

MSP Mid-year Updates

USBE Finance Committee

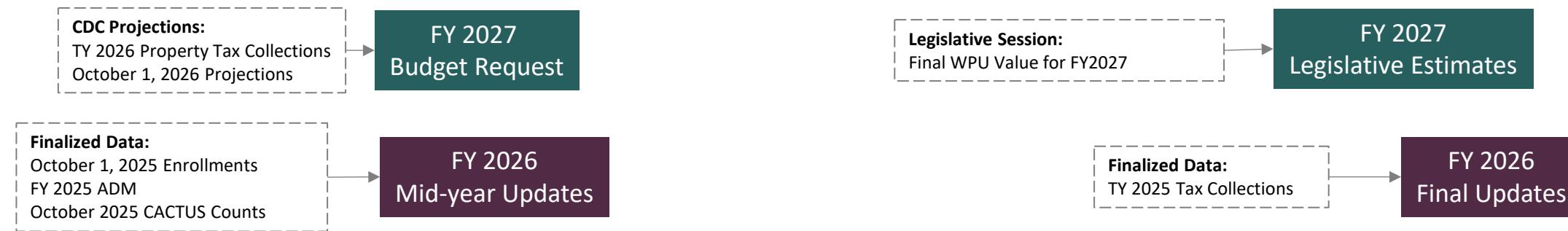
December 5, 2025

FY26 Minimum School Program Calendar

July 2024 August 2024 September 2024 October 2024 November 2024 December 2024 January 2025 February 2025 March 2025 April 2025 May 2025 June 2025



July 2025 August 2025 September 2025 October 2025 November 2025 December 2025 January 2026 February 2026 March 2026 April 2026 May 2026 June 2026



Enrollment Changes

Oct. 1 Counts - Projections Vs. Actuals			
Student Count	Districts	Charters	Total
Oct. 1 2024 Enrollments (Actuals)	586,962	81,855	668,817
Oct. 1 2025 Enrollments (CDC Projections)	577,511	83,492	661,003
Projected Change (Students)	(9,451)	1,637	(7,814)
Projected Change (%)	-1.61%	2.00%	-1.17%
Oct. 1 2025 Enrollments (Actuals)	572,007	85,268	657,275
Actual Change (Students)	(14,955)	3,413	(11,542)
Actual Change (%)	-2.55%	4.17%	-1.73%

FY2026 Minimum School Program (MSP)

Program	Legislative Estimates - Projected Ending Balance	Mid-year Updates - Projected Ending Balance	Difference
Kindergarten	\$ 324,677	\$ (5,633,033)	\$ (5,957,710)
Grades 1-12	\$ (2,483,403)	\$ 1,590,649	\$ 4,074,052
Necessarily Existent Small Schools	\$ 1,190,632	\$ 1,569,753	\$ 379,121
Special Education - Add-on	\$ 4,810,481	\$ 4,890,569	\$ 80,089
Students At-Risk Add-On	\$ 75,136	\$ 5,001,719	\$ 4,926,583
Mid- and Final-Year Balancing	\$ 67,324,655	\$ 67,324,655	\$ -
All Other BSP Programs	\$ 362,564	\$ 876,349	\$ 513,785
Total Basic School Program	\$ 71,604,742	\$ 75,620,662	\$ 4,015,920
Charter School Local Replacement	\$ 235,844	\$ (6,443,304)	\$ (6,679,148)
Educator Salary Adjustments	\$ (1,212,776)	\$ 226,674	\$ 1,439,450
All Other RTBSP Programs	\$ 29,255,646	\$ 29,528,093	\$ 272,446
Total Related to Basic	\$ 28,278,715	\$ 23,311,463	\$ (4,967,252)
Voted Local Levy Program	\$ 4,362,244	\$ 12,823,389	\$ 8,461,145
Board Local Levy Program	\$ 22,596,885	\$ 27,176,176	\$ 4,579,291
Total Voted and Board	\$ 26,959,129	\$ 39,999,565	\$ 13,040,436
TOTAL MSP	\$ 126,842,586	\$ 138,931,690	\$ 12,089,104

