Voted and Board Local Levy Program

Analysis and Possible Recommendations

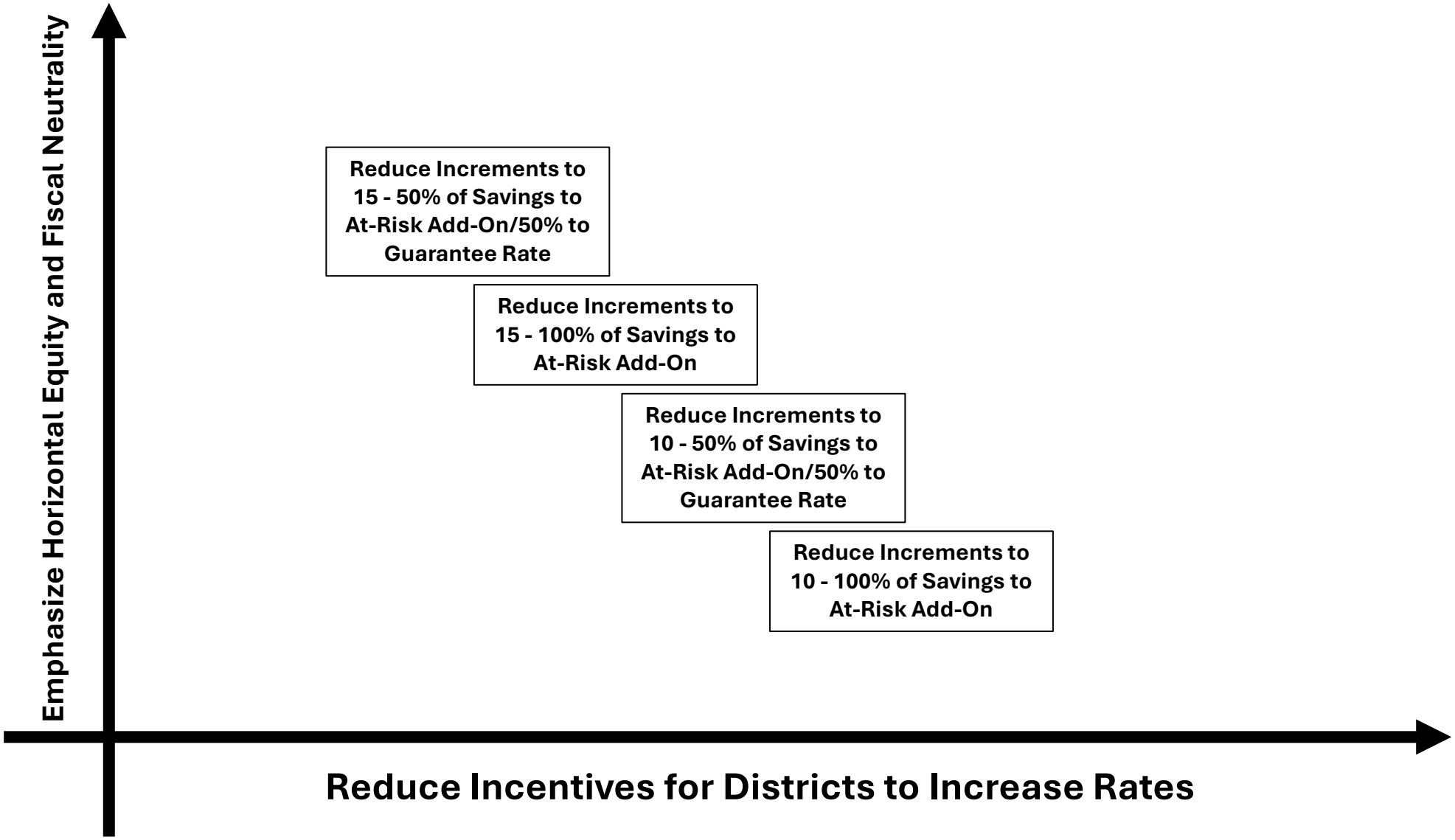
Presentation to the Utah State Board of Education

Utah State Board of Education

Presentation Overview

1. Policy Principles Related to the V&B Program
   A. Principles of a Balanced K-12 Funding Formula
   B. K-12 Funding Vs. Tax Policy Priorities
2. Policy Questions for the V&B Program
3. Policy Levers for the V&B Program
4. Possible Recommendations for the V&B Program

Possible Recommendations



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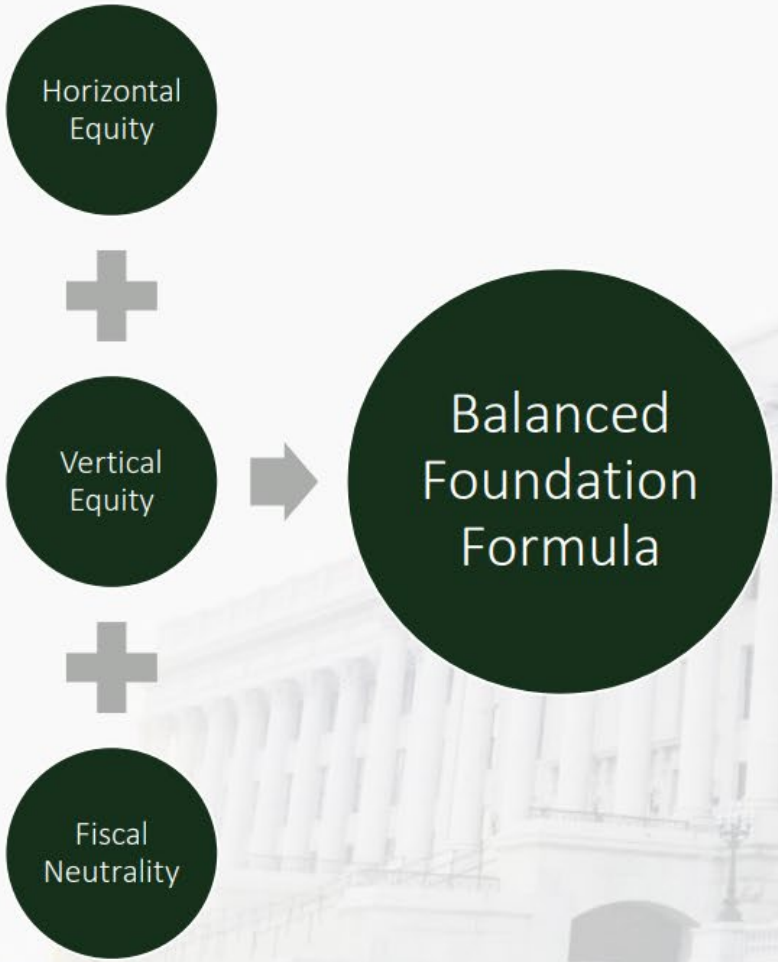
Utah State Board of Education

What Makes a Balanced Funding Formula?

2025 GS | Components of State Public Education Funding System



- Equity – Providing Reasonably Equal Education Opportunities to Students
  - Horizontal Equity
    - Similarly Situated Students Funded Equally
    - Easy to Quantify – Simple Count/Demographic Factor
  - Vertical Equity
    - Differently Situated Students Funded Differently (Greater Cost)
    - Difficult to Quantify – Value/Priority Choices
  - Fiscal Neutrality
    - Efforts to Mitigate Differences in District Wealth
    - Minimal Relationship Between Wealth and Educational Resources
    - Property Tax Equalization – WPU | Voted & Board Guarantee
- Core Focus of the Minimum School Program
  - Programs Designed to Support Objective
  - View as a Collective Whole

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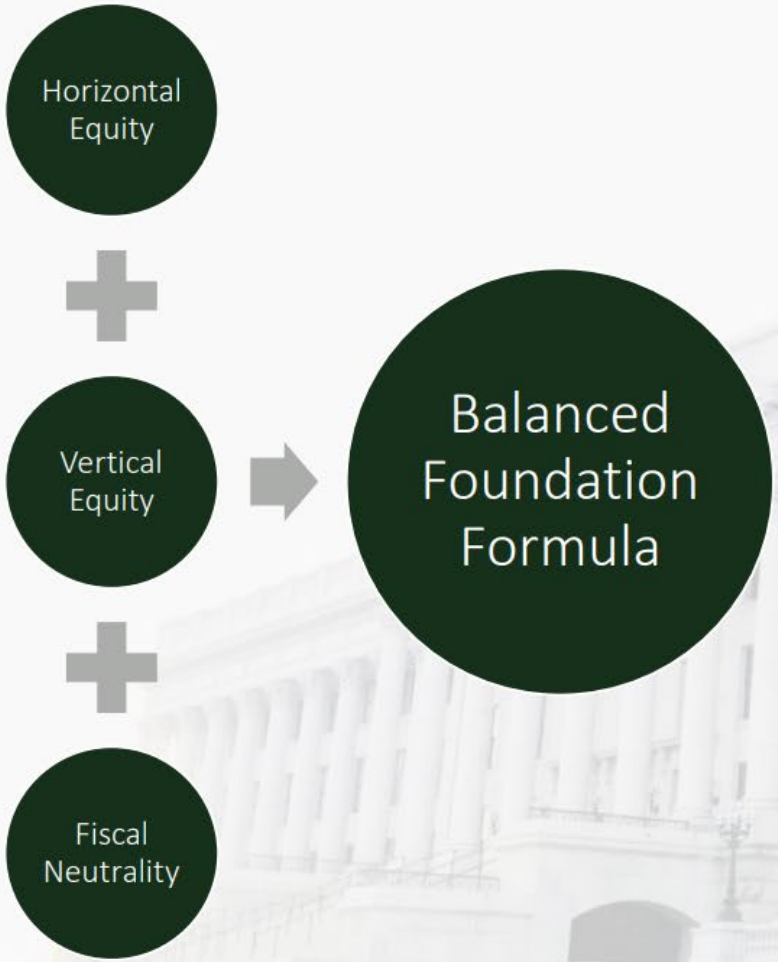

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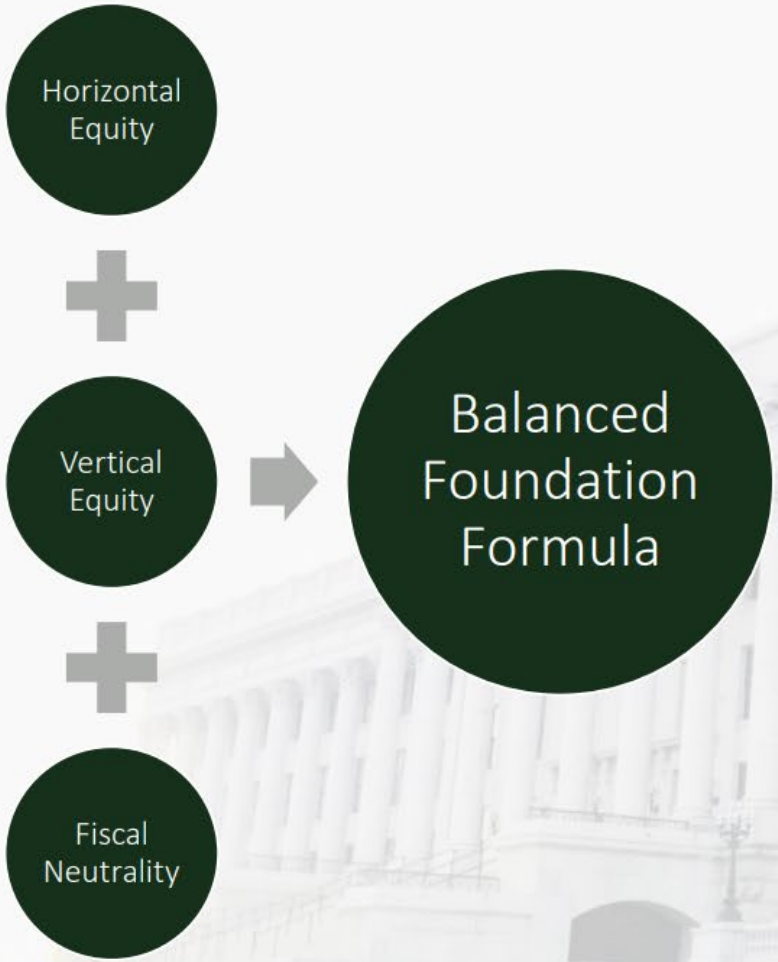

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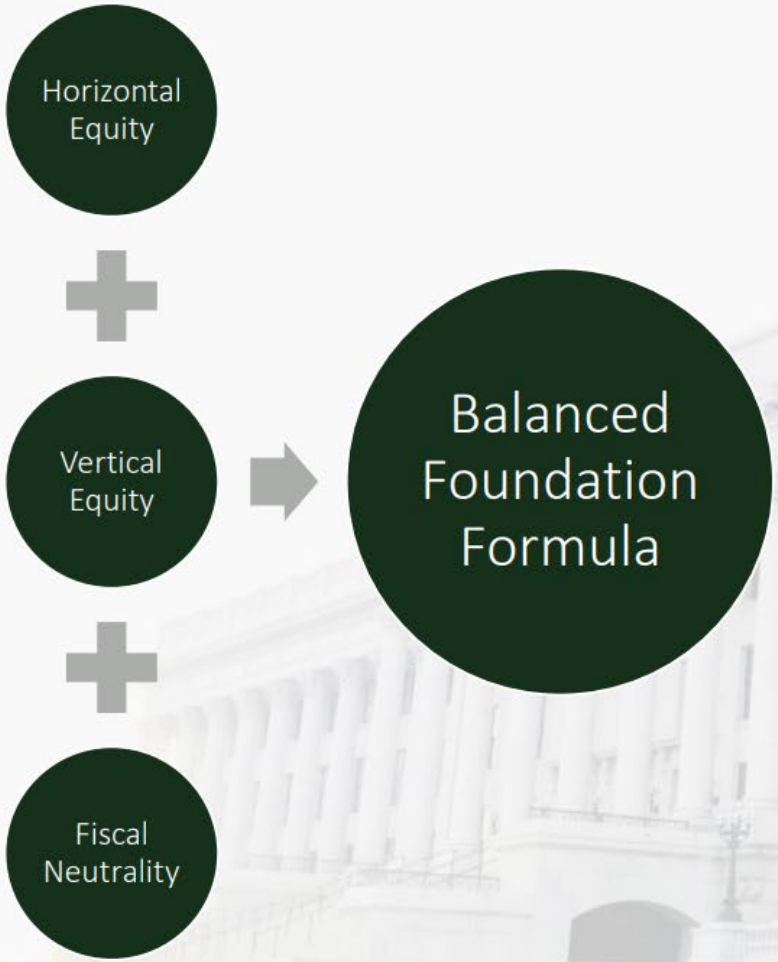

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2025 GS | Components of State Public Education Funding System

Horizontal Equity

+

Vertical Equity

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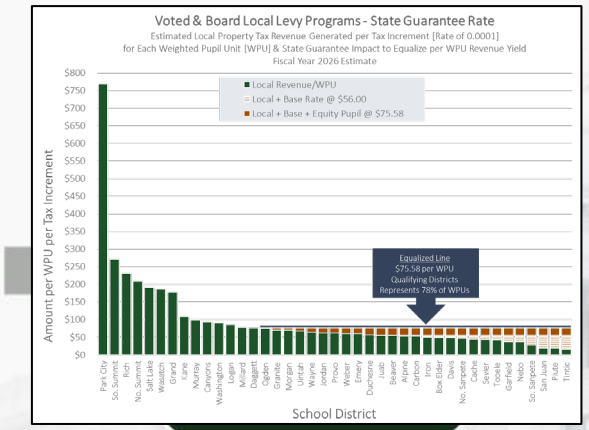
Fiscal Neutrality



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Utah State Board of Education

Expenditures

Revenues

Utah State Board of Education

Expenditures

Revenues

Balanced K-12 Funding Formula

Horizontal Equity

Vertical Equity

Fiscal Neutrality

Utah State Board of Education

Expenditures

Balanced K-12 Funding Formula

Horizontal Equity

Vertical Equity

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Revenues

Tax Policy Considerations

Income Taxes

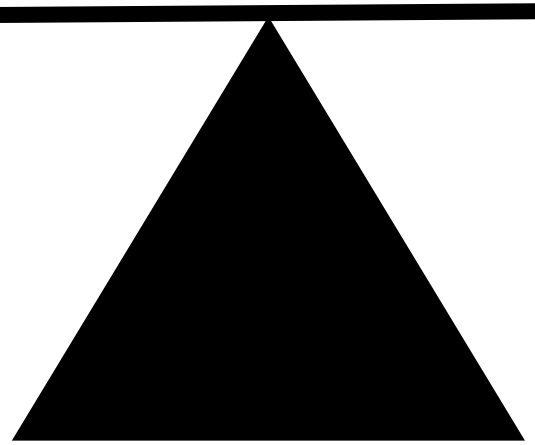
Property Taxes

Fees and Charges

Utah State Board of Education

Balanced K-12 Funding Formula

Tax Policy Considerations



Utah State Board of Education

Statutory Purpose & Funding Principles

2023 GS | Utah's Education Funding System

- Outlined in Statute (53F-2-103)
- Natural Tension & Balance
  - State Objective
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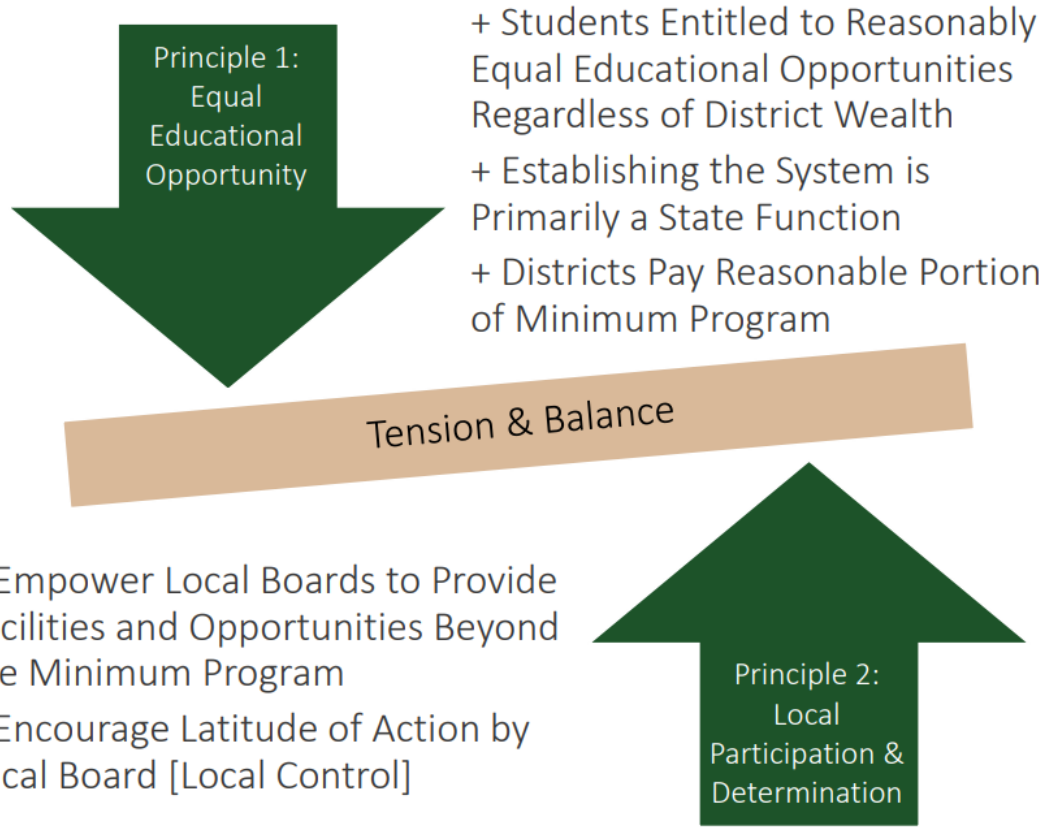
    - The Minimum School Program
  - Local Board Objective
    - Implement the Minimum Program with Latitude of Action
    - Provide Facilities & Opportunities Beyond the Minimum Program



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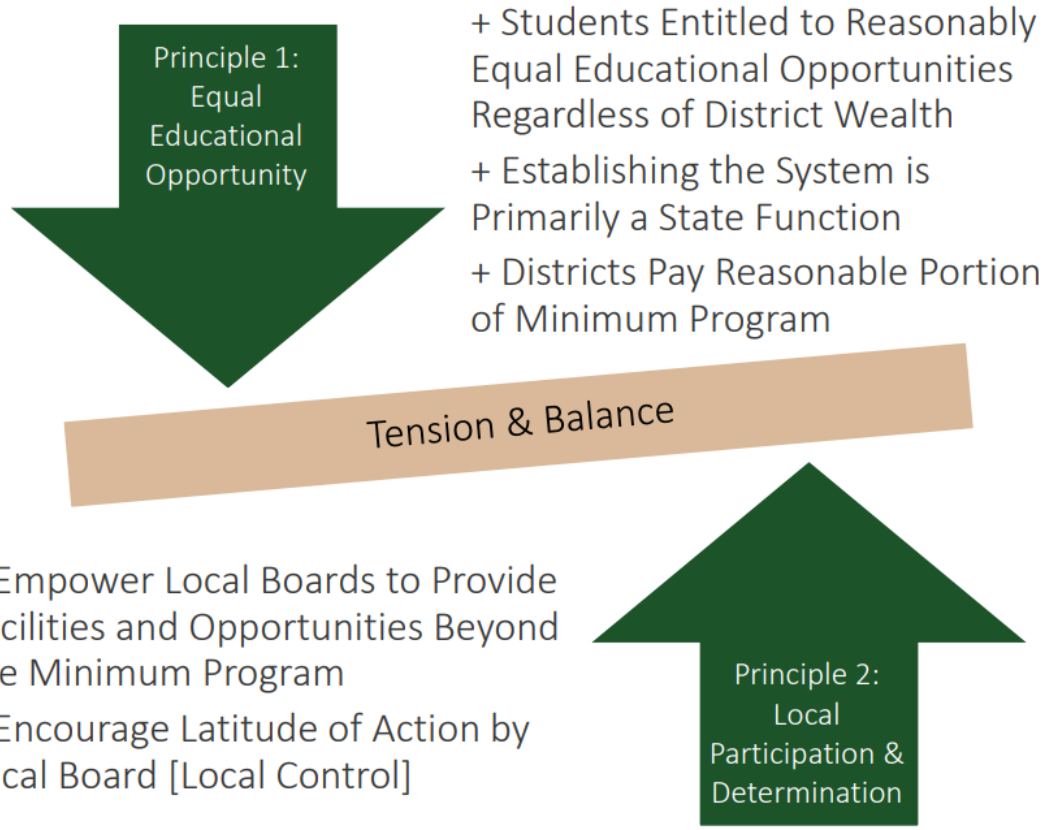

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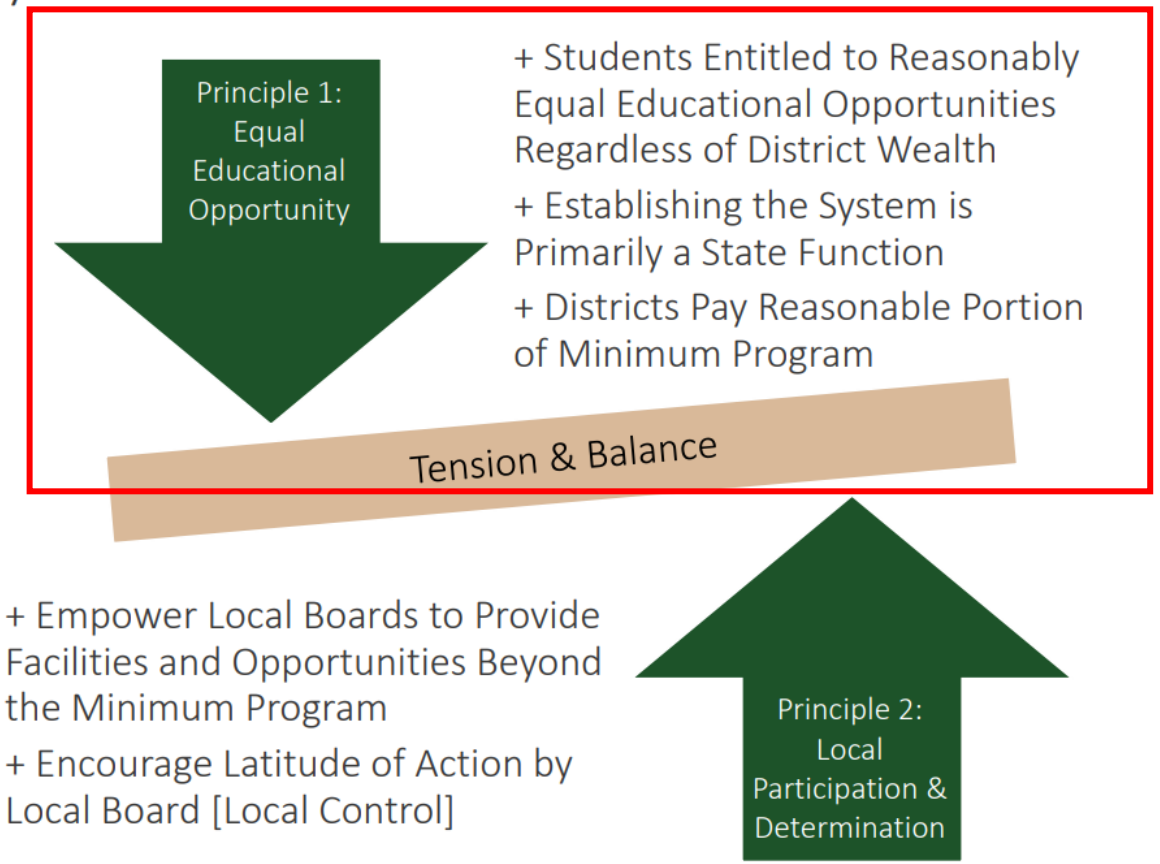

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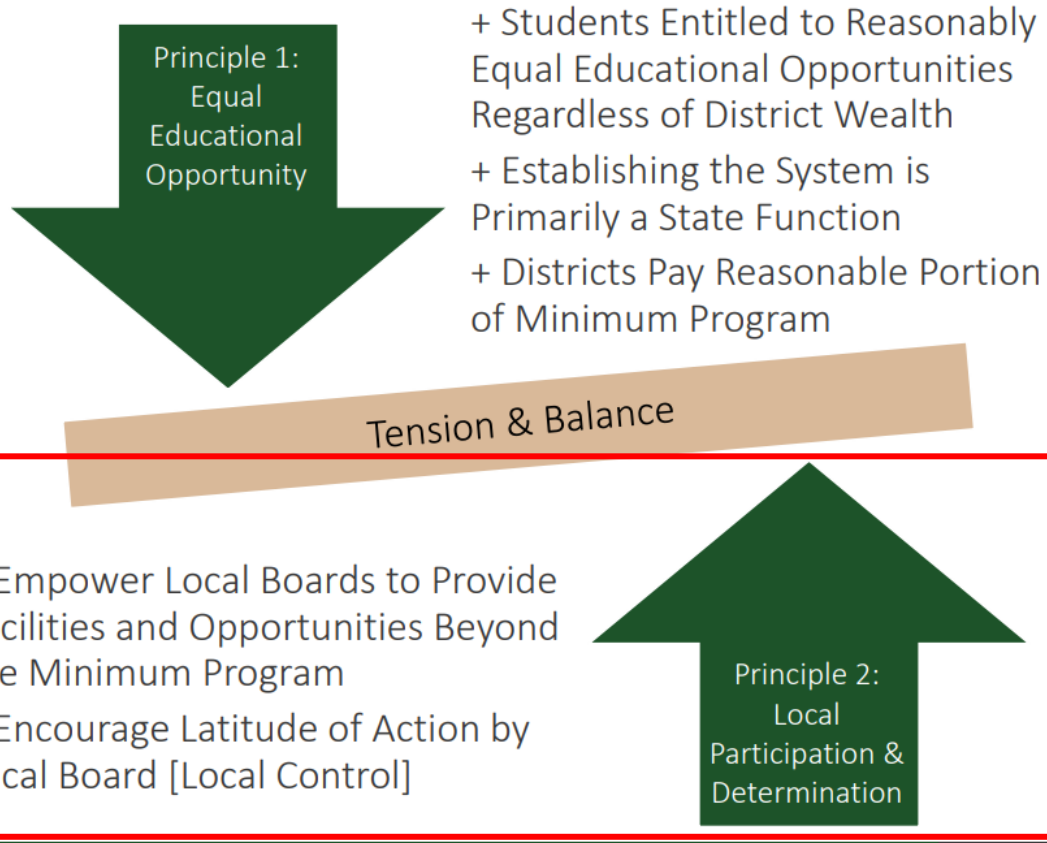

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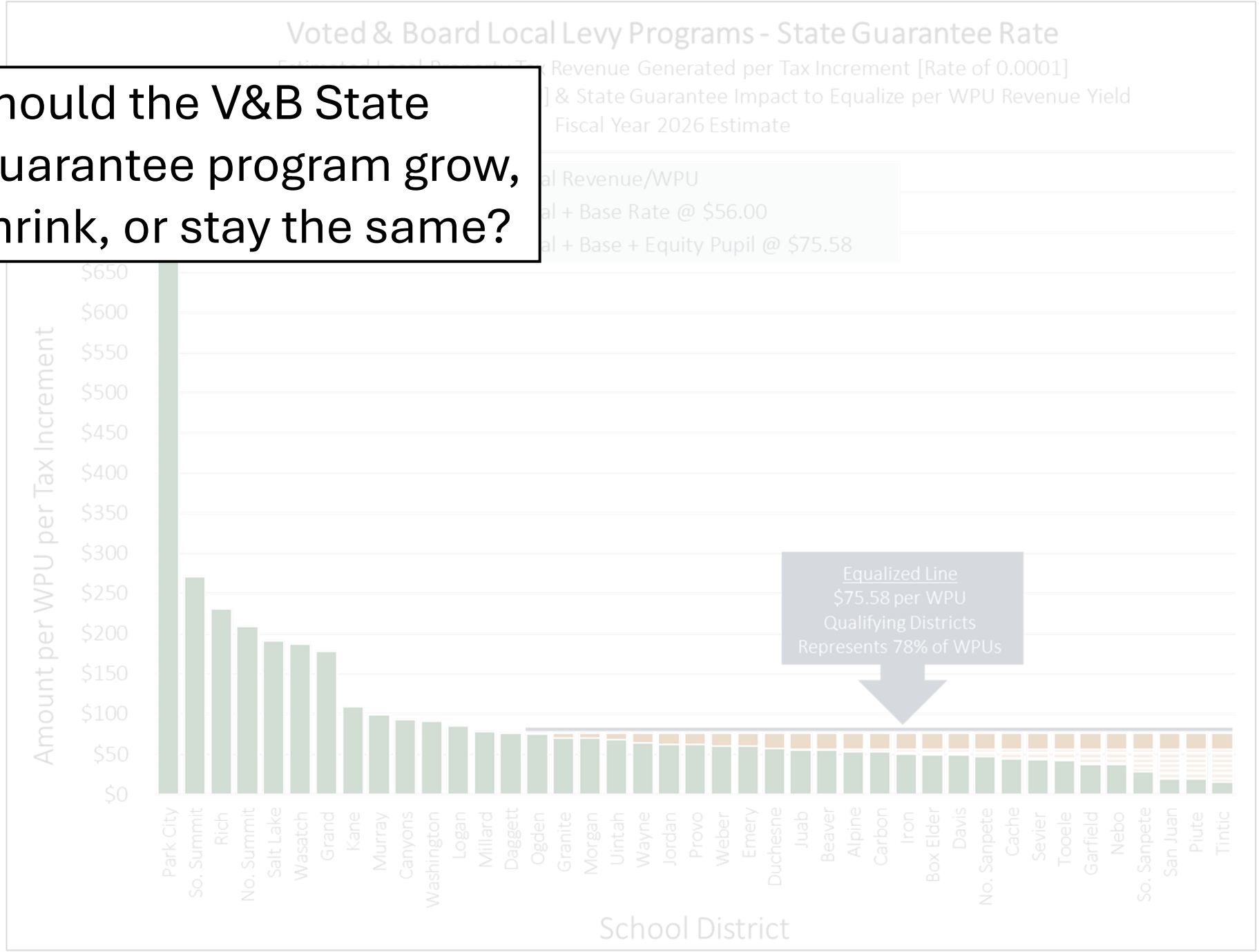
Utah State Board of Education

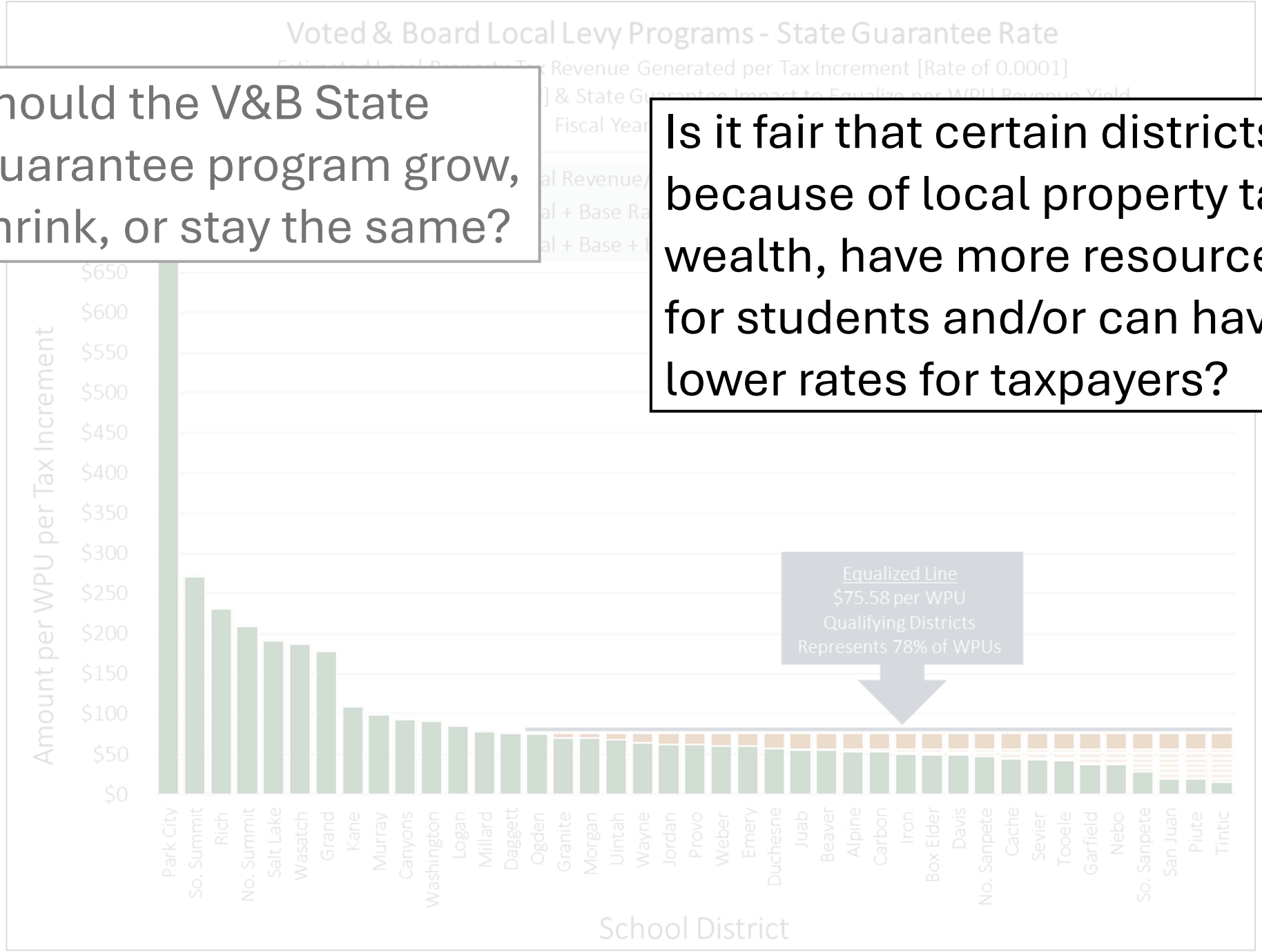
Should the V&B State Guarantee program grow, shrink, or stay the same?



Utah State Board of Education

Should the V&B State Guarantee program grow, shrink, or stay the same?

Is it fair that certain districts, because of local property tax wealth, have more resources for students and/or can have lower rates for taxpayers?

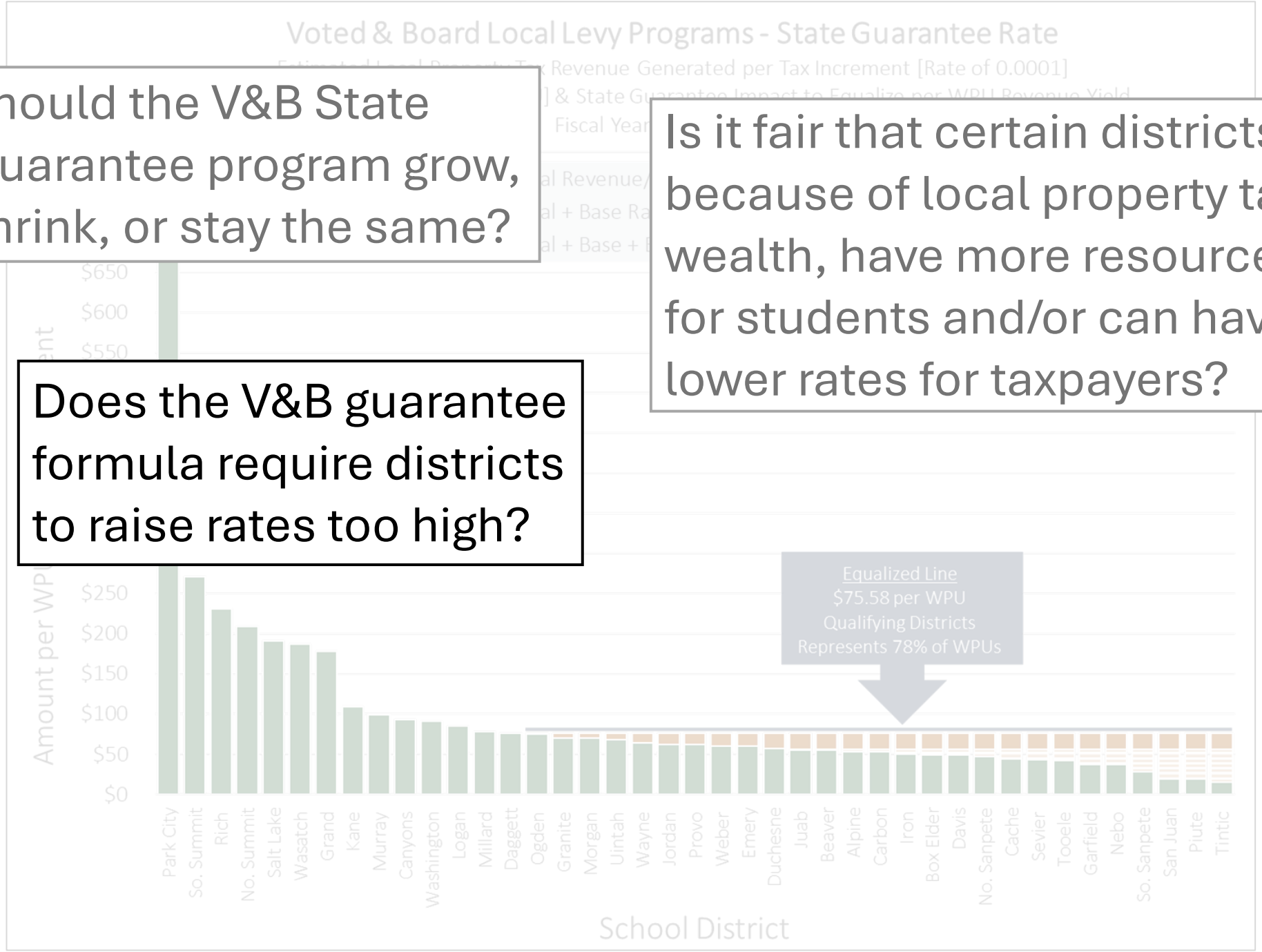


Utah State Board of Education

Should the V&B State Guarantee program grow, shrink, or stay the same?

Is it fair that certain districts, because of local property tax wealth, have more resources for students and/or can have lower rates for taxpayers?

Does the V&B guarantee formula require districts to raise rates too high?



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Should the V&B State Guarantee program grow, shrink, or stay the same?

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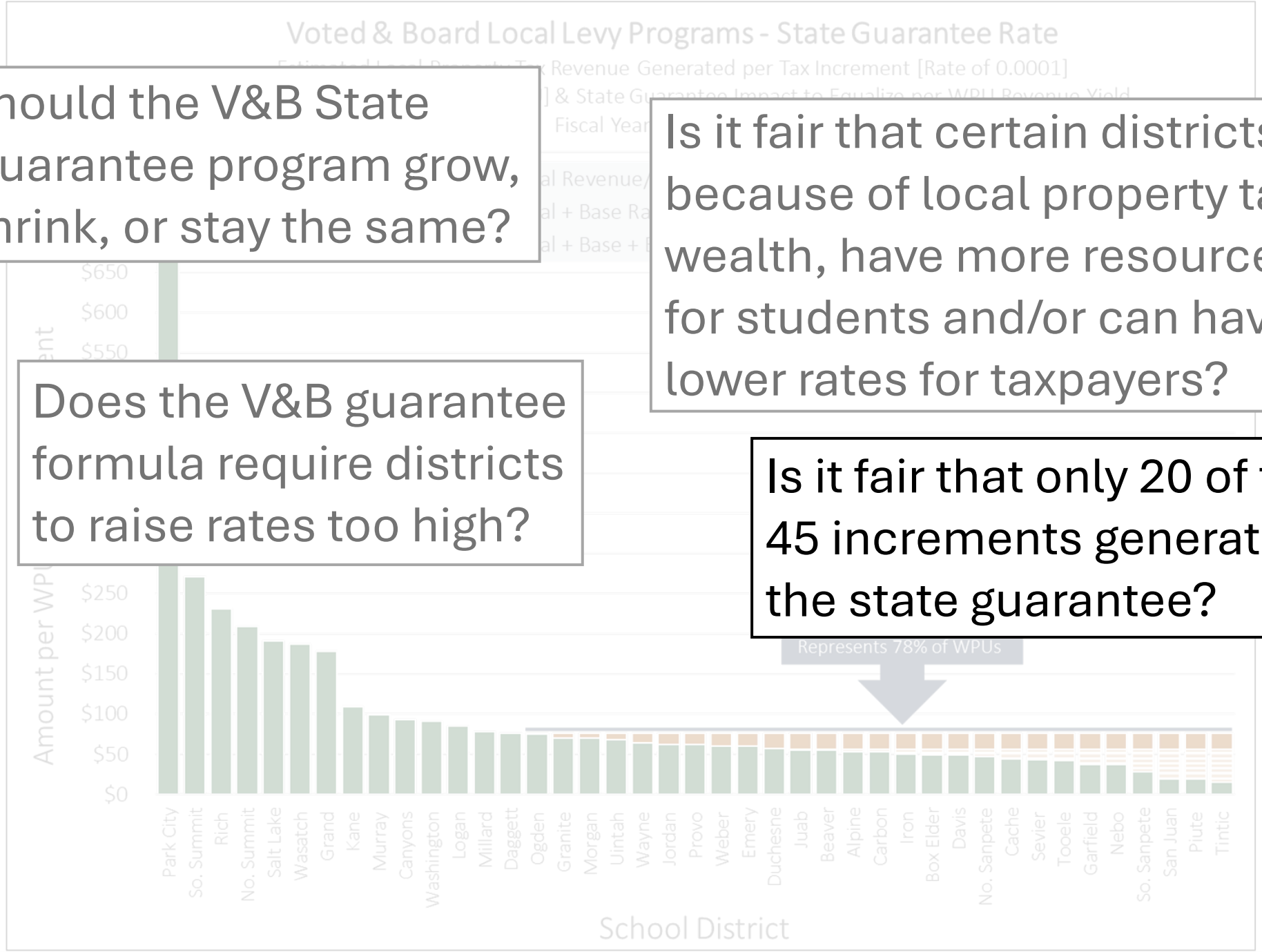
Does the V&B guarantee formula require districts to raise rates too high?

