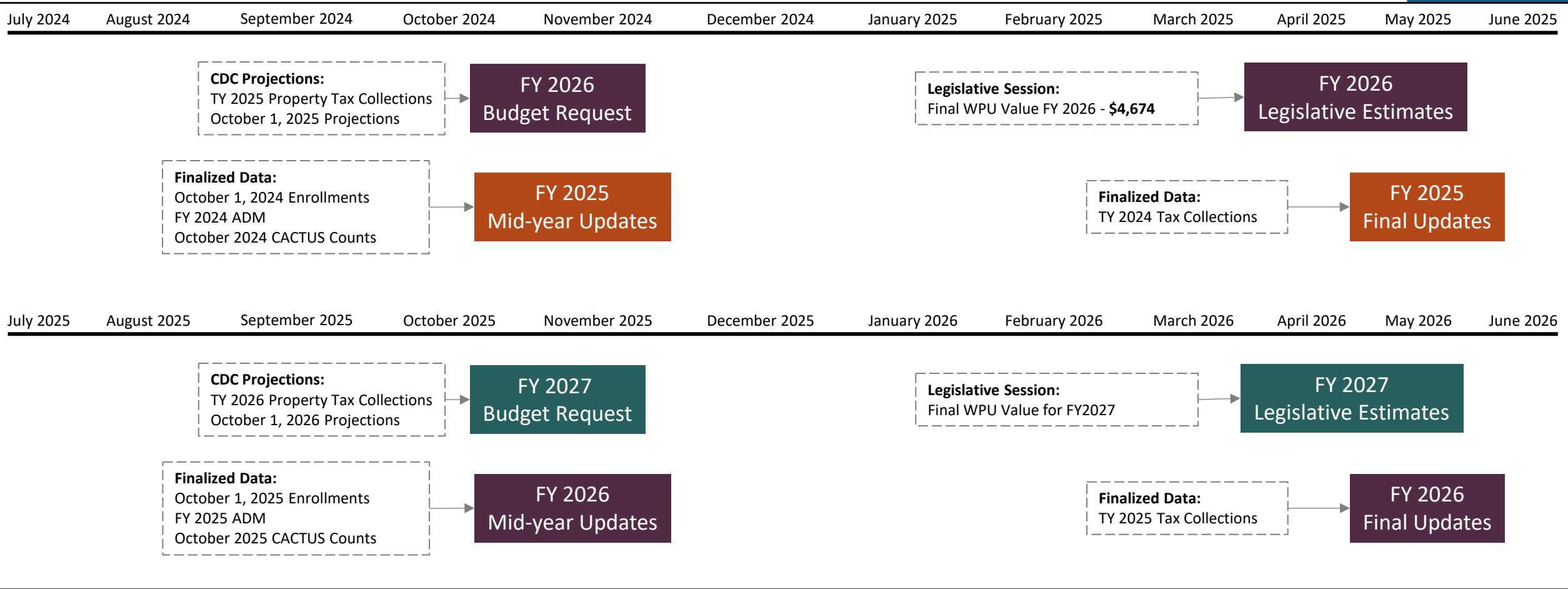


# MSP Mid-year Updates

USBE Finance Committee

December 5, 2025

# FY26 Minimum School Program Calendar



# 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
<b>Total Basic School Program</b>	<b>\$ 71,604,742</b>	<b>\$ 75,620,662</b>	<b>\$ 4,015,920</b>
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
<b>Total Related to Basic</b>	<b>\$ 28,278,715</b>	<b>\$ 23,311,463</b>	<b>\$ (4,967,252)</b>
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
<b>Total Voted and Board</b>	<b>\$ 26,959,129</b>	<b>\$ 39,999,565</b>	<b>\$ 13,040,436</b>
<b>TOTAL MSP</b>	<b>\$ 126,842,586</b>	<b>\$ 138,931,690</b>	<b>\$ 12,089,104</b>

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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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<b>TOTAL MSP</b>	<b>\$ 126,842,586</b>	<b>\$ 138,931,690</b>	<b>\$ 12,089,104</b>

# Grades 1-12

LEA Type	Grades 1-12 WPU's - LE	Grades 1-12 WPU's - 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

## **K-12 Formula:**

LEAs receive the higher of WPU 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 WPU's			Total Base K-12 WPU's		
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)

		Legislative Estimates			Mid-year Updates		
		Total Base K-12 WPU's			Total Base K-12 WPU's		
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)
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**Declining  
Enrollments**