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Kindergarten

LEA Type	Projected October 1, 2025 Total K Counts	Actual October 1, 2025 Total K Counts	Change	% Change
School Districts	36,562	35,085	(1,477)	-4.0%
Charter Schools	7,592	8,439	847	11.2%
Total	44,154	43,524	(630)	-1.4%

Kindergarten

LEA Type	Projected October 1, 2025 Total K Counts	Actual October 1, 2025 Total K Counts	Change	% Change	Projected October 1, 2025 FDK Counts	Actual October 1, 2025 FDK Counts	Change	% Change
School Districts	36,562	35,085	(1,477)	-4.0%	33,679	32,488	(1,191)	-3.5%
Charter Schools	7,592	8,439	847	11.2%	6,340	7,542	1,202	19.0%
Total	44,154	43,524	(630)	-1.4%	40,019	40,030	11	0.0%

Type	Projected FDK %	Actual FDK %	Change
School Districts	92.1%	92.6%	0.5%
Charter Schools	83.5%	89.4%	5.9%
Total	90.6%	92.0%	1.3%

Kindergarten

LEA Type	K-WPUs - LE	K-WPUs - MY	Change	% Change
School Districts	35,152.376	35,377.071	224.695	0.6%
Charter Schools	6,381.493	7,431.434	1,049.942	16.5%
Total	41,533.869	42,808.506	1,274.637	3.1%

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Grades 1-12

LEA Type	Grades 1-12 - WPUs - LE	Grades 1-12 - WPUs - MY	Change	% Change
School Districts	532,154.509	529,562.879	(2,591.630)	-0.5%
Charter Schools	73,011.532	74,860.659	1,849.127	2.5%
Total	605,166.041	604,423.538	(742.503)	-0.1%

Grades 1-12

LEA Type	Estimated Grades 1-12 FY25 ADM	Actual Grades 1-12 FY25 ADM	Change	% Change
School Districts	531,845.4	529,372.7	(2,472.7)	-0.5%
Charter Schools	72,611.0	72,856.4	245.4	0.3%
Total	604,456.4	602,229.1	(2,227.3)	-0.4%

LEA Type	Projected October 1, 2025 Grades 1-12 Counts	Actual October 1, 2025 Grades 1-12 Counts	Change	% Change
School Districts	540,949	536,922	(4,027)	-0.7%
Charter Schools	75,772	76,829	1,057	1.4%
Total	616,721	613,751	(2,970)	-0.5%

K-12 Formula:

LEAs receive the higher of WPUs based on:

1. Prior-Year ADM, or
2. Prior-Year ADM Plus Growth

(YOY Change in October 1 counts)

K-12

		Legislative Estimates			Mid-year Updates		
		Total Base K-12 WPUs		Total Base K-12 WPUs			
ID	District	FY 2025	Prior Year + Growth	Diff.	FY 2025	Prior Year + Growth	Diff.
19	Nebo	41,609.135	40,692.558	(916.577)	41,211.662	39,994.133	(1,217.530)
30	Tooele	15,163.773	15,365.707	201.933	15,129.946	15,252.382	122.435
36	Salt Lake	17,847.902	17,332.726	(515.175)	17,635.139	16,793.305	(841.834)

