | Itineris | - | - | - | - | - |
| A6 | North Davis Prep | 255,857 | 256,132 | 261,301 | 275 | 5,445 |
| A7 | Moab Charter | 34,425 | 42,488 | 43,748 | 8,063 | 9,323 |
| A8 | East Hollywood High | - | - | - | - | - |
| A9 | SUCCESS Academy | - | - | - | - | - |
| 1B | UCAS | - | - | - | - | - |
| 2B | Lincoln Academy | 216,019 | 167,260 | 175,415 | (48,760) | (40,604) |
| 3B | Beehive Science & Tech | 51,603 | - | - | (51,603) | (51,603) |
| 4B | Wasatch Peak | 112,848 | 158,093 | 146,897 | 45,245 | 34,050 |
| 5B | North Star Academy | 131,534 | 120,487 | 123,356 | (11,047) | (8,178) |
| 7B | Reagan Academy | 182,096 | 193,828 | 194,525 | 11,732 | 12,430 |
| 8B | American Leadership | 324,316 | 311,093 | 301,404 | (13,222) | (22,912) |
| 9B | Navigator Pointe | 131,851 | 137,394 | 139,190 | 5,543 | 7,339 |
| 1C | Odyssey | 145,689 | 215,767 | 195,835 | 70,078 | 50,146 |
| 2C | InTech Collegiate HS | - | - | - | - | - |
| 3C | Entheos Academy | 259,427 | 253,380 | 255,813 | (6,047) | (3,614) |
| 4C | Lakeview | 251,394 | 246,857 | 246,893 | (4,537) | (4,501) |
| 5C | Legacy Preparatory | 266,216 | 266,369 | 272,873 | 153 | 6,656 |
| 6C | Liberty Academy | 127,043 | 139,236 | 138,093 | 12,192 | 11,050 |
| 7C | Monticello | 191,414 | 188,367 | 189,686 | (3,048) | (1,728) |
| 8C | Mountainville | 196,595 | 186,937 | 209,086 | (9,658) | 12,491 |

| ID | LEA | CSR Funding Based on Grades: | | | Differences from Current | |
|----|---------------------------|------------------------------|---------|---------|--------------------------|----------|
| | | Current (K-8) | K-3 | K-5 | K-3 | K-5 |
| 9C | Paradigm High | 45,628 | - | - | (45,628) | (45,628) |
| 1D | Renaissance | 196,527 | 245,929 | 224,668 | 49,403 | 28,142 |
| 2D | Channing Hall | 177,661 | 184,567 | 185,355 | 6,907 | 7,694 |
| 3D | Spectrum | 173,138 | 148,967 | 153,565 | (24,172) | (19,573) |
| 4D | Syracuse Arts | 425,724 | 437,289 | 438,983 | 11,565 | 13,259 |
| 5D | George Washington | 275,041 | 328,651 | 323,730 | 53,610 | 48,689 |
| 6D | Noah Webster | 156,054 | 208,232 | 201,369 | 52,177 | 45,314 |
| 7D | Salt Lake SPA | - | - | - | - | - |
| 8D | Open Classroom | 97,618 | 104,748 | 104,271 | 7,130 | 6,653 |
| 9D | Canyon Rim | 144,399 | 182,080 | 182,823 | 37,681 | 38,424 |
| 1E | Guadalupe Schools | 82,756 | 110,080 | 109,066 | 27,325 | 26,310 |
| 2E | Karl G. Maeser | 57,717 | - | - | (57,717) | (57,717) |
| 3E | CS Lewis Academy | 72,085 | 94,637 | 92,220 | 22,551 | 20,134 |
| 4E | Dual Immersion Academy | 129,553 | 157,175 | 138,683 | 27,622 | 9,130 |
| 5E | Edith Bowen | 82,751 | 120,517 | 122,222 | 37,766 | 39,471 |
| 7E | Gateway Preparatory | 170,828 | 172,147 | 176,263 | 1,319 | 5,435 |
| 8E | Merit College Preparatory | 18,678 | - | - | (18,678) | (18,678) |
| 9E | Providence Hall | 423,101 | 302,191 | 343,639 | (120,910) | (79,462) |
| 1F | Quest Academy | 246,047 | 287,453 | 274,984 | 41,405 | 28,937 |
| 2F | Rockwell HS | 27,601 | - | - | (27,601) | (27,601) |
| 3F | Venture | 130,542 | 120,442 | 120,609 | (10,100) | (9,934) |
| 4F | Center for Science Ed. | 51,122 | - | - | (51,122) | (51,122) |
| 5F | Utah Virtual Academy | 314,399 | 221,375 | 241,464 | (93,024) | (72,935) |
| 6F | The Early Light Academy | 251,746 | 247,667 | 250,573 | (4,080) | (1,173) |
| 7F | Excelsior Academy | 181,701 | 186,167 | 186,745 | 4,467 | 5,045 |
| 8F | Hawthorn Academy | 378,182 | 430,422 | 427,741 | 52,239 | 49,559 |
| 9F | Mountain Heights | 30,999 | - | - | (30,999) | (30,999) |
| 1G | Jefferson Academy | 150,030 | 219,960 | 198,381 | 69,930 | 48,351 |
| 2G | Vista at Entrada | 241,210 | 226,973 | 237,229 | (14,237) | (3,981) |