Is it fair that only 20 of the 45 increments generate the state guarantee?



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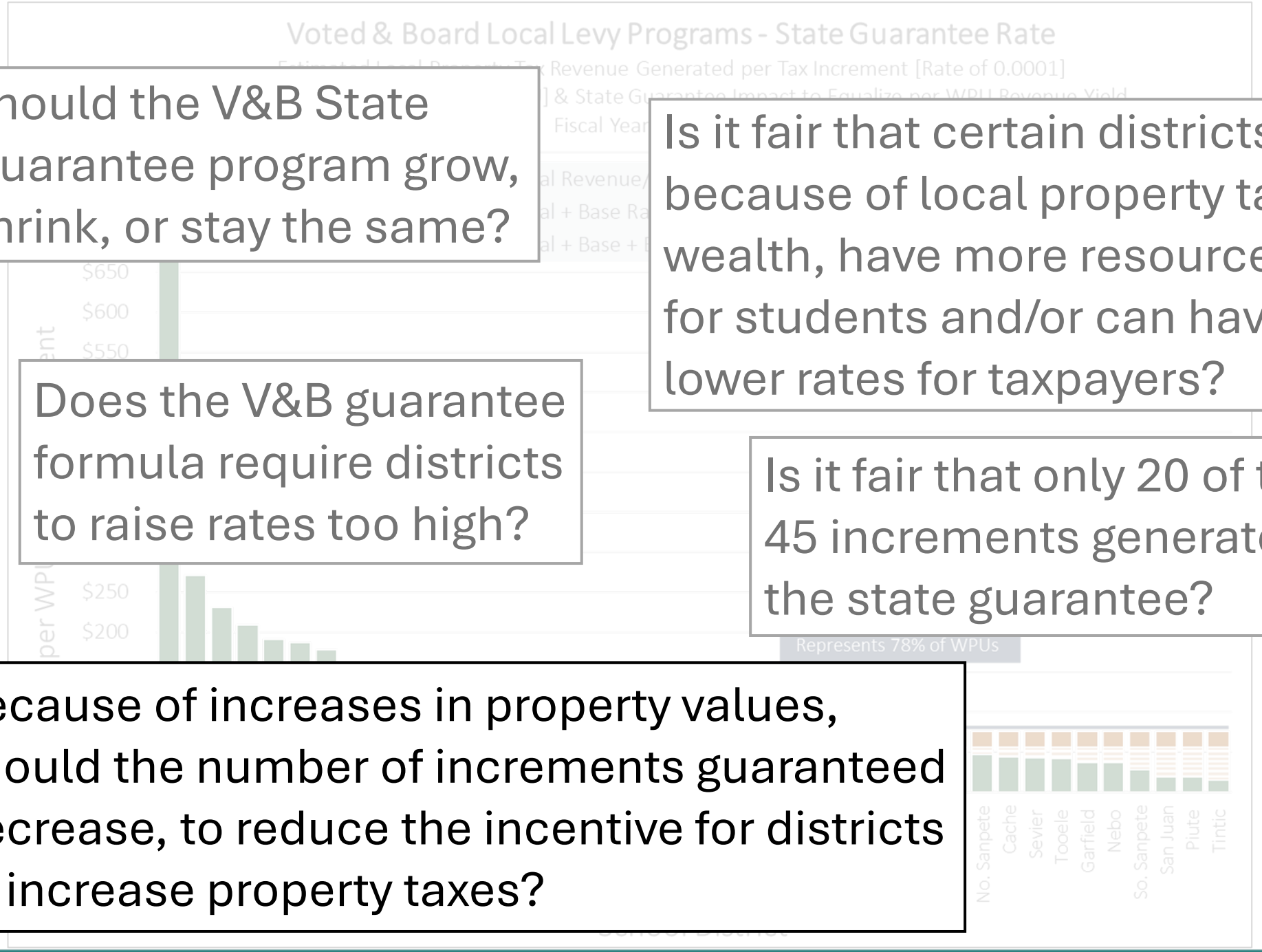

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Is it fair that certain districts, because of local property tax wealth, have more resources for students and/or can have lower rates for taxpayers?

Does the V&B guarantee formula require districts to raise rates too high?

Is it fair that only 20 of the 45 increments generate the state guarantee?

Because of increases in property values, should the number of increments guaranteed decrease, to reduce the incentive for districts to increase property taxes?

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Utah State Board of Education

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Utah State Board of Education

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Over the past decade, the Legislature has focused on adding money to program

FY 2015 – State Funding: $76.5 million
FY2026 – State Funding: $289 million
278% increase

Utah State Board of Education

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Over the past decade, the Legislature has focused on adding money to program

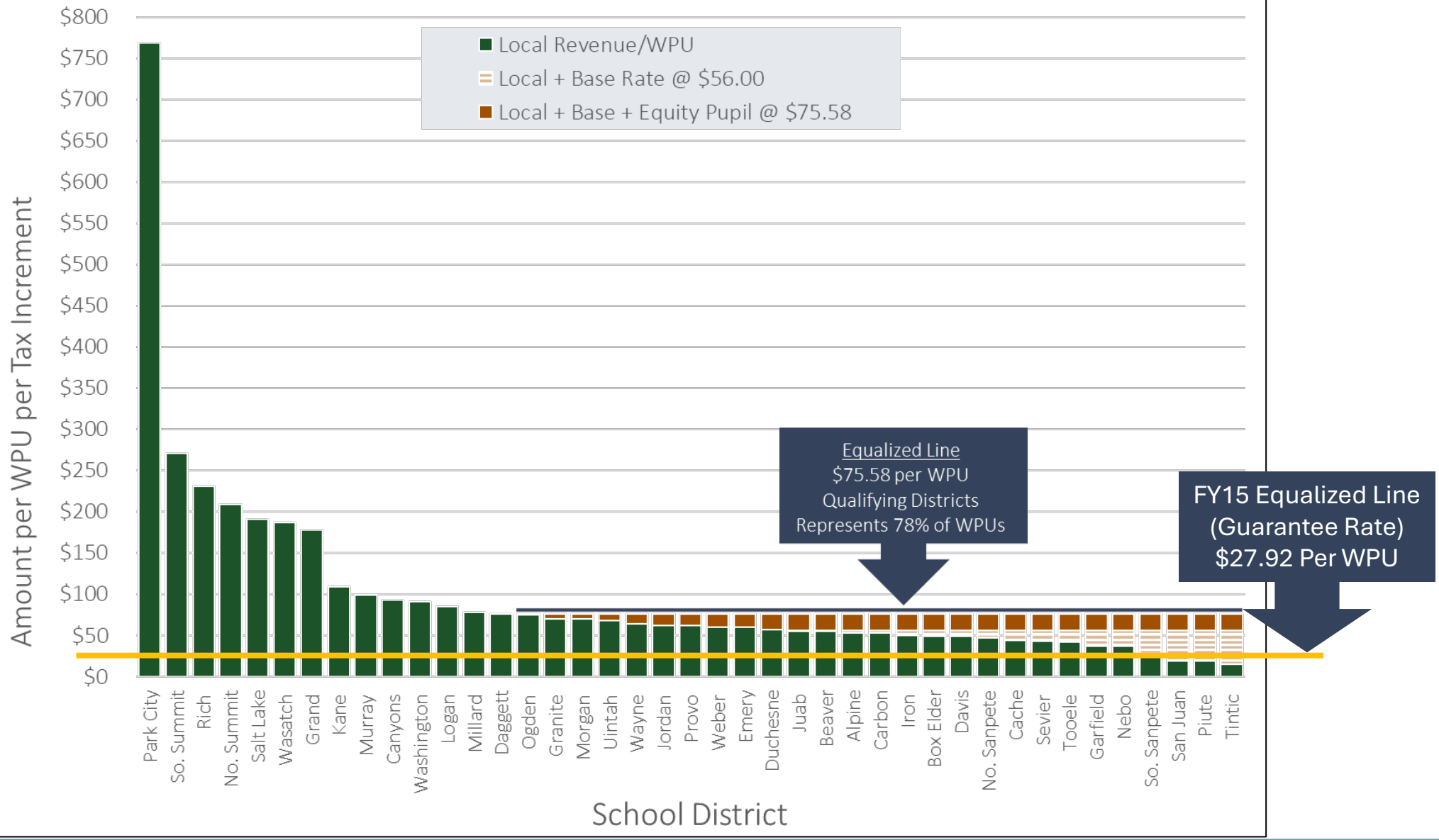
FY 2015 – State Funding: $76.5 million
FY2026 – State Funding: $289 million
278% increase

WPU Value:
FY 2015 – State Funding: $2,972
FY2026 – State Funding: $4,672
57% increase

Utah State Board of Education

Voted & Board Local Levy Programs - State Guarantee Rate

Estimated Local Property Tax Revenue Generated per Tax Increment [Rate of 0.0001]
for Each Weighted Pupil Unit [WPU] & State Guarantee Impact to Equalize per WPU Revenue Yield
Fiscal Year 2026 Estimate



Equalized Line
$75.58 per WPU
Qualifying Districts
Represents 78% of WPUs

FY15 Equalized Line
(Guarantee Rate)
$27.92 Per WPU

Utah State Board of Education

Voted & Board Local Levy Programs - Equalization Scenarios

Estimated Local Property Tax Revenue Generated per Tax Increment [Rate of 0.0001]
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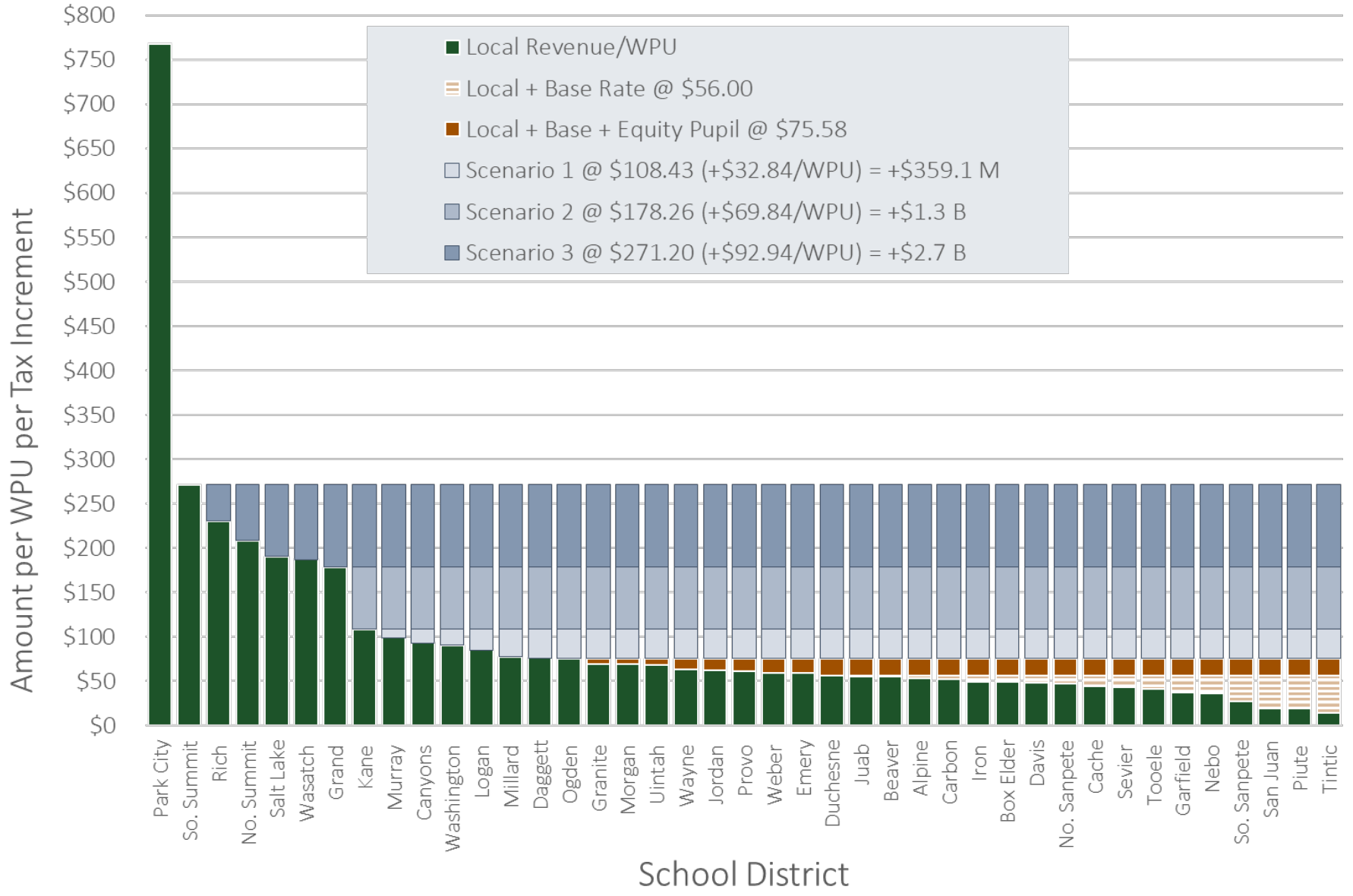
Fiscal Year 2026 Estima



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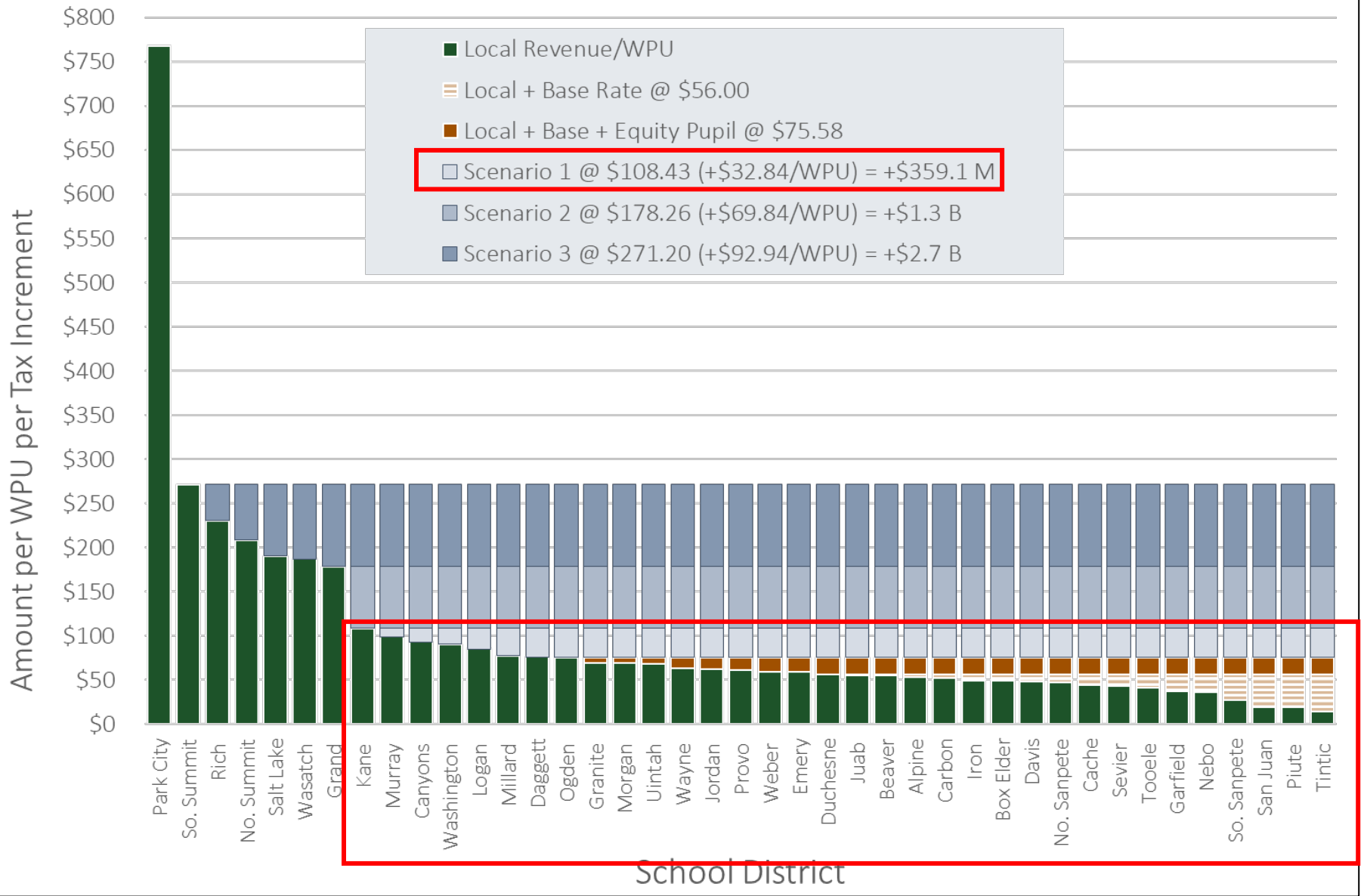

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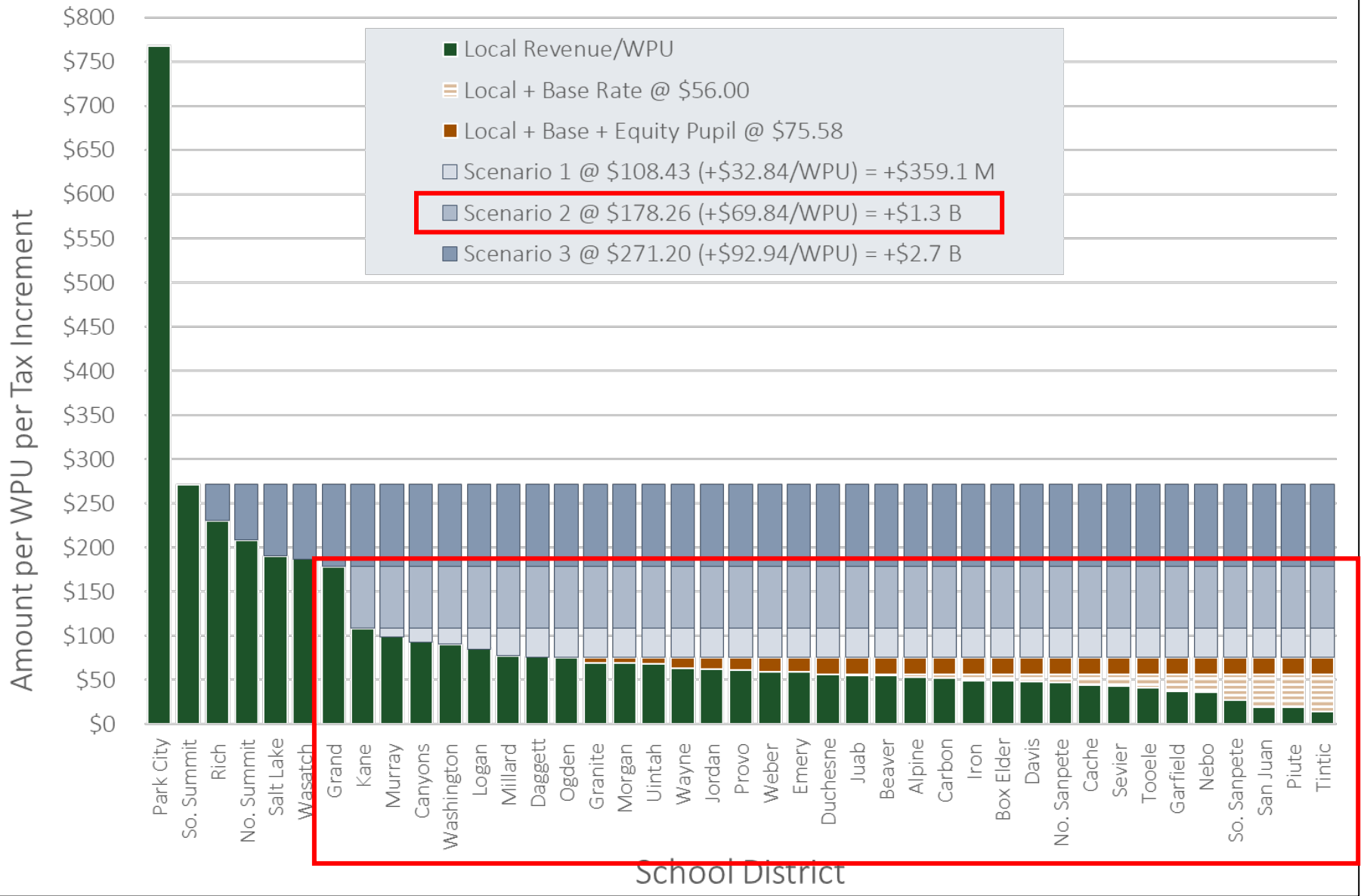

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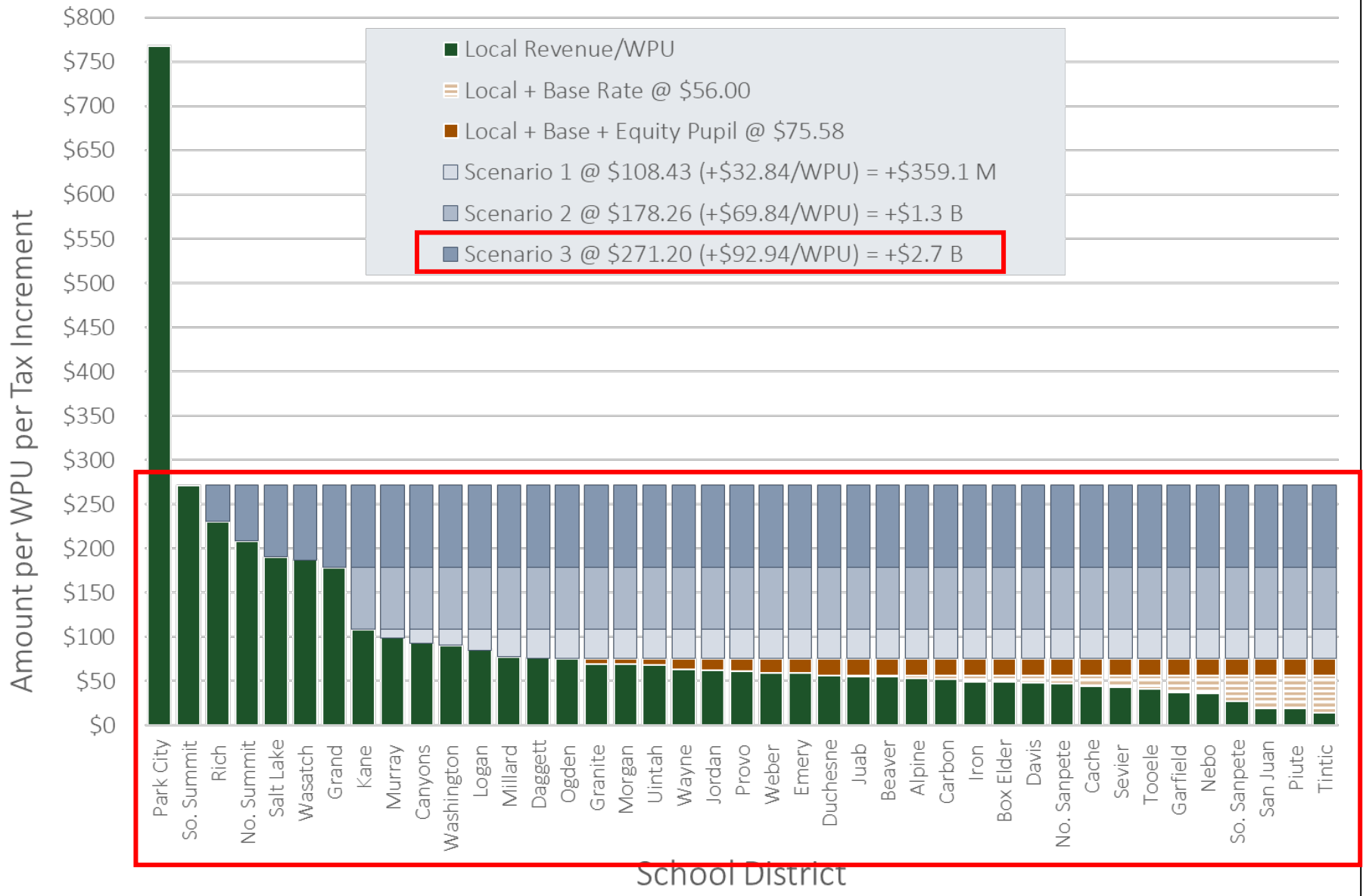

Utah State Board of Education

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Change the Hold Harmless rate period from 2 years back to 6 years

Utah State Board of Education

ID	District	Current Formula	6-Year HH Period	Difference	% Difference	Total MSP Funds	Difference/ Total MSP Funds
6	Daggett	$ -	$ 251,024	$ 251,024	100%	$ 5,547,847	4.52%
23	Piute	$ 1,097,105	$ 1,313,199	$ 216,094	20%	$ 8,788,619	2.46%
33	Washington	$ -	$ 5,664,658	$ 5,664,658	100%	$ 335,507,053	1.69%
34	Wayne	$ 749,372	$ 880,463	$ 131,091	17%	$ 8,686,225	1.51%
35	Weber	$ 16,764,589	$ 19,604,177	$ 2,839,587	17%	$ 320,610,364	0.89%
13	Iron	$ 8,635,890	$ 8,991,049	$ 355,159	4%	$ 132,410,713	0.27%
10	Garfield	$ 2,057,103	$ 2,071,372	$ 14,268	1%	$ 22,234,826	0.06%
5	Carbon	$ 2,000,072	$ 1,963,608	$ (36,464)	-2%	$ 38,769,976	-0.09%
25	San Juan	$ 5,743,211	$ 5,513,082	$ (230,130)	-4%	$ 41,622,244	-0.55%
3	Box Elder	$ 7,140,166	$ 6,414,998	$ (725,168)	-10%	$ 131,029,973	-0.55%
31	Uintah	$ 725,700	$ 335,500	$ (390,201)	-54%	$ 70,356,741	-0.55%
9	Emery	$ 1,013,107	$ 857,177	$ (155,930)	-15%	$ 27,698,980	-0.56%
18	Morgan	$ 502,022	$ 321,070	$ (180,952)	-36%	$ 32,141,230	-0.56%
15	Juab	$ 1,099,702	$ 940,116	$ (159,586)	-15%	$ 28,318,866	-0.56%
30	Tooele	$ 14,403,835	$ 13,467,642	$ (936,192)	-6%	$ 165,623,518	-0.57%
14	Jordan	$ 15,651,555	$ 12,403,902	$ (3,247,653)	-21%	$ 573,929,298	-0.57%
38	Provo	$ 4,560,599	$ 3,778,277	$ (782,322)	-17%	$ 137,985,803	-0.57%
19	Nebo	$ 40,811,776	$ 38,389,888	$ (2,421,888)	-6%	$ 420,374,021	-0.58%
2	Beaver	$ 1,010,953	$ 882,670	$ (128,283)	-13%	$ 22,239,959	-0.58%
29	Tintic	$ 1,121,737	$ 1,079,173	$ (42,564)	-4%	$ 7,370,165	-0.58%
	TOTAL	**$ 289,696,050**	**$ 289,730,600**	**$ 34,550**		**$6,208,264,334**	
	Guarantee Rate	**$ 75.58**	**$ 73.36**	**$ (2.22)**	**-2.9%**		

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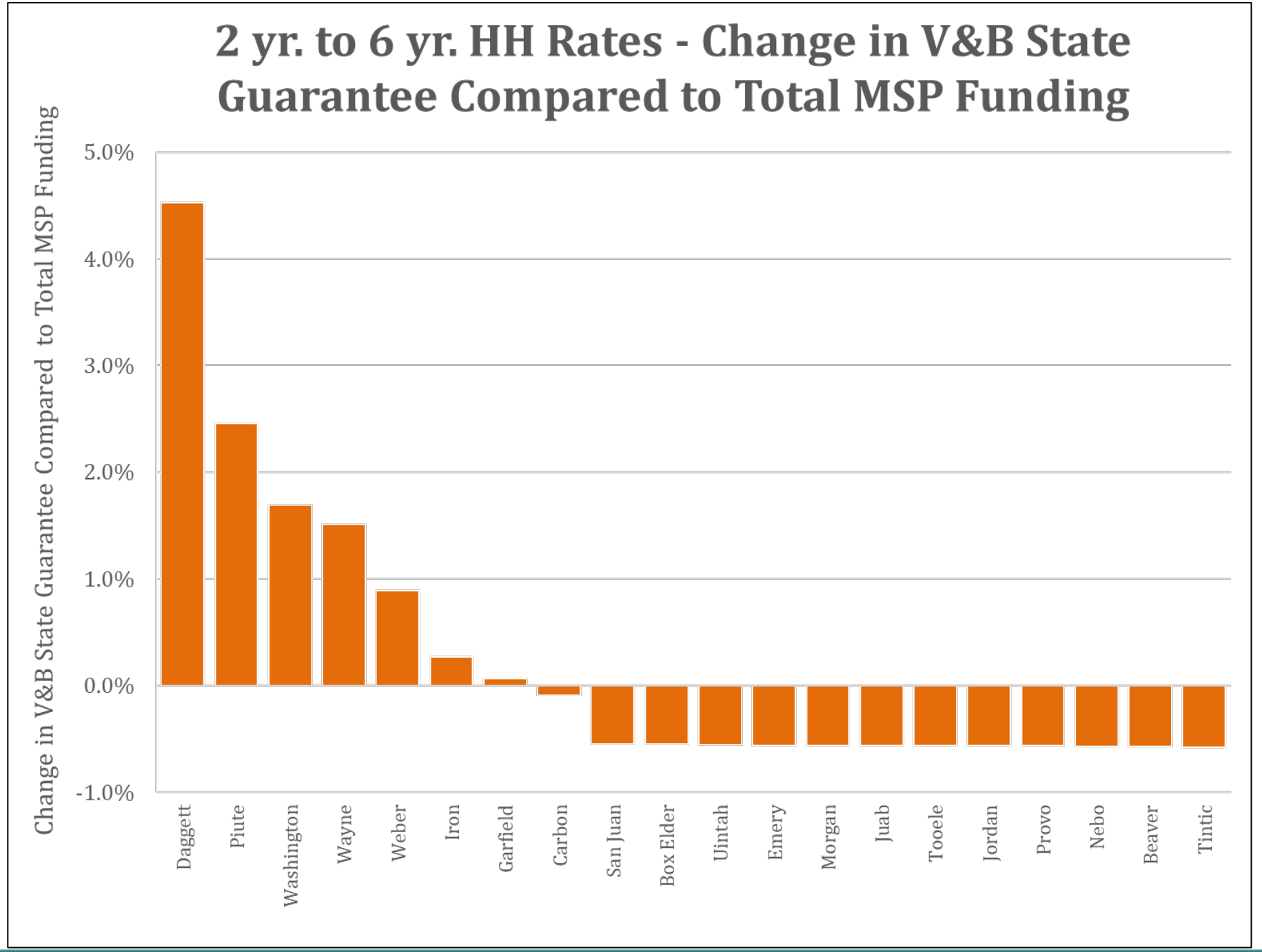
14	Jordan	$ 15,651,555	$ 12,403,902	$ (3,247,653)	-21%	$ 573,929,298	-0.57%
38	Provo	$ 4,560,599	$ 3,778,277	$ (782,322)	-17%	$ 137,985,803	-0.57%
19	Nebo	$ 40,811,776	$ 38,389,888	$ (2,421,888)	-6%	$ 420,374,021	-0.58%
2	Beaver	$ 1,010,953	$ 882,670	$ (128,283)	-13%	$ 22,239,959	-0.58%
29	Tintic	$ 1,121,737	$ 1,079,173	$ (42,564)	-4%	$ 7,370,165	-0.58%
	TOTAL	**$ 289,696,050**	**$ 289,730,600**	**$ 34,550**		**$6,208,264,334**	
	Guarantee Rate	**$ 75.58**	**$ 73.36**	**$ (2.22)**	**-2.9%**		

Utah State Board of Education

2 yr. to 6 yr. HH Rates - Change in V&B State Guarantee Compared to Total MSP Funding



Utah State Board of Education

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Change the Hold Harmless rate period from 2 years back to 6 years

Change the number of increments guaranteed (From 20 to 1-45), and

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Change the Hold Harmless rate period from 2 years back to 6 years

Change the number of increments guaranteed (From 20 to 1-45), and

Tax Rate Caps
Voted: 0.002000
Board: 0.002500

Utah State Board of Education

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Change the Hold Harmless rate period from 2 years back to 6 years

Change the number of increments guaranteed (From 20 to 1-45), and

- Change the guarantee rate, or

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Change the Hold Harmless rate period from 2 years back to 6 years

Change the number of increments guaranteed (From 20 to 1-45), and

- Change the guarantee rate, or
- Change the costs for the program

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

Change the Hold Harmless rate period from 2 years back to 6 years

Change the number of increments guaranteed (From 20 to 1-45), and

- Change the guarantee rate, or
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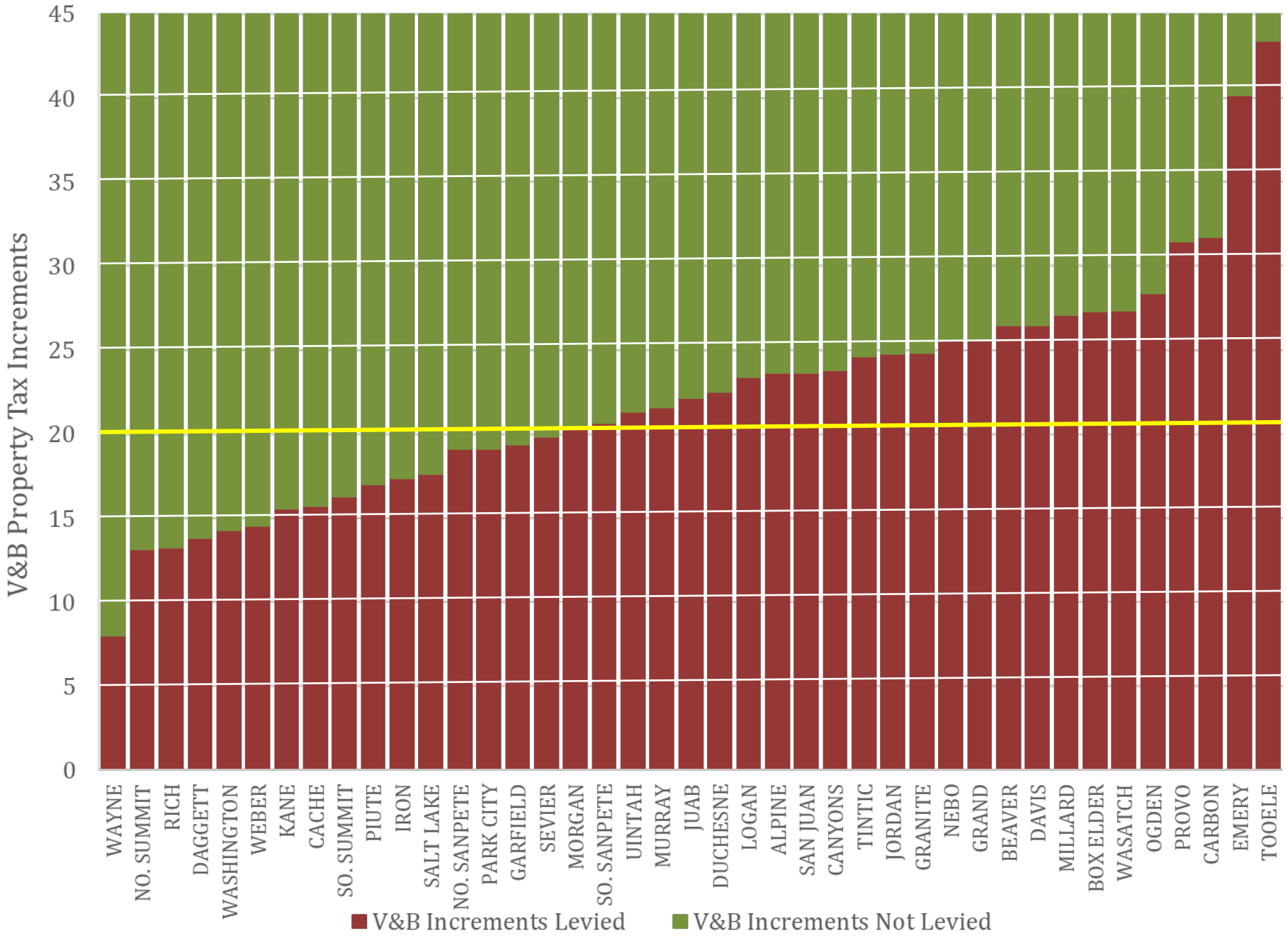
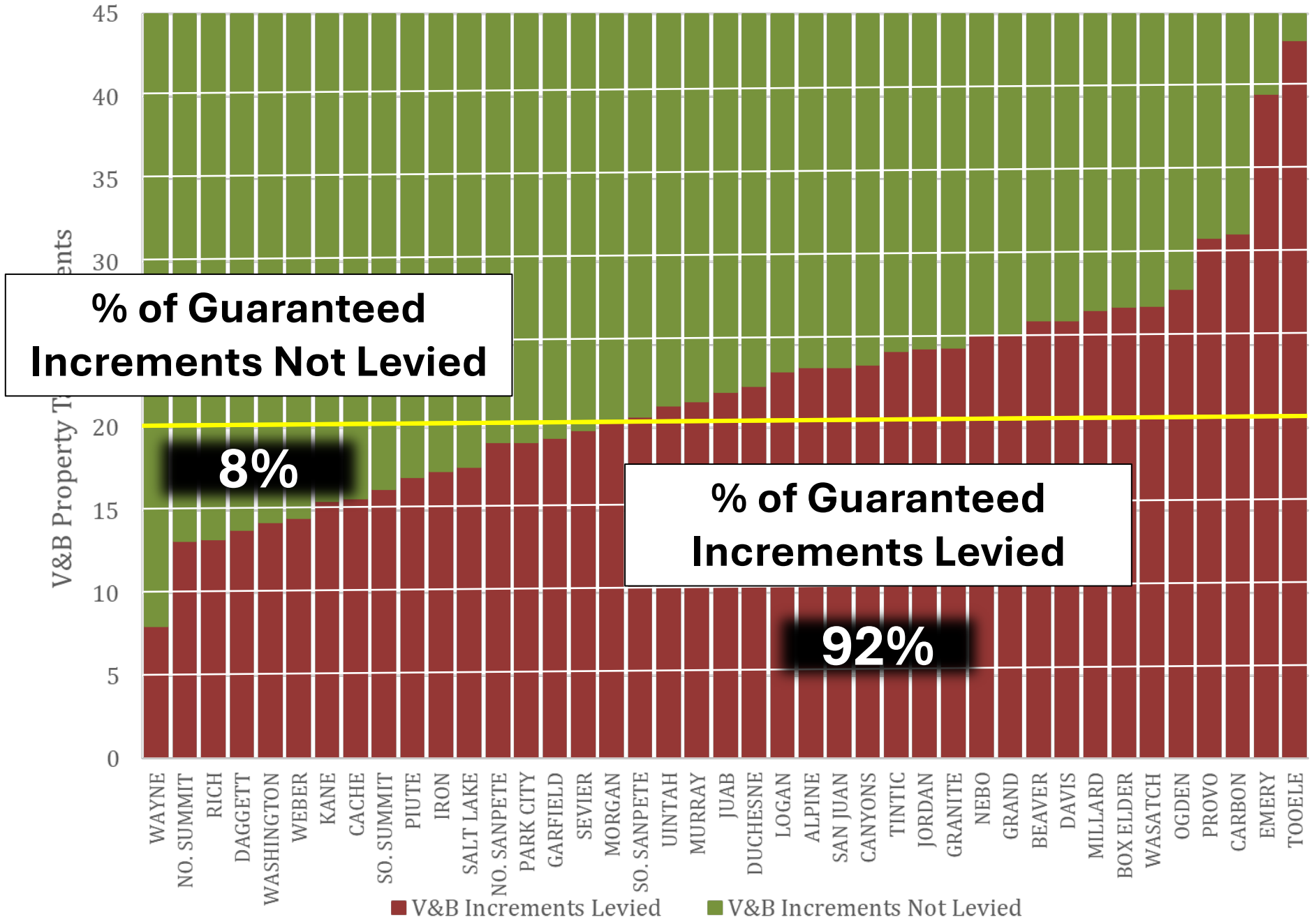
Utah State Board of Education