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**Declining
Enrollments**

FY25 Data

K-12

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Declining
Enrollments

FY25 Data

Increasing
Enrollments

FY26 Data

K-12

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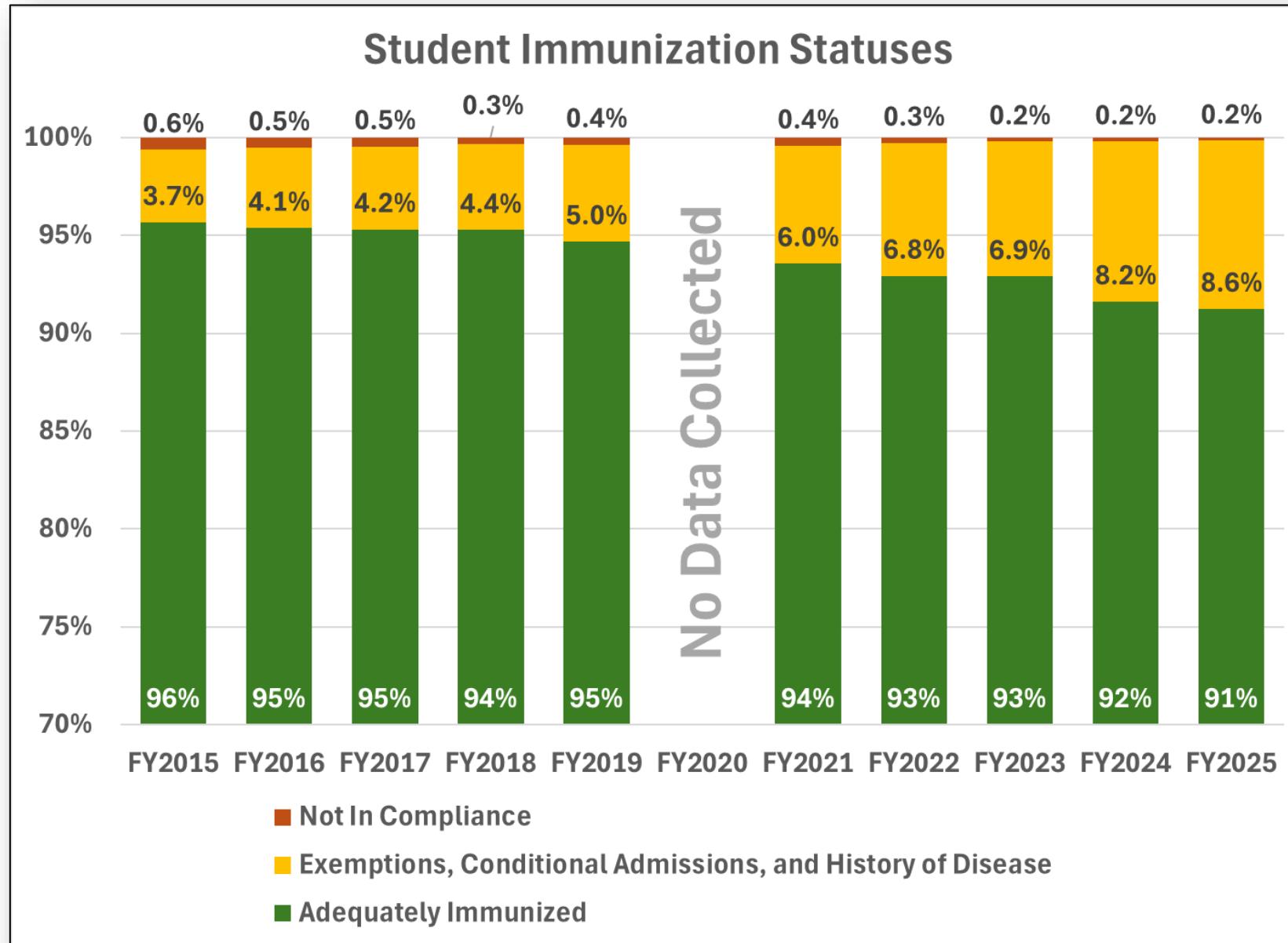
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(\$5,668,258)							
(\$3,934,573)							

K-12

	K-12 WPUs - W/PPG	K-12 WPUs - W/O PPG	Change	% Change	Change (\$)
School Districts	550,046.958	533,704.527	(16,342.431)	-3.0%	\$ (76,384,523)
Charter Schools	84,136.179	83,988.448	(147.731)	-0.2%	\$ (690,494)
All LEAs	634,183.137	617,692.975	(16,490.162)	-2.6%	\$ (77,075,017)

