

SPED Add-On Funding and Expanding Charter Schools

USBE Finance Committee Meeting
January 9, 2026

Basic School Program

Expenditures by Categorical Program	WPUs	Amount	WPUs	Amount
A. Regular Basic School Program				
1. Kindergarten	39,217	176,242,700	41,603	194,453,900
2. Grades 1-12	607,978	2,732,253,300	604,599	2,825,895,900
3. Foreign Exchange Students	405	1,927,500	407	2,009,700
4. Necessarily Existent Small Schools ⁽²⁾⁽¹³⁾	10,661	58,845,900	10,661	67,151,800
5. Professional Staff ⁽⁸⁾	57,457	259,530,900	0	0
6. Mid and Final Year Distribution Balancing ⁽¹⁹⁾	0	45,000,000	0	50,000,000
7. Enrollment Growth Contingency - Balances ⁽⁷⁾⁽¹⁵⁾	0	(8,248,600)	0	19,101,000
Subtotal - Regular Basic School Program:	715,718	\$3,265,551,700	657,270	\$3,158,612,300
B. Restricted Basic School Program				
1. Special Education - Regular - Add-on WPUs ⁽³⁾	101,350	455,467,000	101,987	476,687,300
2. Special Education - Regular - Self-Contained	11,588	52,655,000	11,691	54,643,800
3. Special Education - Pre-School	11,306	51,061,200	11,174	52,227,300
4. Special Education - Extended School Year Program	457	2,082,000	452	2,112,600
5. Special Education - Impact Aid ⁽¹⁾	2,060	9,400,500	1,300	6,074,400
6. Special Education - Extended Year for Special Educators	909	4,346,000	909	4,248,900
7. Students At-Risk - Add-on ⁽¹⁾⁽⁹⁾⁽¹¹⁾	28,823	129,845,500	27,918	130,501,400
8. Career & Technical Education - District Add-on ⁽¹⁾⁽¹²⁾	29,087	130,749,200	27,847	130,155,200
9. Class Size Reduction	42,357	193,583,600	41,861	195,658,500
Subtotal - Restricted Basic School Program:	227,937	\$1,029,190,000	225,139	\$1,052,309,400
Total Expenditures:	943,655	\$4,294,741,700	882,409	\$4,210,921,700

LEA #	LEA Name	Total Special Education Enrollments
25	San Juan School District	444
2J	Ascent Academies of Utah	429

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BASIC SCHOOL PROGRAMS				
A: REGULAR BASIC SCHOOL PROGRAMS				
San Juan District	WPUs	Total Amounts Generated	Basic Levy Revenues	State Funds
Grades K-12	2,686.817	\$12,558,181	\$1,538,381	\$11,019,800
Immunization Noncompliance	(6.217)	(\$29,057)	\$0	(\$29,057)
Nec. Existent Small Schools	1,184.018	\$5,534,099	\$0	\$5,534,099
Foreign Exchange Students*	0.000	\$0	\$0	\$0
B. RESTRICTED BASIC SCHOOL PROGRAMS				
Class Size Reduction	171.874	\$803,339	\$0	\$803,339
Students At-Risk - Add-on	291.385	\$1,361,933	\$0	\$1,361,933
Career & Technical Education - Add-On*	258.075	\$1,206,243	\$0	\$1,206,243
Special Education - Add-On	465.806	\$2,177,175	\$0	\$2,177,175
Special Education - Self-Contained	37.811	\$176,729	\$0	\$176,729
Special Education - Pre-School	37.049	\$173,167	\$0	\$173,167
Special Education - Extended Year	2.451	\$11,458	\$0	\$11,458
Special Education - Impact Aid	10.610	\$49,593	\$0	\$49,593
Special Education - EYSE*	3.784	\$17,688	\$0	\$17,688
TOTAL BASIC SCHOOL PROGRAM (A and B)	5,143.463	\$24,040,548	\$1,538,381	\$22,502,167