TY24 (FY25) V&B Property Tax Increments Levied



Utah State Board of Education

TY24 (FY25) V&B Property Tax Increments Levied



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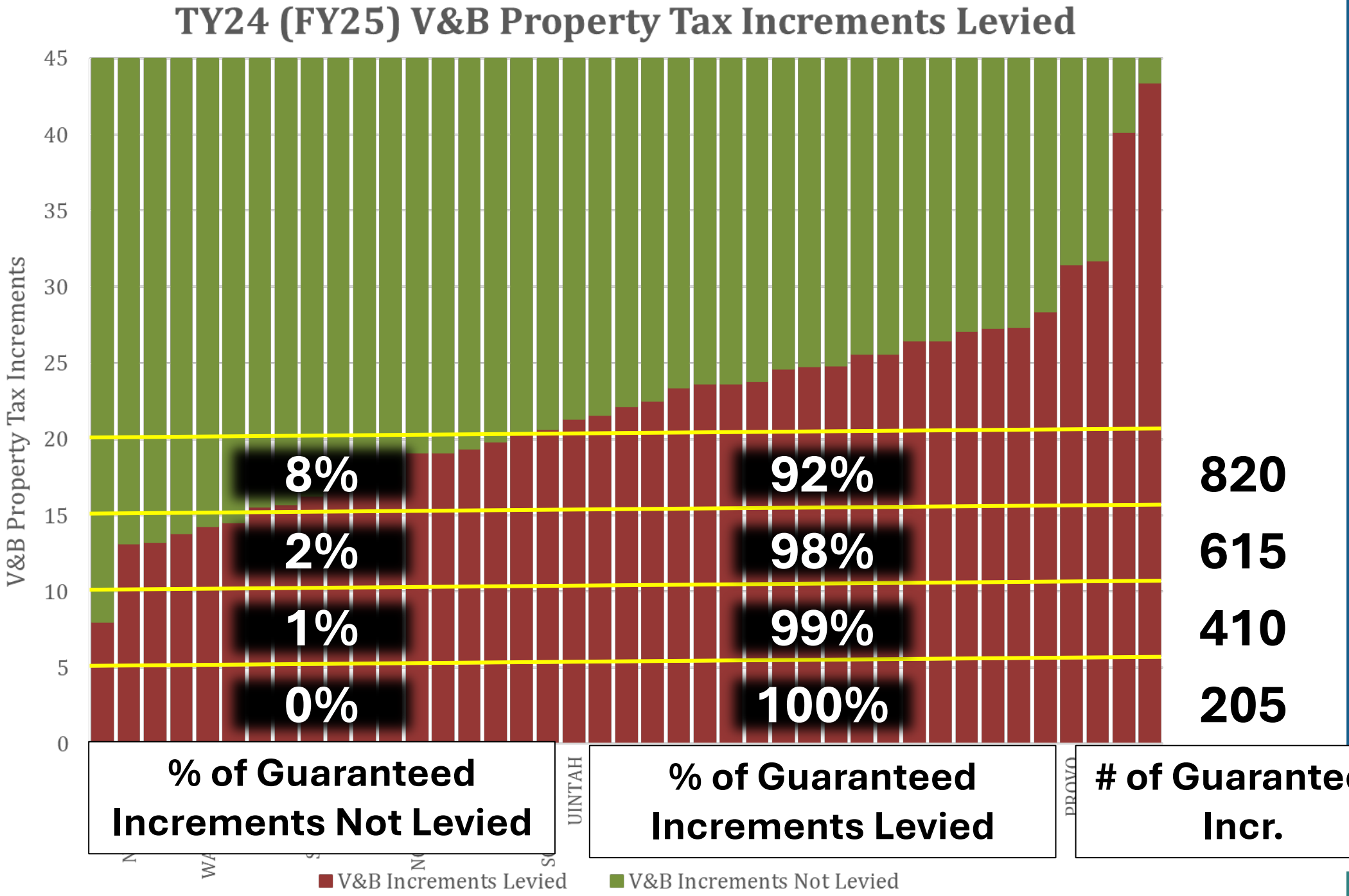
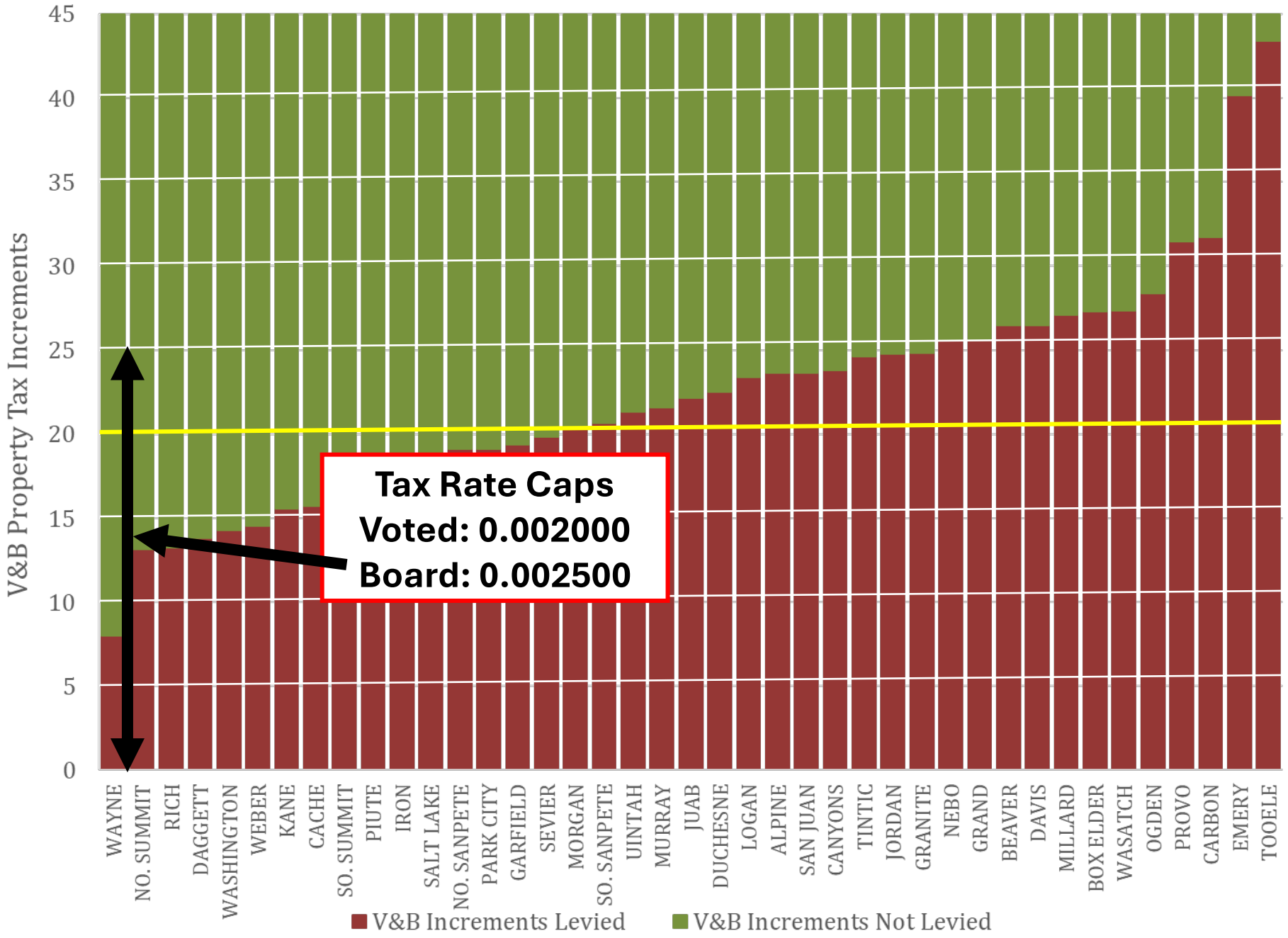


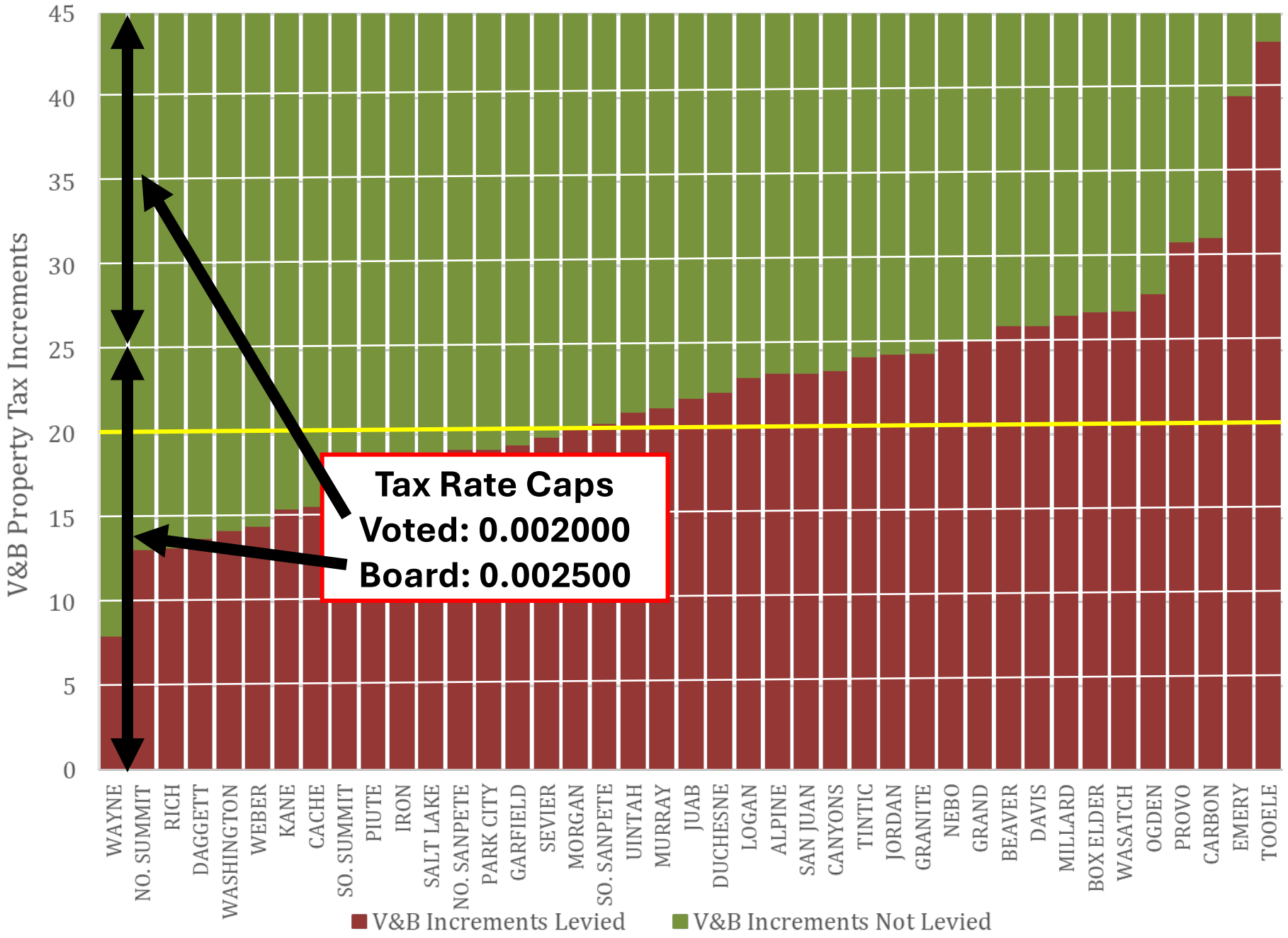
Utah State Board of Education

TY24 (FY25) V&B Property Tax Increments Levied



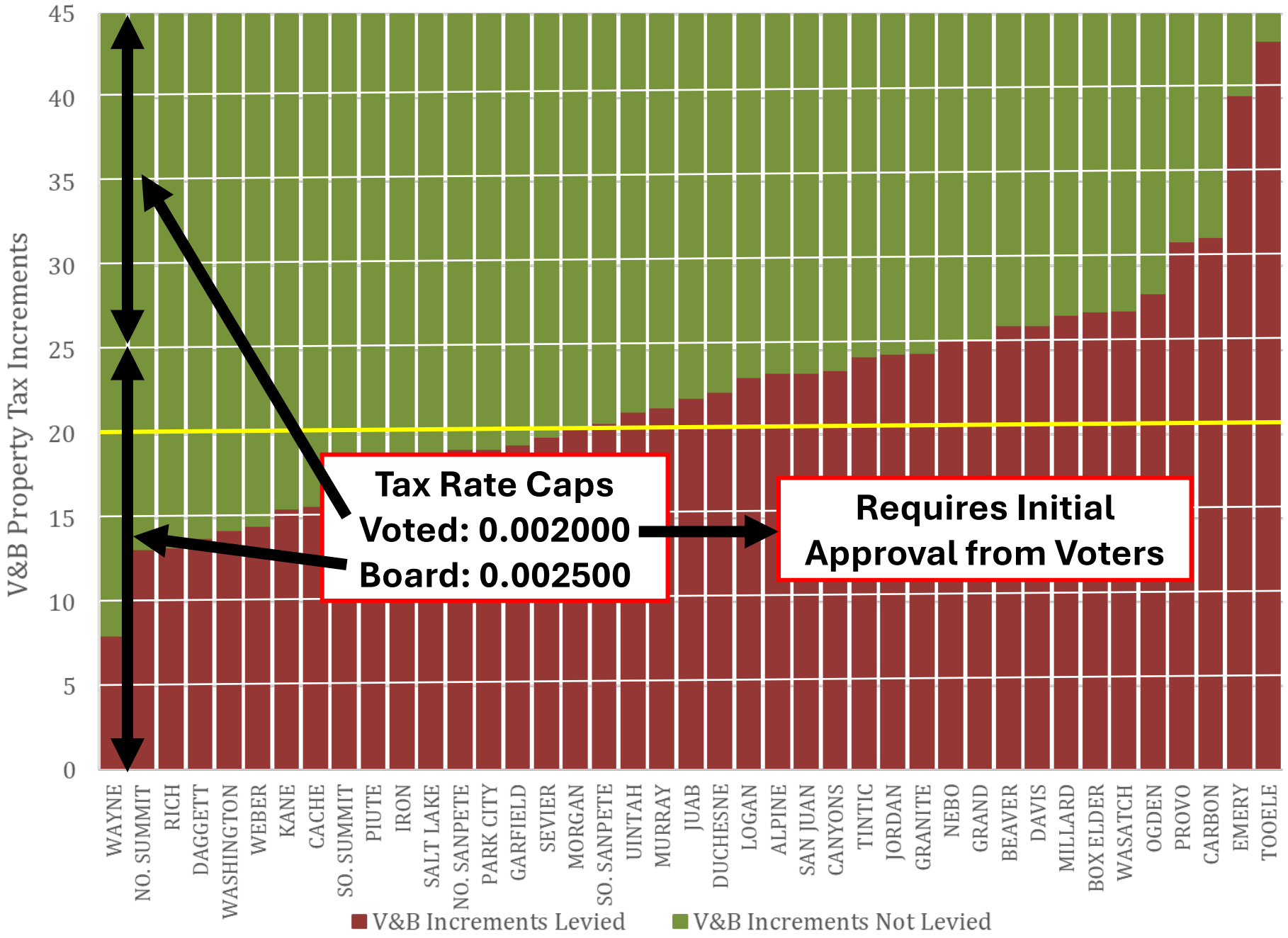
Utah State Board of Education

TY24 (FY25) V&B Property Tax Increments Levied



Utah State Board of Education

TY24 (FY25) V&B Property Tax Increments Levied



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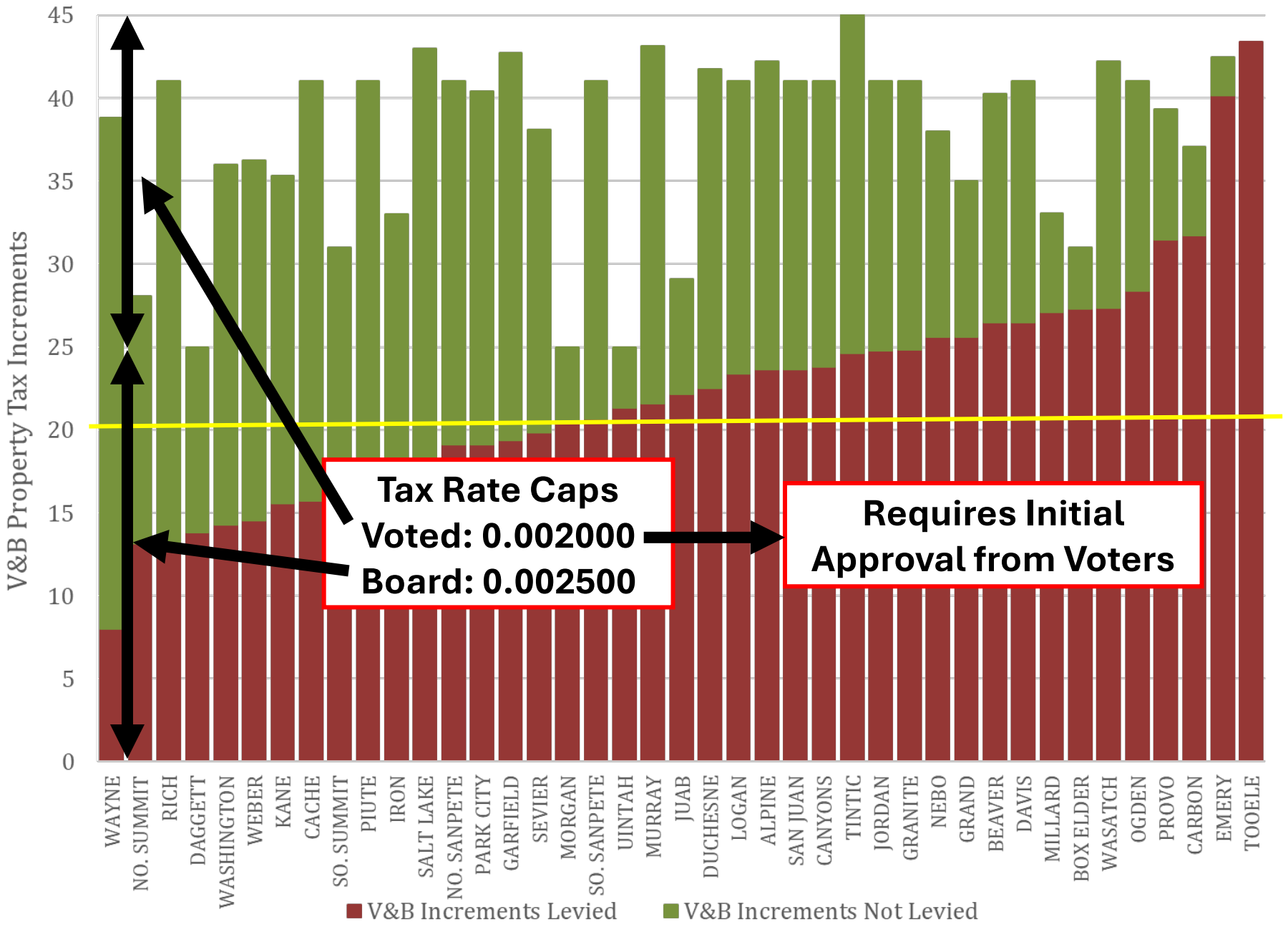
TY24 (FY25) V&B Property Tax Increments Levied



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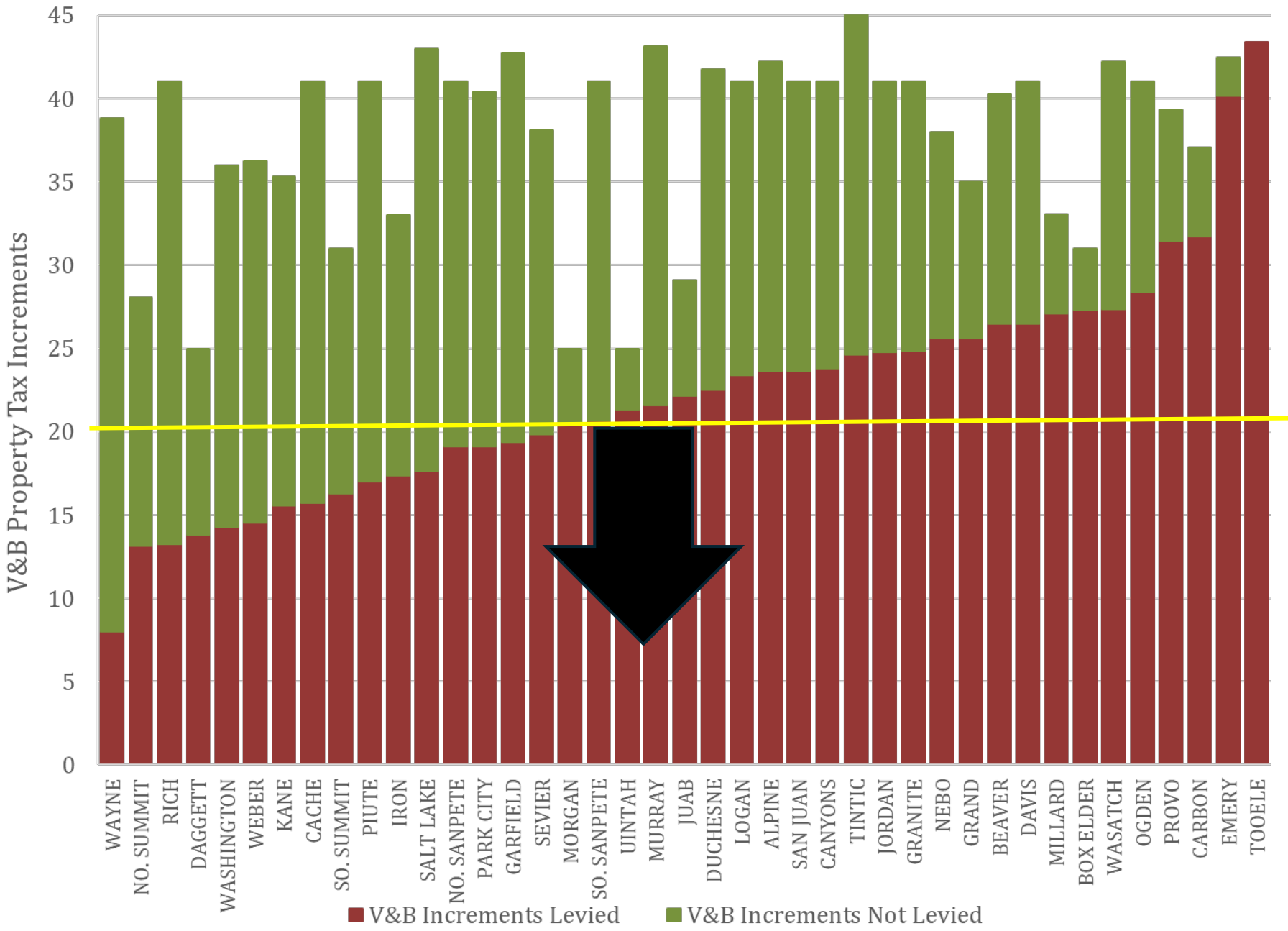
TY24 (FY25) V&B Property Tax Increments Levied



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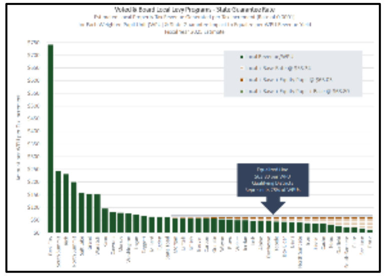
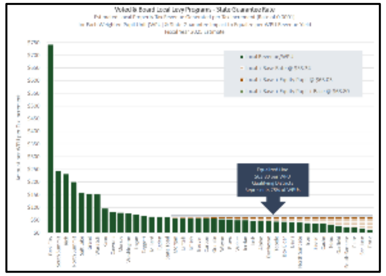
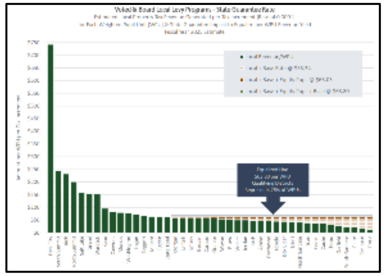
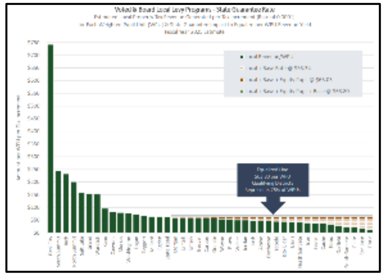
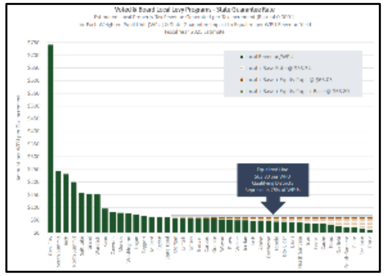
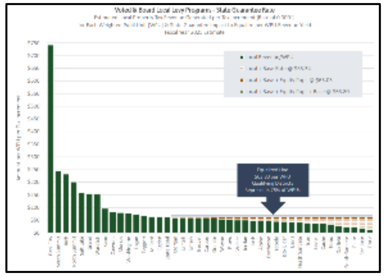
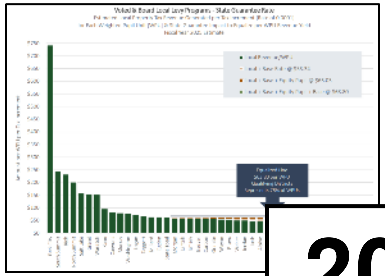
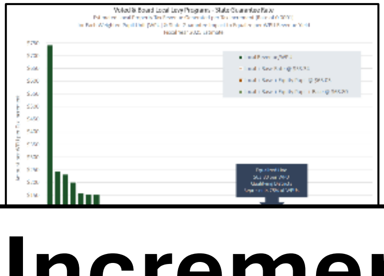
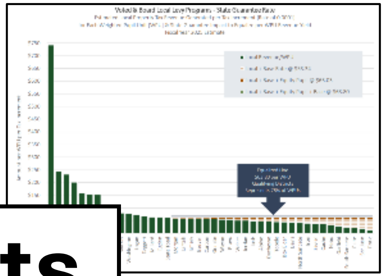
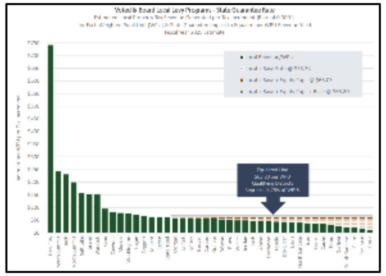
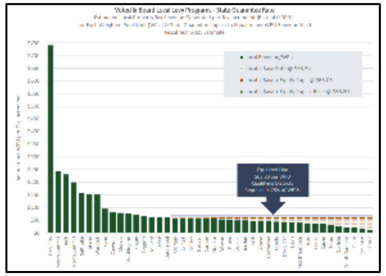
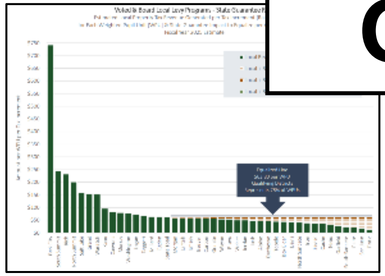
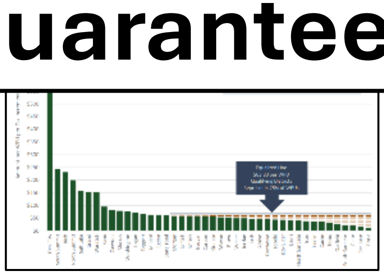
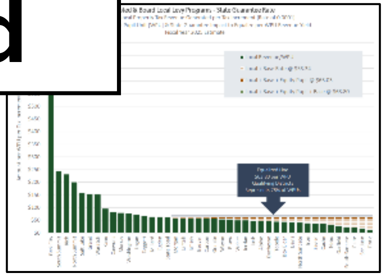
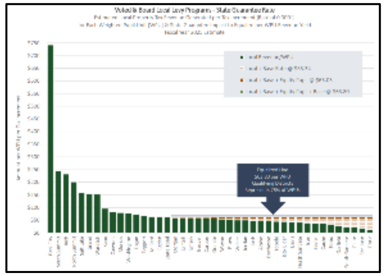
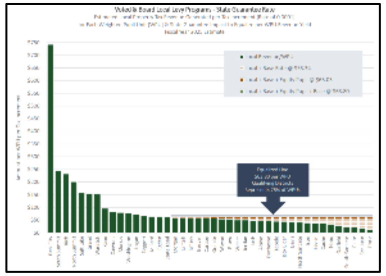
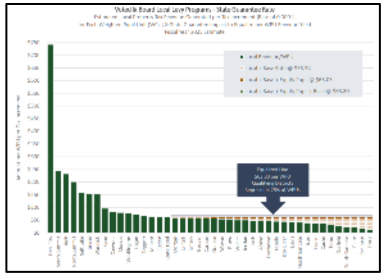
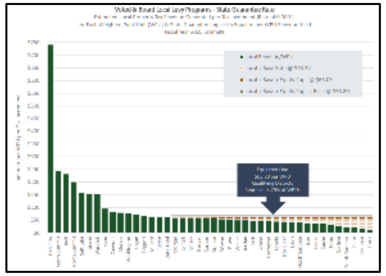
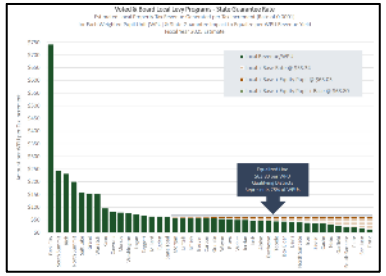
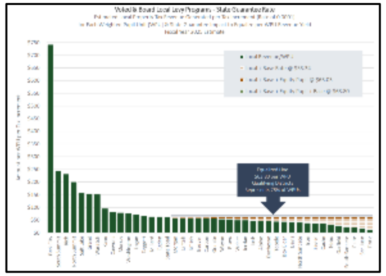











20 Increments Guaranteed

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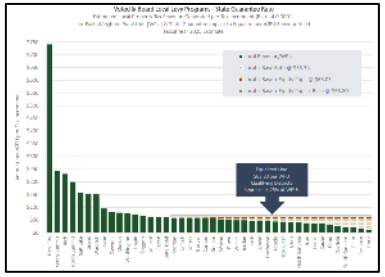
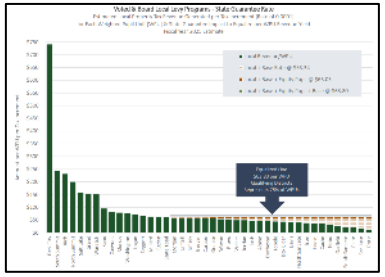
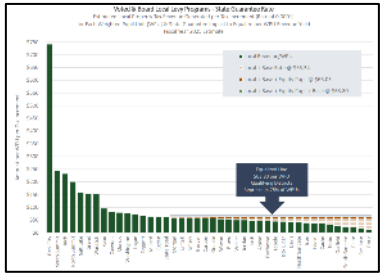
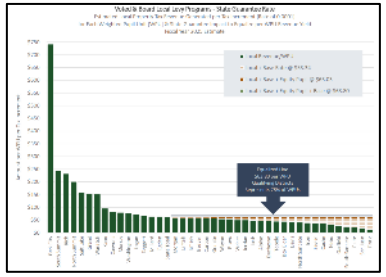
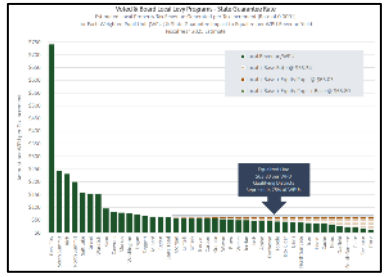
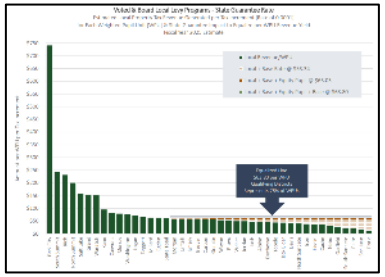
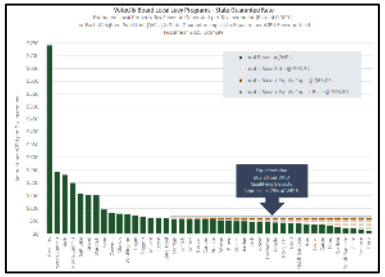
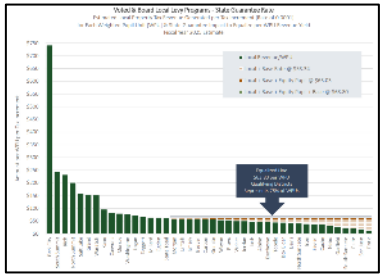
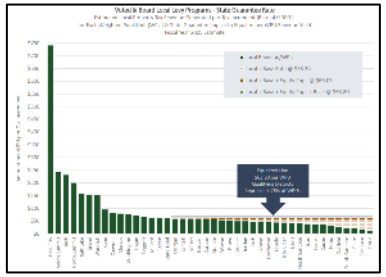
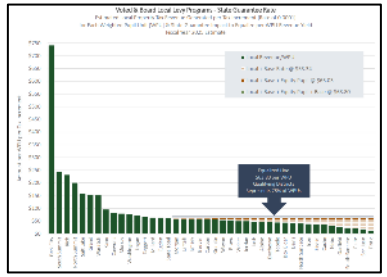
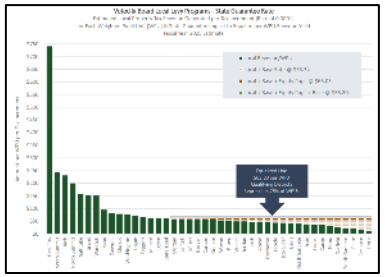
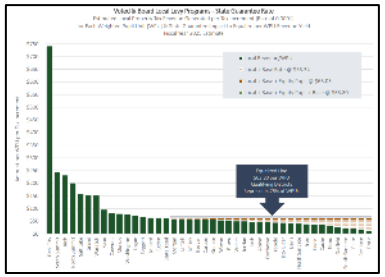
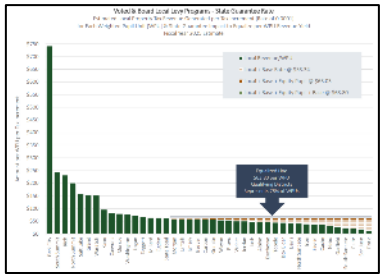
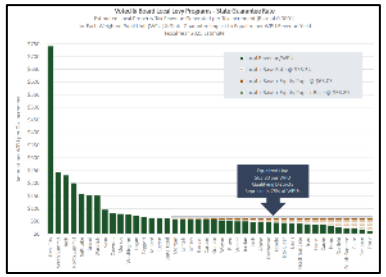
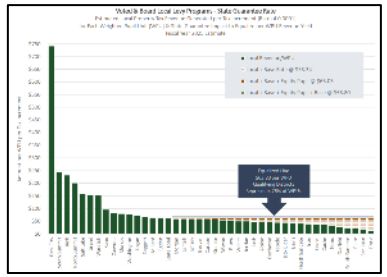
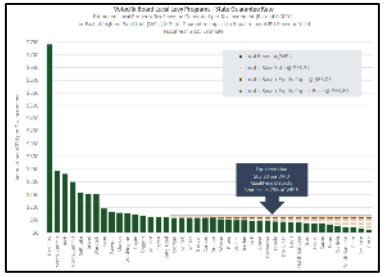
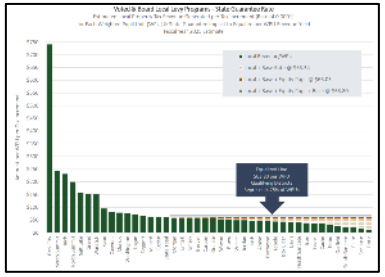
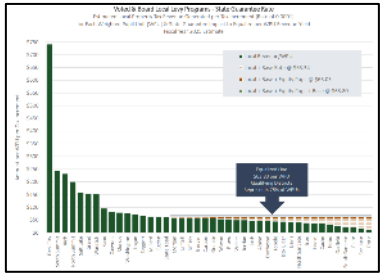
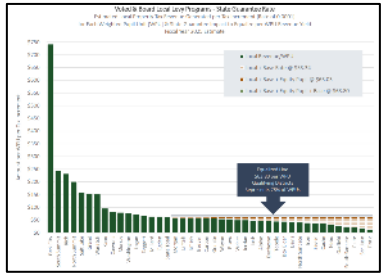
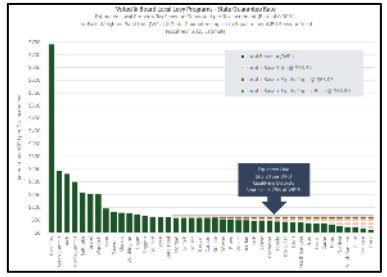
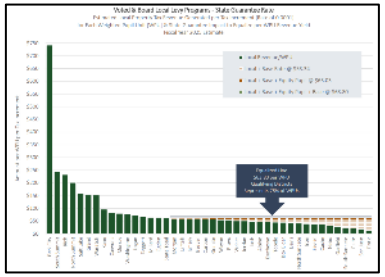
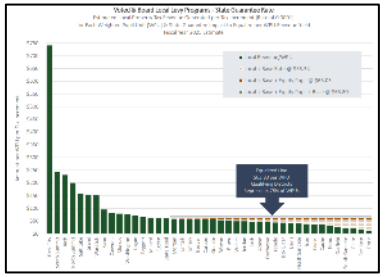
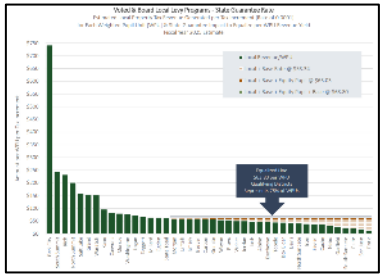
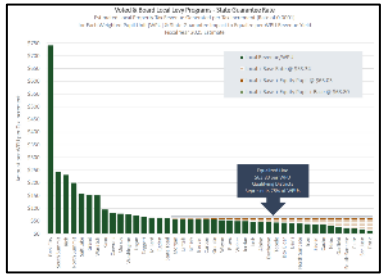
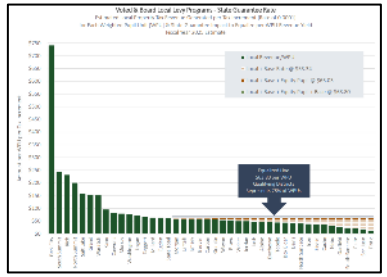
















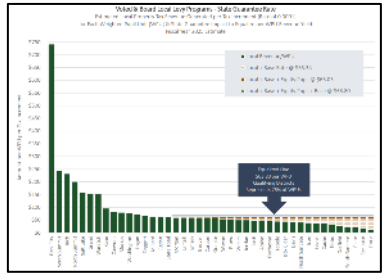
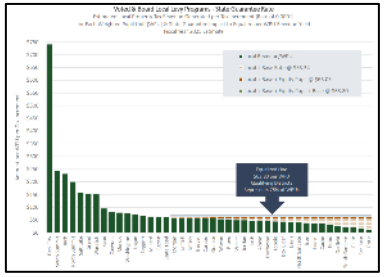
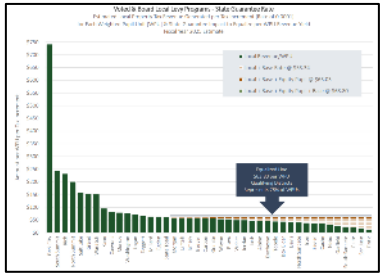
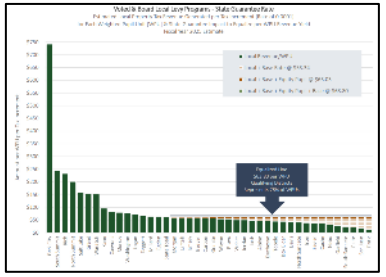
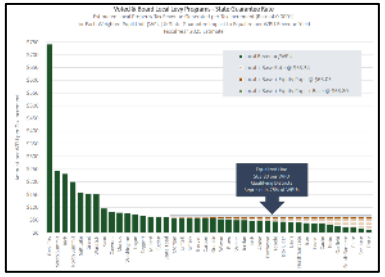
15 Increments Guaranteed