**FY25 Data**

# K-12

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Declining  
Enrollments

Increasing  
Enrollments

FY25 Data

FY26 Data

# K-12

		Legislative Estimates			Mid-year Updates		
		Total Base K-12 WPU's			Total Base K-12 WPU's		
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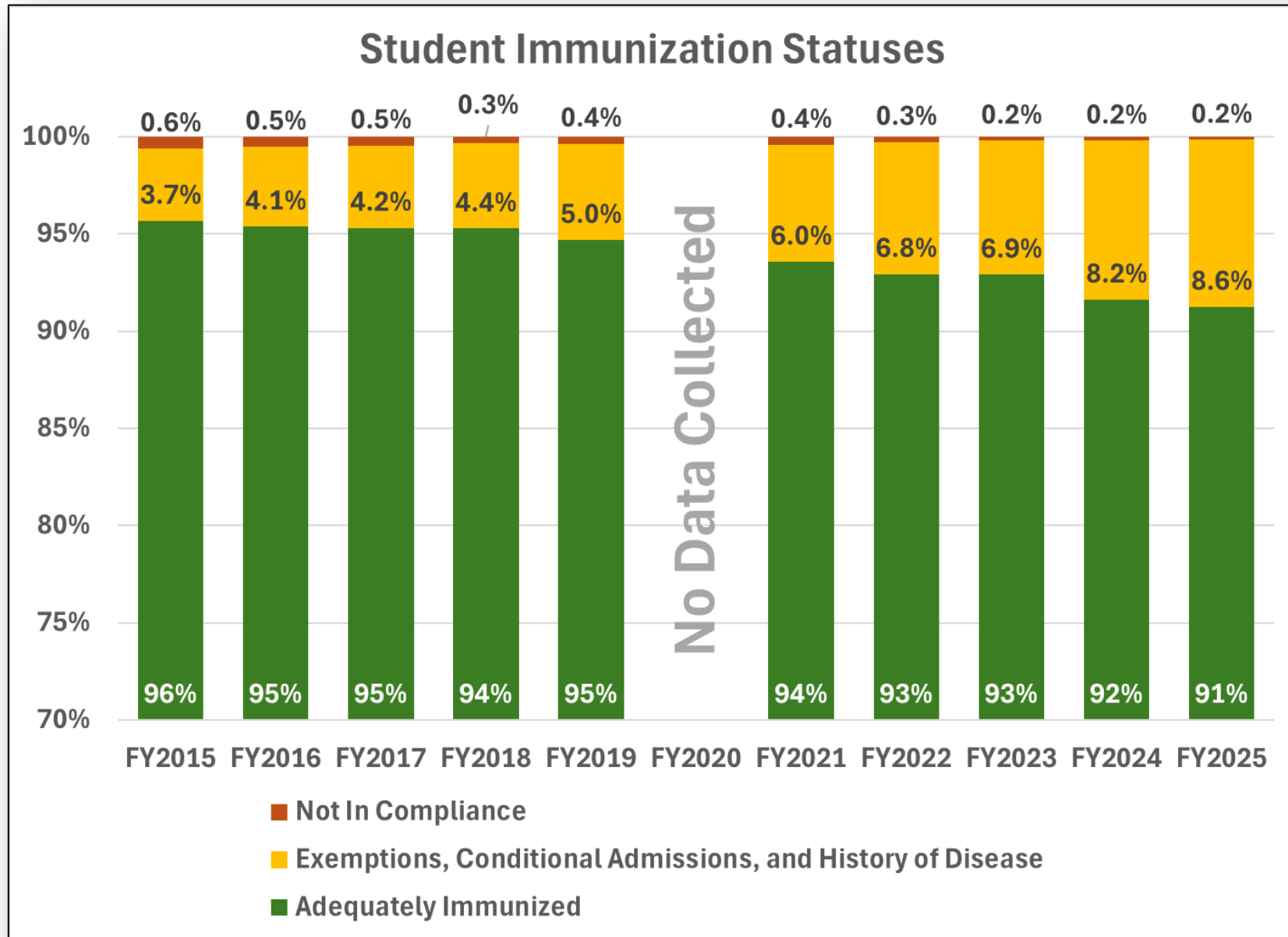
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		Total Base K-12 WPU's			Total Base K-12 WPU's		
ID	District	FY 2025	Prior Year + Growth	Diff.	FY 2025	Prior Year + Growth	Diff. (\$5,668,258)
19	Nebo	41,609.135	40,692.558	(916.577)	41,211.662	39,994.133	(1,217.530)
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36	Salt Lake	17,847.902	17,332.726	(515.175)	17,635.139	16,793.305	(841.834)
							(\$3,934,573)

# K-12

	K-12 WPU's - W/PPG	K-12 WPU's - 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