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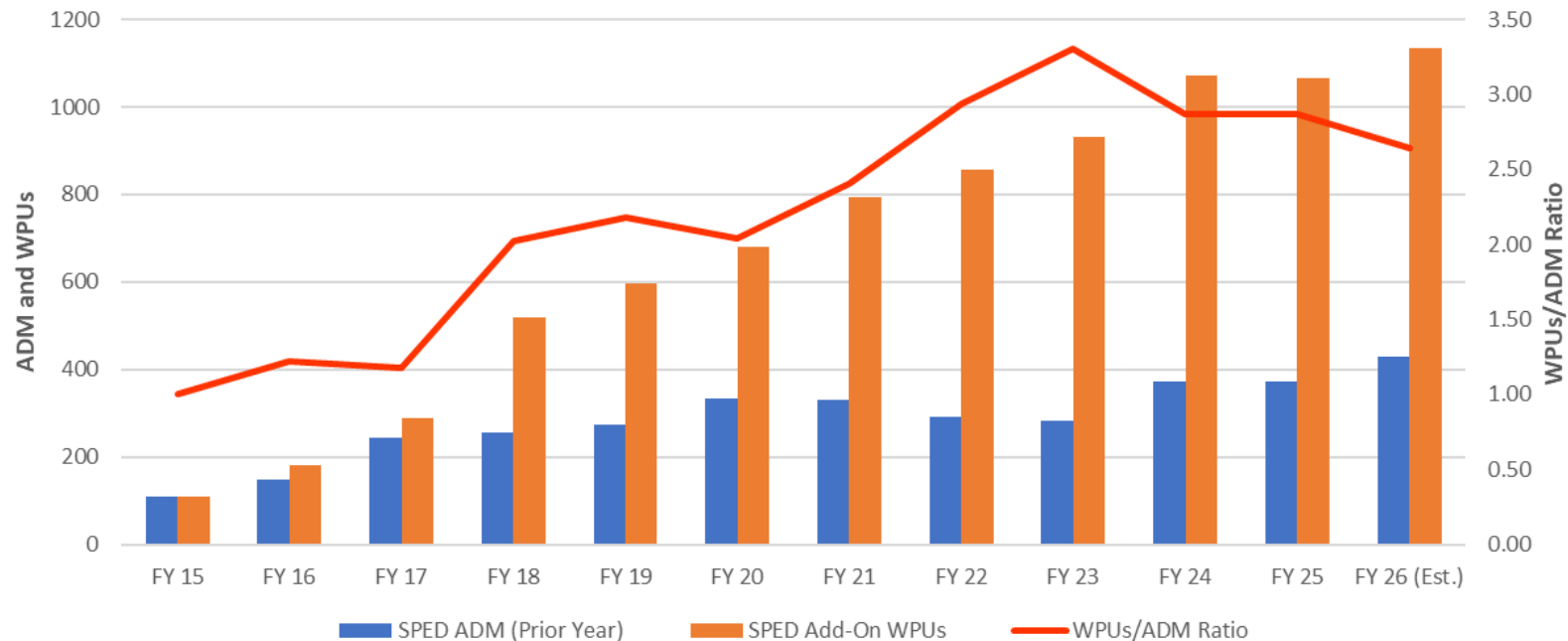
Recipient: Ascent Academies of Utah			
WPU Value:	\$4,674		
Recipient ID:	2J	WPUs	Amount Generated
1. BASIC SCHOOL PROGRAMS:			
A. REGULAR BASIC SCHOOL PROGRAMS			
Grades K-12	2,672.609	\$	12,485,898.73
Immunization Noncompliance	0.000		\$0.00
Foreign Exchange Students*	-	\$	-
B. RESTRICTED BASIC SCHOOL PROGRAM			
Special Education - Add-On	1,133.656	\$	5,298,707.26

LEA #	LEA Name	Total Special Education Enrollments	FY26 SPED Add-On WPU's	FY26 SPED Add-On Dollars
25	San Juan School District	444	465.806	\$2,177,175
2J	Ascent Academies of Utah	429	1133.656	\$5,298,707
	Difference	-15	667.850	\$3,121,532
	% Difference	97%	243%	243%

Ascent Academies (2J0)

Fiscal Year	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Prior Year WPU	108.900	108.900	181.500	288.853	517.918	596.863	681.570	795.000	857.938	932.362	1071.643	1071.643
Growth WPU	0.000	0.000	14.294	229.064	3.520	5.012	113.430	-9.946	-29.576	139.281	-5.168	-5.168
Year 1 Expansion	0	726	0	0	555	0	0	516	0	0	0	0
Year 2 Expansion	0	0	726	0	0	555	0	0	516	0	0	0
Expansion WPU	0.000	72.600	93.059	0.000	75.425	79.695	0.000	72.884	104.000	0.000	0.000	0.000
Total WPU	108.900	181.500	288.853	517.918	596.863	681.570	795.000	857.938	932.362	1071.643	1066.475	1066.475
Prior Year ADM	108.9	148.4	244.4	256.0	273.7	334.4	330.2	291.9	281.8	373.2	371.4	371.4
WPU/ADM Ratio	1.00	1.22	1.18	2.02	2.18	2.04	2.41	2.94	3.31	2.87	2.87	2.87

Ascent Academies of Utah



Charter Schools

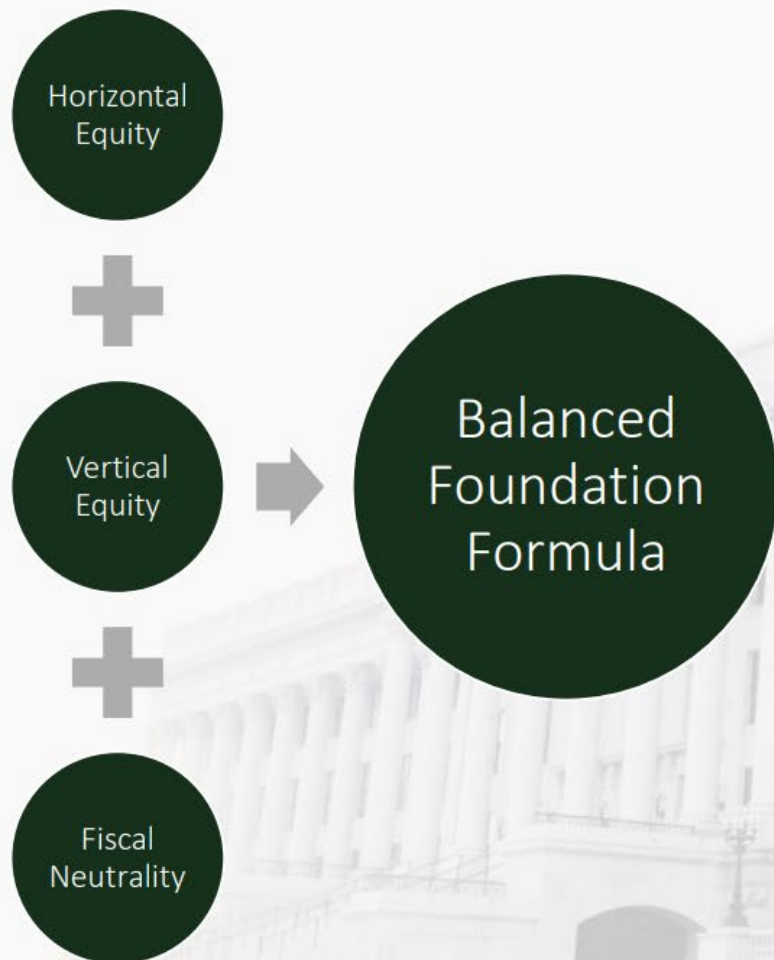
ID	LEA Name	Type	FY22 Ratio	FY23 Ratio	FY24 Ratio	FY25 Ratio	FY26 Ratio
3B	Beehive Science & Technology Academy	Charter	0.95	3.68	3.24	2.77	2.77
3D	Spectrum Academy	Charter	2.81	2.79	2.73	2.70	2.70
2J	Ascent Academies of Utah	Charter	2.94	3.31	2.87	2.87	2.64
2K	Utah Military Academy	Charter	2.69	2.69	2.69	2.69	2.64
74	American Preparatory Academy	Charter	2.52	2.52	2.36	2.36	2.40
3I	Leadership Learning Academy	Charter	2.63	2.63	2.59	2.41	2.32
A9	Success Academy	Charter	0.55	1.28	1.56	2.18	2.18
4D	Syracuse Arts Academy	Charter	1.84	1.84	1.77	1.70	1.98
7F	Excelsior Academy	Charter	2.08	2.08	2.04	2.04	1.93
8F	Hawthorn Academy	Charter	2.15	2.14	2.14	1.93	1.93
A5	Itineris Early College High	Charter	2.14	2.14	2.02	1.95	1.92
4I	Mana Academy Charter School	Charter	1.95	1.95	1.95	1.95	1.88
8L	Salt Lake Academy High School	Charter	2.40	0.57	0.60	0.59	1.86
4M	Mountain Sunrise Academy	Charter	1.64	1.71	1.87	1.84	1.84
A4	Summit Academy	Charter	2.00	1.97	2.34	1.82	1.82