Utah State Board of Education

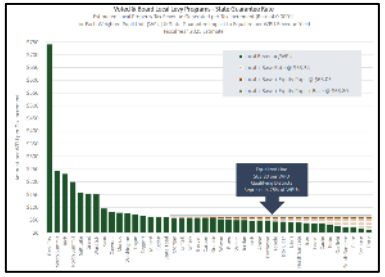
10 Increments Guaranteed

Utah State Board of Education

5 Increments Guaranteed

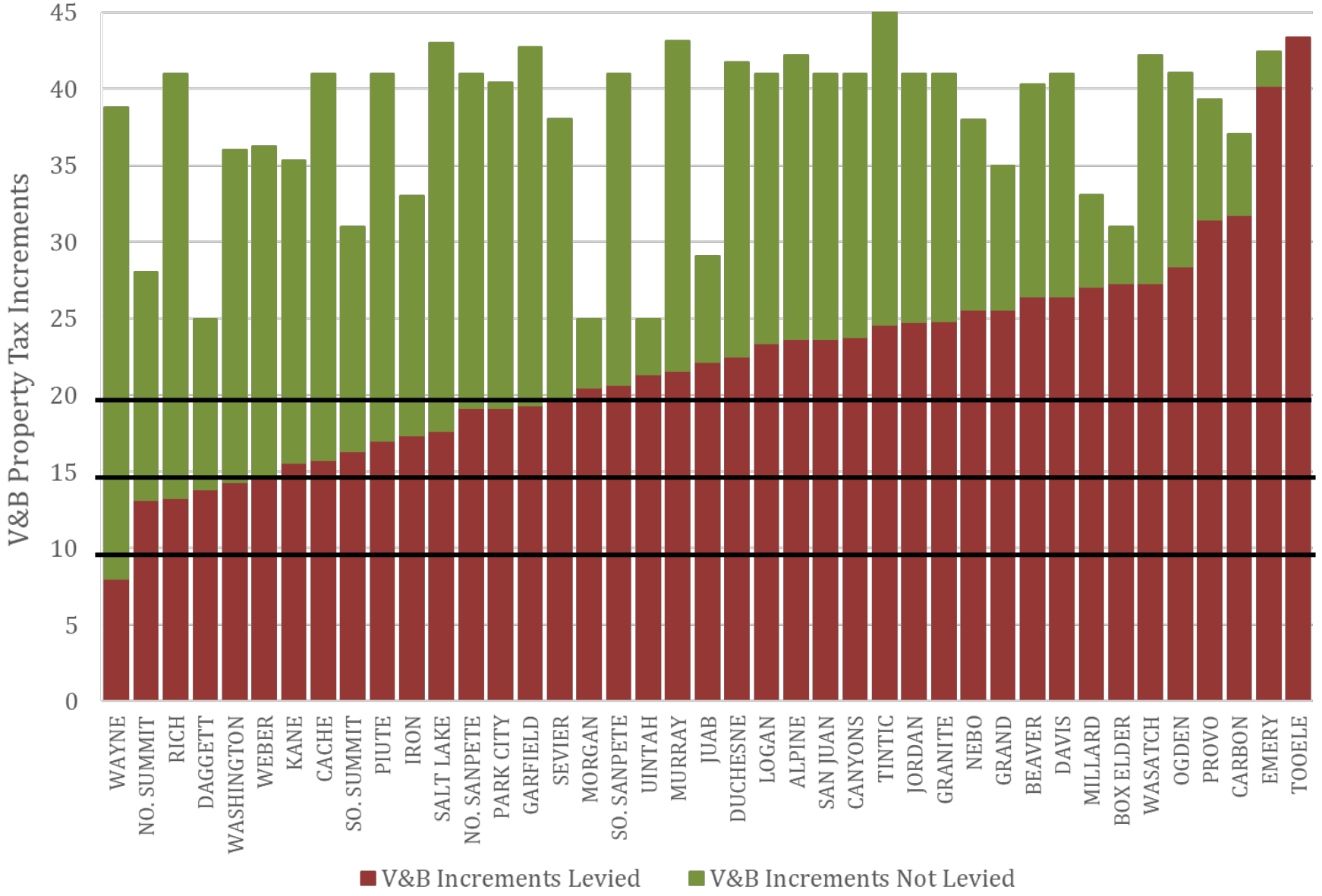
Utah State Board of Education



1 Increment Guaranteed

Utah State Board of Education

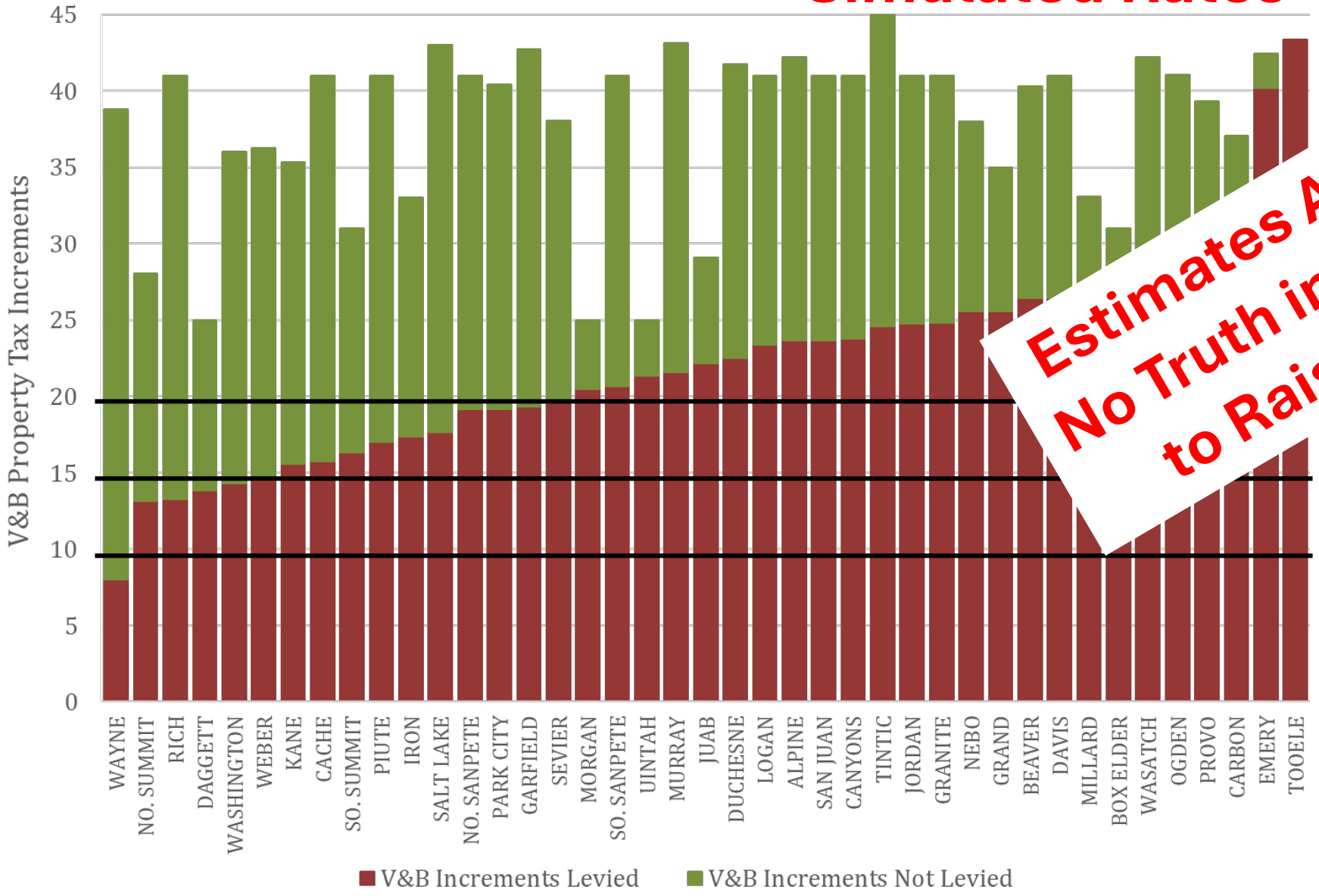
FY26 Est. V&B Property Tax Increments



Utah State Board of Education

FY26 Est. V&B Property Tax Increments

Simulated Rates

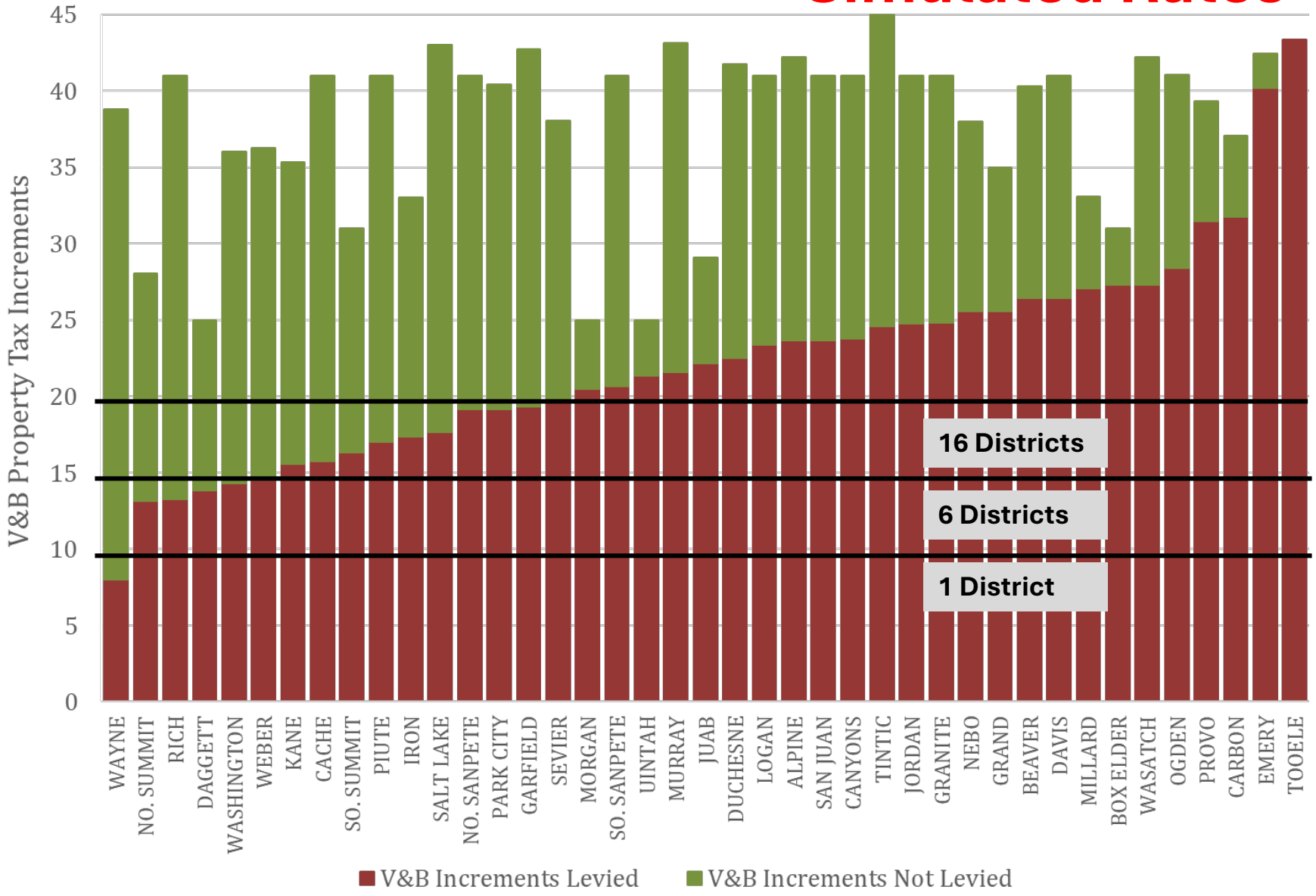


Estimates Assume No Truth in Taxation to Raise Rates

Utah State Board of Education

FY26 Est. V&B Property Tax Increments

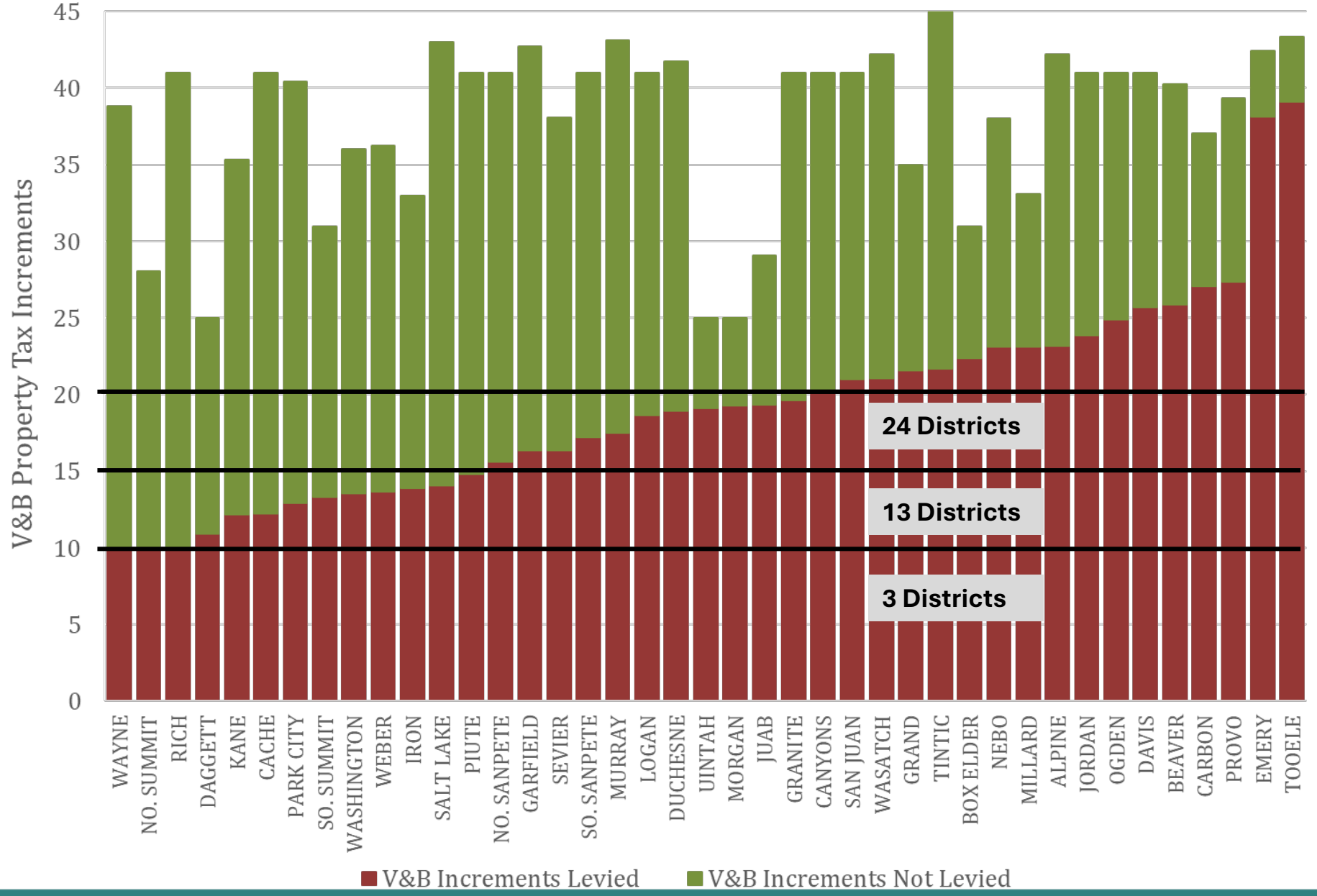
Simulated Rates



Utah State Board of Education

FY27 Est. V&B Property Tax Increments - 10 Increments Guaranteed

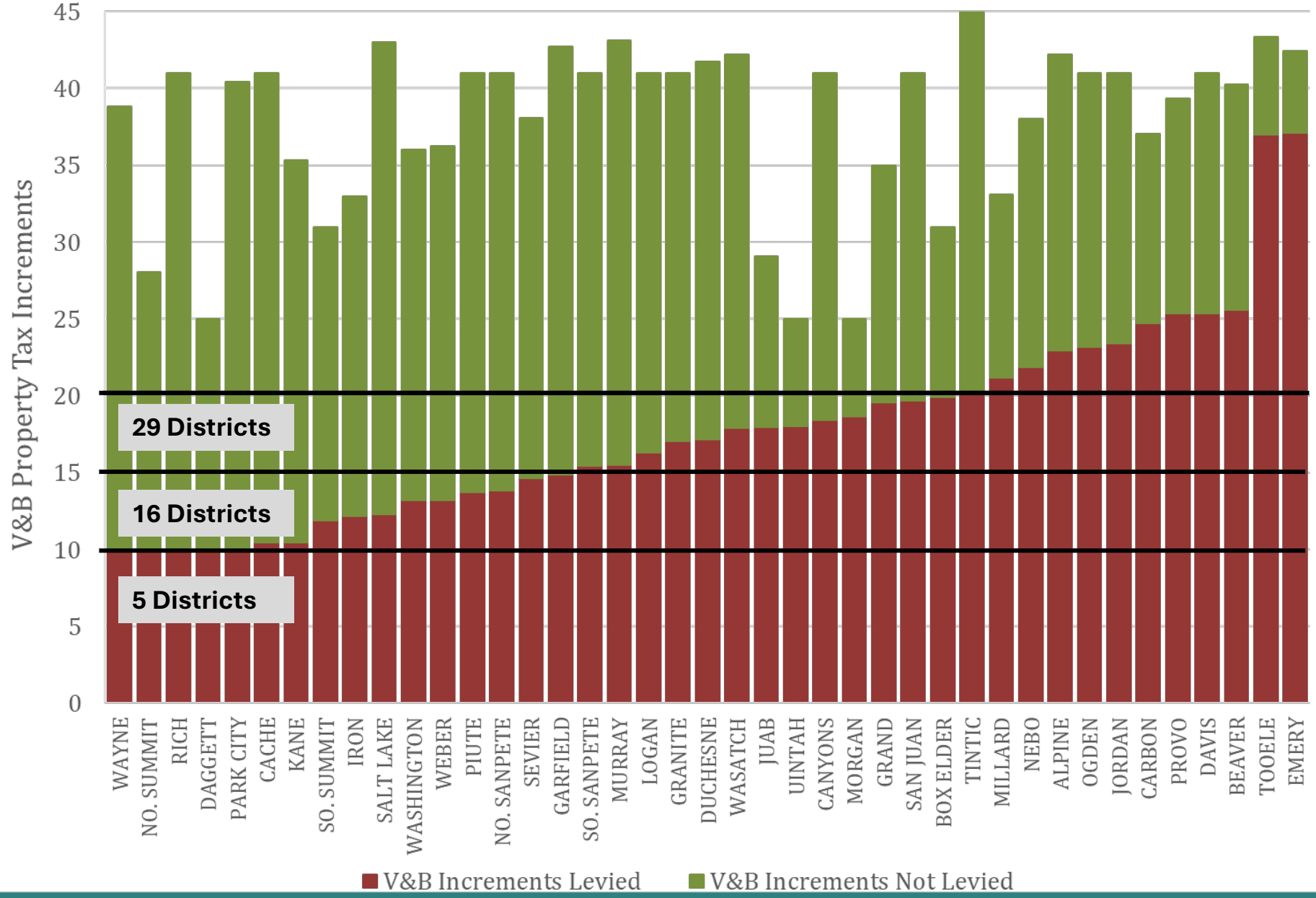
Simulated Rates



Utah State Board of Education

FY28 Est. V&B Property Tax Increments - 10 Increments Guaranteed

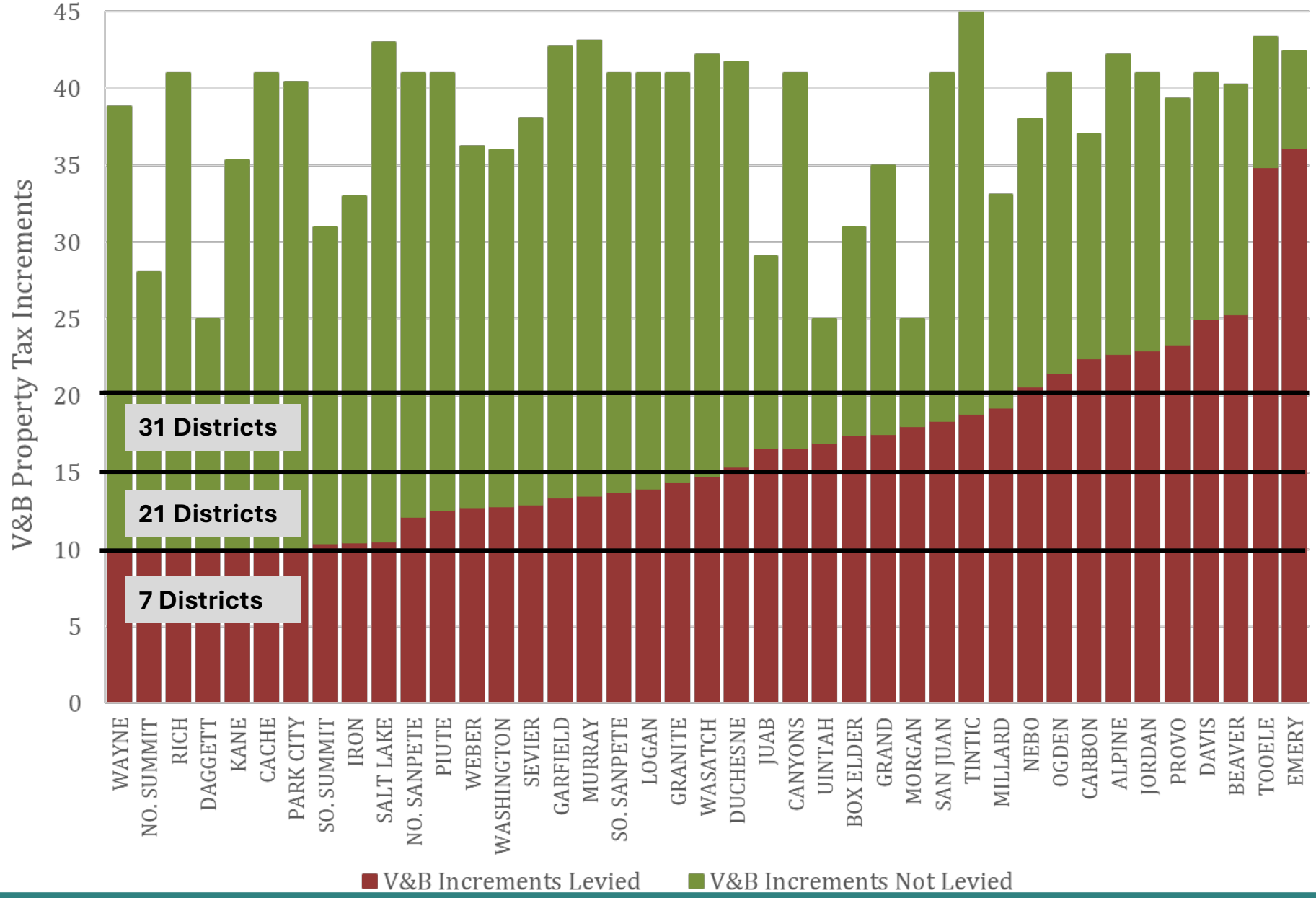
Simulated Rates



Utah State Board of Education

FY29 Est. V&B Property Tax Increments - 10 Increments Guaranteed

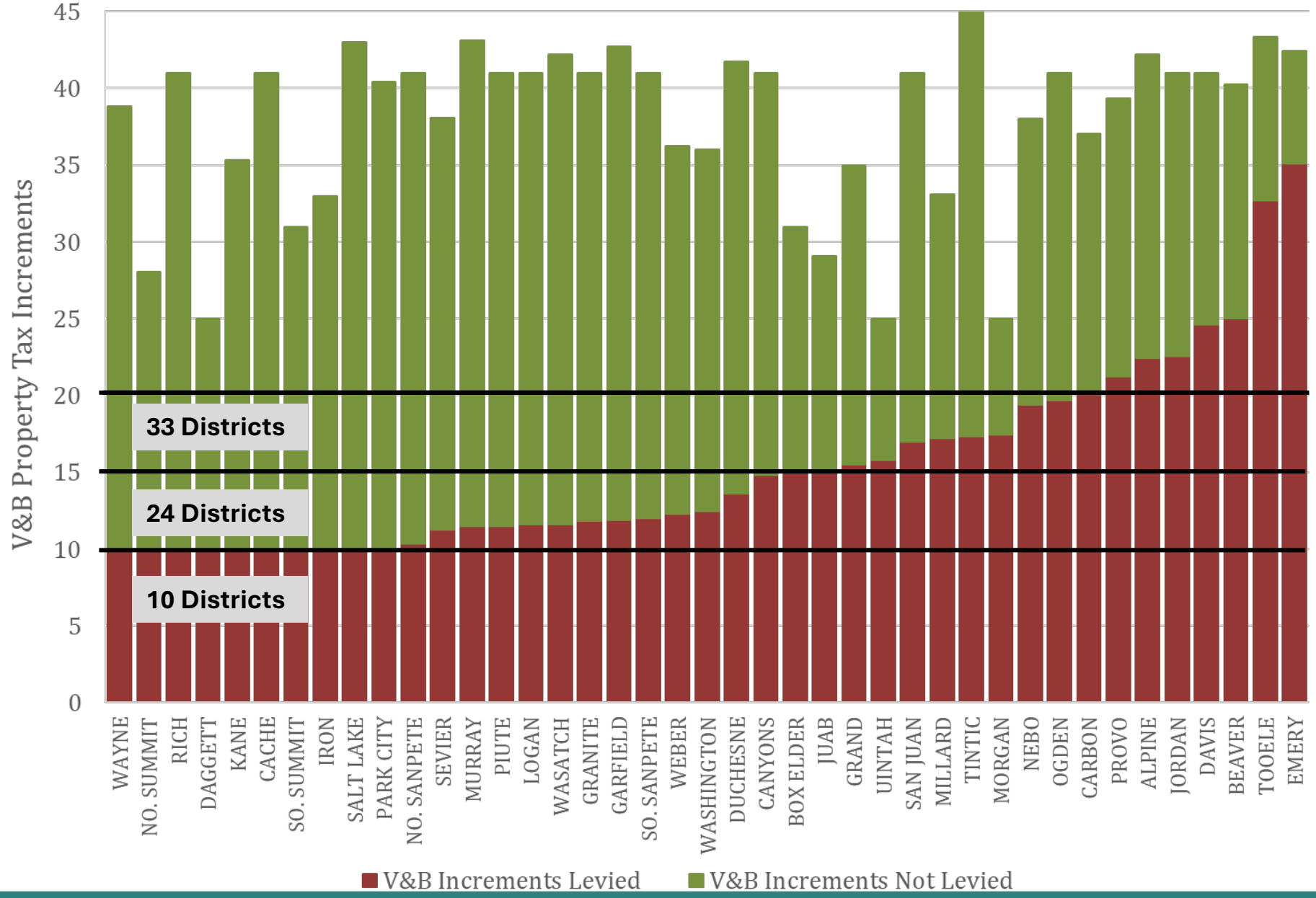
Simulated Rates



Utah State Board of Education

FY30 Est. V&B Property Tax Increments - 10 Increments Guaranteed

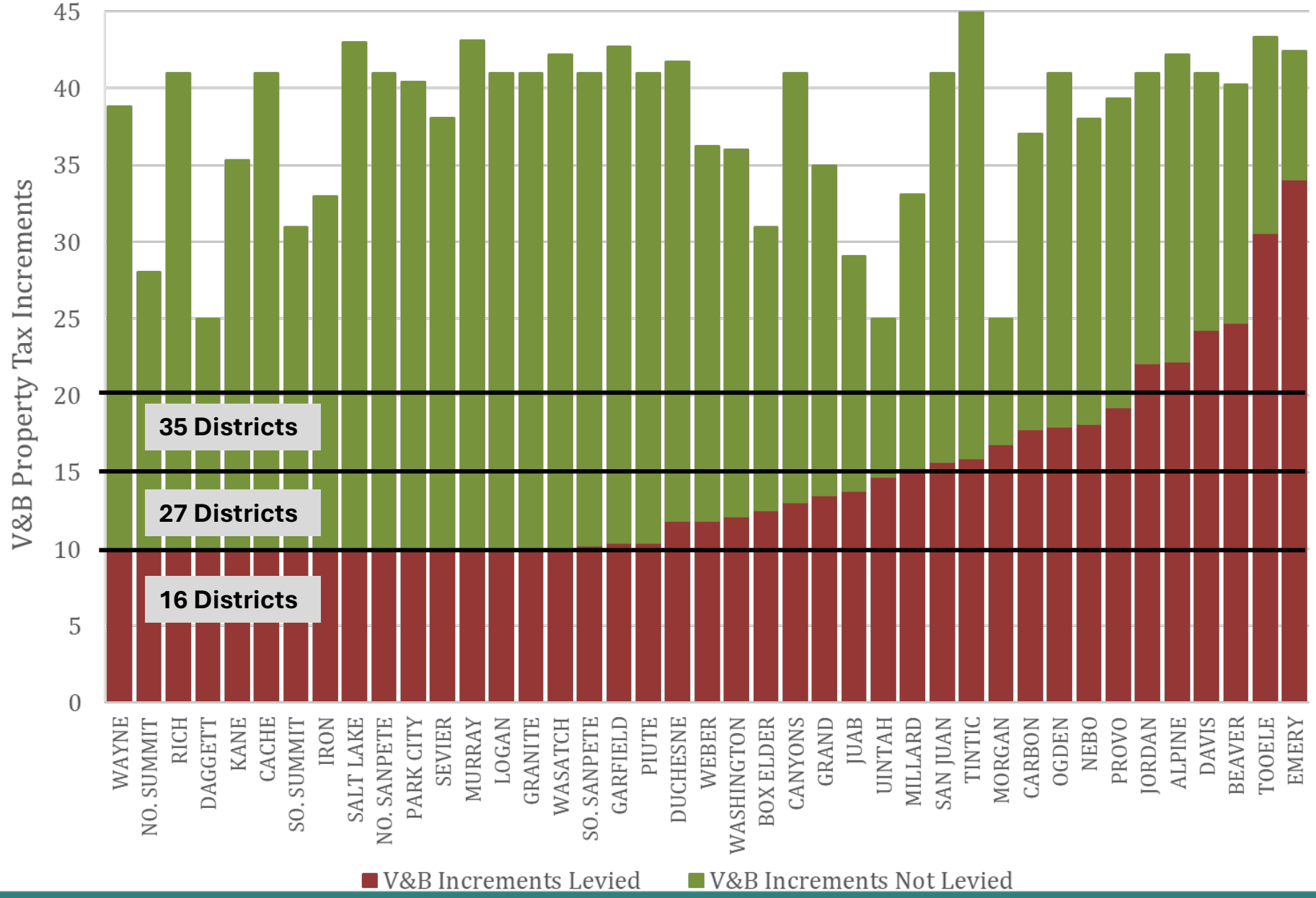
Simulated Rates



Utah State Board of Education

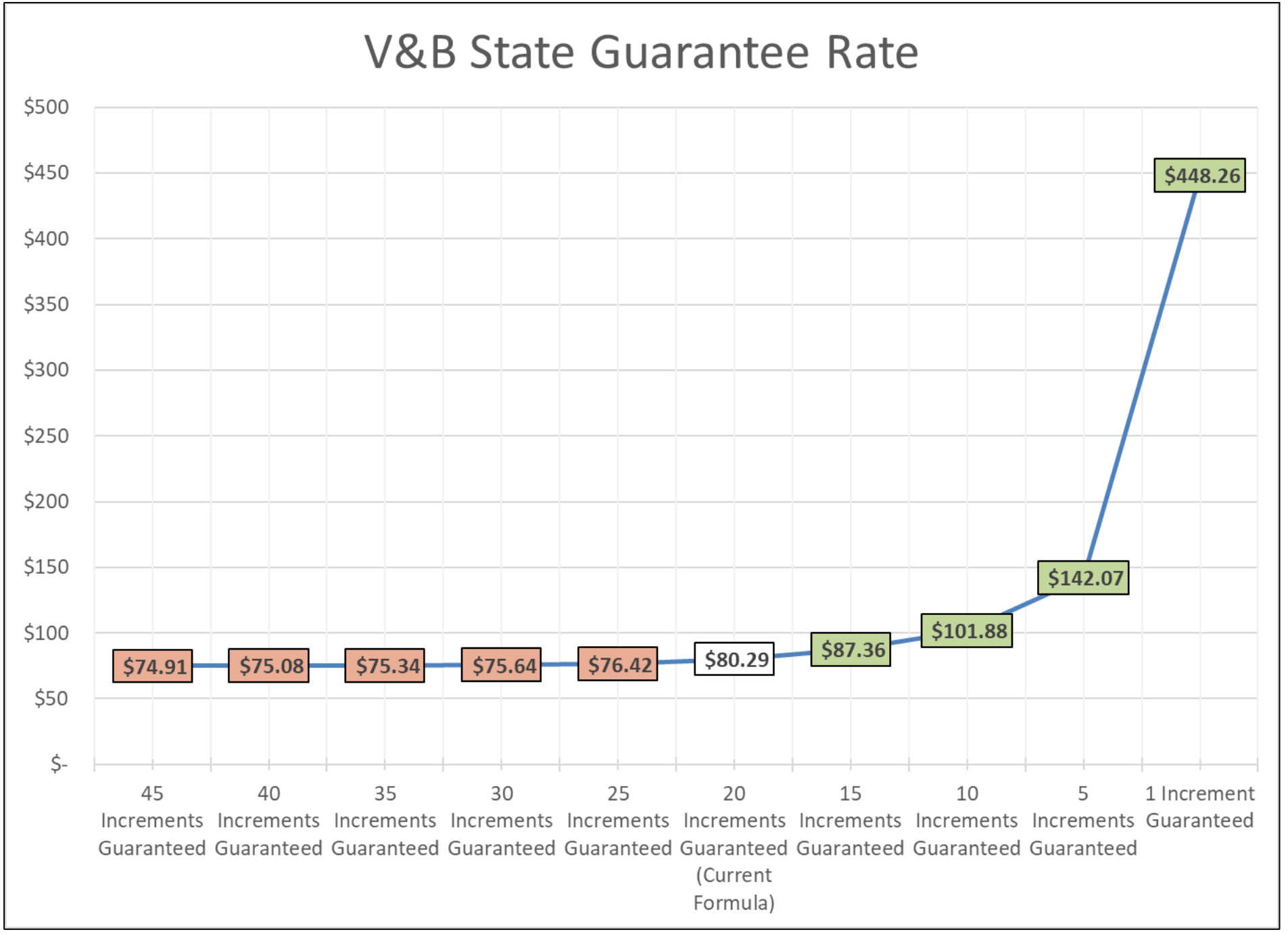
FY31 Est. V&B Property Tax Increments - 10 Increments Guaranteed

Simulated Rates

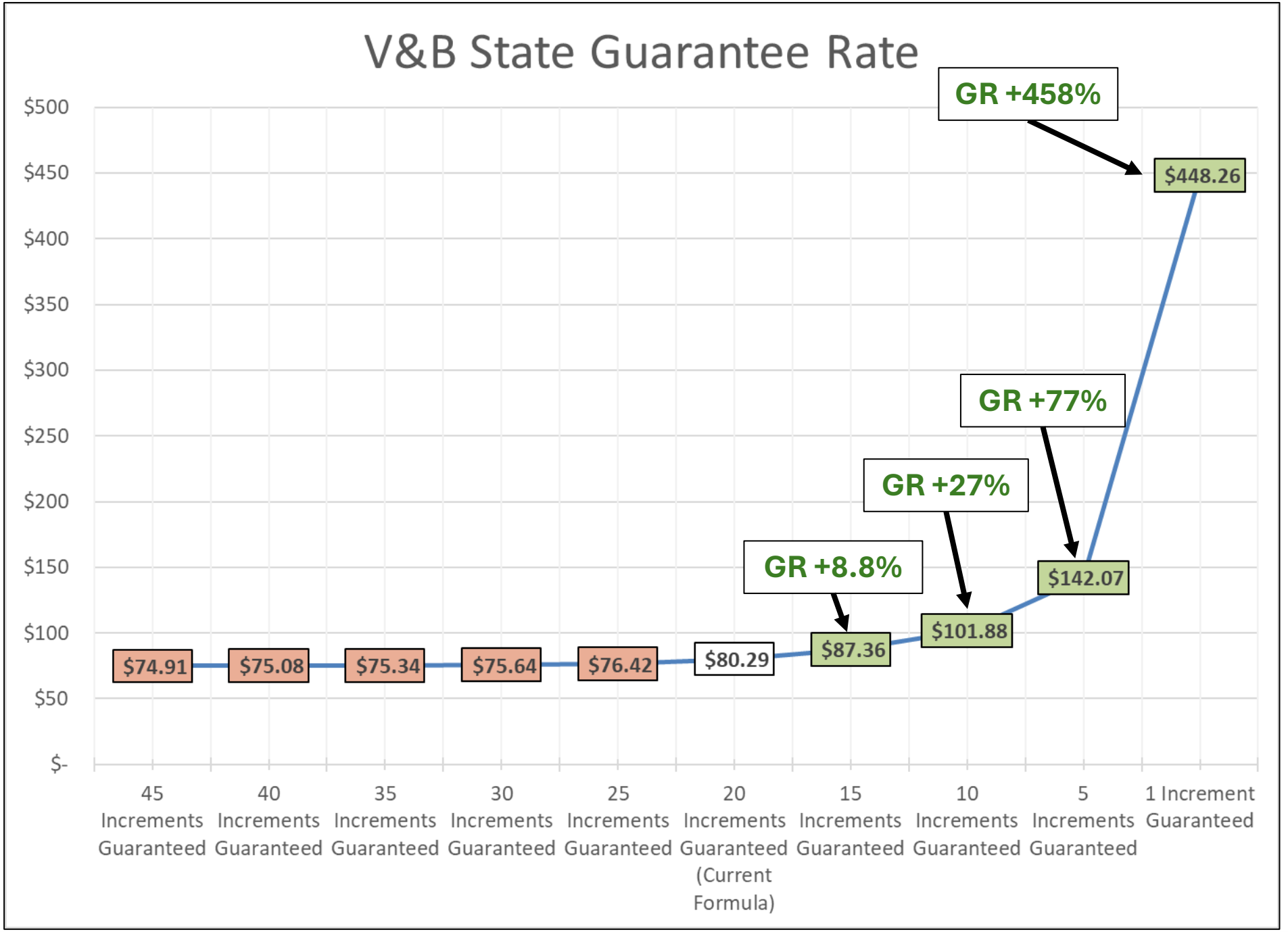


Utah State Board of Education

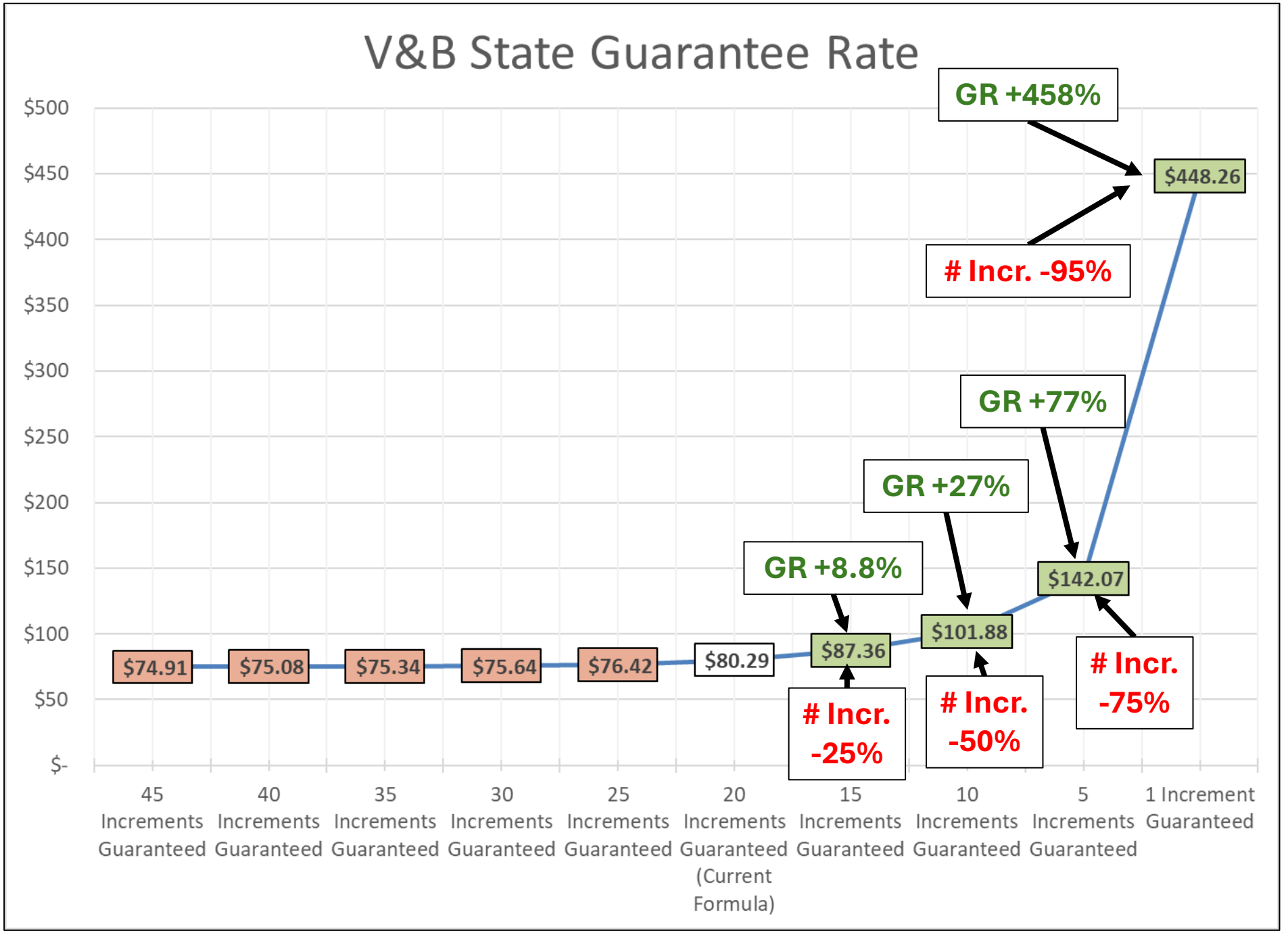
V&B State Guarantee Rate



Utah State Board of Education

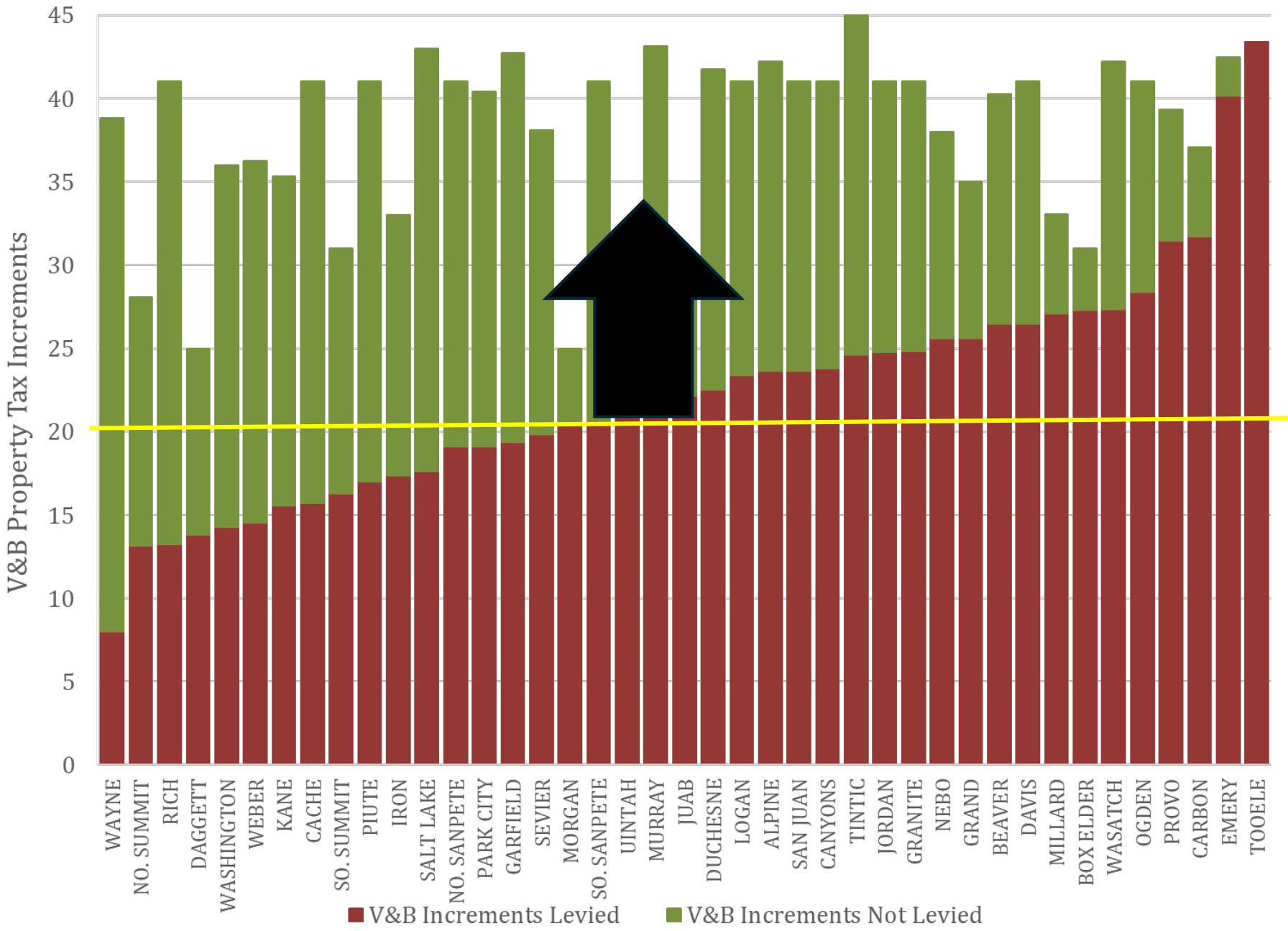


Utah State Board of Education



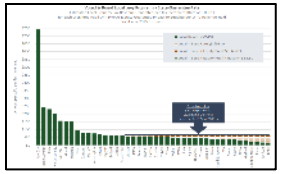
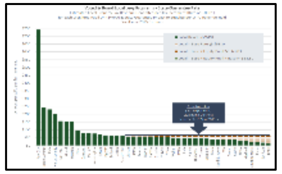
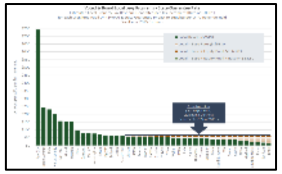
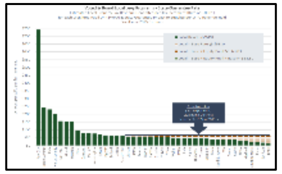
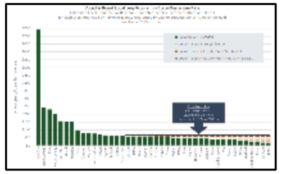
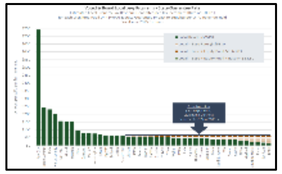
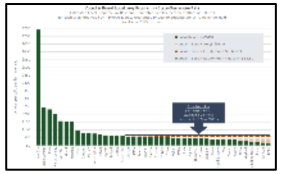
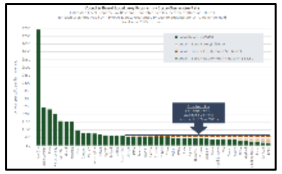
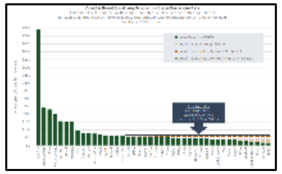
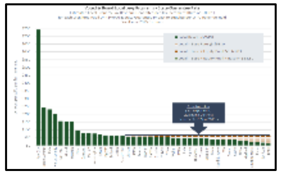
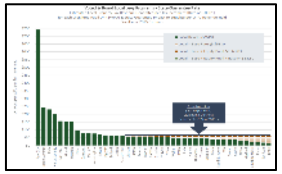
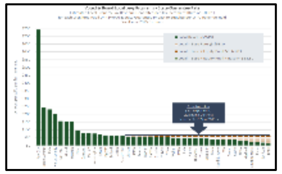
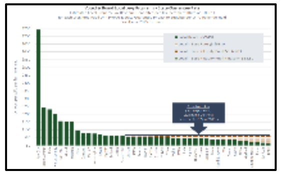
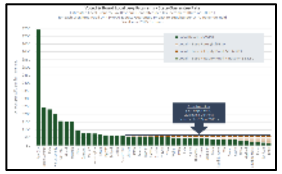
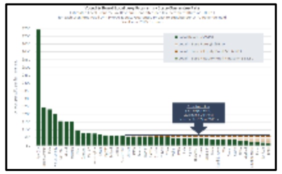
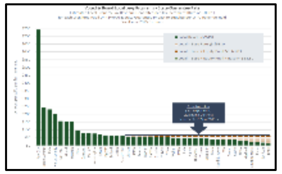
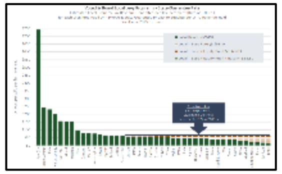
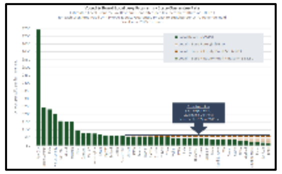
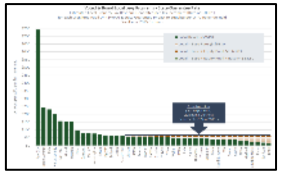
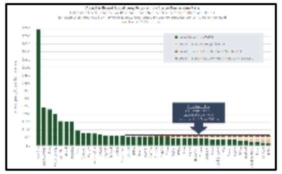
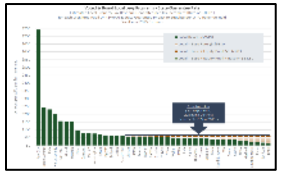
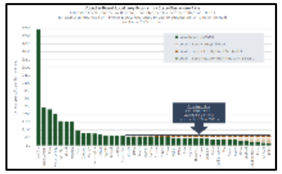
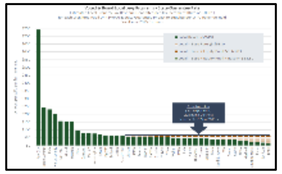
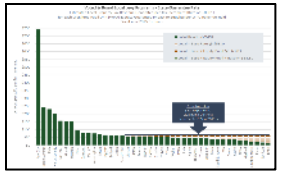
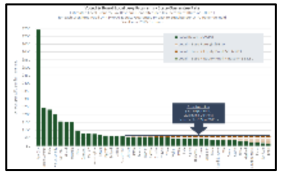
Utah State Board of Education