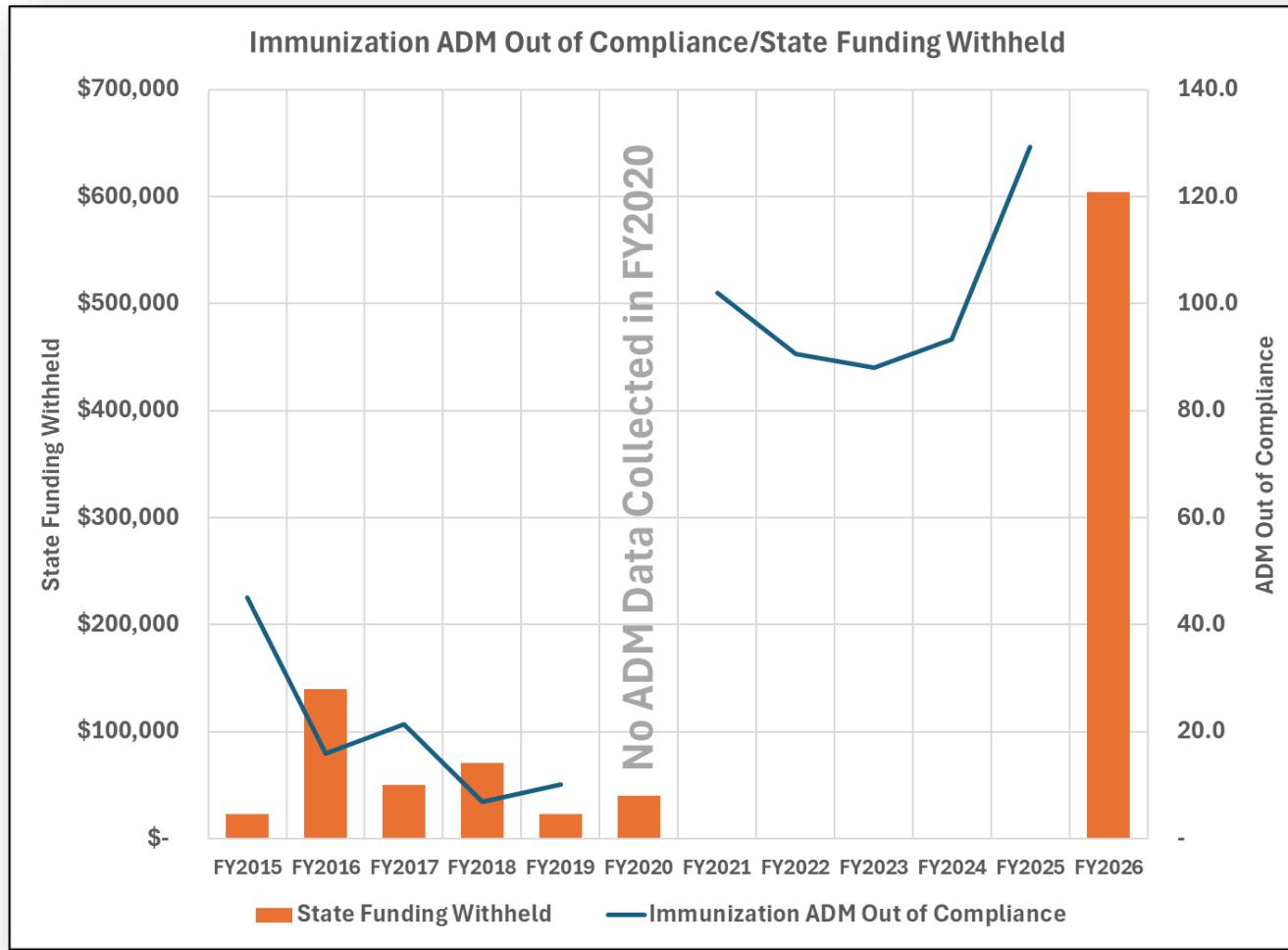
Immunization Noncompliance



Immunization Noncompliance

June (Year-End Report) - Final Figures						
SCHOOL DISTRICT NAME	STUDENTS* OUT OF COMPLIANCE			AGGREGATE DAYS MEMBERSHIP		
	Grades K-6	GRADES 7-8	GRADES 9-12	Grades K-6	GRADES 7-8	GRADES 9-12
	Kindergarten and MMR reports	MMR & 7th grade reports	MMR Reports only	Kindergarten and MMR reports	MMR & 7th grade reports	MMR Reports only
Alpine	2	3	0	0	0	0
Beaver	0	2	0	0	103	0
Box Elder	0	0	0	0	0	0
Cache	0	0	0	0	0	0
Canyons	0	0	0	0	0	0
Carbon	0	0	0	0	0	0
Daggett	0	0	0	0	0	0
Davis	0	0	0	0	0	9
Duchesne	0	19	5	0	2736	720
Emery	1	0	0	180	0	0
Garfield	3	0	0	60	0	0
Grand	0	0	1	0	0	175