School Districts

ID ▼	LEA Name ▼	Type ▼	FY22 Ratio ▼	FY23 Ratio ▼	FY24 Ratio ▼	FY25 Ratio ▼	FY26 Ratio ▼
34	Wayne	District	1.33	1.37	1.36	1.35	1.35
29	Tintic	District	1.26	1.26	1.26	1.33	1.33
16	Kane	District	1.32	1.33	1.33	1.31	1.31
28	South Summit	District	1.21	1.22	1.23	1.22	1.22
6	Daggett	District	0.83	0.93	1.23	1.21	1.21
23	Piute	District	1.17	1.17	1.17	1.16	1.20
5	Carbon	District	1.20	1.20	1.20	1.20	1.20
27	South Sanpete	District	1.19	1.19	1.19	1.18	1.18
38	Provo	District	1.17	1.17	1.17	1.17	1.17
39	Logan	District	1.16	1.16	1.16	1.16	1.16
13	Iron	District	1.13	1.16	1.16	1.16	1.16
22	Park City	District	1.08	1.15	1.16	1.15	1.15
31	Uintah	District	1.13	1.15	1.15	1.15	1.15
1	Alpine	District	1.12	1.15	1.14	1.14	1.14

What Makes a Balanced Funding Formula?

2025 GS | Components of State Public Education Funding System

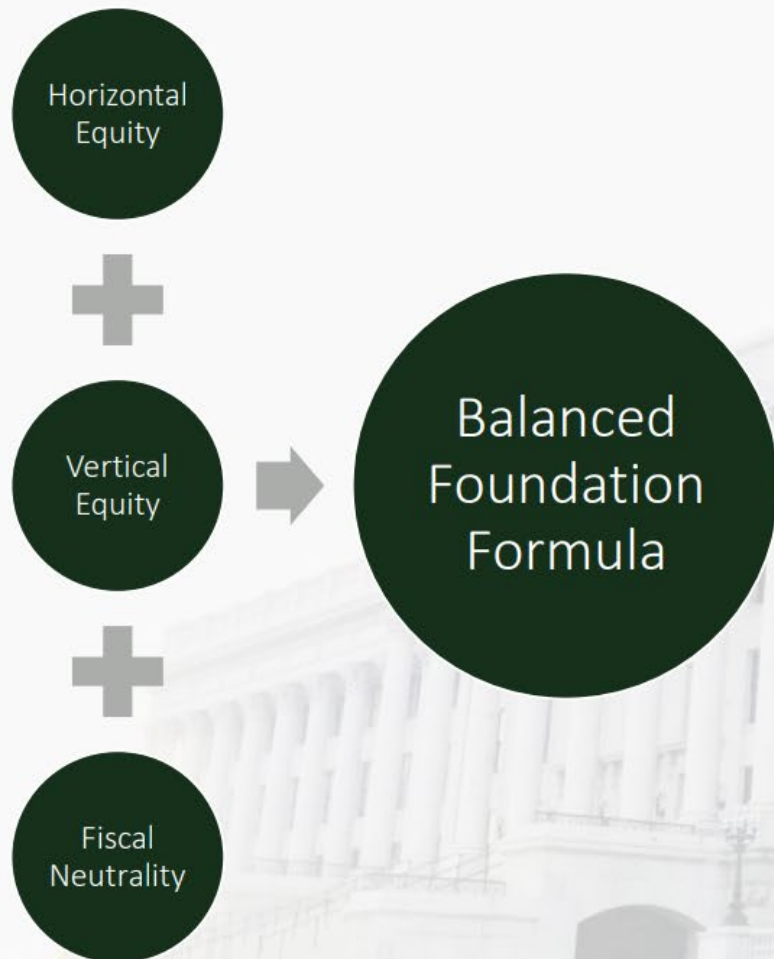


- Equity – Providing Reasonably Equal Education Opportunities to Students
 - Horizontal Equity
 - Similarly Situated Students Funded Equally
 - Easy to Quantify – Simple Count/Demographic Factor
 - Vertical Equity
 - Differently Situated Students Funded Differently (Greater Cost)
 - Difficult to Quantify – 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



What Makes a Balanced Funding Formula?