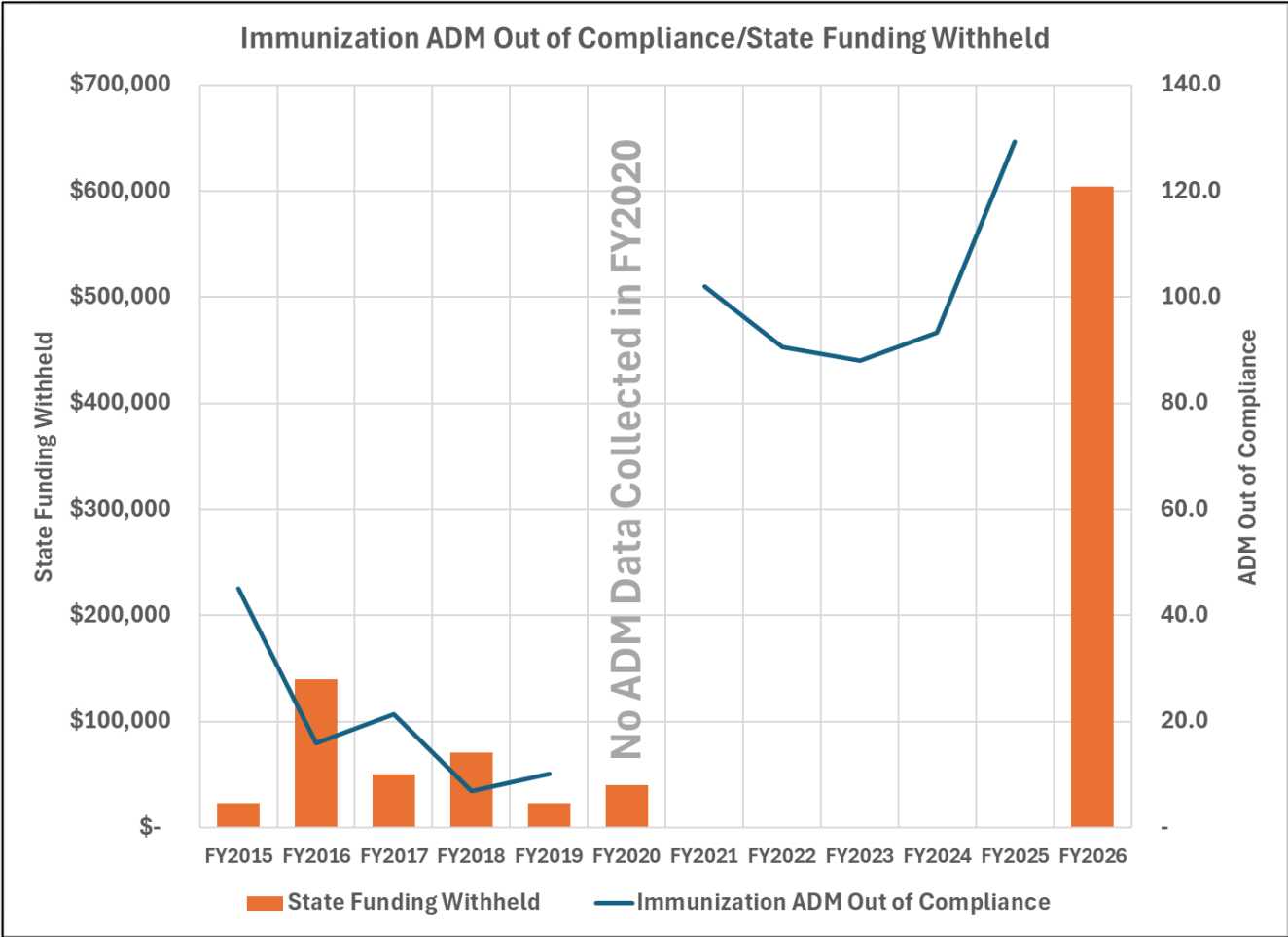




# Immunization Noncompliance

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
FY2021	102.09	\$ -
FY2022	90.57	\$ -
FY2023	88.11	\$ -
FY2024	93.35	\$ -
FY2025	129.34	\$ -
FY2026		\$ 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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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
<b>Total Basic School Program</b>	<b>\$ 71,604,742</b>	<b>\$ 75,620,662</b>	<b>\$ 4,015,920</b>
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
<b>Total Related to Basic</b>	<b>\$ 28,278,715</b>	<b>\$ 23,311,463</b>	<b>\$ (4,967,252)</b>
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
<b>Total Voted and Board</b>	<b>\$ 26,959,129</b>	<b>\$ 39,999,565</b>	<b>\$ 13,040,436</b>
<b>TOTAL MSP</b>	<b>\$ 126,842,586</b>	<b>\$ 138,931,690</b>	<b>\$ 12,089,104</b>

# 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
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<b>TOTAL MSP</b>	<b>\$ 126,842,586</b>	<b>\$ 138,931,690</b>	<b>\$ 12,089,104</b>

# 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%

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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
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# 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)	

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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
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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)	(2)	(3)	(4)	(5)	(6)	(7)
		Employee Tier 2 DB Rate	Employer Hybrid Plan DB Plan Rate	Employer Hybrid Plan DC Plan Rate	Death Benefit*	Tier I Amortization %	Total Employer Rate (2) + (3) + (4) + (5)	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 <sup>1</sup>		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

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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	<b>\$(13,040,436)</b>	<b>-4.5%</b>
Total	\$ 1,361,712,899	\$ 1,385,838,812	\$ 24,125,913	1.8%

# Contact Us

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