Immunization Noncompliance



Fiscal year	Immunization ADM Out of Compliance	State Funding Withheld
FY2015	45.11	
FY2016	15.89	\$ 139,480
FY2017	21.44	\$ 50,603
FY2018	6.88	\$ 70,993
FY2019	10.12	\$ 23,373
FY2020	39,808	\$ 0
FY2021	102.09	\$ 0
FY2022	90.57	\$ 0
FY2023	88.11	\$ 0
FY2024	93.35	\$ 0
FY2025	129.34	\$ 0
FY2026	130.00	\$ 604,530

Immunization Noncompliance

BASIC SCHOOL PROGRAMS					
FY2025-2026 Mid-year Updates					
Immunization Noncompliance			Net Grades 1-12		
ID	LEA NAME	WPU's	Amount	Net WPU's	Net Amount
1	Alpine	-	\$ -	76,633.717	\$ 358,185,992
2	Beaver	(0.572)	\$ (2,675)	1,327.815	\$ 6,206,208
3	Box Elder	-	\$ -	10,931.717	\$ 51,094,844
4	Cache	-	\$ -	18,217.344	\$ 85,147,868
5	Carbon	-	\$ -	2,878.128	\$ 13,452,369
6	Daggett	-	\$ -	150.989	\$ 705,722
7	Davis	(0.050)	\$ (234)	63,640.894	\$ 297,457,541
8	Duchesne	(19.200)	\$ (89,741)	4,458.944	\$ 20,841,106
9	Emery	(1.000)	\$ (4,674)	1,791.239	\$ 8,372,251
10	Garfield	(0.333)	\$ (1,558)	1,280.028	\$ 5,982,850
11	Grand	(0.972)	\$ (4,544)	1,256.524	\$ 5,872,995
12	Granite	(9.111)	\$ (42,585)	50,388.083	\$ 235,513,902
13	Iron	-	\$ -	12,574.489	\$ 58,773,161
14	Jordan	(20.556)	\$ (96,077)	51,767.294	\$ 241,960,334

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Educator Salary Adjustments	\$ (1,212,776)	\$ 226,674	\$ 1,439,450
All Other RTBSP Programs	\$ 29,255,646	\$ 29,528,093	\$ 272,446
Total Related to Basic	\$ 28,278,715	\$ 23,311,463	\$ (4,967,252)
Voted Local Levy Program	\$ 4,362,244	\$ 12,823,389	\$ 8,461,145
Board Local Levy Program	\$ 22,596,885	\$ 27,176,176	\$ 4,579,291
Total Voted and Board	\$ 26,959,129	\$ 39,999,565	\$ 13,040,436
TOTAL MSP	\$ 126,842,586	\$ 138,931,690	\$ 12,089,104

FY2026 Minimum School Program (MSP)

Program	Legislative Estimates - Projected Ending Balance	Mid-year Updates - Projected Ending Balance	Difference
Kindergarten	\$ 324,677	\$ (5,633,033)	\$ (5,957,710)
Grades 1-12	\$ (2,483,403)	\$ 1,590,649	\$ 4,074,052
Necessarily Existent Small Schools	\$ 1,190,632	\$ 1,569,753	\$ 379,121
Special Education - Add-on	\$ 4,810,481	\$ 4,890,569	\$ 80,089
Students At-Risk Add-On	\$ 75,136	\$ 5,001,719	\$ 4,926,583
Mid- and Final-Year Balancing	\$ 67,324,655	\$ 67,324,655	\$ -
All Other BSP Programs	\$ 362,564	\$ 876,349	\$ 513,785
Total Basic School Program	\$ 71,604,742	\$ 75,620,662	\$ 4,015,920
Charter School Local Replacement	\$ 235,844	\$ (6,443,304)	\$ (6,679,148)
Educator Salary Adjustments	\$ (1,212,776)	\$ 226,674	\$ 1,439,450
All Other RTBSP Programs	\$ 29,255,646	\$ 29,528,093	\$ 272,446
Total Related to Basic	\$ 28,278,715	\$ 23,311,463	\$ (4,967,252)
Voted Local Levy Program	\$ 4,362,244	\$ 12,823,389	\$ 8,461,145
Board Local Levy Program	\$ 22,596,885	\$ 27,176,176	\$ 4,579,291
Total Voted and Board	\$ 26,959,129	\$ 39,999,565	\$ 13,040,436
TOTAL MSP	\$ 126,842,586	\$ 138,931,690	\$ 12,089,104