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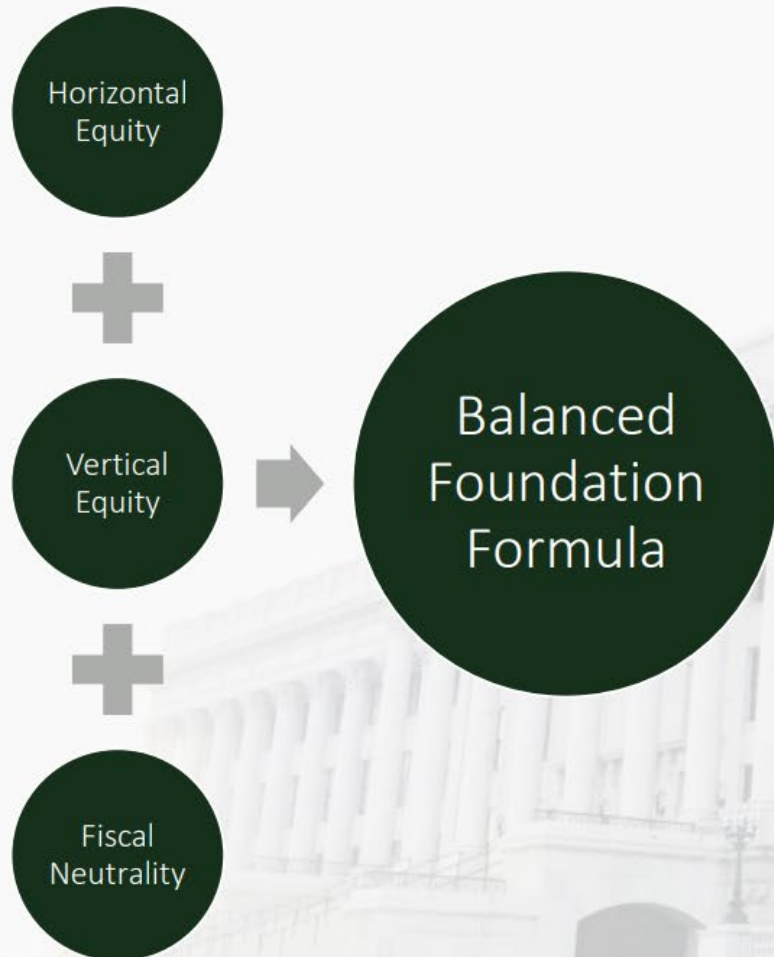


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2025 GS | Components of State P



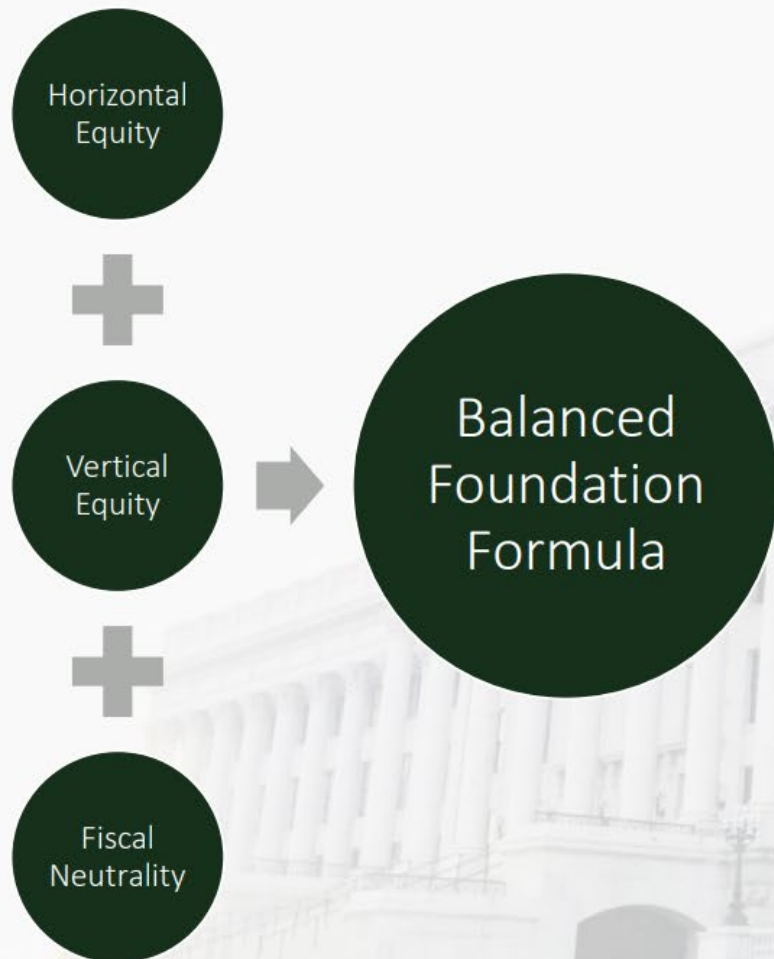
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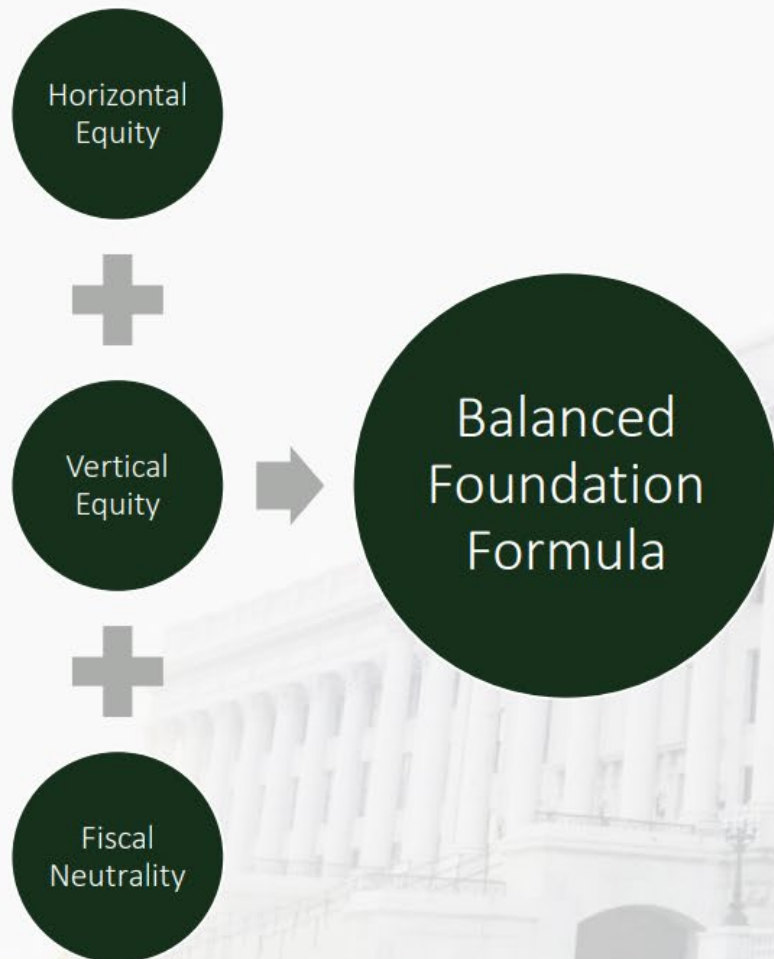
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R277-479-3. Charter School Special Education Add-On Funding.