TY24 (FY25) V&B Property Tax Increments Levied

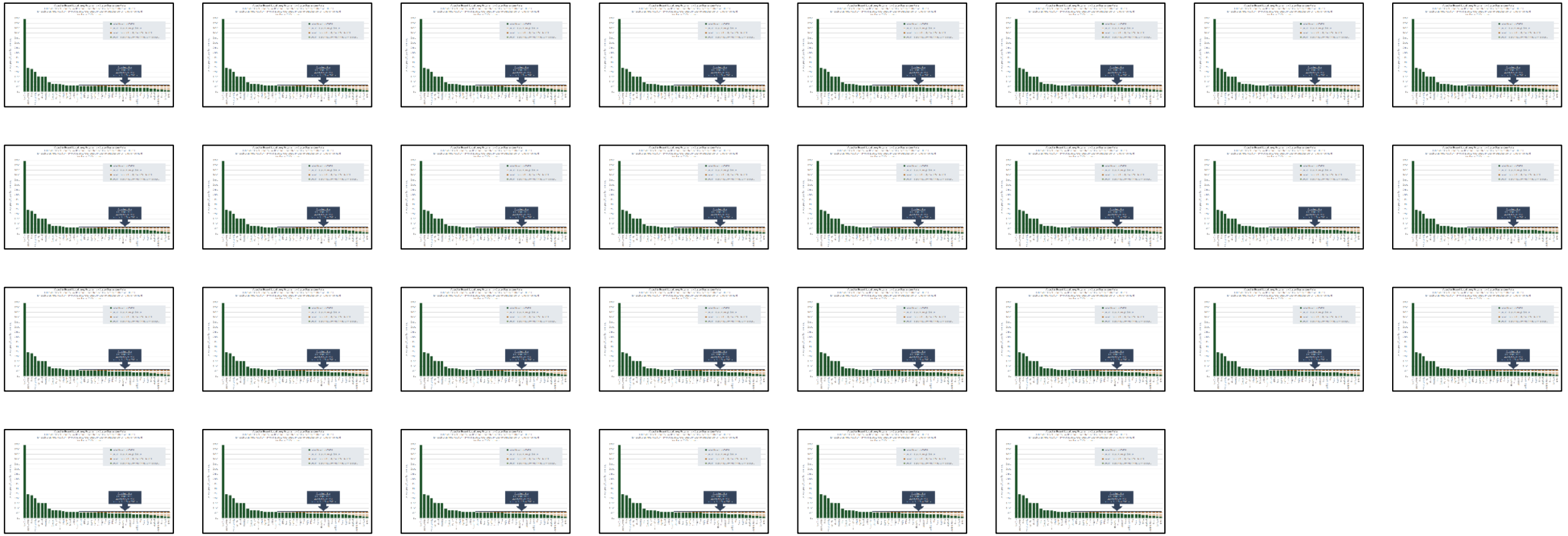


Utah State Board of Education

20 Increments Guaranteed

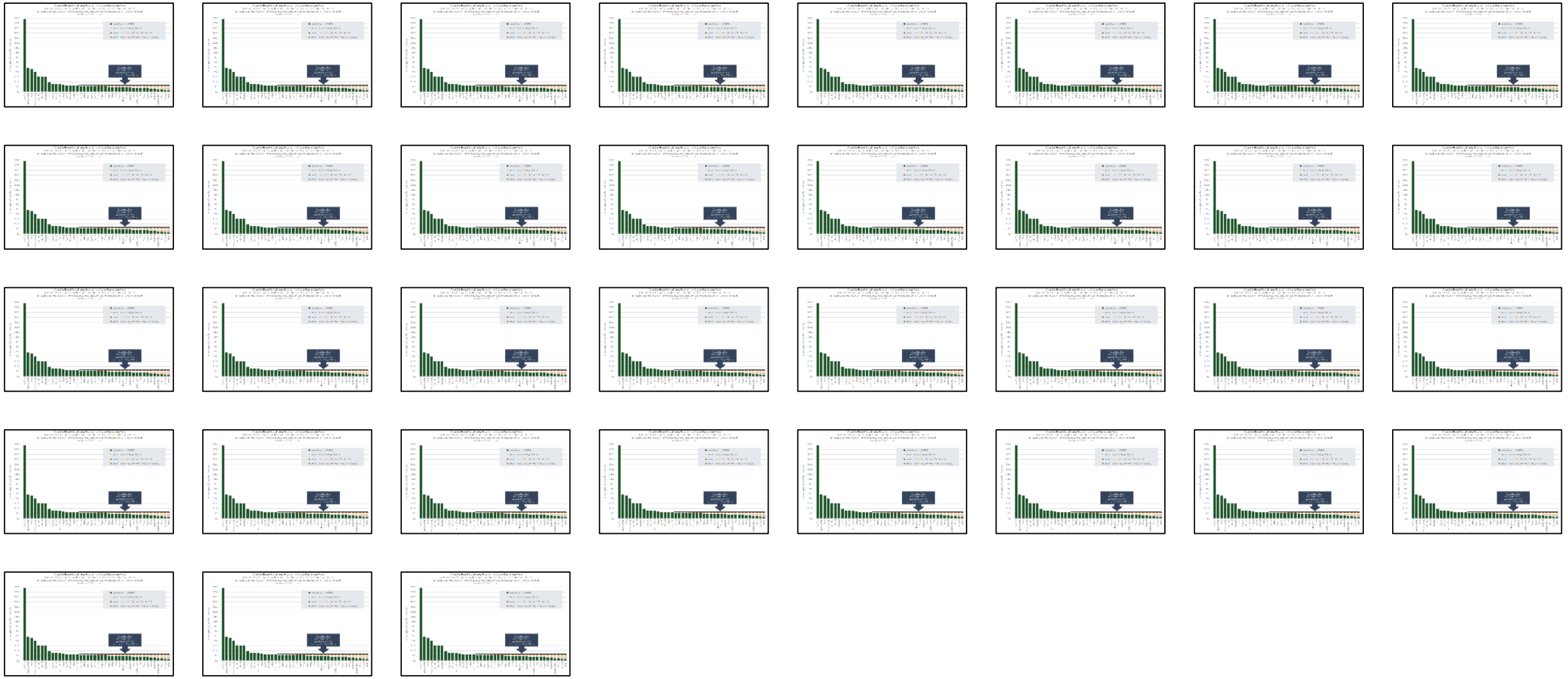


























25 Increments Guaranteed



30 Increments Guaranteed

Utah State Board of Education

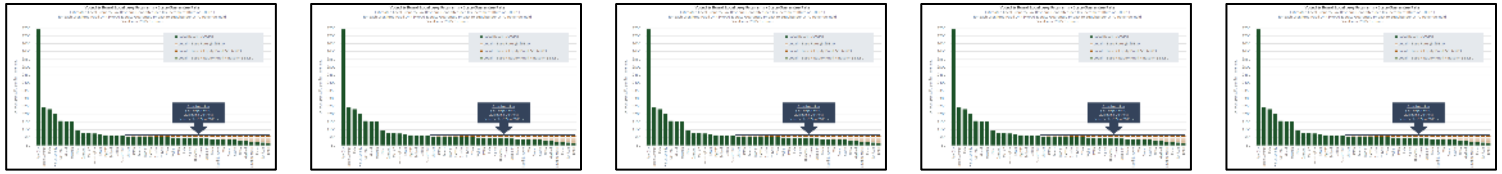


35 Increments Guaranteed

Utah State Board of Education

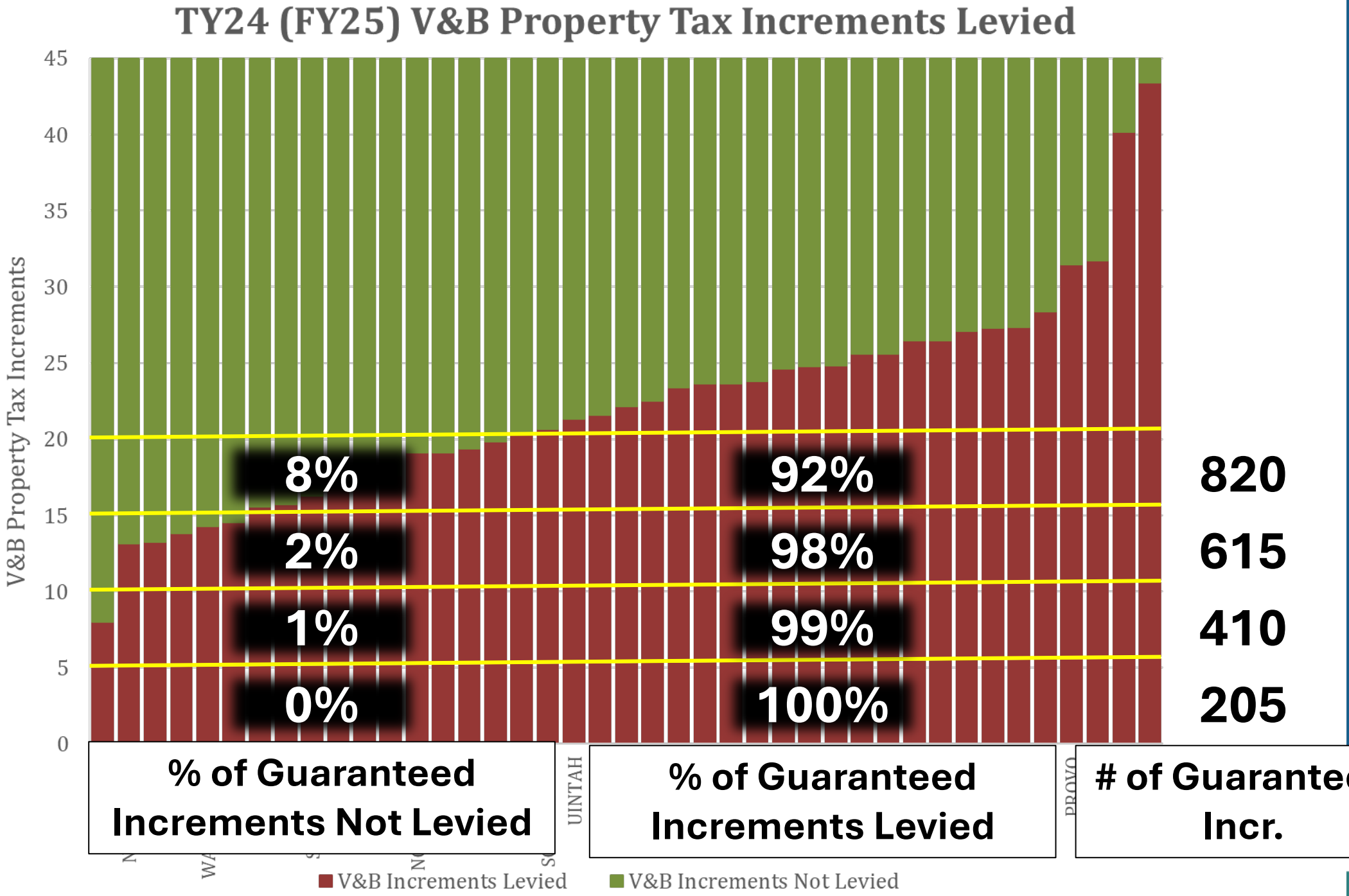
40 Increments Guaranteed

Utah State Board of Education



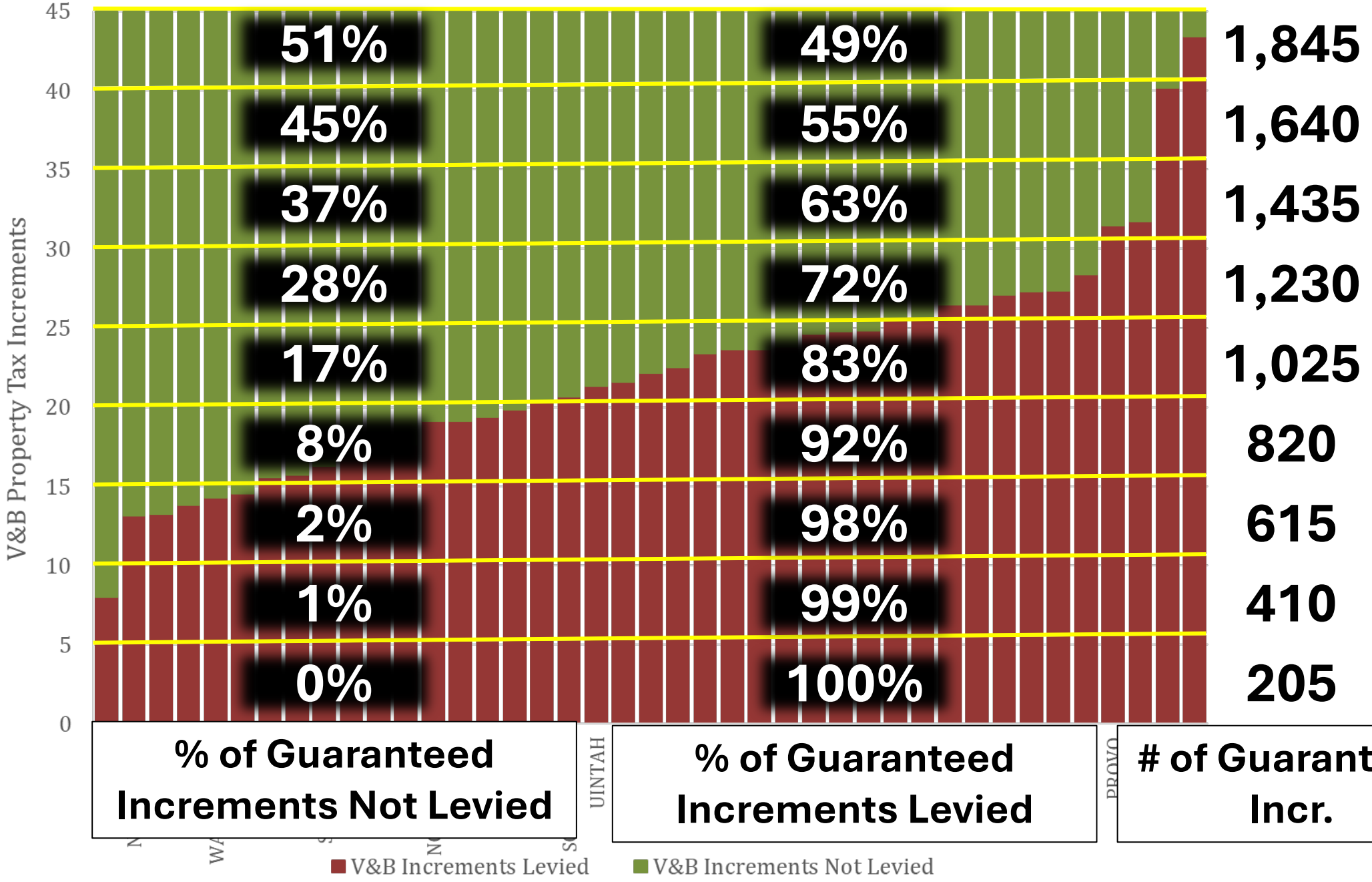
45 Increments Guaranteed

Utah State Board of Education

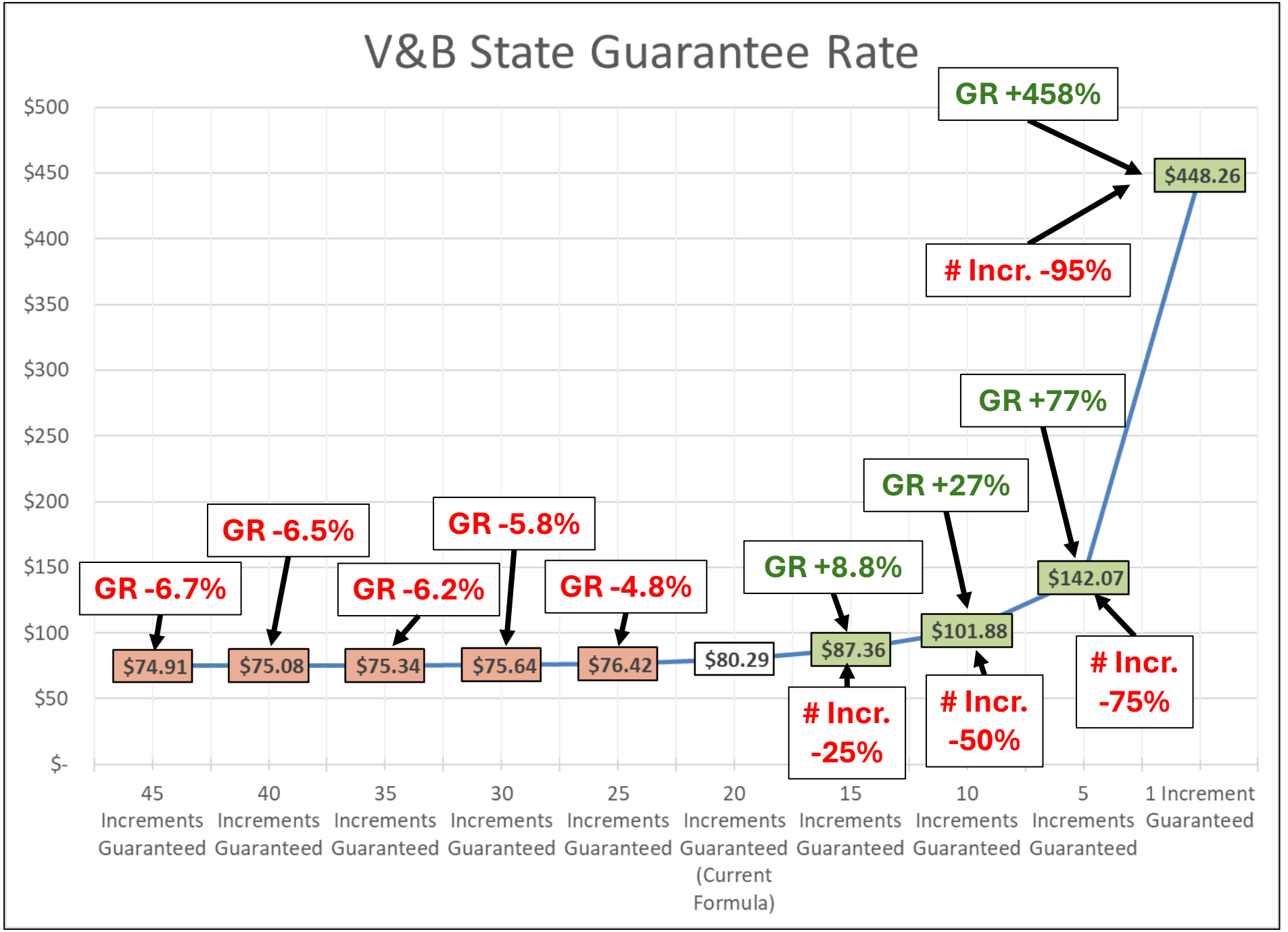


Utah State Board of Education

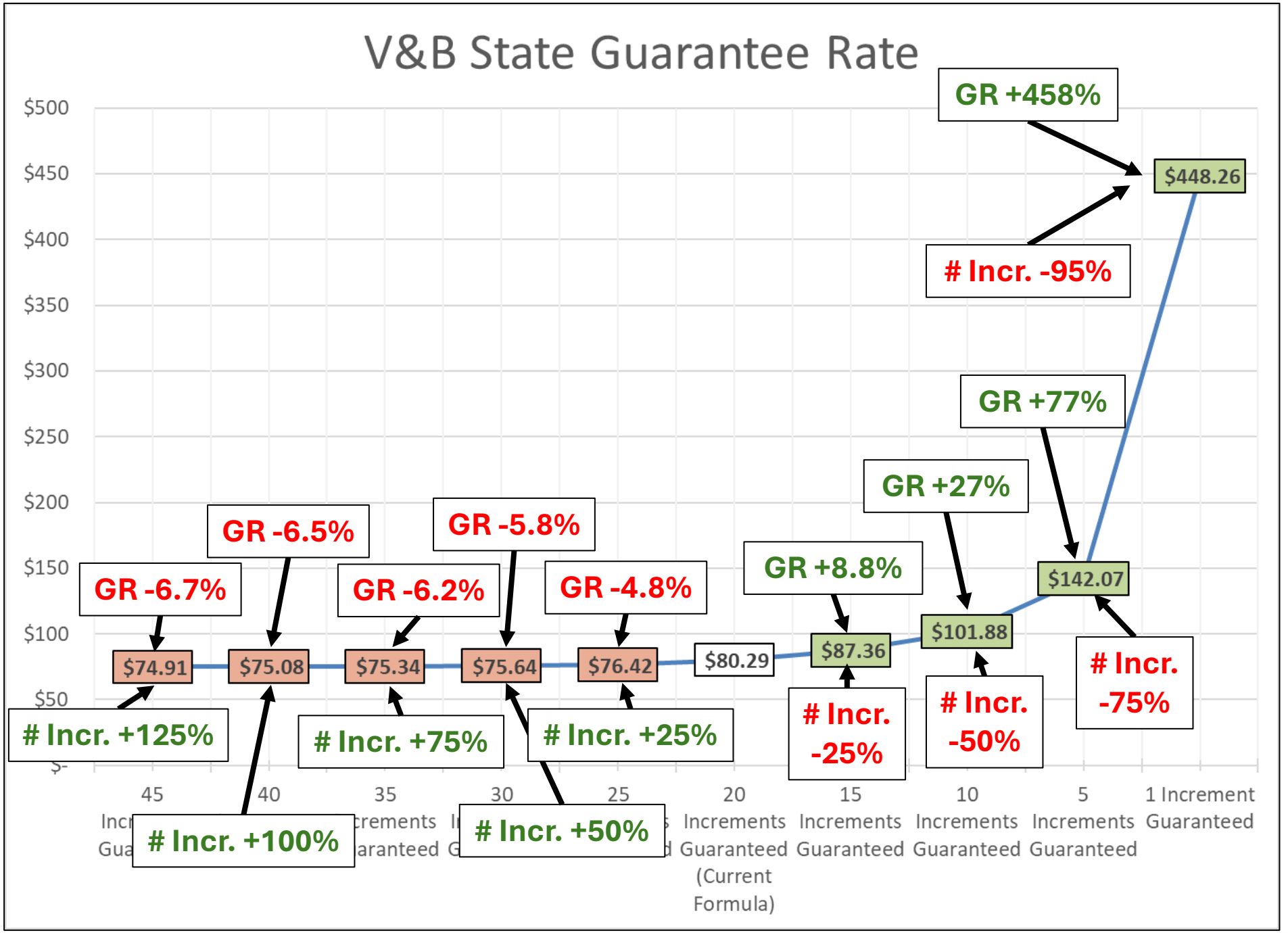
TY24 (FY25) V&B Property Tax Increments Levied



Utah State Board of Education

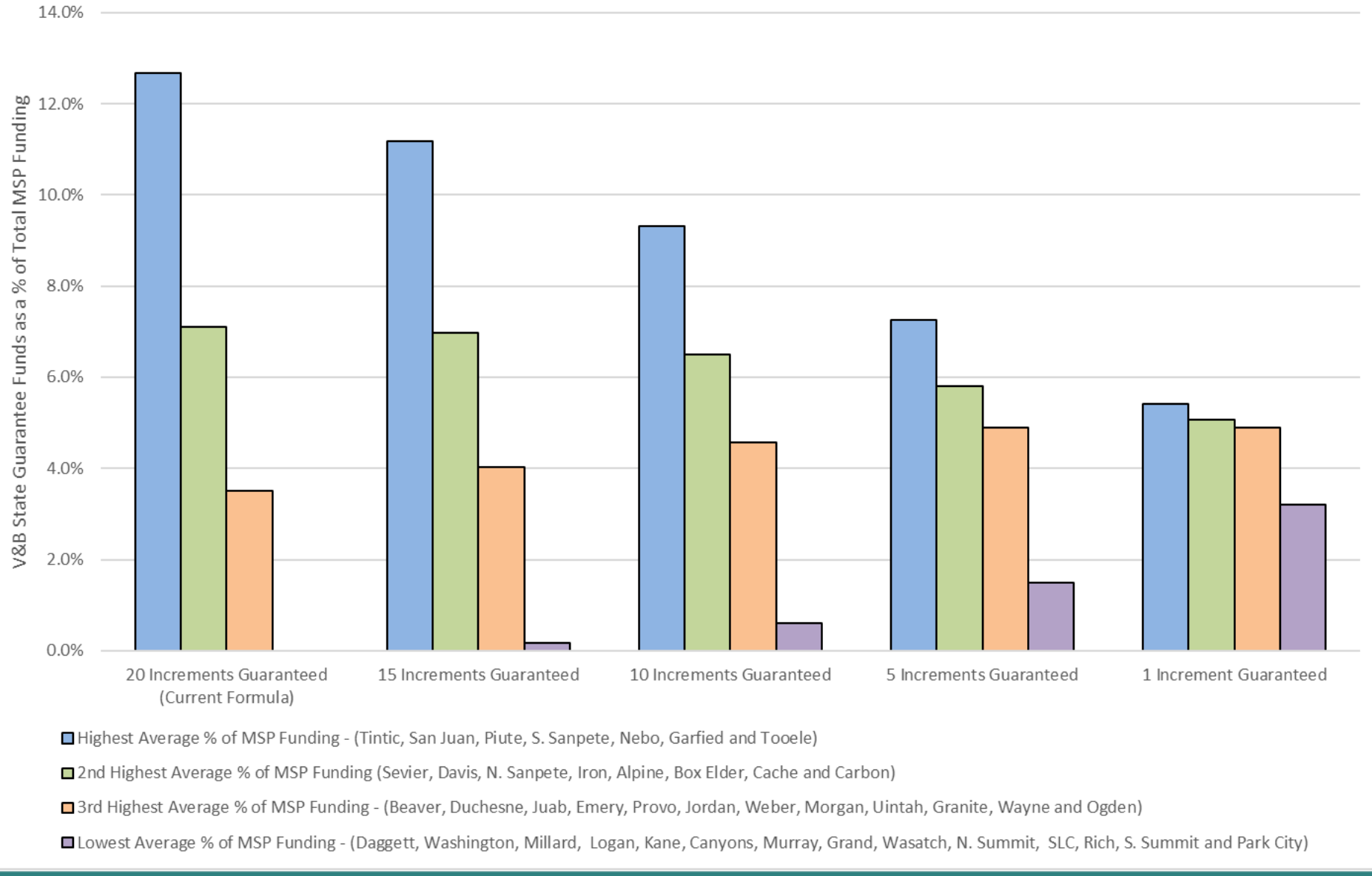


Utah State Board of Education



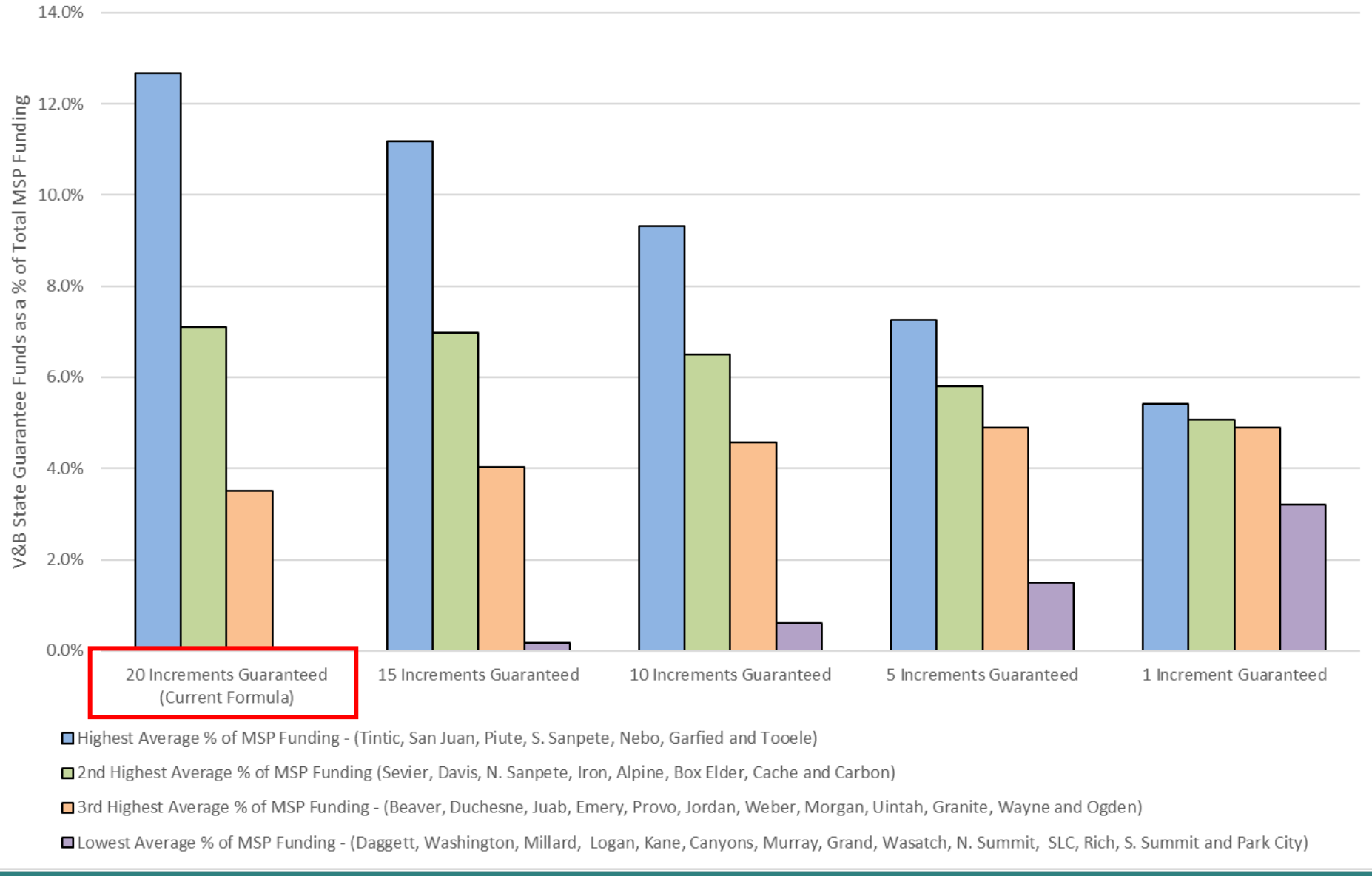
Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



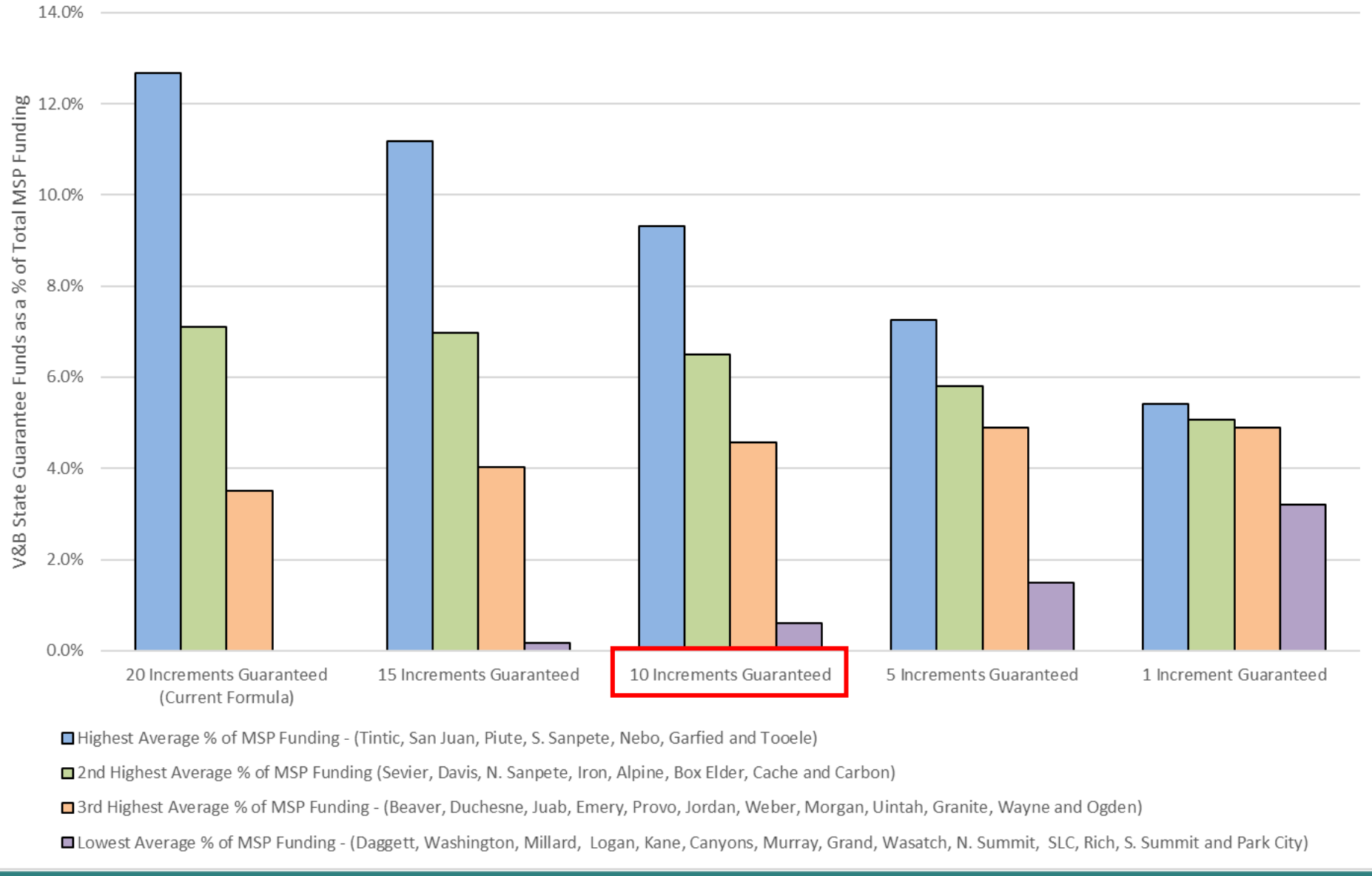
Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



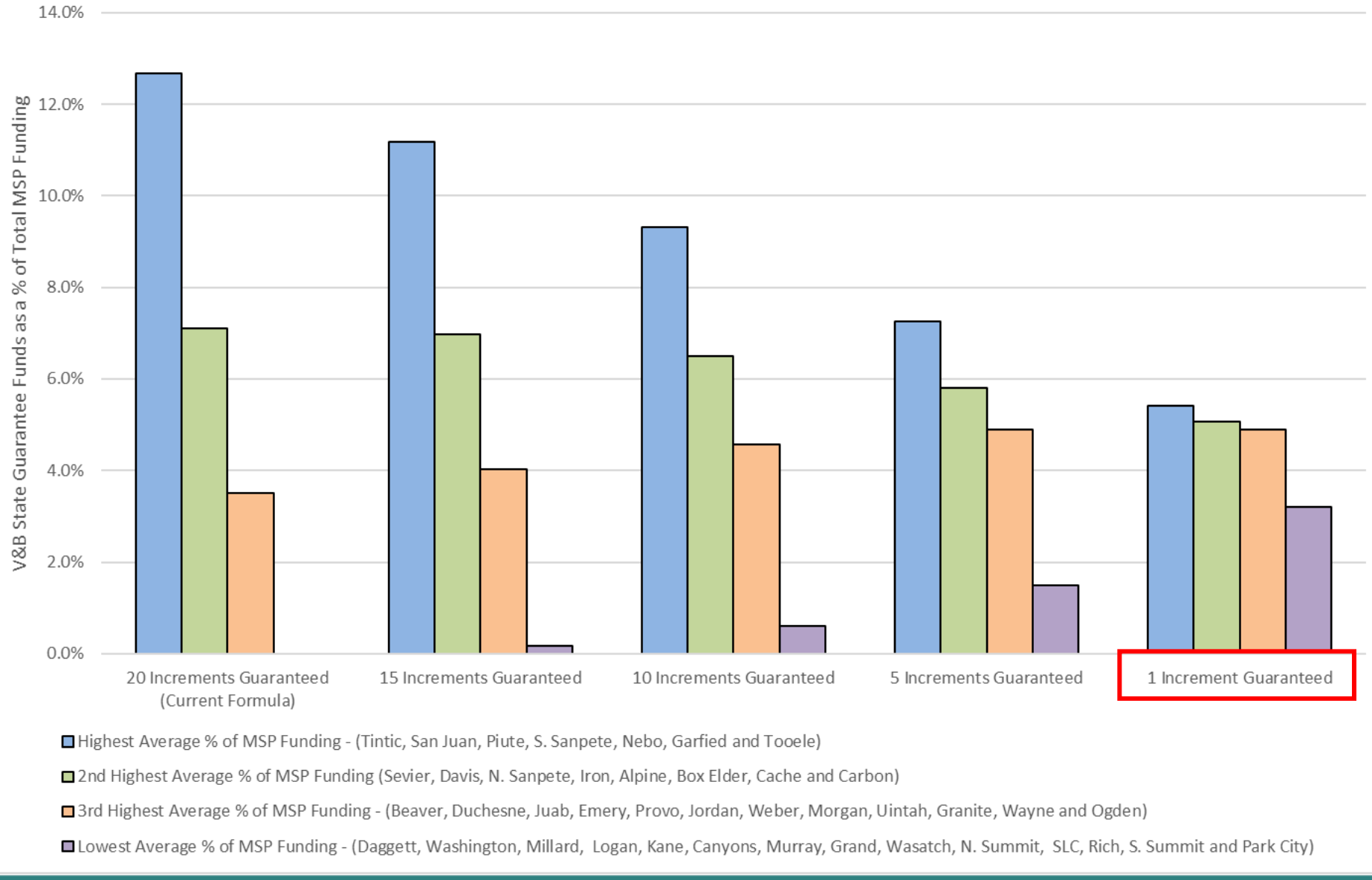
Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



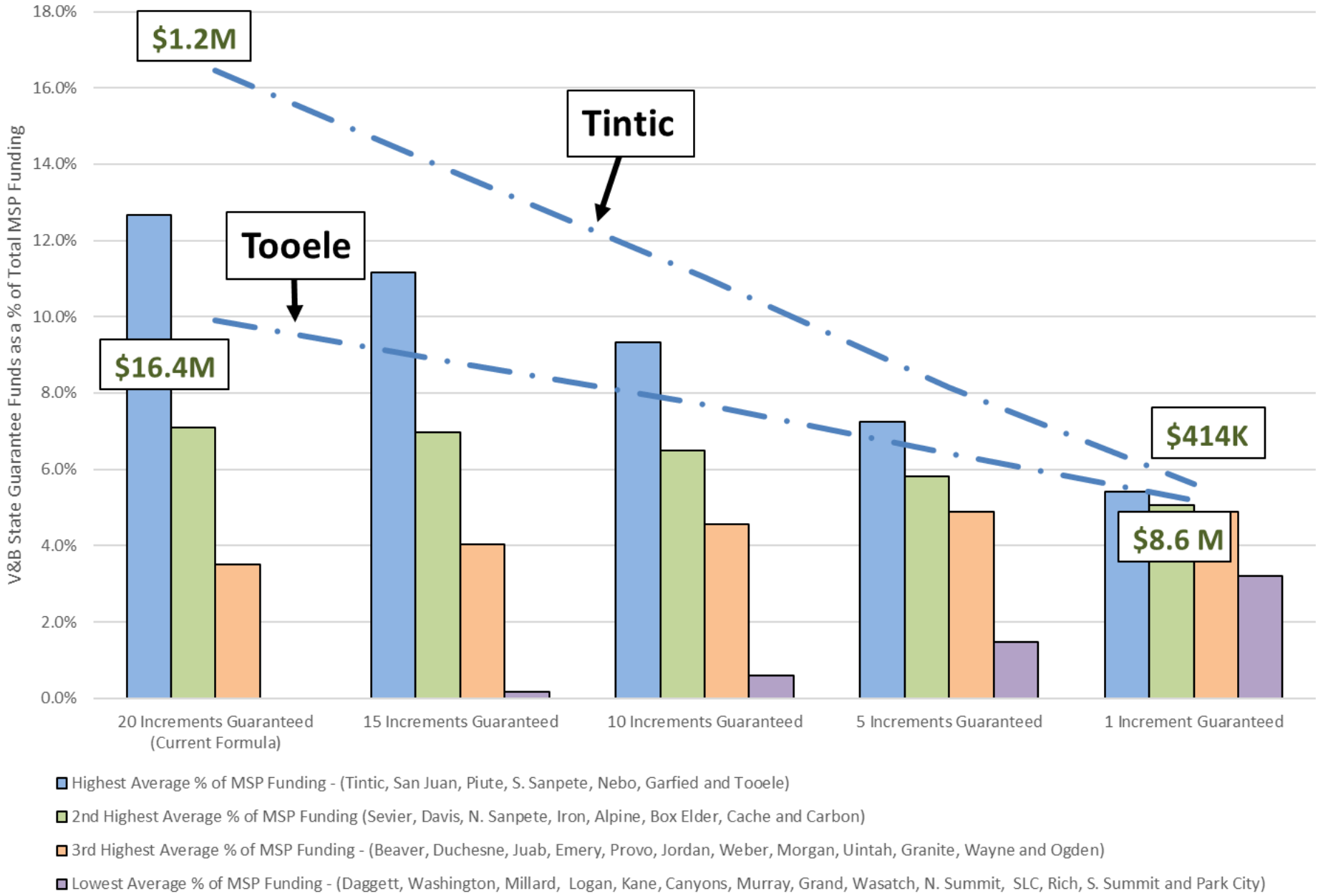
Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



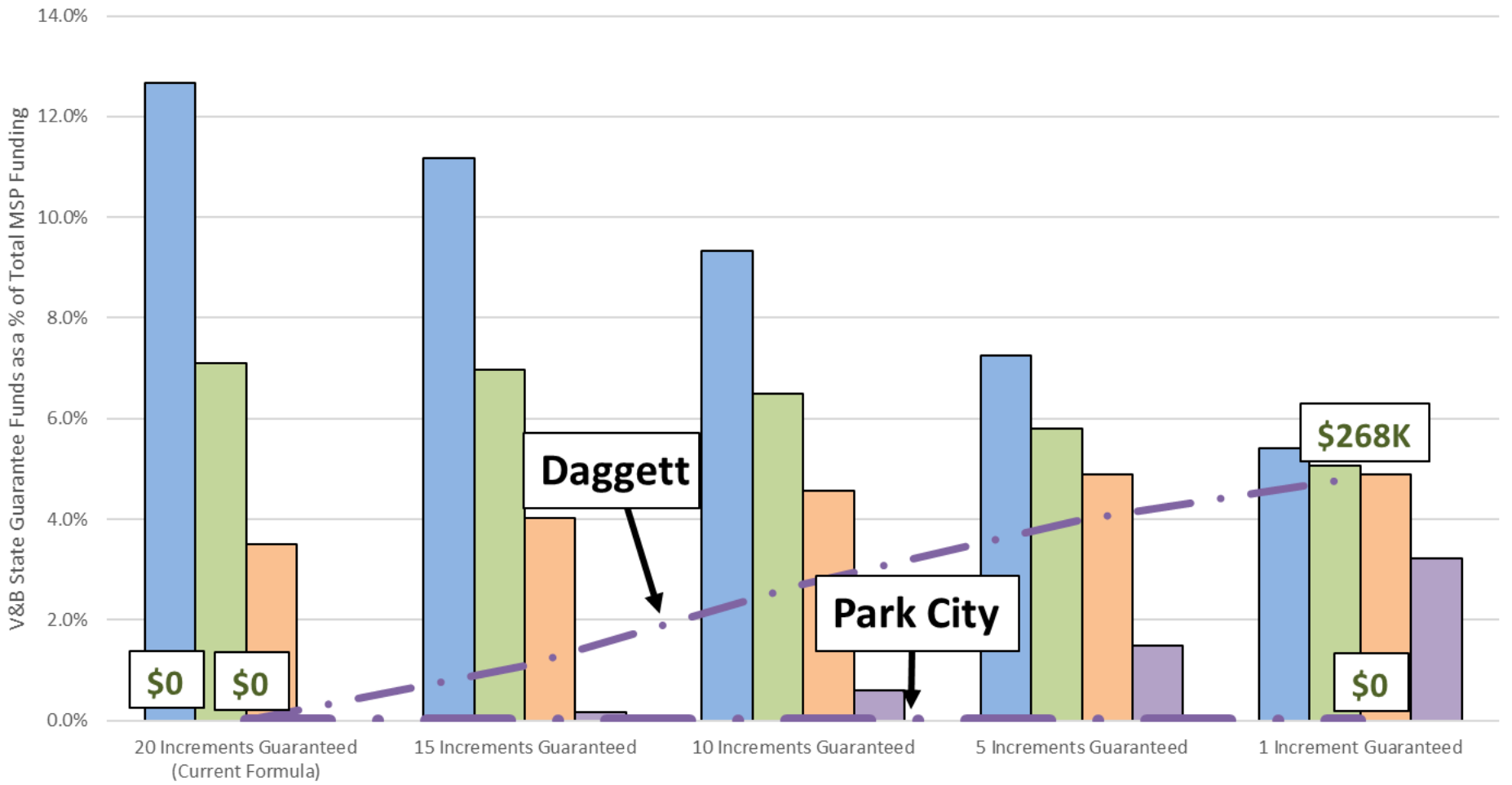
Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