| ID | LEA | CSR Funding Based on Grades: | | | Differences from Current | |
|----|------------------------------|------------------------------|---------|---------|--------------------------|----------|
| | | Current (K-8) | K-3 | K-5 | K-3 | K-5 |
| 3G | Bear River CS | 48,119 | 47,393 | 48,069 | (726) | (49) |
| 4G | Maria Montessori | 154,959 | 181,151 | 170,760 | 26,192 | 15,801 |
| 5G | Canyon Grove Adacemy | 118,148 | 157,565 | 143,501 | 39,417 | 25,353 |
| 6G | Weilenmann School | 160,025 | 159,528 | 179,849 | (497) | 19,824 |
| 7G | Summit Academy HS | - | - | - | - | - |
| 8G | Good Foundations | 129,506 | 176,473 | 173,953 | 46,967 | 44,446 |
| 9G | Alianza Academy | 17,144 | 17,144 | 17,144 | 0 | 0 |
| 2H | Utah Connections | 118,555 | 78,909 | 89,427 | (39,646) | (29,128) |
| 3H | Endeavor Hall | 165,418 | 179,851 | 177,000 | 14,433 | 11,582 |
| 4H | Aristotle Academy | 39,658 | 48,226 | 44,248 | 8,568 | 4,590 |
| 5H | HighMark CS | 158,744 | 125,864 | 137,349 | (32,880) | (21,395) |
| 6H | Promontory School | 126,130 | 121,316 | 122,391 | (4,814) | (3,739) |
| 7H | Pacific Heritage Acad. | 102,475 | 123,077 | 114,914 | 20,602 | 12,439 |
| 8H | Valley Academy | 112,270 | 120,543 | 118,151 | 8,273 | 5,881 |
| 9H | Pioneer High School | - | - | - | - | - |
| 1I | UT International HS | 14,851 | - | - | (14,851) | (14,851) |
| 2I | Esperanza Elementary | 127,592 | 189,544 | 169,028 | 61,952 | 41,437 |
| 3I | Leadership Learning | 145,081 | 191,314 | 189,251 | 46,233 | 44,170 |
| 4I | Mana Academy | 101,206 | 114,838 | 105,317 | 13,633 | 4,111 |
| 5I | Voyage Academy | 144,871 | 181,720 | 186,983 | 36,849 | 42,112 |
| 6I | Wasatch Institute of Tech. | - | - | - | - | - |
| 7I | WSU Charter School | 11,783 | 25,873 | 17,403 | 14,090 | 5,620 |
| 8I | Winter Sports | - | - | - | - | - |
| 9I | Utah Career Path | - | - | - | - | - |
| 1J | Am Intl School of Utah | 190,016 | 114,813 | 124,663 | (75,204) | (65,353) |
| 2J | Ascent Academies of UT | 502,052 | 510,025 | 511,106 | 7,972 | 9,053 |
| 3J | Dixie Montessori Academy | 107,849 | 146,109 | 138,570 | 38,260 | 30,721 |
| 4J | Kairos Academy | - | - | - | - | - |
| 5J | Mountain West Montessori Aca | 125,544 | 123,215 | 124,165 | (2,328) | (1,378) |

| ID | LEA | CSR Funding Based on Grades: | | | Differences from Current | |
|----|-------------------------|------------------------------|-----------------------|-----------------------|--------------------------|-------------------|
| | | Current (K-8) | K-3 | K-5 | K-3 | K-5 |
| 6J | Scholar Academy | 139,140 | 187,399 | 185,453 | 48,260 | 46,313 |
| 7J | Greenwood | 111,598 | 165,179 | 150,990 | 53,581 | 39,392 |
| 8J | Terra Academy | 123,722 | 120,405 | 121,687 | (3,317) | (2,034) |
| 9J | MyOptions | 123,722 | 114,960 | 120,466 | (8,762) | (3,255) |
| 1K | Vanguard Academy | 48,497 | - | - | (48,497) | (48,497) |
| 2K | Utah Military Academy | 46,439 | - | - | (46,439) | (46,439) |
| 3K | Roots Charter HS | - | - | - | - | - |
| 4K | Athenian eAcademy | 133,641 | 134,926 | 132,269 | 1,285 | (1,373) |
| | Charter Totals | \$ 14,285,567 | \$ 14,402,152 | \$ 14,443,102 | \$ 116,586 | \$ 157,536 |
| | Statewide Totals | \$ 122,001,000 | \$ 122,001,000 | \$ 122,001,000 | \$ - | \$ - |