(b)(i) A new or expanding charter school in its first operational year shall receive special education add-on funding based on estimated enrollment projections made by the CDC and approved by the Superintendent for legislative projections.

(ii) The Superintendent shall initially calculate the add-on by multiplying estimated enrollment by 10% to determine the number of WPUUs allocated in the legislative estimate.

(iii) The Superintendent shall finally calculate the add-on by taking the actual number of special education students reported on the December 1 count.

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				FY26 SPED Add-On WPU's			
ID	LEA Name	Type	Year	Legislative Estimates	Midyear Updates (Est.)	Chng.	% Chng.
7K	Wallace Stegner Academy	New Satellite	Year 1	358.5	390.0	31.5	9%
7E	Gateway Preparatory Academy	Expansion	Year 1	255.2	149.0	-106.2	-42%
4C	Lakeview Academy	Expansion	Year 1	156.6	140.0	-16.6	-11%
4D	Syracuse Arts Academy	Expansion	Year 1	630.7	366.0	-264.7	-42%

				FY26 SPED Add-On WPU			
ID	LEA Name	Type	Year	Legislative Estimates	Midyear Updates (Est.)	Chng.	% Chng.
8L	Salt Lake Academy High School	Merged with Athlos	Year 1	150.6	83.0	-67.6	-45%
74	American Preparatory Academy	Merged with American Principles	Year 1	1,234.5	552.0	-682.5	-55%

November 7 Finance Committee

“The Committee recommends that the Board waive R277-479-3(1), Charter School Special Education Add-On Funding, for FY26 for expanding charter schools whose SPED Add-On and SPED Self-Contained allocations would be reduced from their amounts in the Legislative Estimates for these programs under the rule.”

November 7 Finance Committee

The Committee further directed staff to collaborate with charter schools to develop recommended amendments to R277-479 that would address this issue for all charter schools beginning in FY27 and beyond.

Working Group

Charter School Business Officials

- Casey Crellin – American Preparatory Academy
- Jonada Munk – Gateway Preparatory Academy
- Ram Boppana – Beehive Science and Technology Academy

Charter School Support Services Organizations

- Cathie Hurst – AW Services
- Jon McQueary – AW Services
- Casey Holmes – Red Apple Financial
- Royce Van Tassell – Utah Association of Public Charter Schools

Utah State Board of Education

- Cindy Davis – Finance Committee Chair
- Cole Shakespear – Fiscal Monitor Manager
- Dale Frost – Minimum School Program (MSP) Administrator
- Winona Moss – MSP Finance Manager

SPED Add-On Ratio Cap Scenarios

Scenario	Recommended?	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Scenario A - Phase Down Ratio Caps Immediately (1.00)	No	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Scenario B - Phase Down Ratio Caps Over 1 Years (1.00)	No	Nothing	1.00	1.00	1.00	1.00	1.00	1.00
Scenario C - Phase Down Ratio Caps Over 1 Years (1.35)	No	Nothing	1.35	1.35	1.35	1.35	1.35	1.35
Scenario D - Phase Down Ratio Caps Over 2 Years	Yes	Nothing	2.06	1.35	1.35	1.35	1.35	1.35
Scenario E - Phase Down Ratio Caps Over 3 Years	Yes	Nothing	2.30	1.82	1.35	1.35	1.35	1.35
Scenario F - Phase Down Ratio Caps Over 4 Years	Yes	Nothing	2.41	2.06	1.70	1.35	1.35	1.35
Scenario G - Phase Down Ratio Caps Over 5 Years	No	Nothing	2.49	2.20	1.92	1.63	1.35	1.35
Scenario H - Phase Down Ratio Caps Over 6 Years	No	Nothing	2.53	2.30	2.06	1.82	1.59	1.35