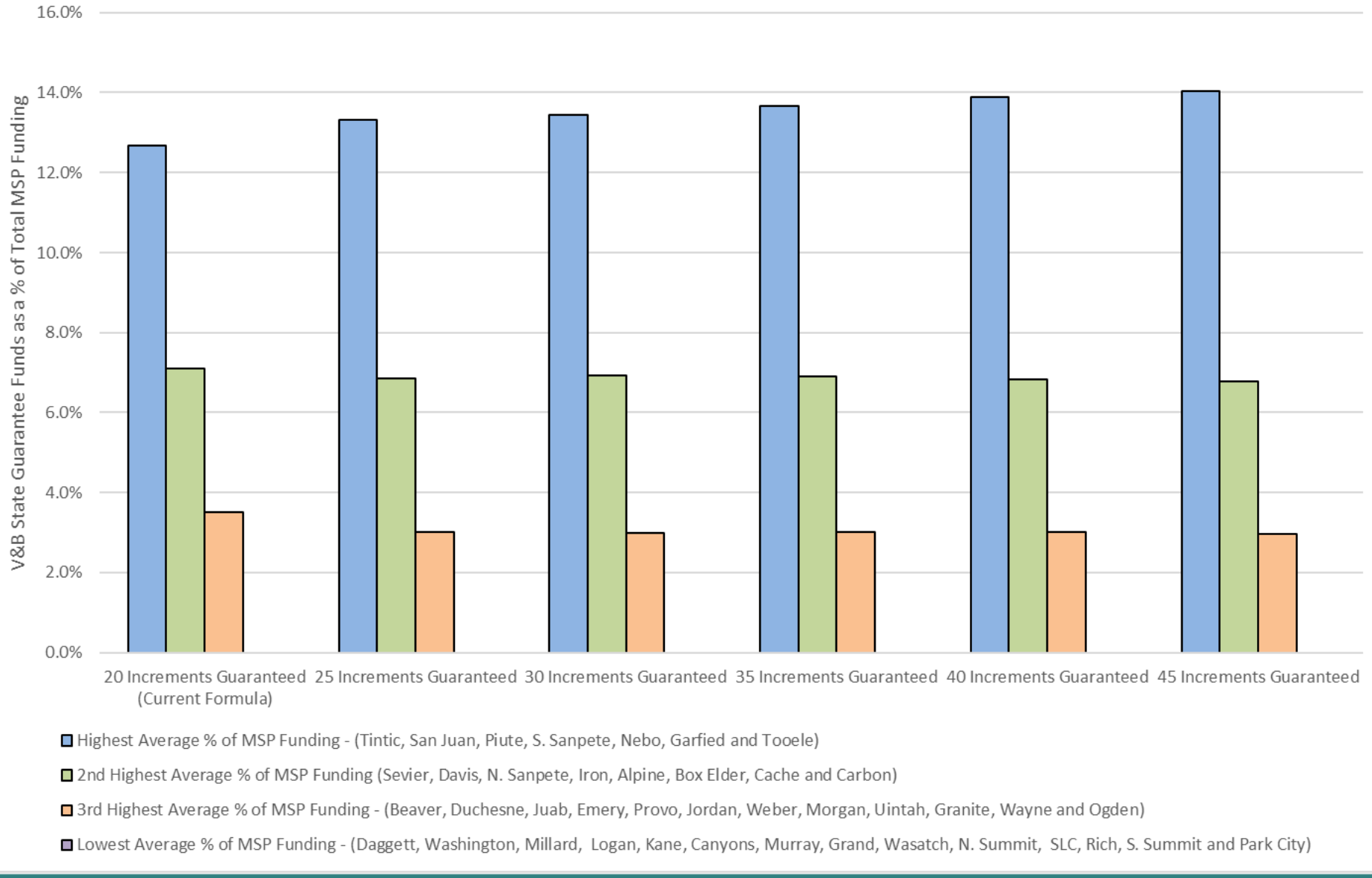
Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



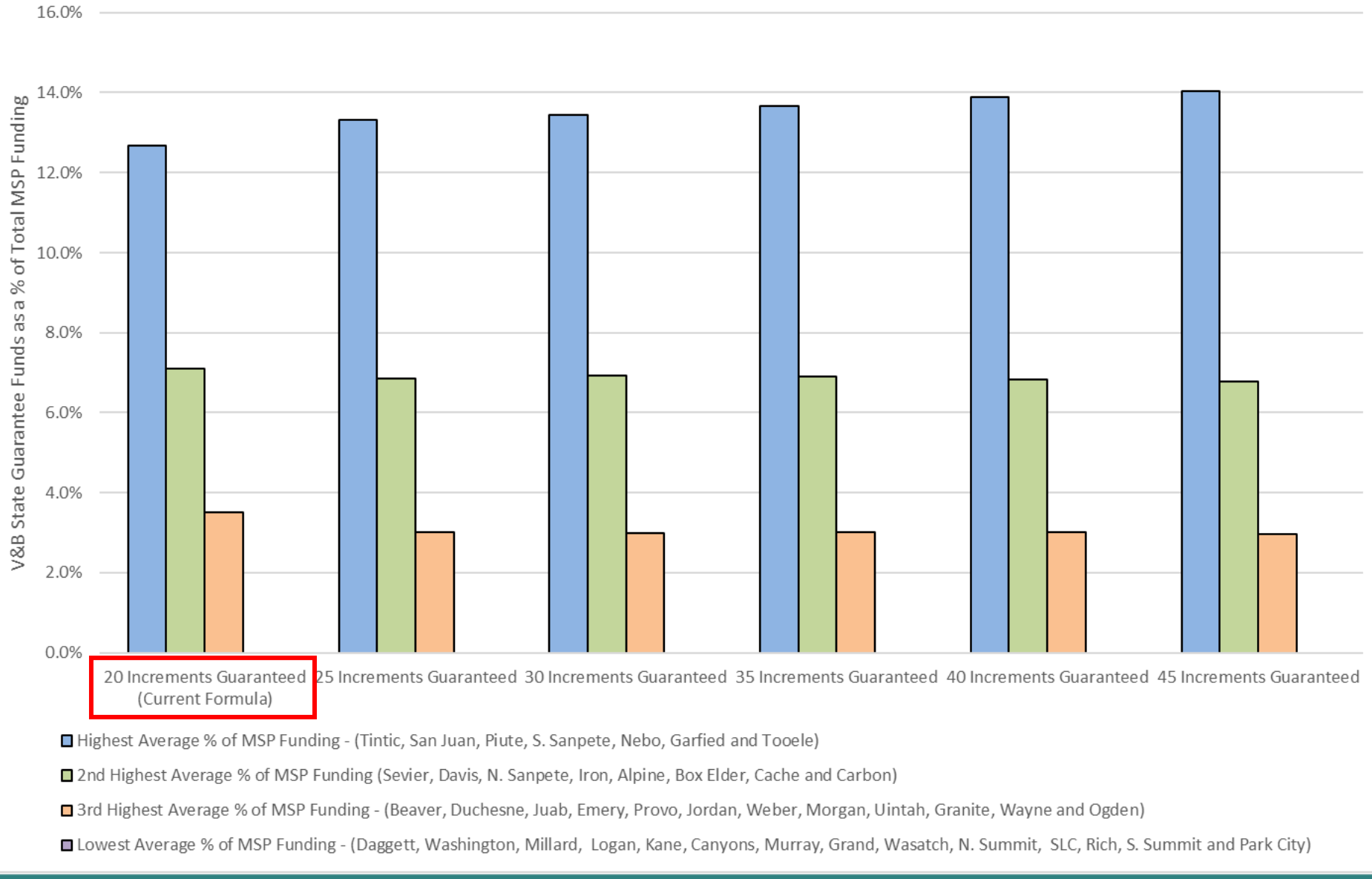
Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



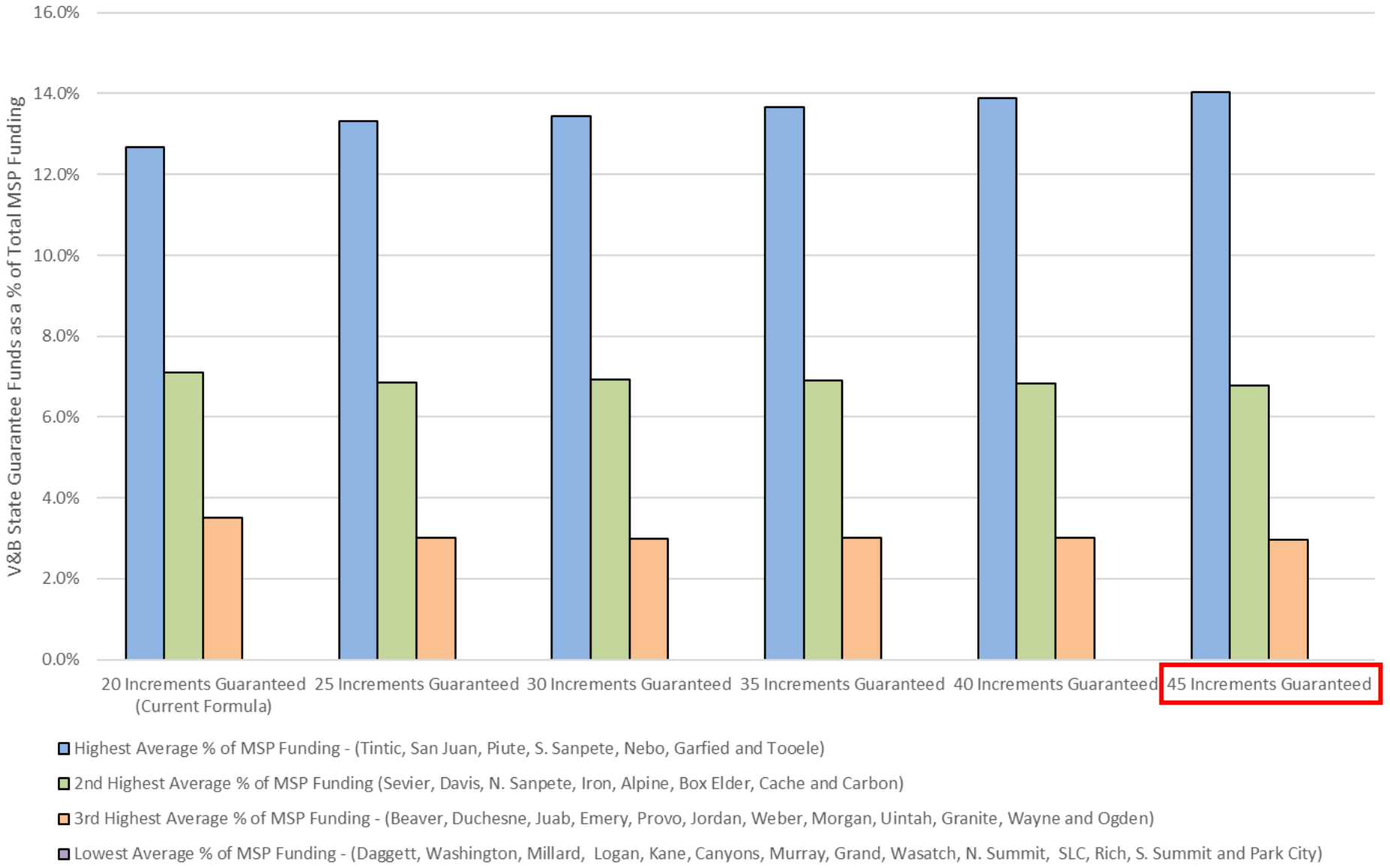
Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



Utah State Board of Education

Comparing V&B Scenarios By Average % of MSP Funding



Utah State Board of Education

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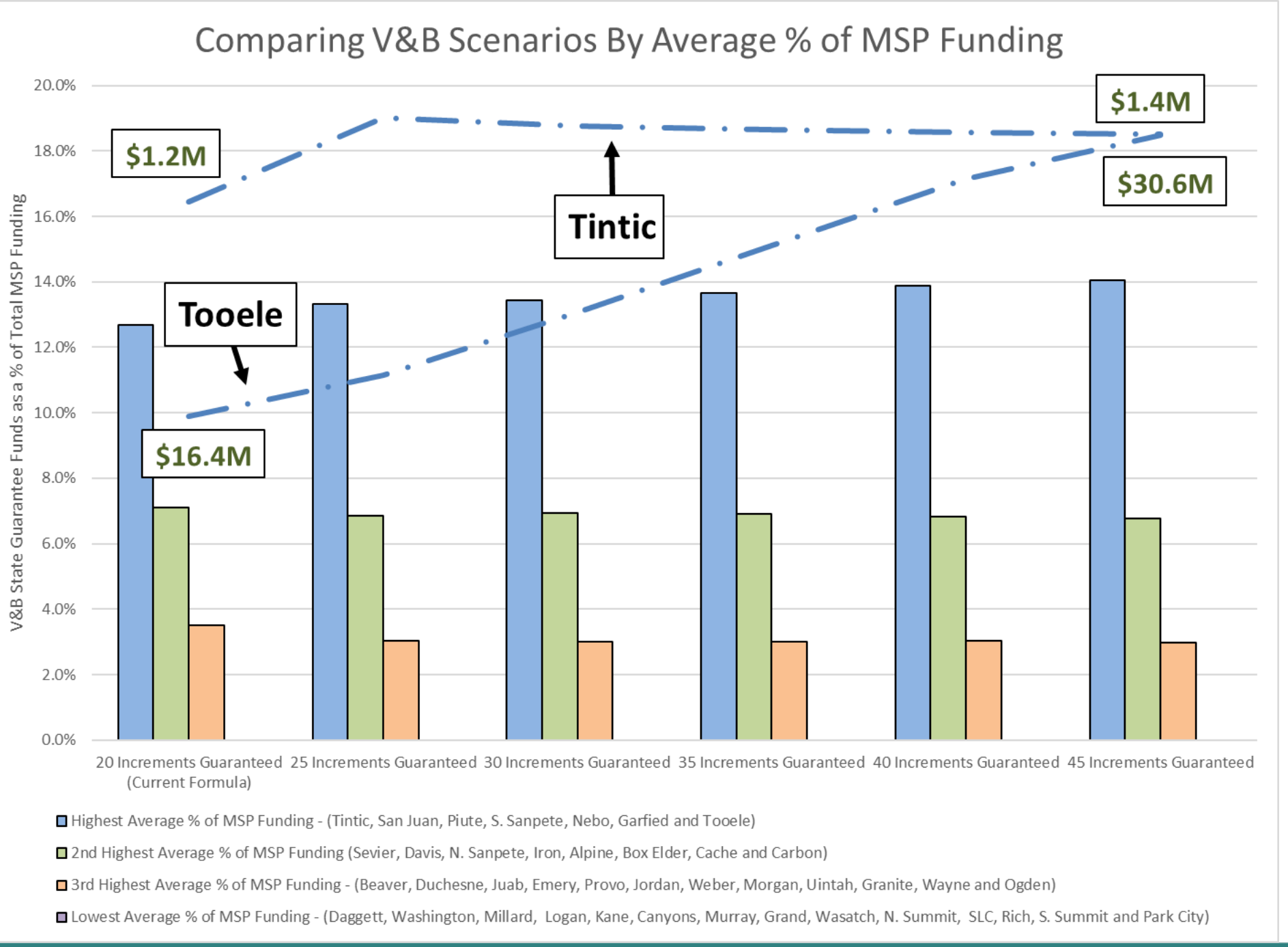

Utah State Board of Education

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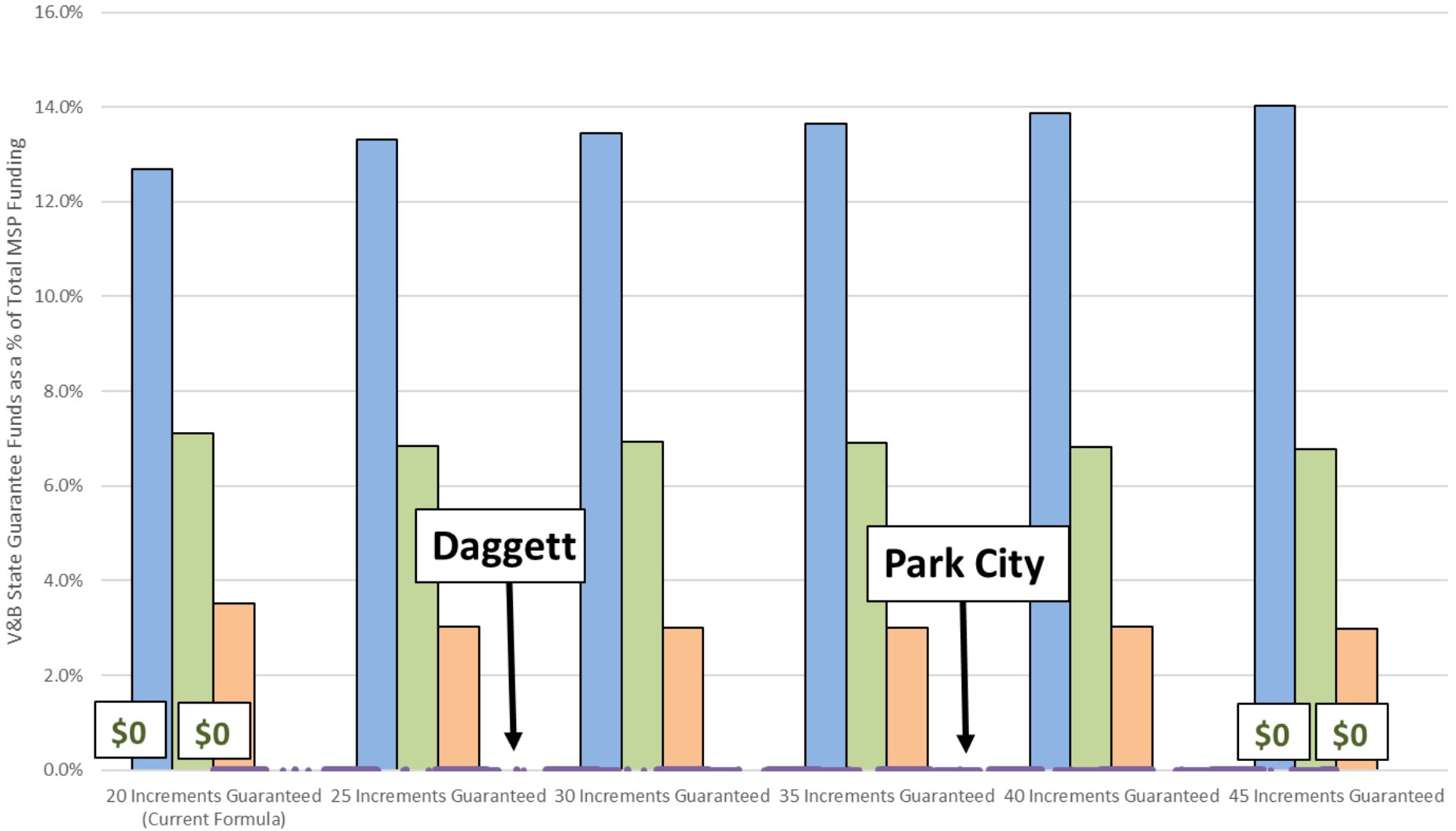


Utah State Board of Education

Policy Levers for the V&B Program

Add or subtract funding from the V&B program

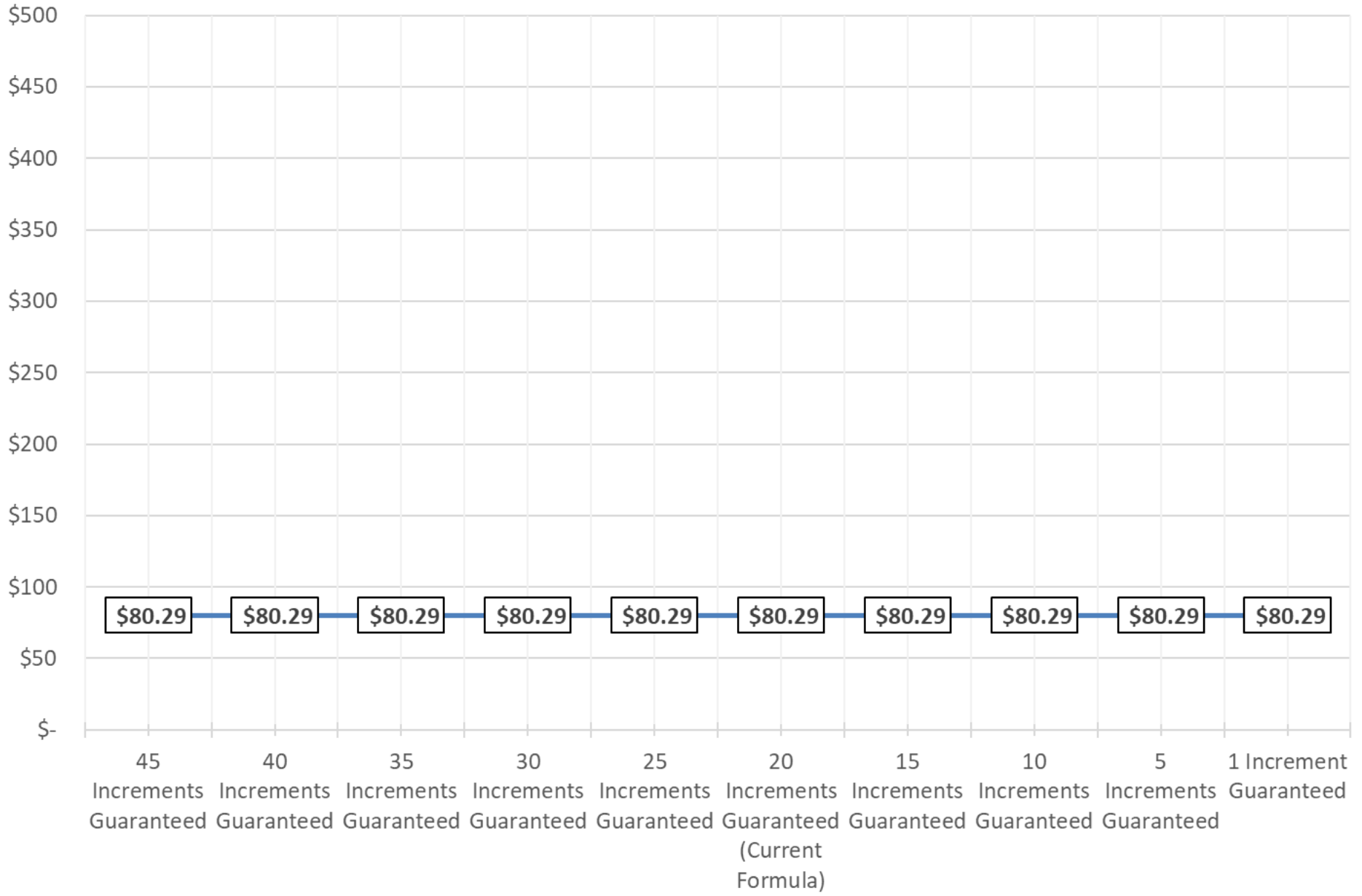
Change the Hold Harmless rate period from 2 years back to 6 years

Change the number of increments guaranteed (From 20 to 1-45), and

- Change the guarantee rate, or
- Change the costs for the program

Utah State Board of Education

V&B State Guarantee Rate



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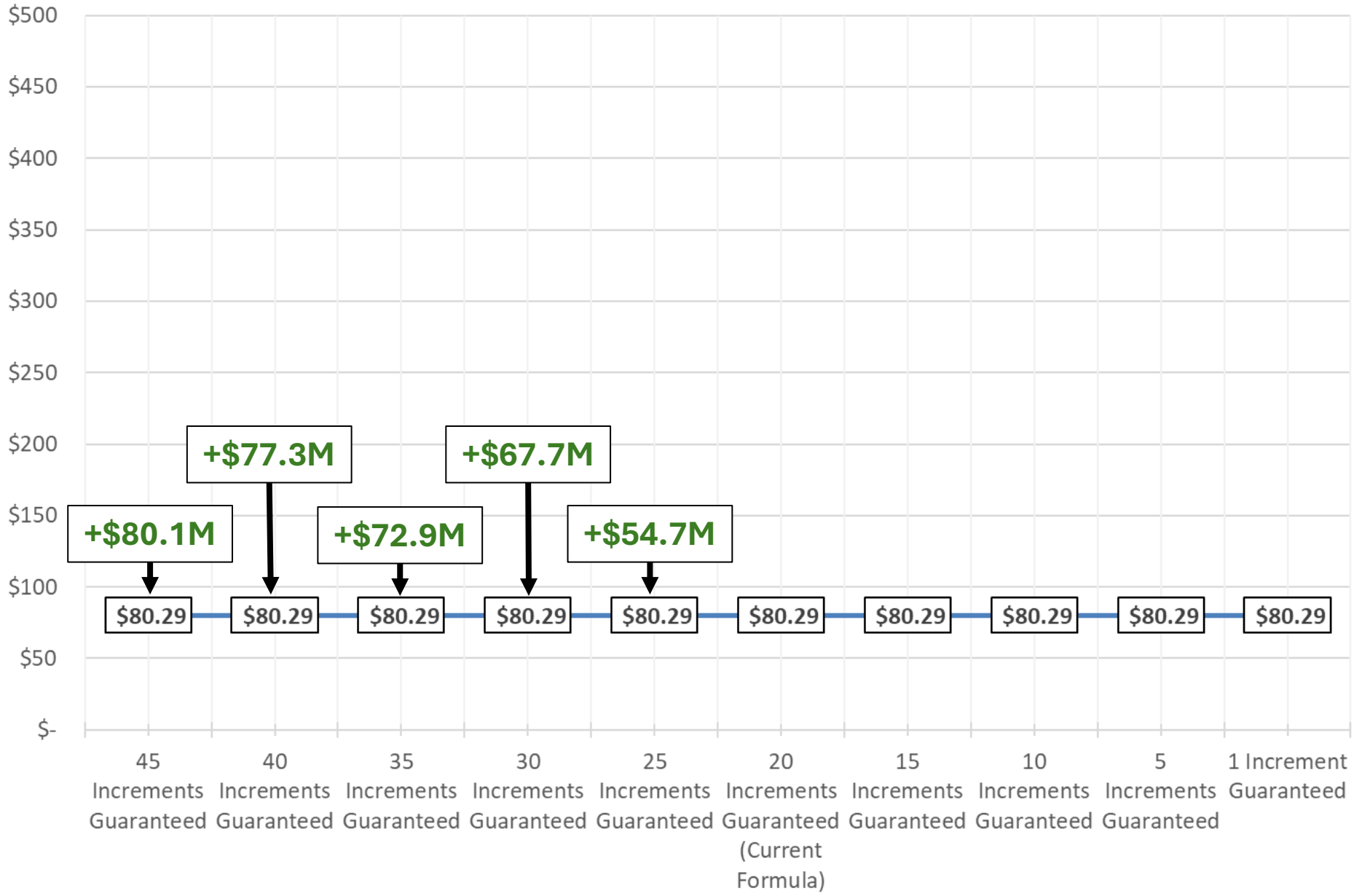
V&B State Guarantee Rate



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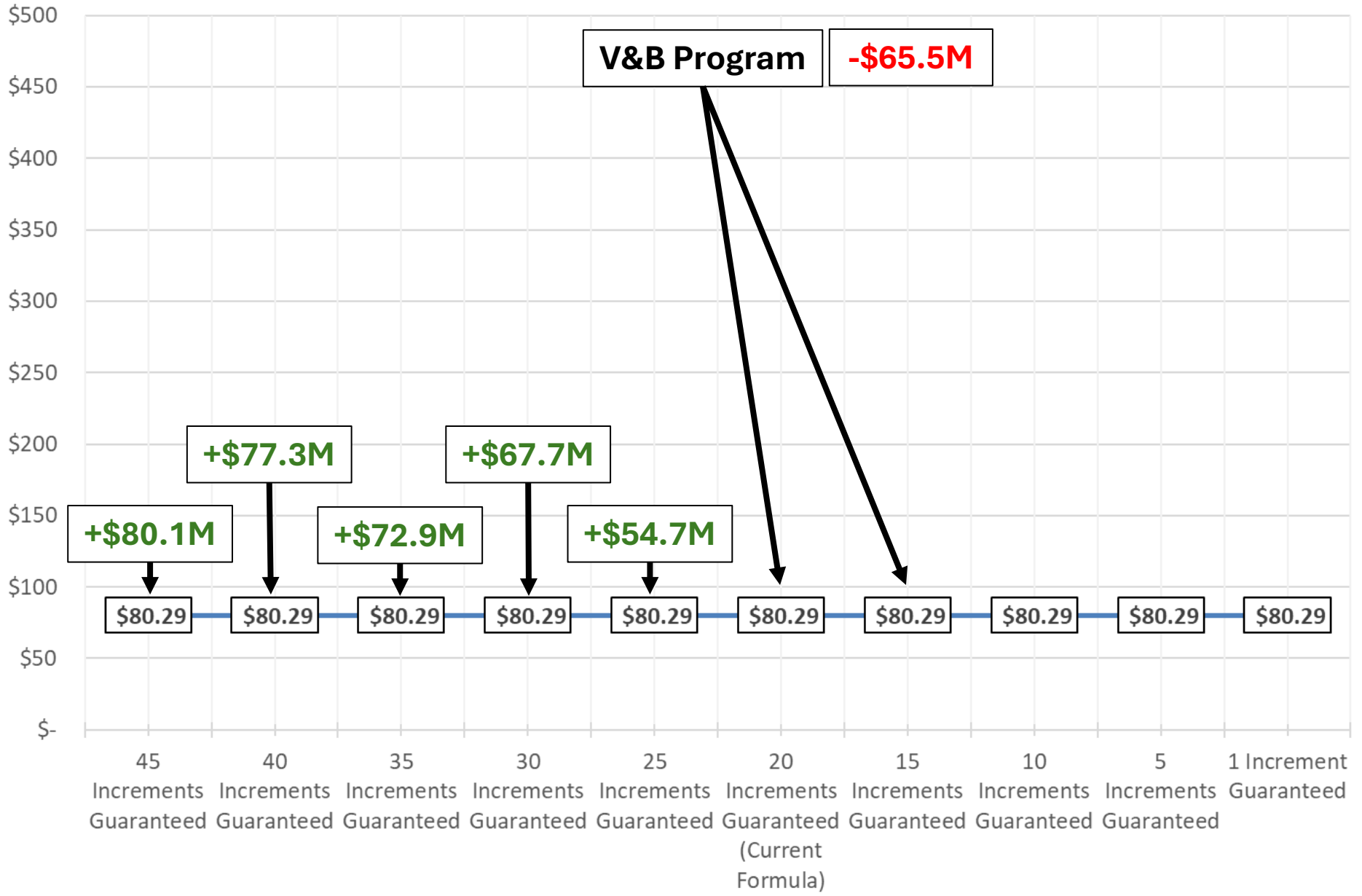
V&B State Guarantee Rate



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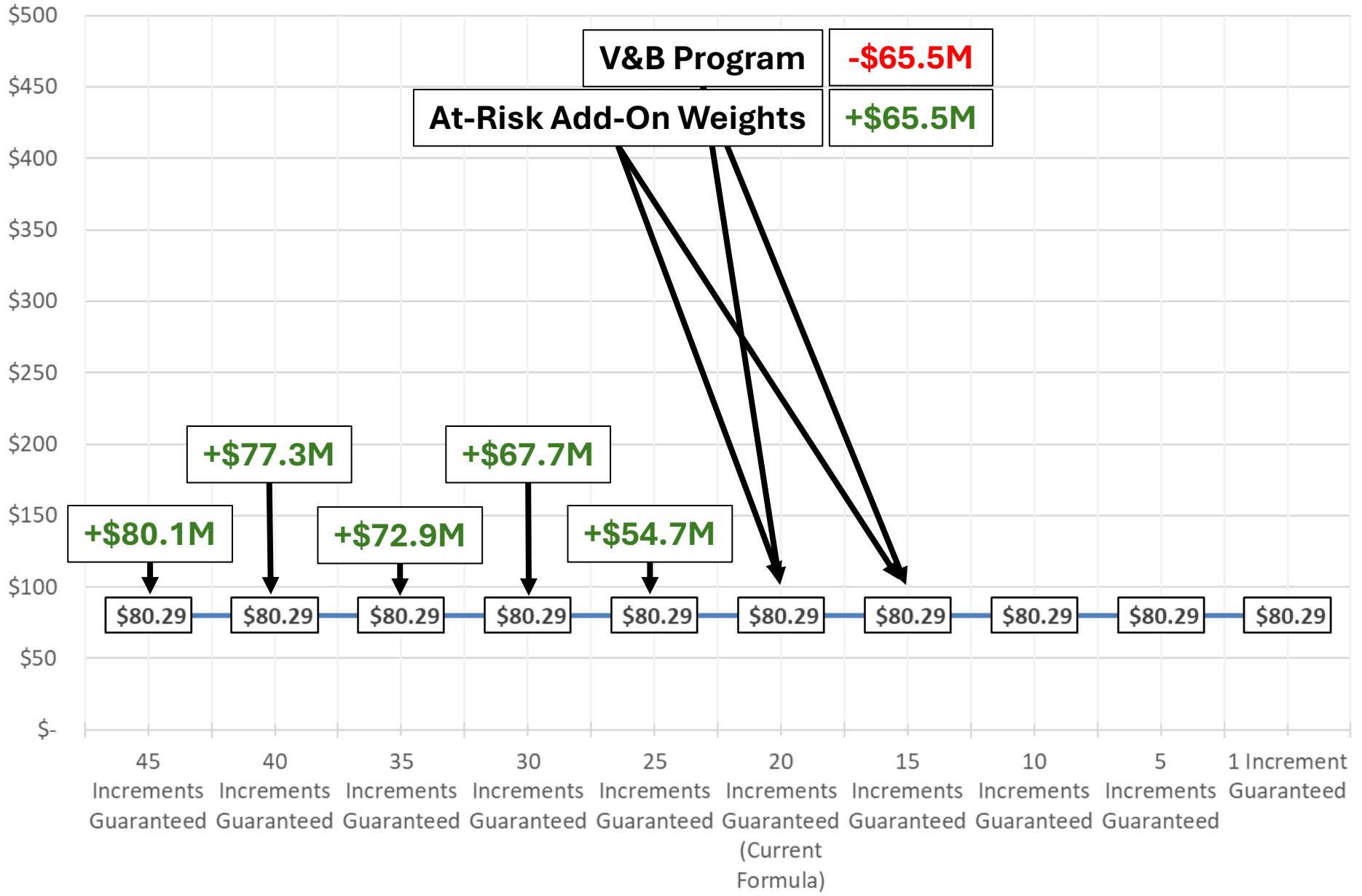
V&B State Guarantee Rate



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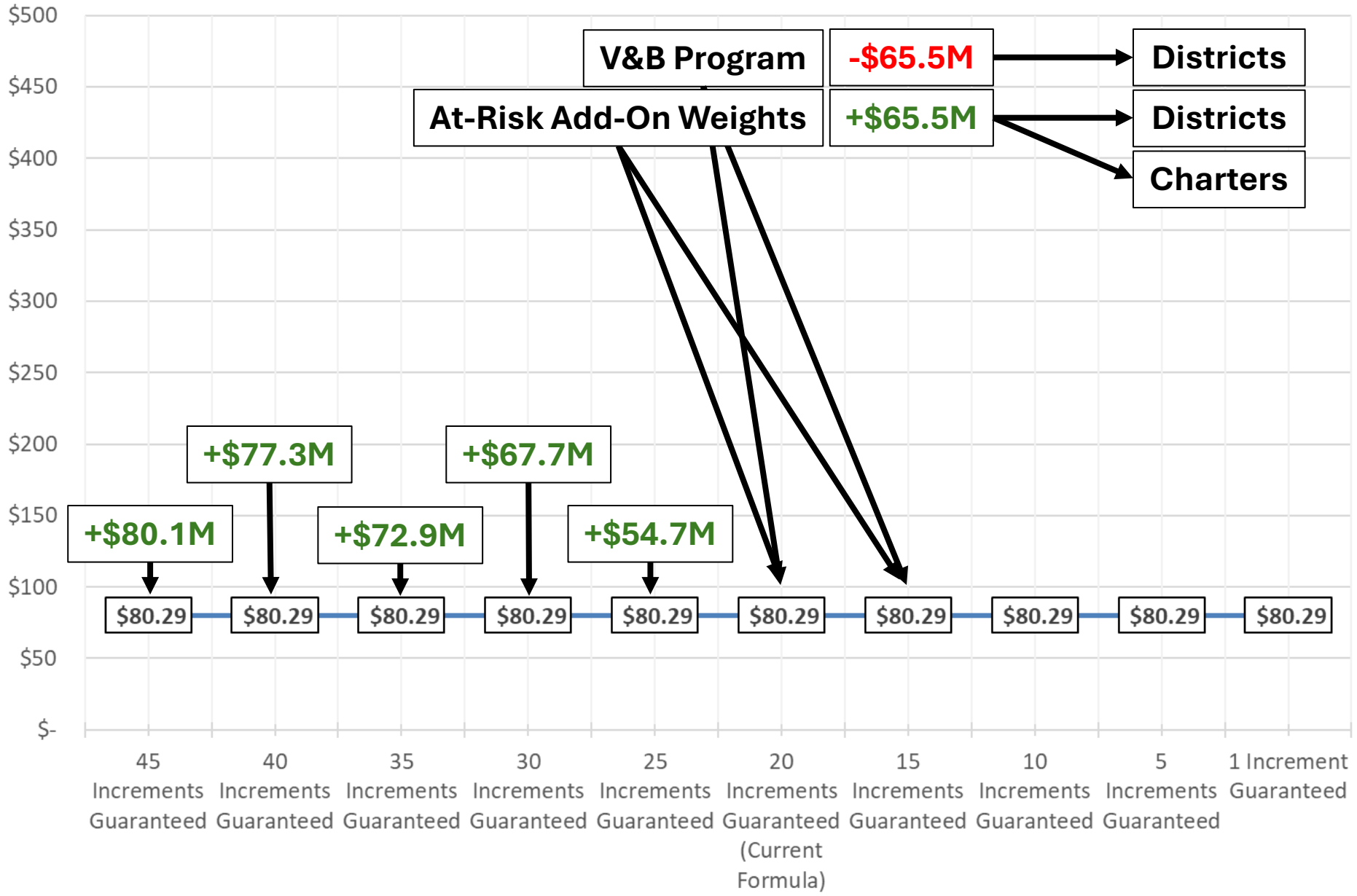
V&B State Guarantee Rate



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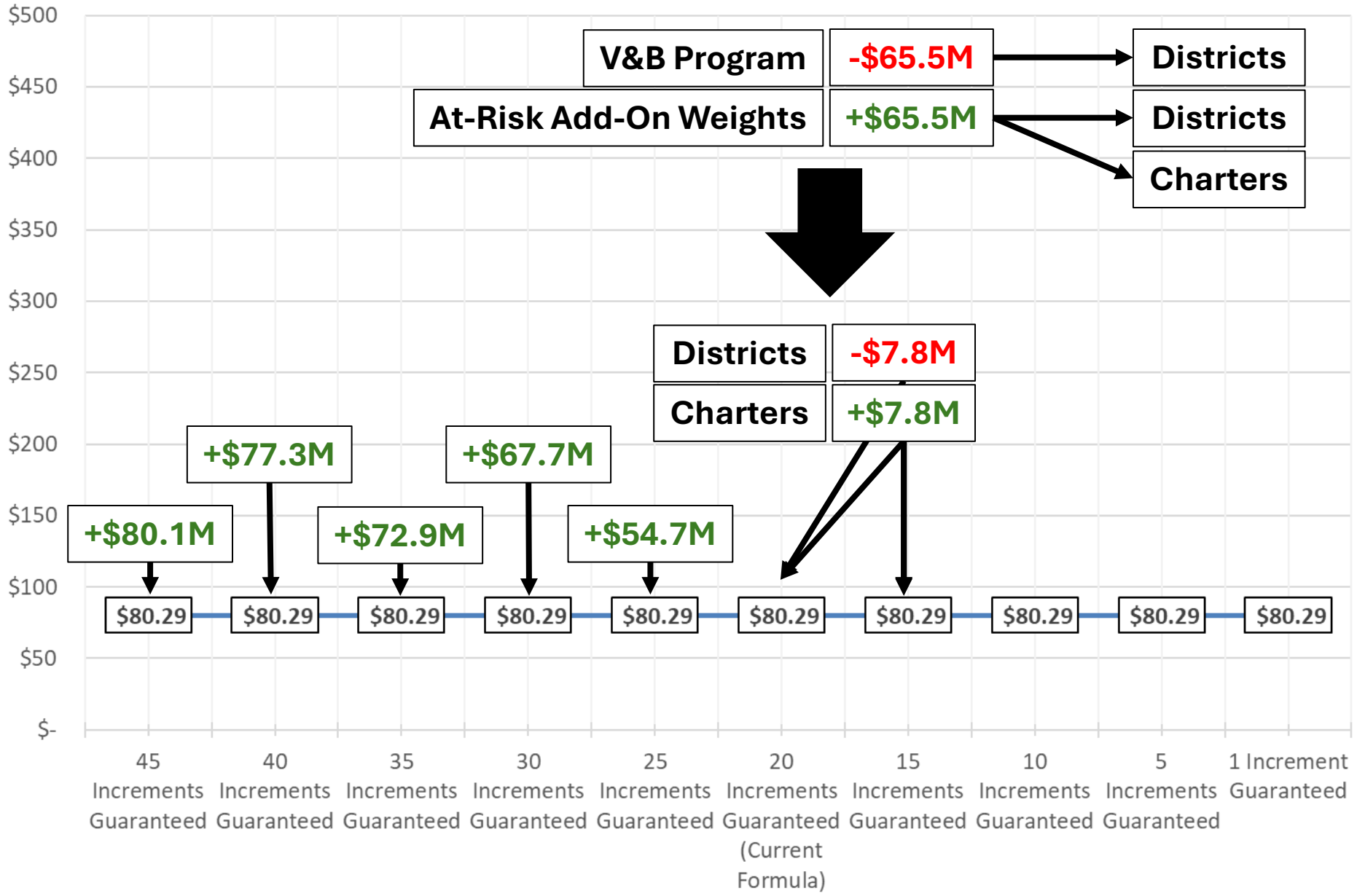
V&B State Guarantee Rate