Students At-Risk Add-on

LEA Type	Leg. Estimates	MY Updates	Change	% Chnge.
District	\$ 112,660,589	\$ 107,131,153	\$ (5,529,436)	-4.9%
Charter	\$ 17,765,675	\$ 18,368,528	\$ 602,853	3.4%
Total	\$ 130,426,264	\$ 125,499,681	\$ (4,926,583)	-3.8%

Students At-Risk Add-on

LEA Type	Leg. Estimates	MY Updates	Change	% Chnge.
District	\$ 112,660,589	\$ 107,131,153	\$ (5,529,436)	-4.9%
Charter	\$ 17,765,675	\$ 18,368,528	\$ 602,853	3.4%
Total	\$ 130,426,264	\$ 125,499,681	\$ (4,926,583)	-3.8%

LEA Type	Econ. Disad. Count (Oct. 2024)	Econ. Disad. Count (Oct. 2025)	Change	% Chnge.
District	170,742	162,430	(8,312)	-4.9%
Charter	22,959	24,003	1,044	4.5%
Total	193,701	186,433	(7,268)	-3.8%

Students At-Risk Add-on

LEA Type	Leg. Estimates	MY Updates	Change	% Chnge.
District	\$ 112,660,589	\$ 107,131,153	\$ (5,529,436)	-4.9%
Charter	\$ 17,765,675	\$ 18,368,528	\$ 602,853	3.4%
Total	\$ 130,426,264	\$ 125,499,681	\$ (4,926,583)	-3.8%

LEA Type	LEP Count (Oct. 2024)	LEP Count (Oct. 2025)	Change	% Chnge.
District	53,809	50,777	(3,032)	-5.6%
Charter	7,707	7,675	(32)	-0.4%
Total	61,516	58,452	(3,064)	-5.0%

FY2026 Minimum School Program (MSP)

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Kindergarten	\$ 324,677	\$ (5,633,033)	\$ (5,957,710)
Grades 1-12	\$ (2,483,403)	\$ 1,590,649	\$ 4,074,052
Necessarily Existent Small Schools	\$ 1,190,632	\$ 1,569,753	\$ 379,121
Special Education - Add-on	\$ 4,810,481	\$ 4,890,569	\$ 80,089
Students At-Risk Add-On	\$ 75,136	\$ 5,001,719	\$ 4,926,583
Mid- and Final-Year Balancing	\$ 67,324,655	\$ 67,324,655	\$ -
All Other BSP Programs	\$ 362,564	\$ 876,349	\$ 513,785
Total Basic School Program	\$ 71,604,742	\$ 75,620,662	\$ 4,015,920
Charter School Local Replacement	\$ 235,844	\$ (6,443,304)	\$ (6,679,148)
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Total Related to Basic	\$ 28,278,715	\$ 23,311,463	\$ (4,967,252)
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Board Local Levy Program	\$ 22,596,885	\$ 27,176,176	\$ 4,579,291
Total Voted and Board	\$ 26,959,129	\$ 39,999,565	\$ 13,040,436
TOTAL MSP	\$ 126,842,586	\$ 138,931,690	\$ 12,089,104

Charter School Local Replacement

CSLR Data	Leg. Estimates	MY Updates	Change	% Chnge.
K-12 Enrollments	83,427	85,268	1,841	2.2%
CSLR Funding	\$ 302,673,156	\$ 309,352,304	\$ 6,679,148	2.2%
Program Balance	\$ (7,865)	\$ (6,443,304)	\$ (6,435,439)	

FY2026 Minimum School Program (MSP)