SPED Add-On Ratio Cap Scenarios

	USBE Staff Proposing For Approval?	FY27 SPED Add-on Ratio Cap	Undermines the SPED Add- On Formula?	Cost Savings to the State Likely Acceptable to the Legislature?	Projected State Savings In FY27	# of LEAs with Budget Cuts in FY27	Largest LEA SPED Budget Reduction in FY27	Years for LEAs to Plan for Reductions
A	No	1.00	Yes	Yes	\$ (35,754,800)	123	-62.4%	-1
B	No	1.00	Yes	Yes	\$ (35,754,800)	123	-62.4%	0
C	No	1.35	No	Yes	\$ (11,051,800)	30	-49.2%	0
D	Yes	2.06	No	Probably	\$ (2,187,200)	6	-22.5%	1
E	Yes	2.30	No	Maybe	\$ (765,100)	4	-13.6%	2
F	Yes	2.41	No	Maybe	\$ (394,400)	3	-9.2%	3
G	No	2.49	No	Unlikely	\$ (177,300)	3	-6.5%	4
H	No	2.53	No	No	\$ (34,900)	2	-4.7%	5

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USBE Staff Proposing For Approval?		Likely Consequences to SPED Programs in FY27	Working Group Assessments of Scenarios
A	No	Swift, widespread SPED teacher layoffs in FY26	Drastic
B	No	Widespread SPED teacher layoff notices for FY27	Drastic
C	No	Extensive SPED teacher layoff notices for FY27 within affected LEAs	Severe
D	Yes	Many SPED teacher layoff notices for FY27 within affected LEAs	Difficult
E	Yes	Widespread reductions to SPED services within affected LEAs but only some teacher layoff notices for FY27	Aggressive
F	Yes	Major reductions to SPED services within affected LEAs but very few SPED teacher layoff notices for FY27	Reasonable
G	No	Moderate reductions to SPED services within affected LEAs	Preferred
H	No	Minor reductions to SPED services within affected LEAs	Generous

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C	No	Extensive SPED teacher layoff notices for FY27 within affected LEAs	Severe
D	Yes	Many SPED teacher layoff notices for FY27 within affected LEAs	Difficult
E	Yes	Widespread reductions to SPED services within affected LEAs but only some teacher layoff notices for FY27	Aggressive
F	Yes	Major reductions to SPED services within affected LEAs but very few SPED teacher layoff notices for FY27	Reasonable
G	No	Moderate reductions to SPED services within affected LEAs	Preferred
H	No	Minor reductions to SPED services within affected LEAs	Generous

SPED Add-On Ratio Cap Scenarios

USBE Staff Proposing For Approval?		Likely Consequences to SPED Programs in FY27	Working Group Assessments of Scenarios
A	No	Swift, widespread SPED teacher layoffs in FY26	Drastic
B	No	Widespread SPED teacher layoff notices for FY27	Drastic
C	No	Extensive SPED teacher layoff notices for FY27 within affected LEAs	Severe
D	Yes	Many SPED teacher layoff notices for FY27 within affected LEAs	Difficult
E	Yes	Widespread reductions to SPED services within affected LEAs but only some teacher layoff notices for FY27	Aggressive
F	Yes	Major reductions to SPED services within affected LEAs but very few SPED teacher layoff notices for FY27	Reasonable
G	No	Moderate reductions to SPED services within affected LEAs	Preferred
H	No	Minor reductions to SPED services within affected LEAs	Generous

SPED Add-On Ratio Cap Scenarios

USBE Staff Proposing For Approval?		Likely Consequences to SPED Programs in FY27	Working Group Assessments of Scenarios
A	No	Swift, widespread SPED teacher layoffs in FY26	Drastic
B	No	Widespread SPED teacher layoff notices for FY27	Drastic
C	No	Extensive SPED teacher layoff notices for FY27 within affected LEAs	Severe
D	Yes	Many SPED teacher layoff notices for FY27 within affected LEAs	Difficult
E	Yes	Widespread reductions to SPED services within affected LEAs but only some teacher layoff notices for FY27	Aggressive
F	Yes	Major reductions to SPED services within affected LEAs but very few SPED teacher layoff notices for FY27	Reasonable
G	No	Moderate reductions to SPED services within affected LEAs	Preferred
H	No	Minor reductions to SPED services within affected LEAs	Generous

SPED Add-On Ratio Cap Scenarios

Scenario	Recommended?	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Scenario A - Phase Down Ratio Caps Immediately (1.00)	No	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Scenario B - Phase Down Ratio Caps Over 1 Years (1.00)	No	Nothing	1.00	1.00	1.00	1.00	1.00	1.00
Scenario C - Phase Down Ratio Caps Over 1 Years (1.35)	No	Nothing	1.35	1.35	1.35	1.35	1.35	1.35
Scenario D - Phase Down Ratio Caps Over 2 Years	Yes	Nothing	2.06	1.35	1.35	1.35	1.35	1.35
Scenario E - Phase Down Ratio Caps Over 3 Years	Yes	Nothing	2.30	1.82	1.35	1.35	1.35	1.35
Scenario F - Phase Down Ratio Caps Over 4 Years	Yes	Nothing	2.41	2.06	1.70	1.35	1.35	1.35
Scenario G - Phase Down Ratio Caps Over 5 Years	No	Nothing	2.49	2.20	1.92	1.63	1.35	1.35
Scenario H - Phase Down Ratio Caps Over 6 Years	No	Nothing	2.53	2.30	2.06	1.82	1.59	1.35