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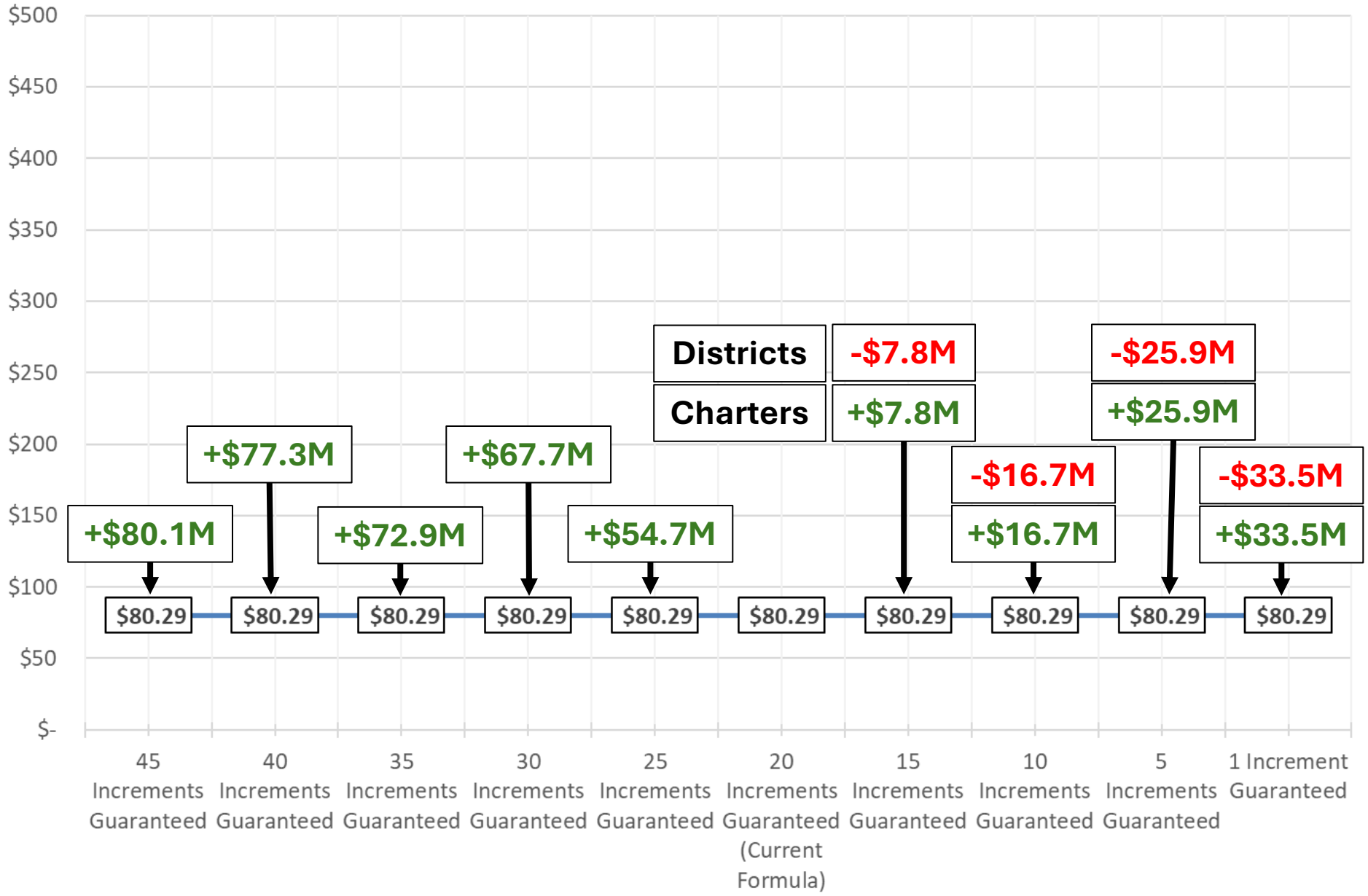

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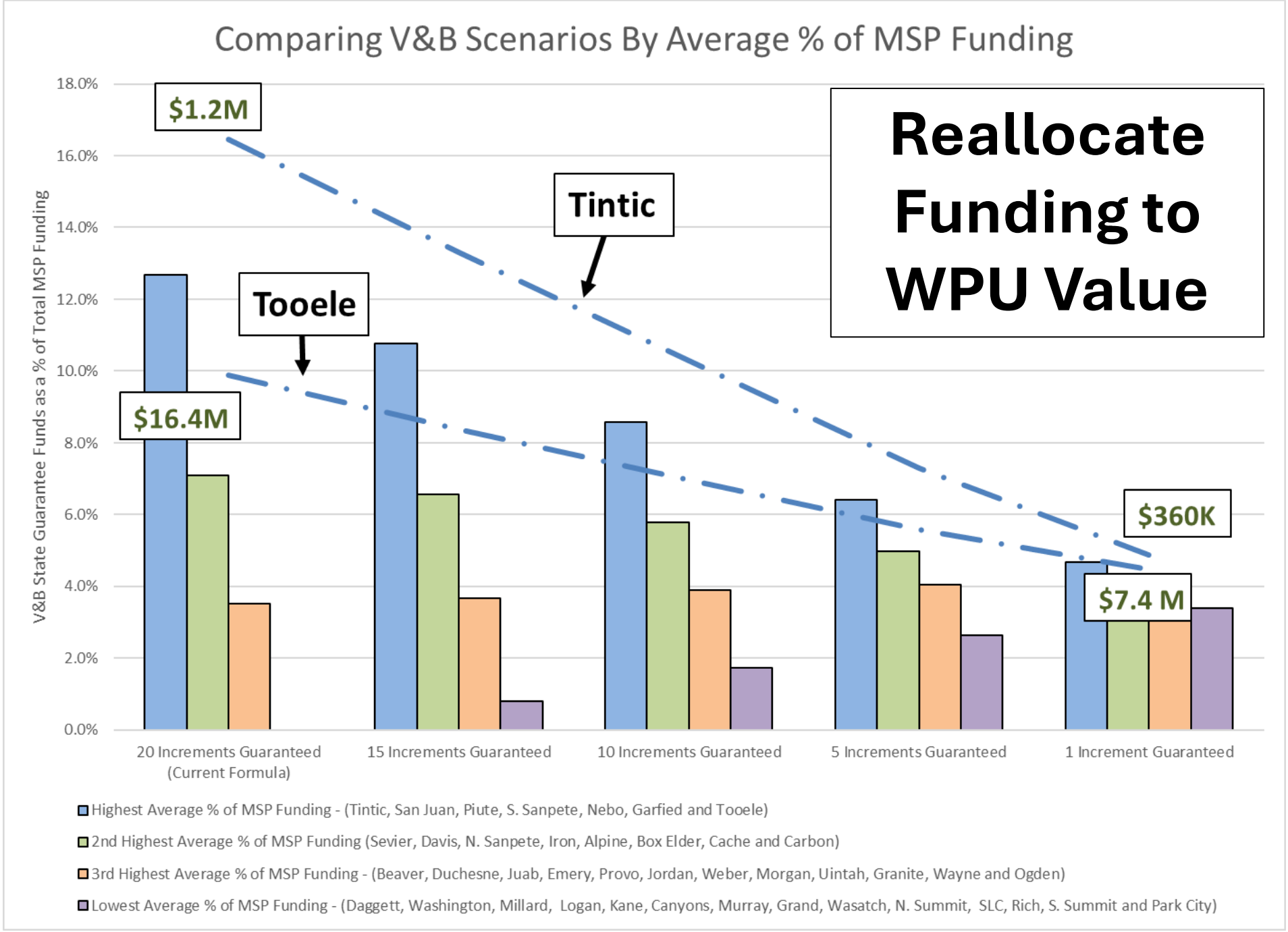

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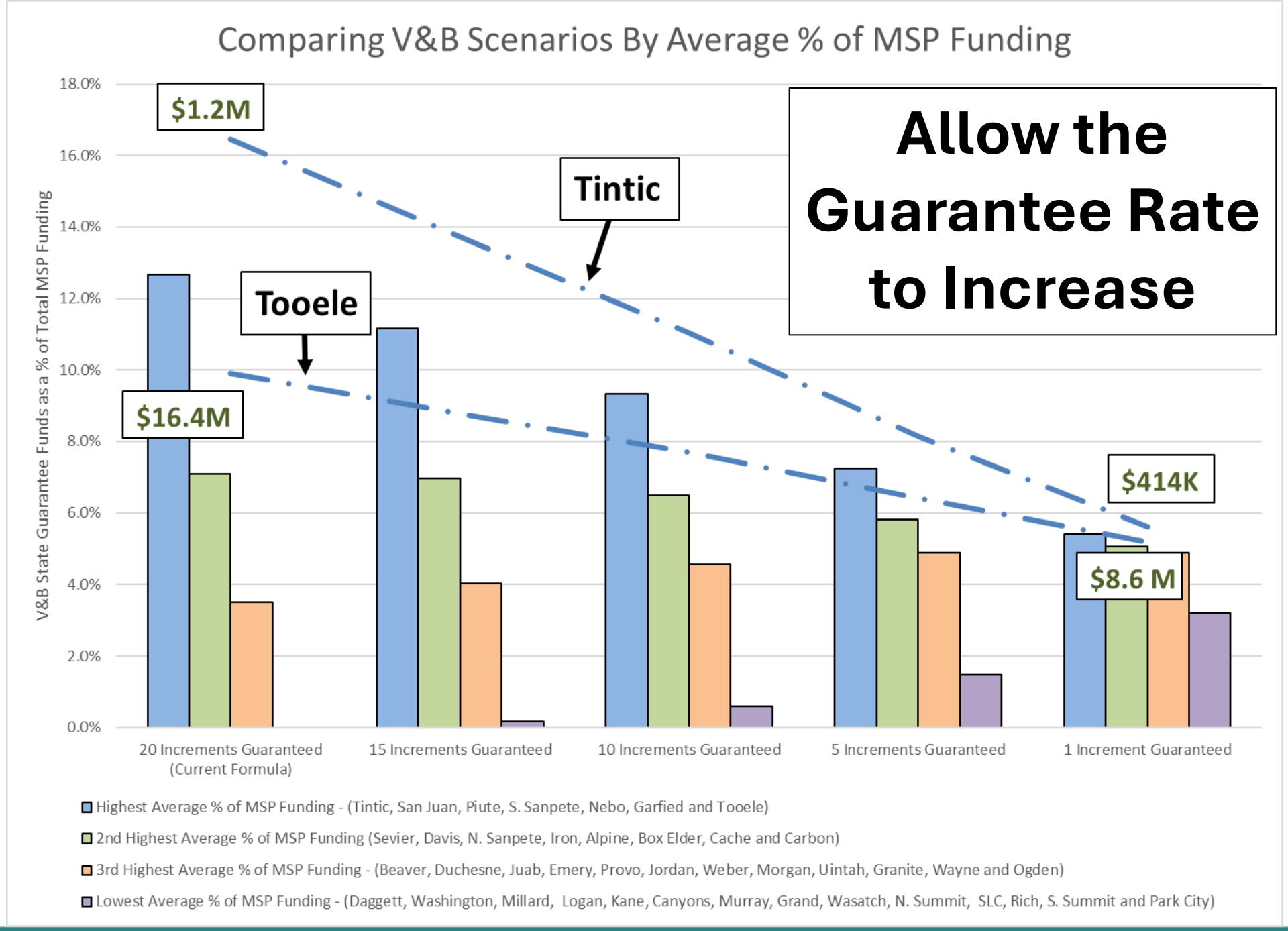
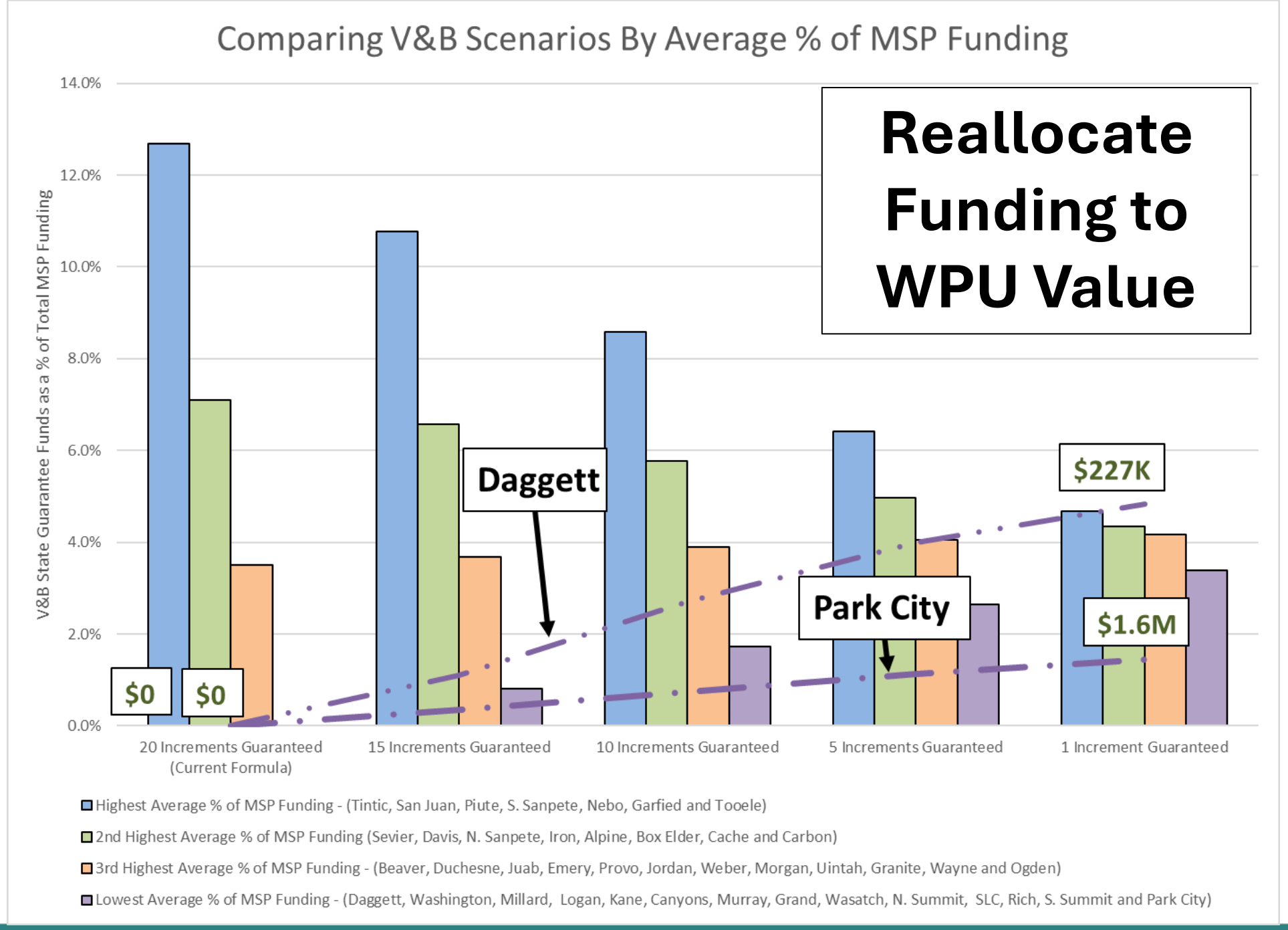
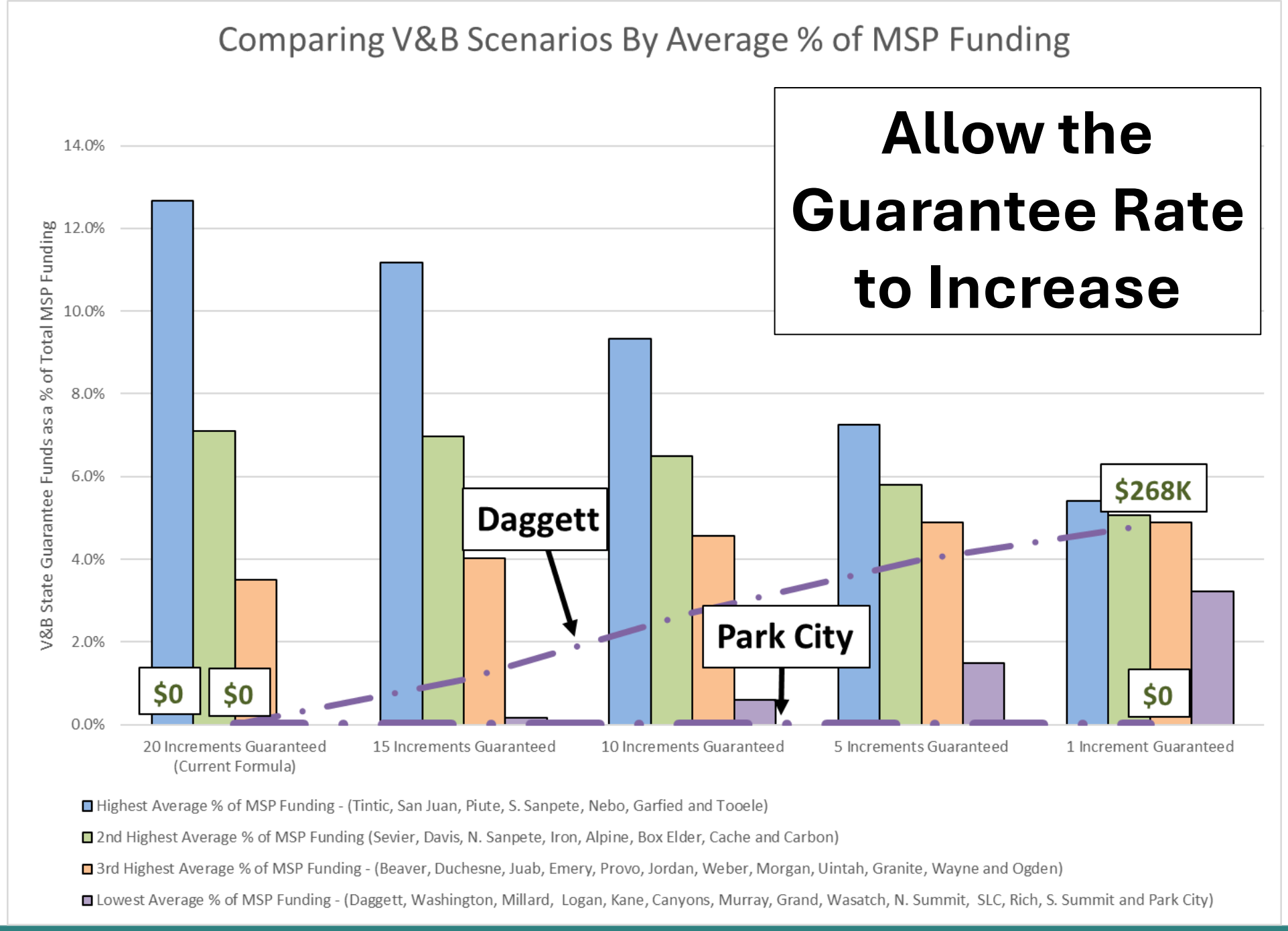


Utah State Board of Education



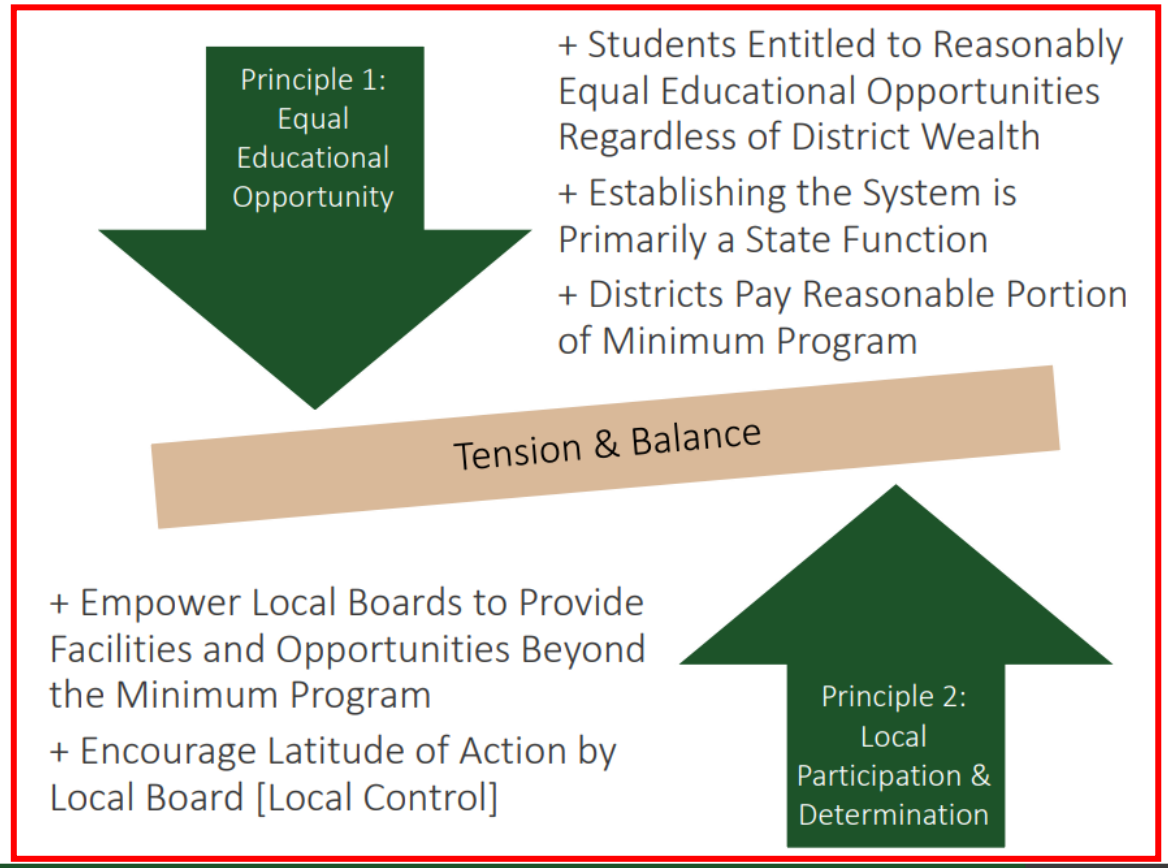
Utah State Board of Education



Utah State Board of Education

Statutory Purpose & Funding Principles

2023 GS | Utah's Education Funding System

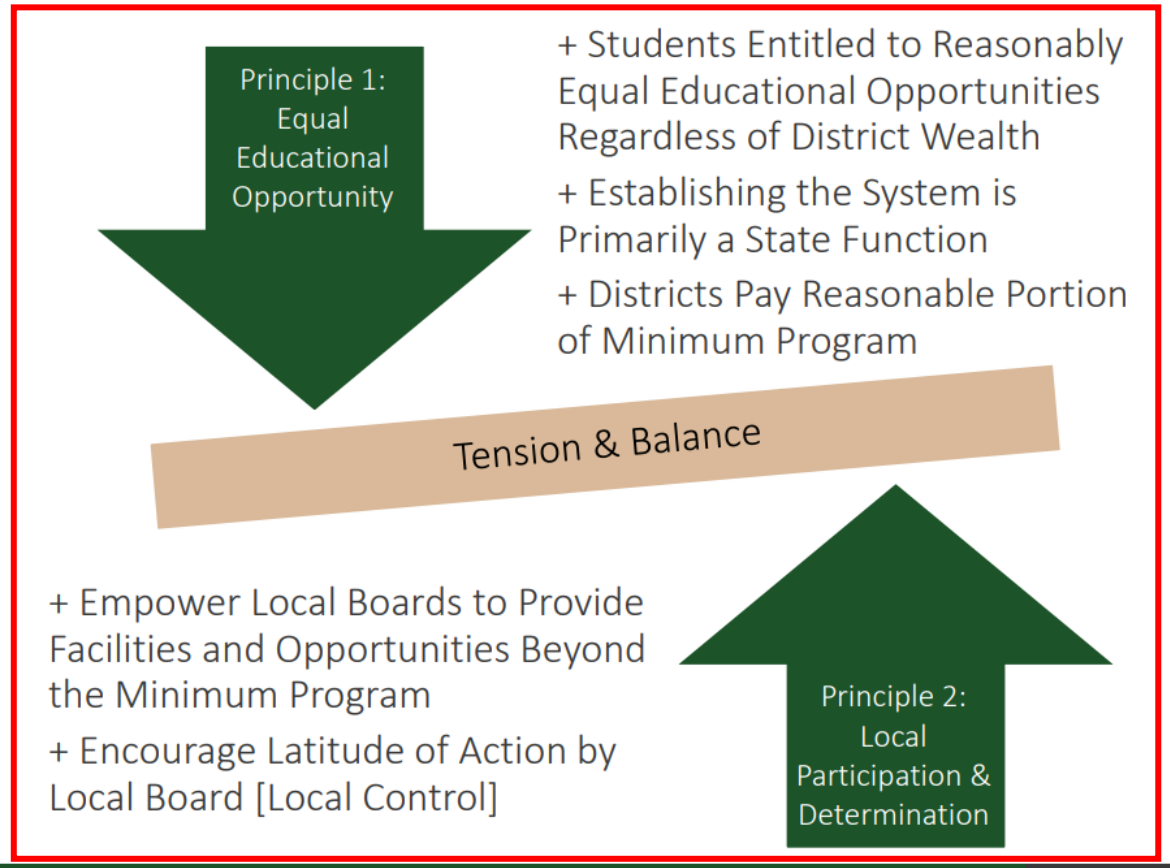


Utah State Board of Education

Statutory Purpose & Funding Principles

2023 GS | Utah's Education Funding System

Is the current formula, the right balance? Is it better to not change anything, currently?



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Presentation Overview

1. Policy Principles Related to the V&B Program
   A. Principles of a Balanced K-12 Funding Formula
   B. K-12 Funding Vs. Tax Policy Priorities
2. Policy Questions for the V&B Program
3. Policy Levers for the V&B Program
4. Possible Recommendations for the V&B Program

Utah State Board of Education

Possible Recommendations

Utah State Board of Education

Possible Recommendations

Guidance Received By USBE Staff

No New Costs → **Legislative Request Process**

Utah State Board of Education

Possible Recommendations

Guidance Received By USBE Staff

No New Costs → **Legislative Request Process**

Requested Scenarios

Reduce Increments Guaranteed to 10

Reduce Increments Guaranteed to 15

Utah State Board of Education

Possible Recommendations

Guidance Received By USBE Staff

No New Costs → **Legislative Request Process**

Requested Scenarios

Reduce Increments Guaranteed to 10

Reduce Increments Guaranteed to 15

Allocate All Savings to the At-Risk Add-On Weights

Utah State Board of Education

Possible Recommendations

Guidance Received By USBE Staff

No New Costs → **Legislative Request Process**

Requested Scenarios

Reduce Increments Guaranteed to 10

Reduce Increments Guaranteed to 15

Allocate All Savings to the At-Risk Add-On Weights

Allocate 50% of Savings to At-Risk Add-On, and 50% to Increase the Guarantee Rate

Utah State Board of Education

Possible Recommendations

Guidance Received By USBE Staff

No New Costs → **Legislative Request Process**

Requested Scenarios

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Utah State Board of Education

Possible Recommendations

Reduce Increments to 15 - 100% of Savings to At-Risk Add-On

Reduce Increments to 10 - 100% of Savings to At-Risk Add-On

Reduce Increments to 15 - 50% of Savings to At-Risk Add-On/50% to Guarantee Rate

Reduce Increments to 10 - 50% of Savings to At-Risk Add-On/50% to Guarantee Rate

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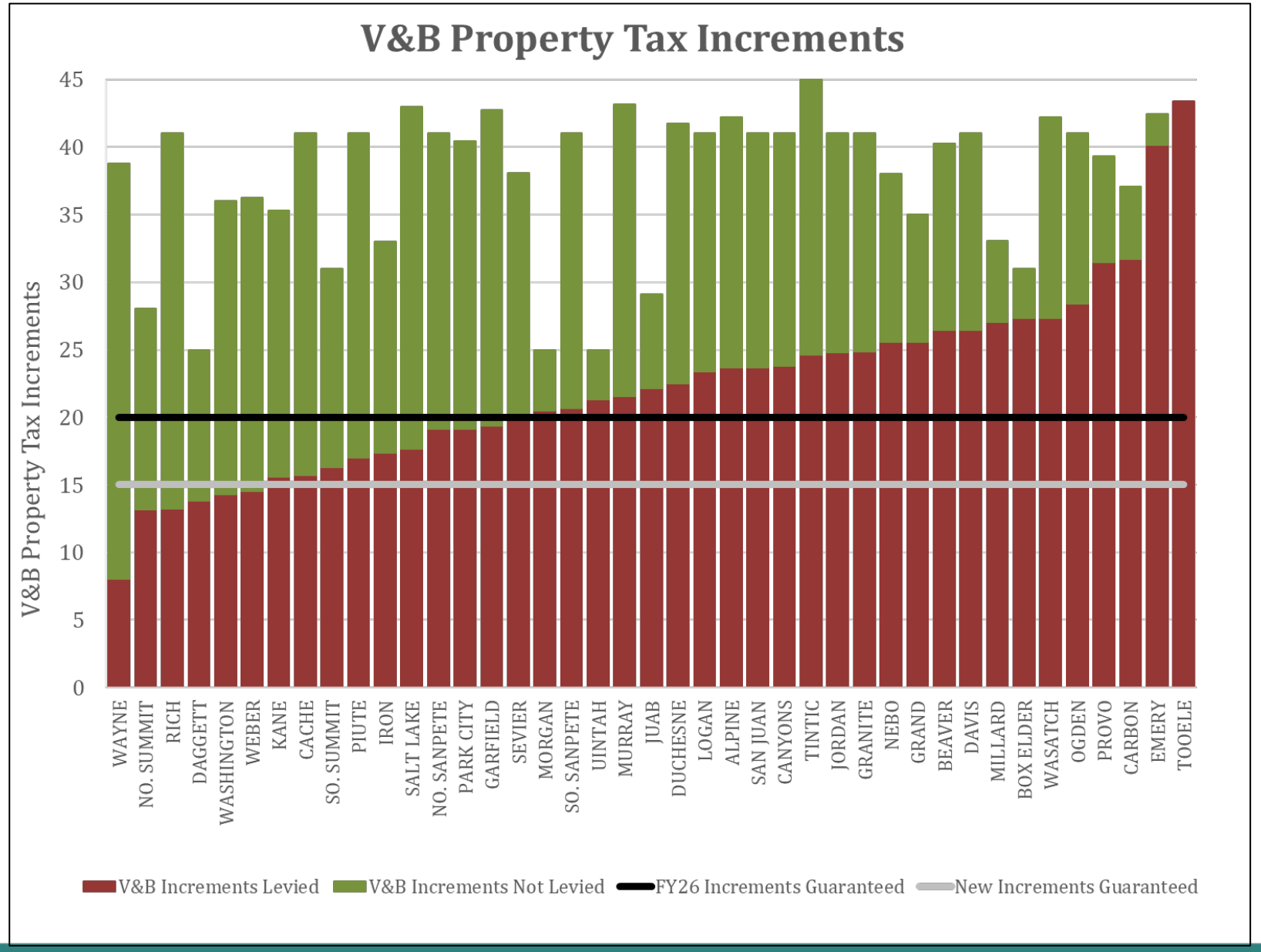
Possible Recommendations

To Give Districts Time to Adjust to Formula Changes, Reductions in Increments Guaranteed Should be Phased In Over Time

Utah State Board of Education

Possible Recommendations



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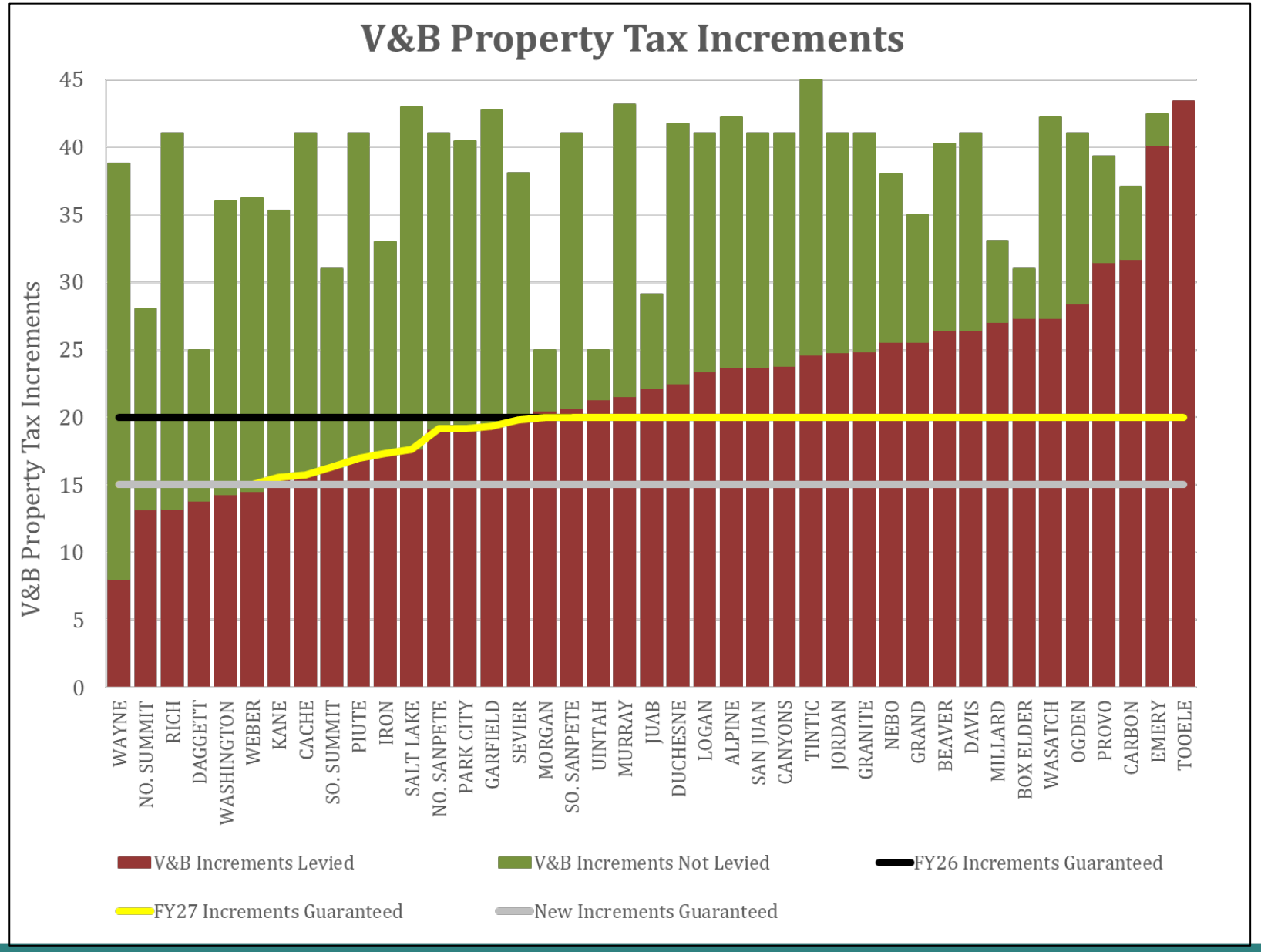
Possible Recommendations



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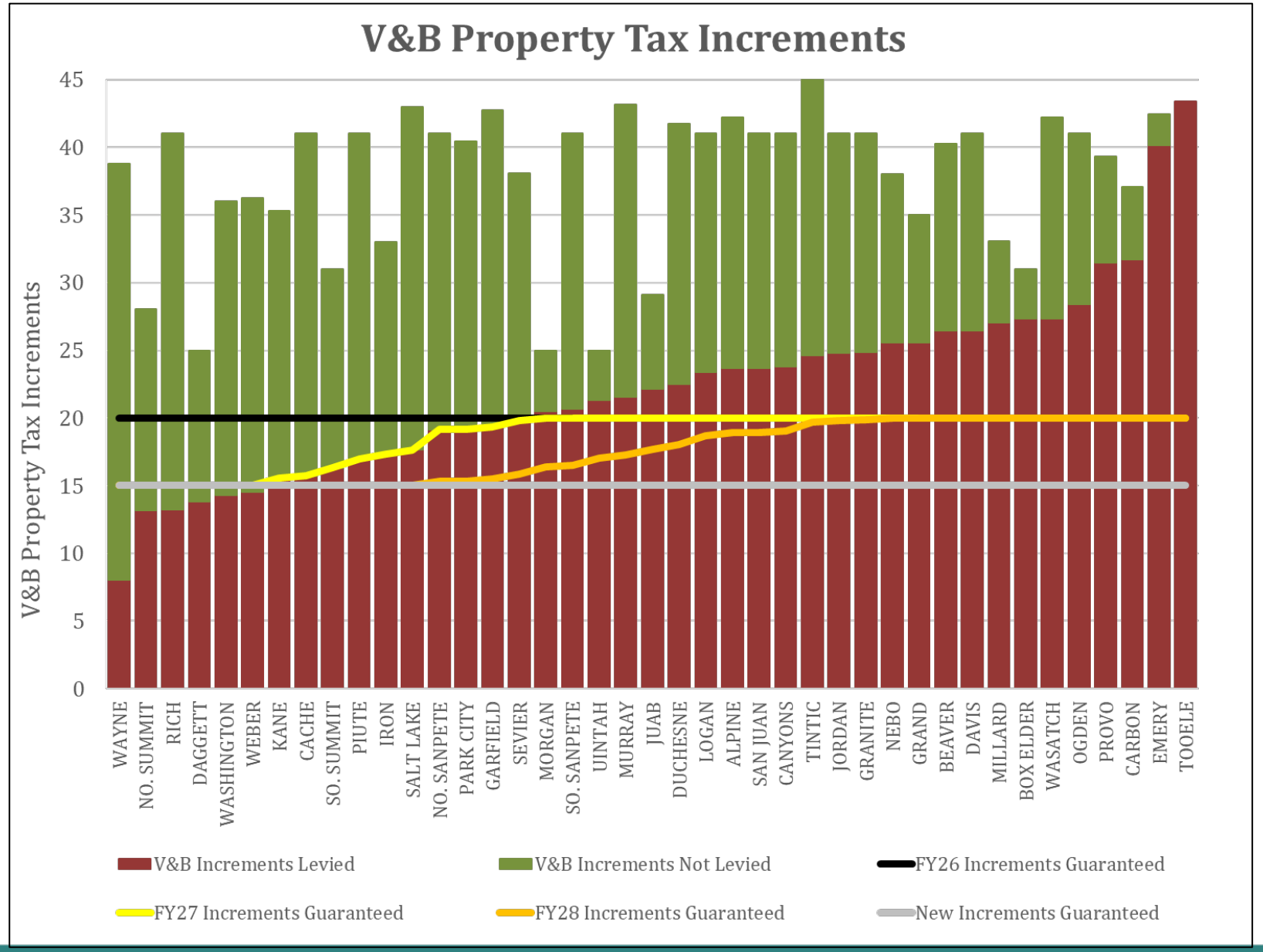
Possible Recommendations



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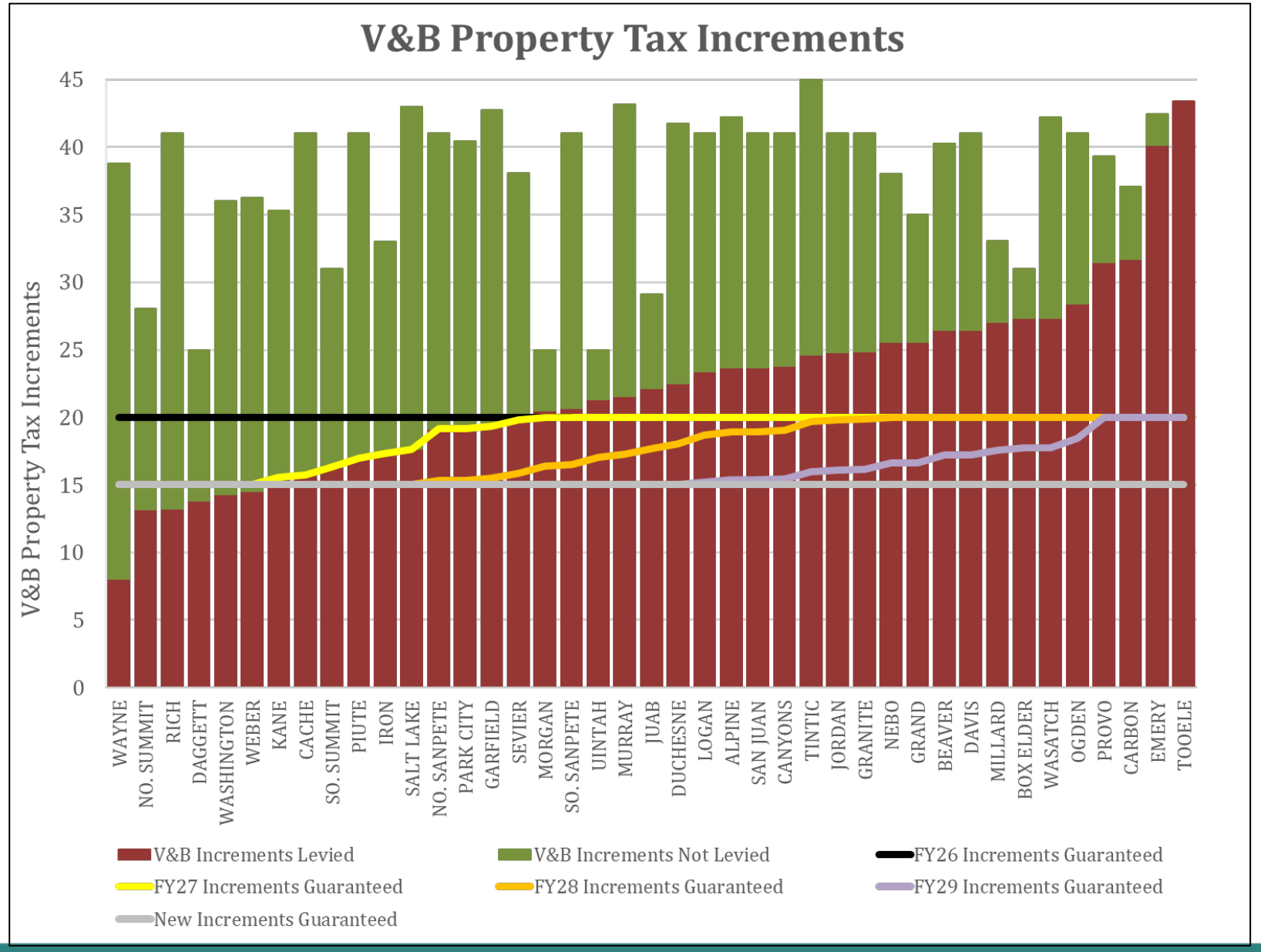

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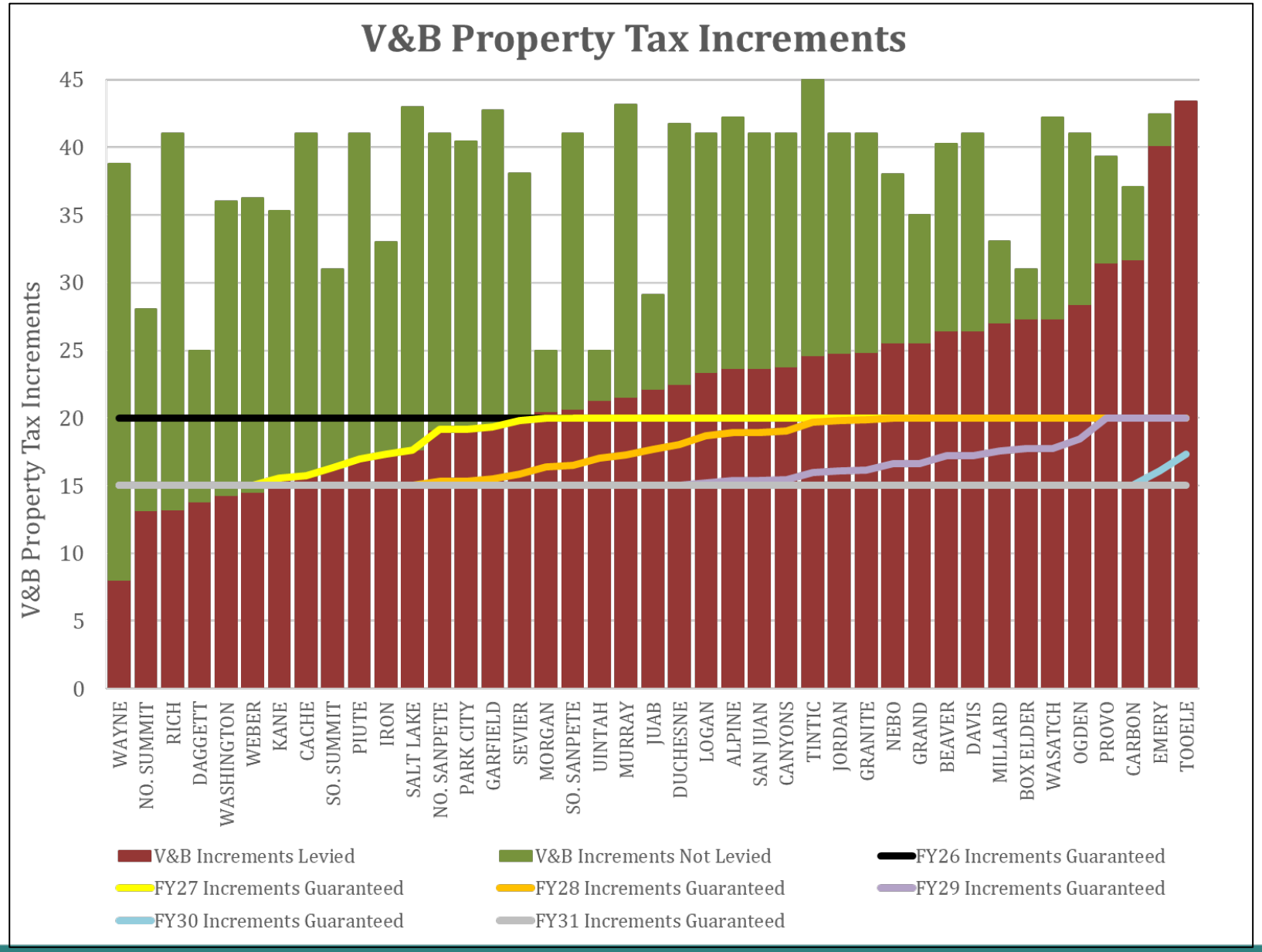