Program	Legislative Estimates - Projected Ending Balance	Mid-year Updates - Projected Ending Balance	Difference
Kindergarten	\$ 324,677	\$ (5,633,033)	\$ (5,957,710)
Grades 1-12	\$ (2,483,403)	\$ 1,590,649	\$ 4,074,052
Necessarily Existent Small Schools	\$ 1,190,632	\$ 1,569,753	\$ 379,121
Special Education - Add-on	\$ 4,810,481	\$ 4,890,569	\$ 80,089
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Mid- and Final-Year Balancing	\$ 67,324,655	\$ 67,324,655	\$ -
All Other BSP Programs	\$ 362,564	\$ 876,349	\$ 513,785
Total Basic School Program	\$ 71,604,742	\$ 75,620,662	\$ 4,015,920
Charter School Local Replacement	\$ 235,844	\$ (6,443,304)	\$ (6,679,148)
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Educator Salary Adjustment

CACTUS ESA Educator FTE - Projections Vs. Actuals				
Educator FTE Counts	Districts	Charters	USDB/RESAs	Total
Oct. 15, 2024 Educator FTE (Actuals)	32,067.7	4,897.9	206.4	37,171.9
Educator FTE (Legislative Estimates)	32,067.7	4,916.1	206.4	37,190.2
Projected Change (FTE)	-	18.3	-	18.3
Projected Change (%)	0.00%	0.37%	0.00%	0.05%
Oct. 15, 2025 Educator FTE (Actuals)	31,935.9	5,034.0	213.6	37,183.4
Actual Change (FTE)	(131.8)	136.1	7.2	11.5
Actual Change (%)	-0.41%	2.78%	3.49%	0.03%

Educator Salary Adjustment

LEA Type	Leg. Estimates	MY Updates	Change	% Chnge.
District	\$ 424,010,518	\$ 421,146,910	\$ (2,863,608)	-0.7%
Charter	\$ 64,999,025	\$ 66,342,647	\$ 1,343,623	2.1%
USDB/RESAs	\$ 2,711,888	\$ 2,792,423	\$ 80,535	3.0%
Total	\$ 491,721,430	\$ 490,281,981	\$ (1,439,450)	-0.3%

Educator Salary Adjustment

ESA Base Benefits Rates

Legislative Estimates

BENEFITS*	Retirement	15.72%
	Workers Comp	0.79%
	Social Security	6.20%
	Medicare	1.45%
	Total:	24.16%

Mid-year Updates

BENEFITS*	Retirement	15.72%
	Workers Comp	0.79%
	Social Security	6.20%
	Medicare	1.45%
	Total:	24.16%

Educator Salary Adjustment

HB2152023GS Benefits Rates

Legislative Estimates

BENEFITS*	Retirement	19.83%
	Workers Comp	0.79%
	Social Security	6.20%
	Medicare	1.45%
	Total:	28.27%

Mid-year Updates

BENEFITS*	Retirement	19.02%
	Workers Comp	0.79%
	Social Security	6.20%
	Medicare	1.45%
	Total:	27.46%

Educator Salary Adjustment

Utah Retirement Systems

Final Tier 2 Retirement Contribution Rates as a Percentage of Salary and Wages

Fiscal Year July 1, 2025 - June 30, 2026

Final Tier 2 Hybrid Retirement System							
	(1) Employee Tier 2 DB Rate	(2) Employer Hybrid Plan DB Plan Rate	(3) Employer Hybrid Plan DC Plan Rate	(4) Death Benefit*	(5) Tier I Amortization %	(6) Total Employer Rate (2) + (3) + (4) + (5)	(7) Total Required Contribution (1) + (6)
Public Employees Contributory Retirement System 11- Local Government	0.81	10.00	0.00	0.08	5.87	15.95	16.76
Public Employees Noncontributory Retirement System 15- Local Government	0.81	10.00	0.00	0.08	4.11	14.19	15.00
16- State and School ¹	0.81	10.00	0.00	0.08	8.94	19.02	19.83
18- Higher Education	0.81	10.00	0.00	0.08	9.94	20.02	20.83

FY2026 Minimum School Program (MSP)

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Voted and Board Local Levy Program

Voted and Board Local Levy Program - FY26 Funding Estimates				
Funding Source	Legislative Estimates (CDC Estimates)	Mid-year Updates (Tax Commission)	Change	% Chnge.
Local Funding	\$ 1,072,518,870	\$ 1,109,685,219	\$ 37,166,349	3.5%
State Funding	\$ 289,194,029	\$ 276,153,593	\$(13,040,436)	-4.5%
Total	\$ 1,361,712,899	\$ 1,385,838,812	\$ 24,125,913	1.8%

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