Beehive Academy – Scenario Impacts

ID	LEA Name	FY26 Ratio	Scenario	FY27 Impacts (\$)	FY27 Impacts (%)	SPED FTE Reductions	Operational Impacts
3B	Beehive Academy	2.77	A	\$ (444,105)	-62%	-2.0	Destructive impacts to SPED services
			B	\$ (444,105)	-62%	-2.0	Destructive impacts to SPED services
			C	\$ (350,329)	-49%	-1.5	Major impacts to SPED services
			D	\$ (160,235)	-23%	-1.0	Notable impacts to SPED services
			E	\$ (96,870)	-14%	0.0	Some impacts to SPED services/Impacts to administrative staff
			F	\$ (65,188)	-9%	0.0	Minor impacts to SPED services/Impacts to administrative staff
			G	\$ (46,179)	-6%	0.0	No significant impacts
			H	\$ (33,506)	-5%	0.0	No significant impacts

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Scenario A - Phase Down Ratio Caps Immediately (1.00)		Difference from FY26 SPED Allocation							
		Ratio Cap	1.00	1.00	1.00	1.00	1.00	1.00	1.00
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ (454,888)	\$ (444,105)	\$ (433,376)	\$ (422,208)	\$ (410,599)	\$ (398,551)	\$ (386,007)
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427
2J	Ascent Academies of Utah	2.64	\$ (3,291,146)	\$ (3,206,961)	\$ (3,123,205)	\$ (3,036,013)	\$ (2,945,385)	\$ (2,851,321)	\$ (2,753,391)
2K	Utah Military Academy	2.64	\$ (1,098,014)	\$ (1,069,856)	\$ (1,041,842)	\$ (1,012,679)	\$ (982,366)	\$ (950,905)	\$ (918,150)
74	American Preparatory Academy	2.40	\$ (3,361,725)	\$ (3,260,743)	\$ (3,160,277)	\$ (3,055,689)	\$ (2,946,980)	\$ (2,834,149)	\$ (2,716,680)
3I	Leadership Learning Academy	2.32	\$ (786,237)	\$ (761,296)	\$ (736,483)	\$ (710,651)	\$ (683,801)	\$ (655,933)	\$ (626,920)
A9	Success Academy	2.18	\$ (15,441)	\$ (14,891)	\$ (14,344)	\$ (13,774)	\$ (13,182)	\$ (12,568)	\$ (11,928)
4D	Syracuse Arts Academy	1.98	\$ (1,457,492)	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)
7F	Excelsior Academy	1.93	\$ (953,133)	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)
8F	Hawthorn Academy	1.93	\$ (845,081)	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)
A5	Itineris Early College High	1.92	\$ (38,105)	\$ (36,369)	\$ (34,642)	\$ (32,845)	\$ (30,976)	\$ (29,037)	\$ (27,018)
4I	Mana Academy Charter School	1.88	\$ (56,075)	\$ (53,410)	\$ (50,759)	\$ (48,000)	\$ (45,131)	\$ (42,154)	\$ (39,054)
8L	Salt Lake Academy High School	1.86	\$ (325,444)	\$ (309,581)	\$ (293,799)	\$ (277,370)	\$ (260,293)	\$ (242,568)	\$ (224,115)
4M	Mountain Sunrise Academy	1.84	\$ (257,129)	\$ (244,217)	\$ (231,371)	\$ (217,998)	\$ (204,098)	\$ (189,670)	\$ (174,650)
A4	Summit Academy	1.82	\$ (1,372,432)	\$ (1,302,140)	\$ (1,232,206)	\$ (1,159,404)	\$ (1,083,732)	\$ (1,005,191)	\$ (923,423)
1I	Utah International Charter	1.82	\$ (50,012)	\$ (47,449)	\$ (44,899)	\$ (42,244)	\$ (39,484)	\$ (36,620)	\$ (33,639)
7E	Gateway Preparatory Academy	1.78	\$ (523,181)	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)
9E	Providence Hall	1.77	\$ (879,214)	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)
82	Freedom Preparatory Academy	1.66	\$ (863,228)	\$ (807,986)	\$ (753,027)	\$ (695,812)	\$ (636,343)	\$ (574,619)	\$ (510,359)
91	Utah Arts Academy	1.65	\$ (81,541)	\$ (76,261)	\$ (71,008)	\$ (65,539)	\$ (59,855)	\$ (53,955)	\$ (47,813)
5G	Canyon Grove Academy	1.60	\$ (296,774)	\$ (276,160)	\$ (255,652)	\$ (234,302)	\$ (212,111)	\$ (189,078)	\$ (165,099)
4G	Maria Montessori Academy	1.60	\$ (276,843)	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)
7C	Monticello Academy	1.56	\$ (440,592)	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)
1F	Quest Academy	1.56	\$ (378,189)	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)