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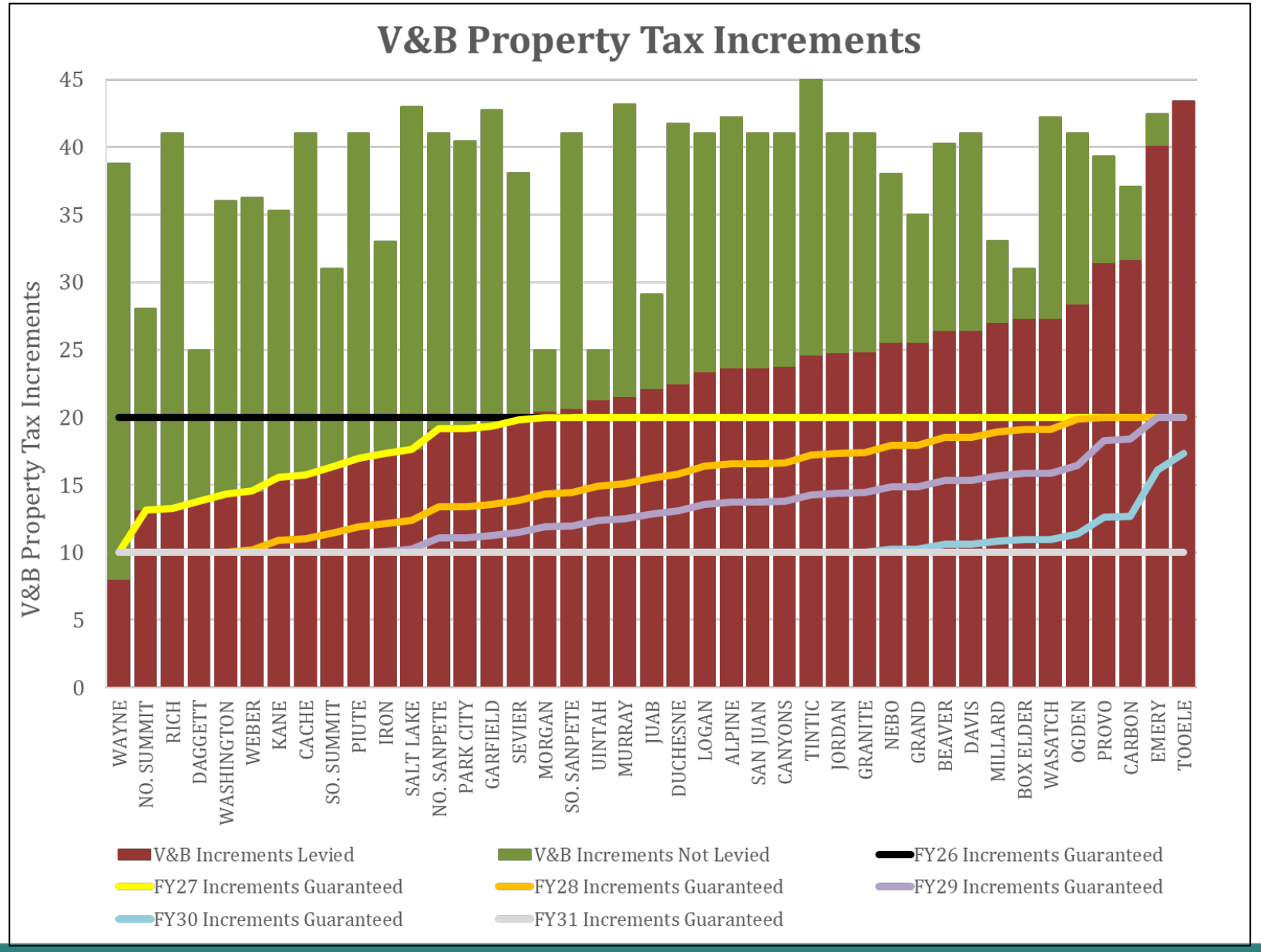

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Possible Recommendations

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Reduce Increments to 10 - 50% of Savings to At-Risk Add-On/50% to Guarantee Rate

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Possible Recommendations

At-Risk Student Weight Increase Estimate

1 Increment on 10 Year Phase-In Plan

Factor	Weightings		Annual Increase	1 Incr. Cost Est.
	Initial	Target		
Econ. Dis.	0.05	0.3	0.025	0.075
ELL	0.025	0.1	0.0075	0.0325
			Weighting Increase Cost:	$24.2 M
			Voted & Board State Guarantee Cost:	$4.5 M
			Total Ongoing Estimate:	$28.7 M
			Hold Harmless (One-time):	$1.1 M

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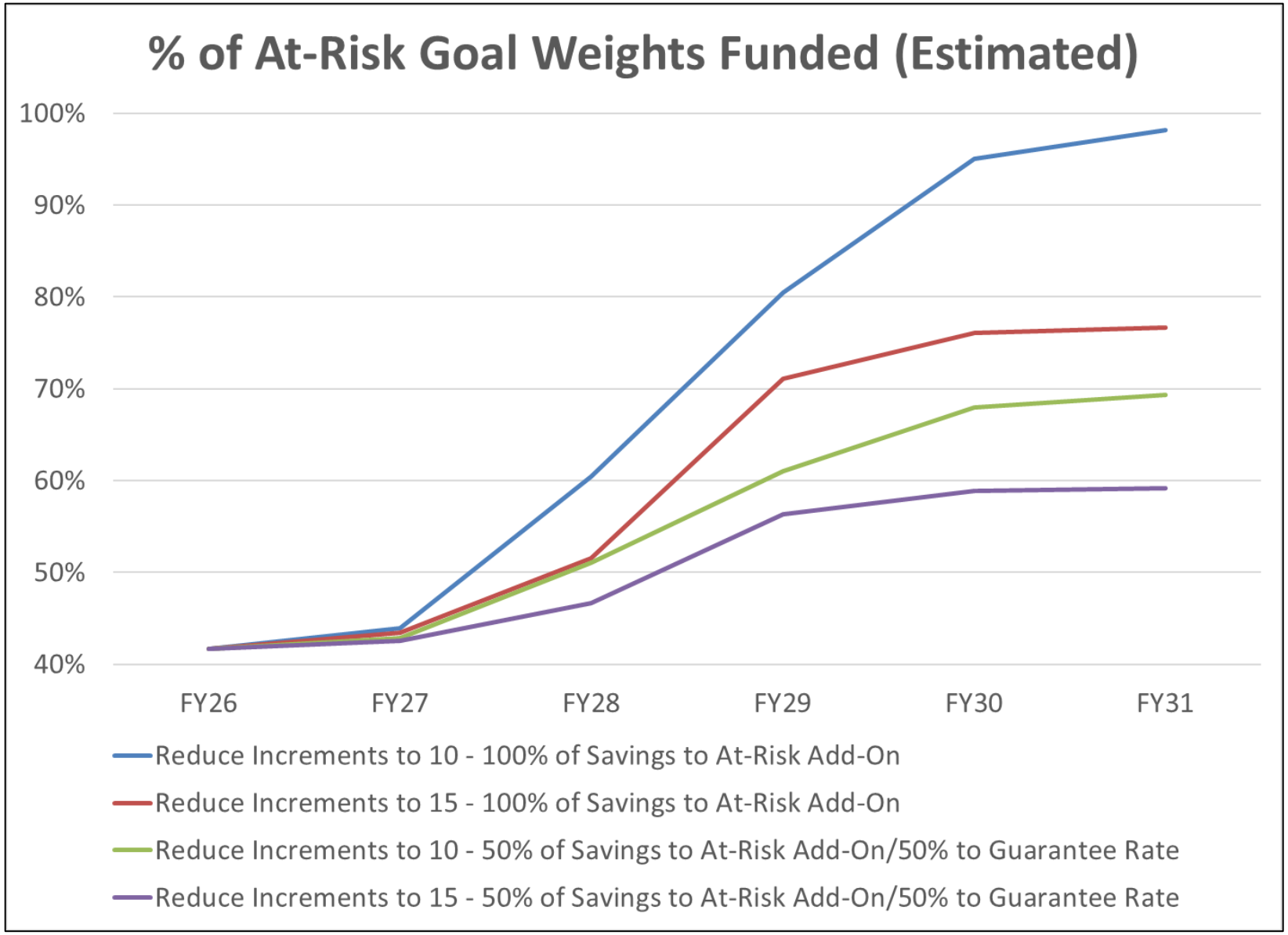
Possible Recommendations



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Possible Recommendations

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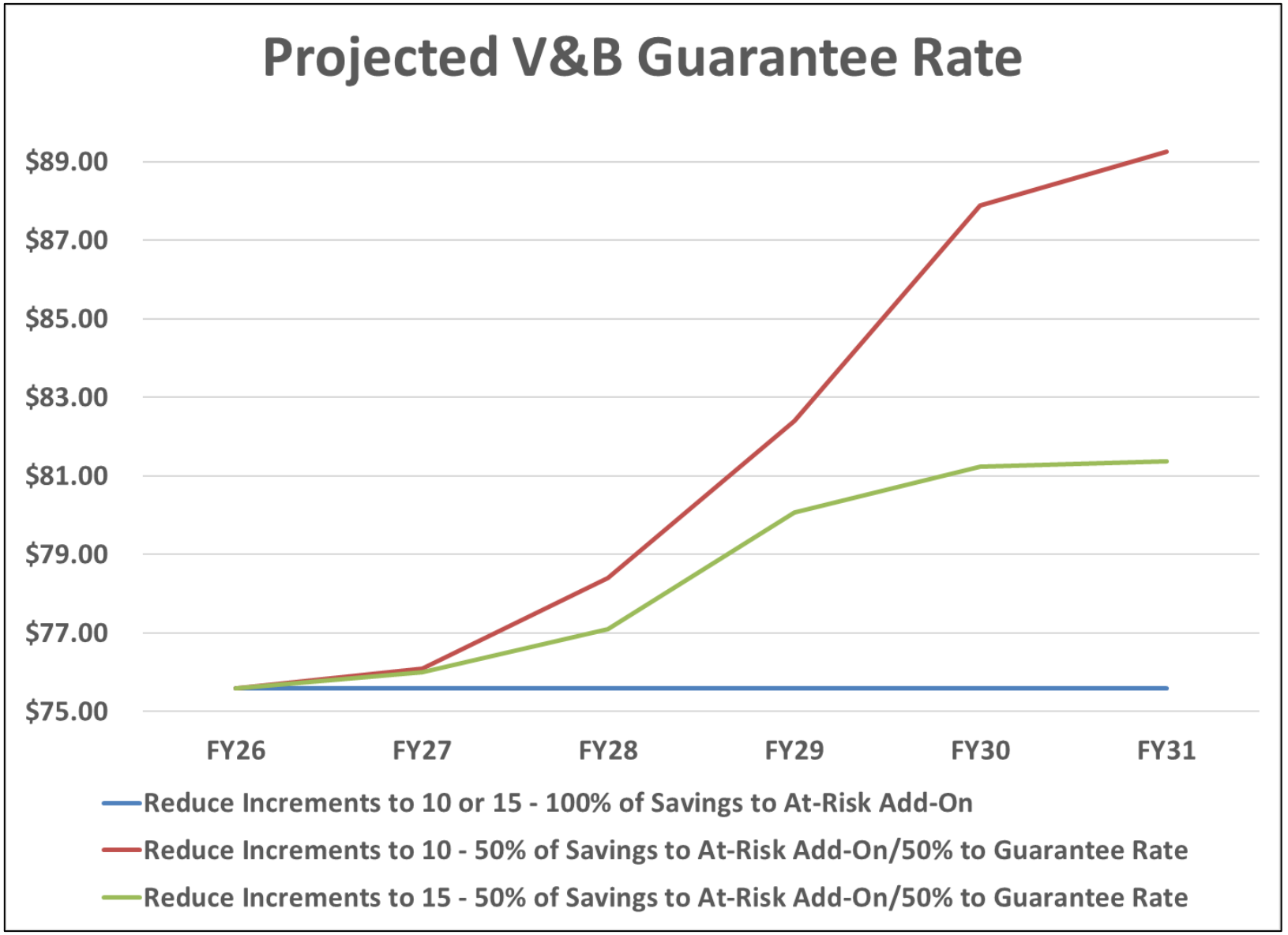

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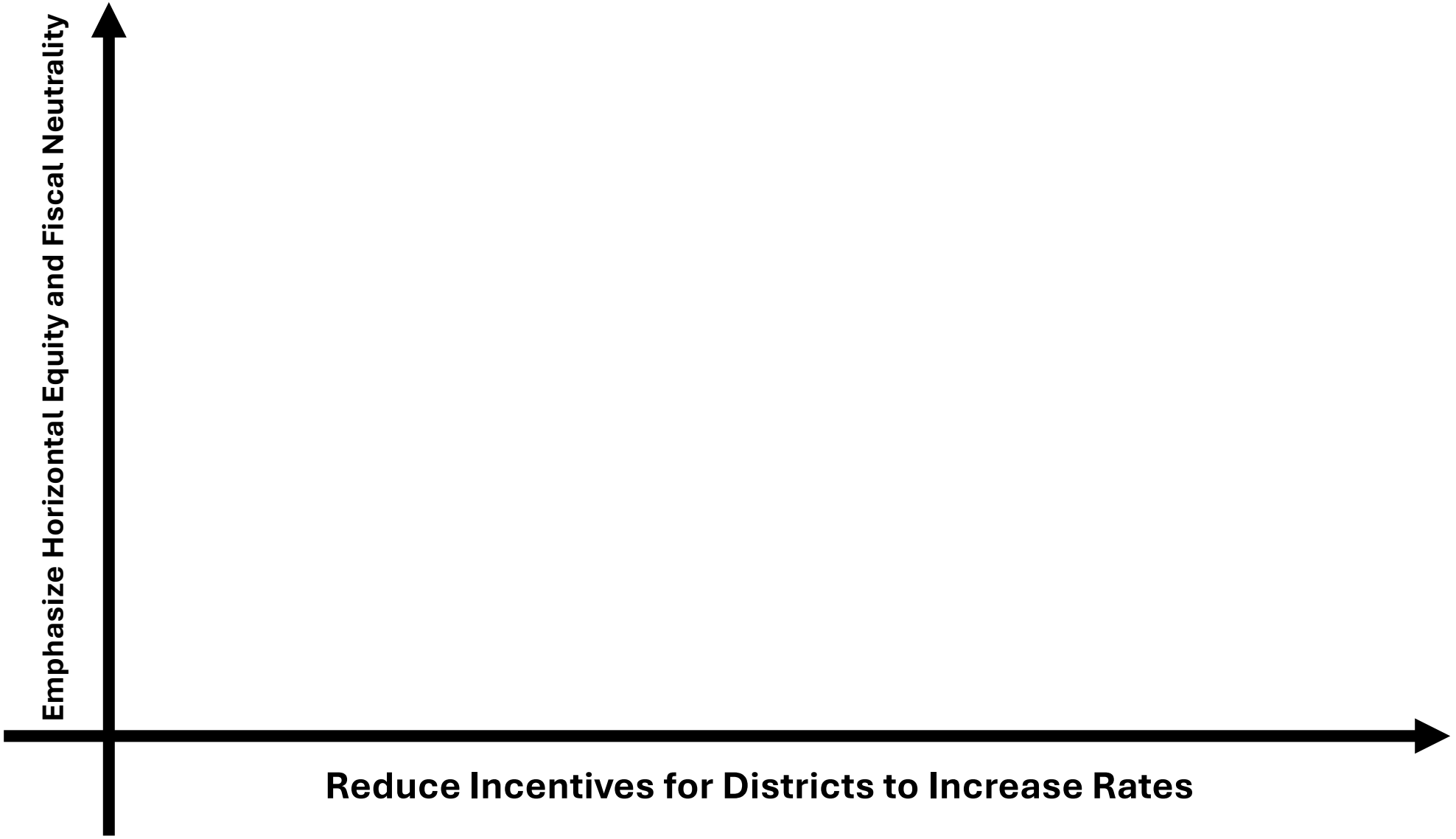

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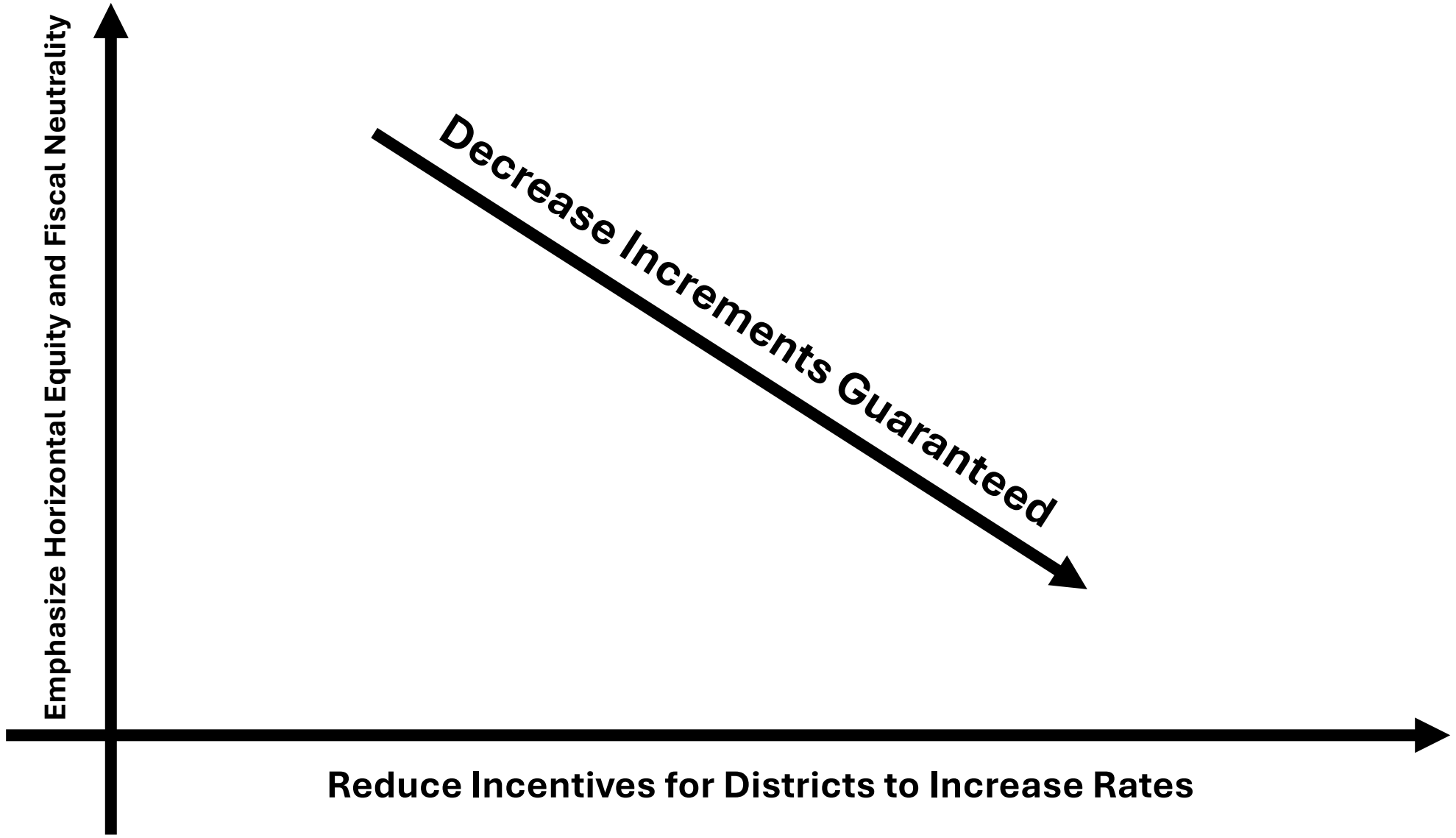

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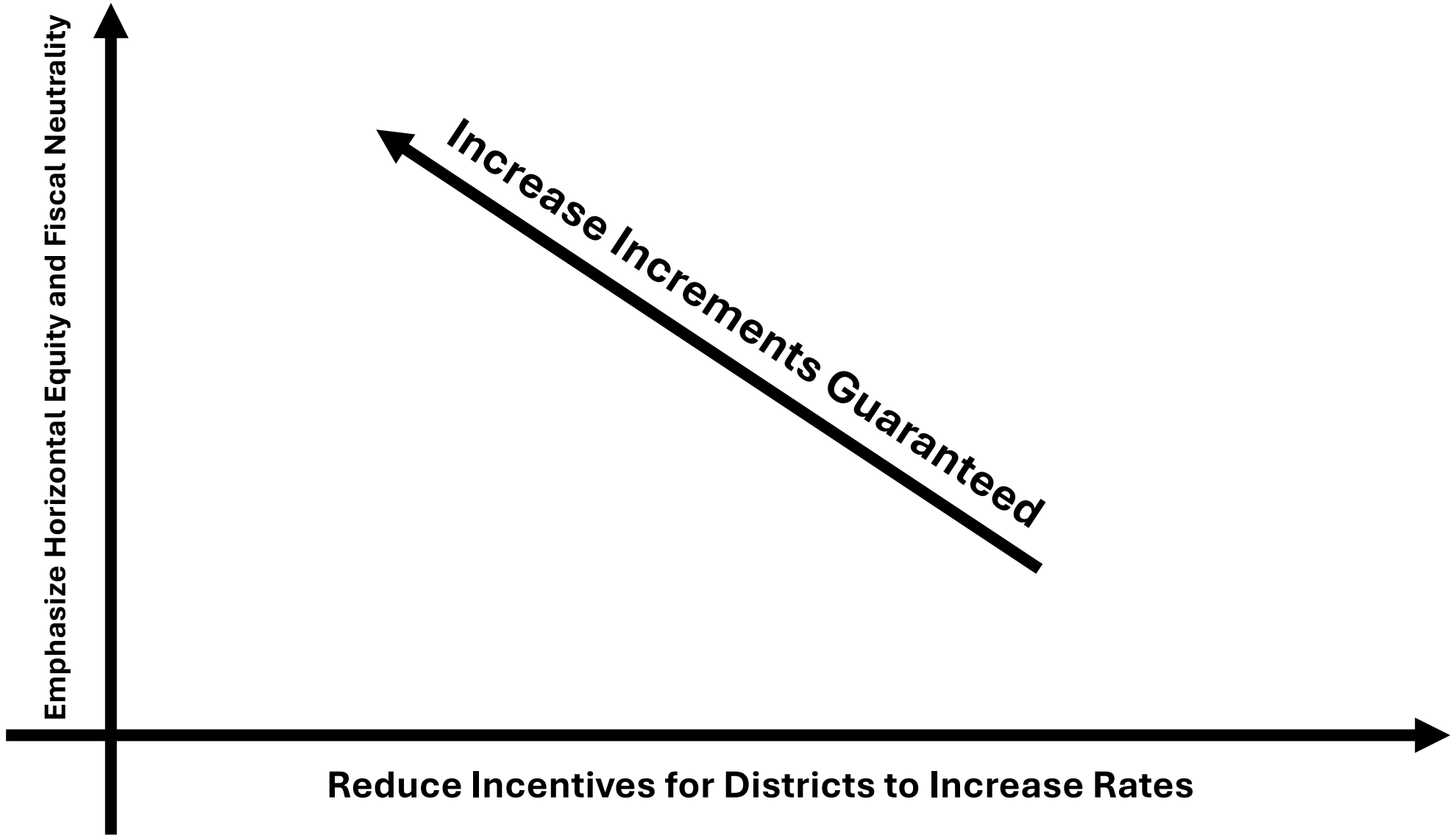

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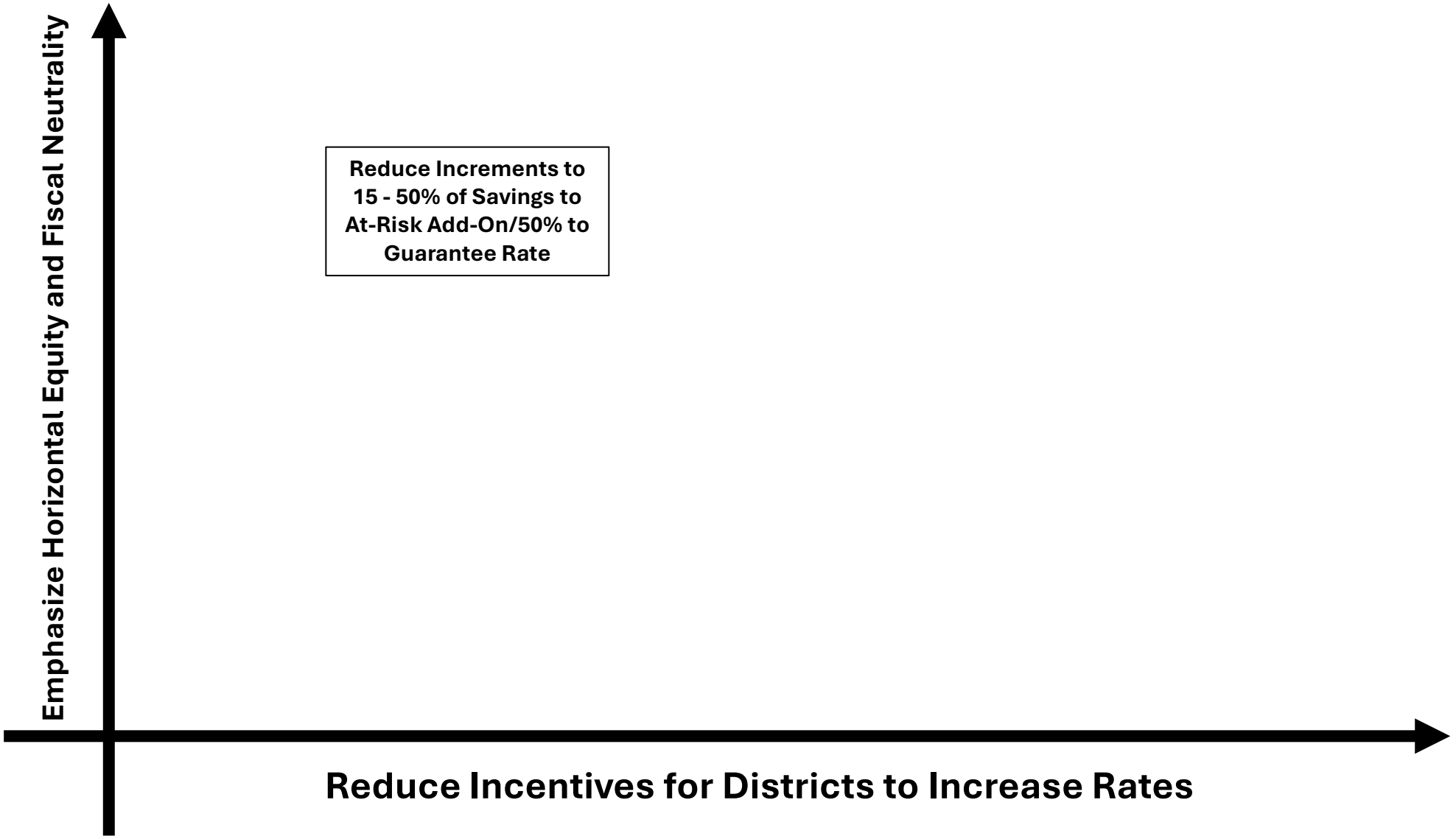

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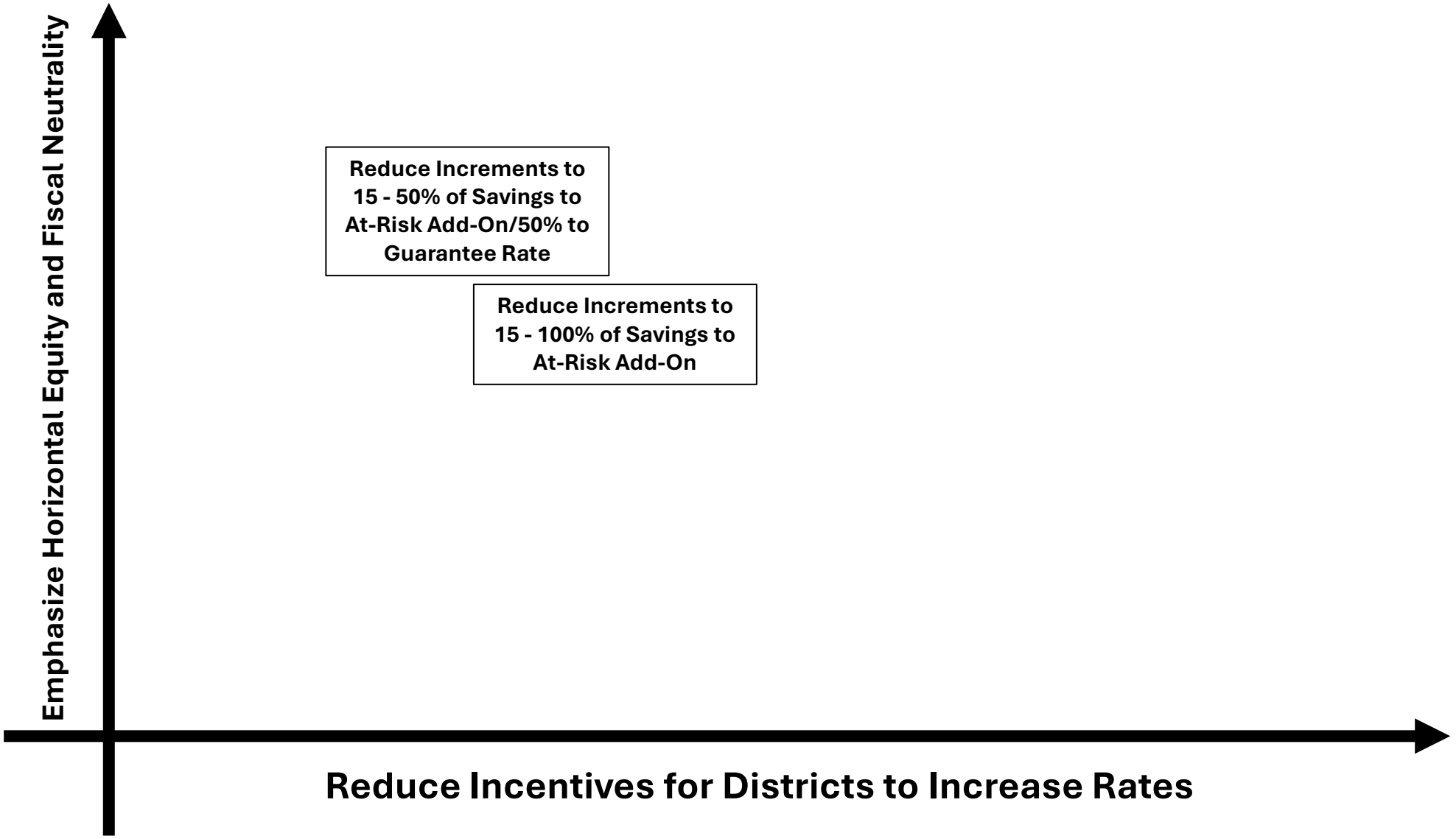

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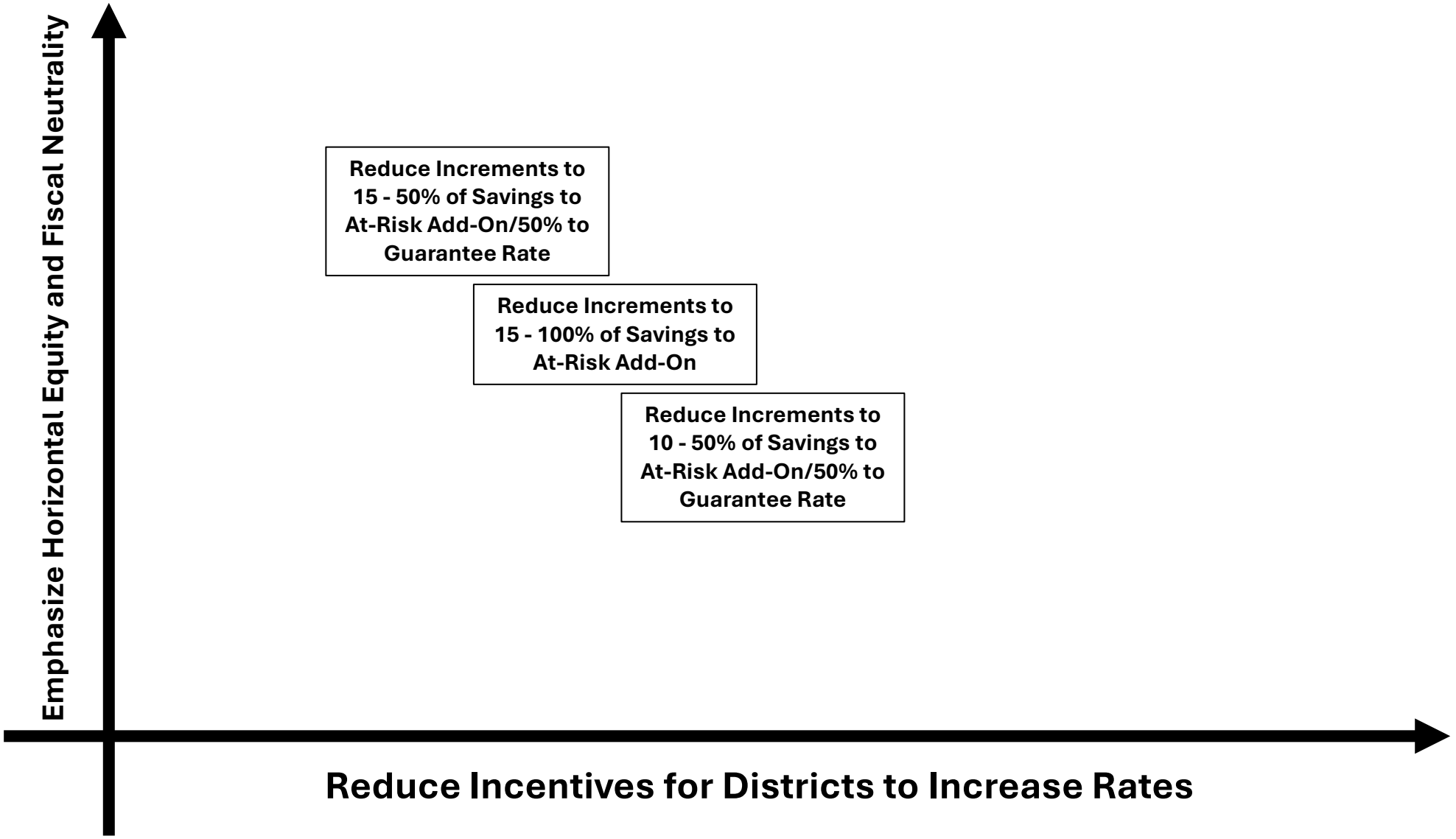

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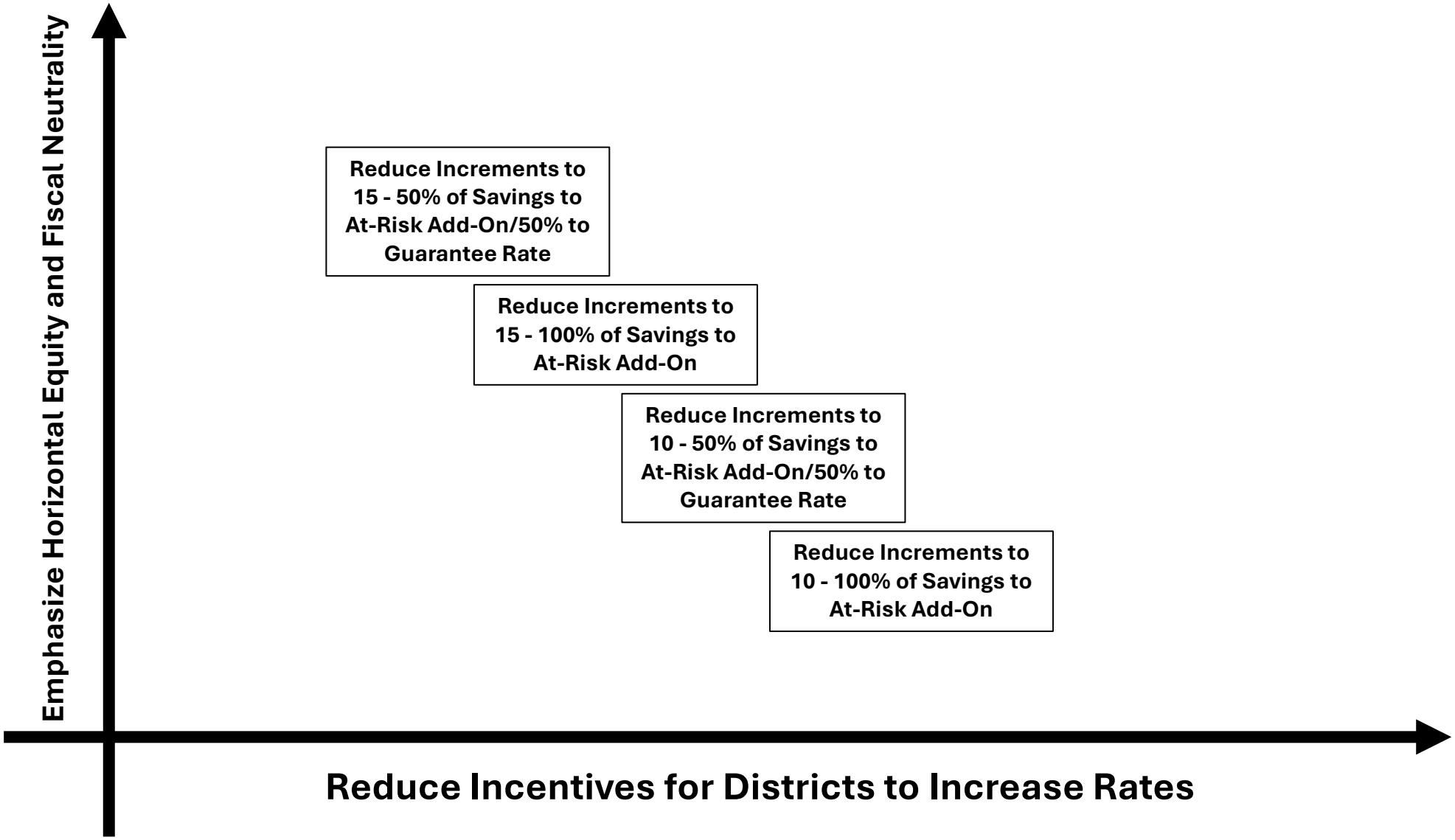

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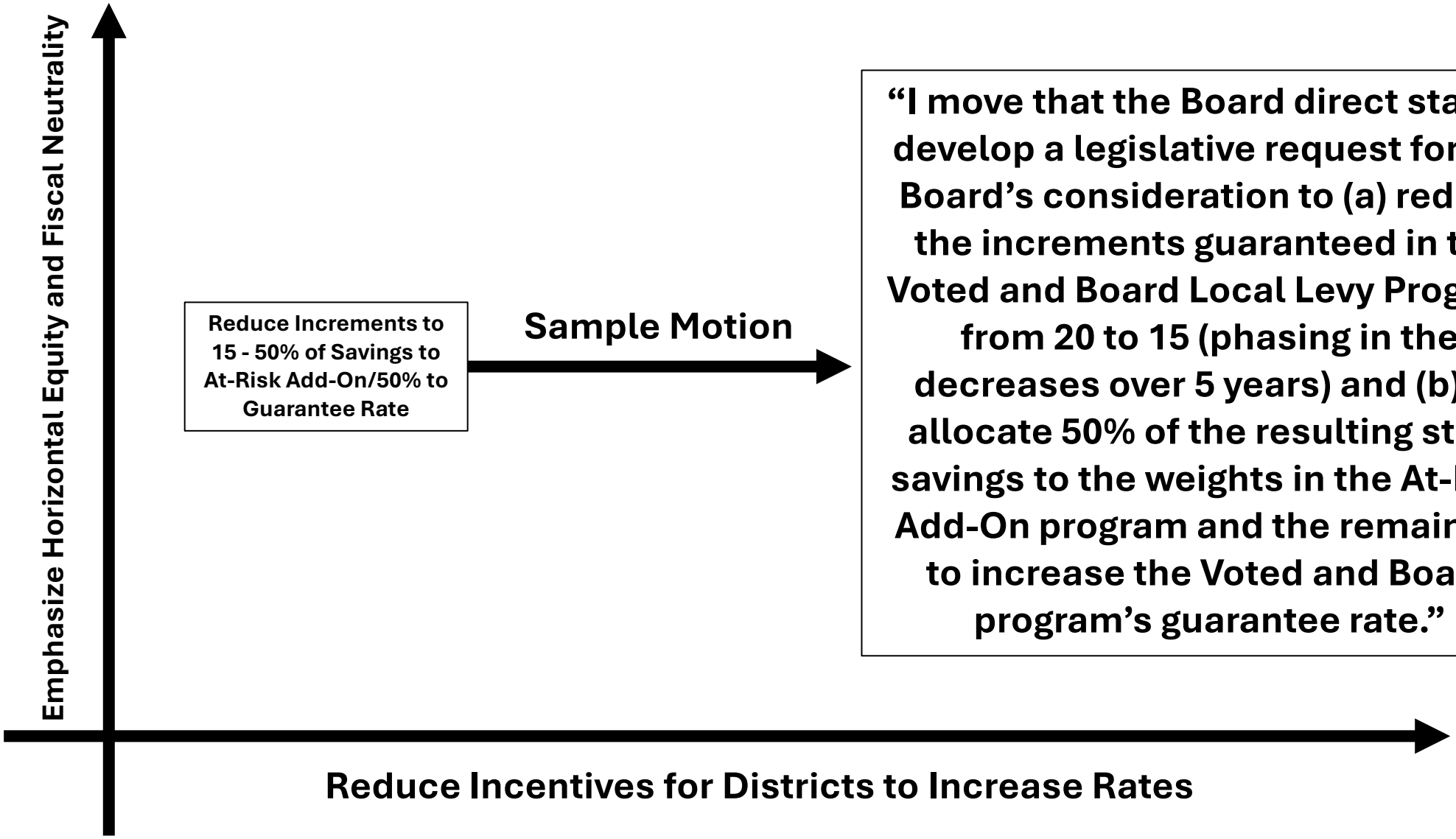

Reduce Increments to 15 - 50% of Savings to At-Risk Add-On/50% to Guarantee Rate

Sample Motion

"I move that the Board direct staff to develop a legislative request for the Board's consideration to (a) reduce the increments guaranteed in the Voted and Board Local Levy Program from 20 to 15 (phasing in the decreases over 5 years) and (b) to allocate 50% of the resulting state savings to the weights in the At-Risk Add-On program and the remainder to increase the Voted and Board program's guarantee rate."

Utah State Board of Education

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