Scenario A - Phase Down Ratio Caps Immediately (1.00)		Difference from FY26 SPED Allocation							
		Ratio Cap	1.00	1.00	1.00	1.00	1.00	1.00	1.00
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ (454,888)	\$ (444,105)	\$ (433,376)	\$ (422,208)	\$ (410,599)	\$ (398,551)	\$ (386,007)
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427
2J	Ascent Academies of Utah	2.64	\$ (3,291,146)	\$ (3,206,961)	\$ (3,123,205)	\$ (3,036,013)	\$ (2,945,385)	\$ (2,851,321)	\$ (2,753,391)
2K	Utah Military Academy	2.64	\$ (1,098,014)	\$ (1,069,856)	\$ (1,041,842)	\$ (1,012,679)	\$ (982,366)	\$ (950,905)	\$ (918,150)
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3I	Leadership Learning Academy	2.32	\$ (786,237)	\$ (761,296)	\$ (736,483)	\$ (710,651)	\$ (683,801)	\$ (655,933)	\$ (626,920)
A9	Success Academy	2.18	\$ (15,441)	\$ (14,891)	\$ (14,344)	\$ (13,774)	\$ (13,182)	\$ (12,568)	\$ (11,928)
4D	Syracuse Arts Academy	1.98	\$ (1,457,492)	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)
7F	Excelsior Academy	1.93	\$ (953,133)	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)
8F	Hawthorn Academy	1.93	\$ (845,081)	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)
A5	Itineris Early College High	1.92	\$ (38,105)	\$ (36,369)	\$ (34,642)	\$ (32,845)	\$ (30,976)	\$ (29,037)	\$ (27,018)
4I	Mana Academy Charter School	1.88	\$ (56,075)	\$ (53,410)	\$ (50,759)	\$ (48,000)	\$ (45,131)	\$ (42,154)	\$ (39,054)
8L	Salt Lake Academy High School	1.86	\$ (325,444)	\$ (309,581)	\$ (293,799)	\$ (277,370)	\$ (260,293)	\$ (242,568)	\$ (224,115)
4M	Mountain Sunrise Academy	1.84	\$ (257,129)	\$ (244,217)	\$ (231,371)	\$ (217,998)	\$ (204,098)	\$ (189,670)	\$ (174,650)
A4	Summit Academy	1.82	\$ (1,372,432)	\$ (1,302,140)	\$ (1,232,206)	\$ (1,159,404)	\$ (1,083,732)	\$ (1,005,191)	\$ (923,423)
1I	Utah International Charter	1.82	\$ (50,012)	\$ (47,449)	\$ (44,899)	\$ (42,244)	\$ (39,484)	\$ (36,620)	\$ (33,639)
7E	Gateway Preparatory Academy	1.78	\$ (523,181)	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)
9E	Providence Hall	1.77	\$ (879,214)	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)
82	Freedom Preparatory Academy	1.66	\$ (863,228)	\$ (807,986)	\$ (753,027)	\$ (695,812)	\$ (636,343)	\$ (574,619)	\$ (510,359)
91	Utah Arts Academy	1.65	\$ (81,541)	\$ (76,261)	\$ (71,008)	\$ (65,539)	\$ (59,855)	\$ (53,955)	\$ (47,813)
5G	Canyon Grove Academy	1.60	\$ (296,774)	\$ (276,160)	\$ (255,652)	\$ (234,302)	\$ (212,111)	\$ (189,078)	\$ (165,099)
4G	Maria Montessori Academy	1.60	\$ (276,843)	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)
7C	Monticello Academy	1.56	\$ (440,592)	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)
1F	Quest Academy	1.56	\$ (378,189)	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)

Scenario A - Phase Down Ratio Caps Immediately (1.00)		Difference from FY26 SPED Allocation							
		Ratio Cap	1.00	1.00	1.00	1.00	1.00	1.00	1.00
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ (454,888)	\$ (444,105)	\$ (433,376)	\$ (422,208)	\$ (410,599)	\$ (398,551)	\$ (386,007)
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427
2J	Ascent Academies of Utah	2.64	\$ (3,291,146)	\$ (3,206,961)	\$ (3,123,205)	\$ (3,036,013)	\$ (2,945,385)	\$ (2,851,321)	\$ (2,753,391)
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4D	Syracuse Arts Academy	1.98	\$ (1,457,492)	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)
7F	Excelsior Academy	1.93	\$ (953,133)	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)
8F	Hawthorn Academy	1.93	\$ (845,081)	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)
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7E	Gateway Preparatory Academy	1.78	\$ (523,181)	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)
9E	Providence Hall	1.77	\$ (879,214)	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)
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4G	Maria Montessori Academy	1.60	\$ (276,843)	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)
7C	Monticello Academy	1.56	\$ (440,592)	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)
1F	Quest Academy	1.56	\$ (378,189)	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)

Scenario A - Phase Down Ratio Caps Immediately (1.00)		Difference from FY26 SPED Allocation							
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2K	Utah Military Academy	2.64	\$ (1,098,014)	\$ (1,069,856)	\$ (1,041,842)	\$ (1,012,679)	\$ (982,366)	\$ (950,905)	\$ (918,150)
74	American Preparatory Academy	2.40	\$ (3,361,725)	\$ (3,260,743)	\$ (3,160,277)	\$ (3,055,689)	\$ (2,946,980)	\$ (2,834,149)	\$ (2,716,680)
3I	Leadership Learning Academy	2.32	\$ (786,237)	\$ (761,296)	\$ (736,483)	\$ (710,651)	\$ (683,801)	\$ (655,933)	\$ (626,920)
A9	Success Academy	2.18	\$ (15,441)	\$ (14,891)	\$ (14,344)	\$ (13,774)	\$ (13,182)	\$ (12,568)	\$ (11,928)
4D	Syracuse Arts Academy	1.98	\$ (1,457,492)	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)
7F	Excelsior Academy	1.93	\$ (953,133)	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)
8F	Hawthorn Academy	1.93	\$ (845,081)	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)
A5	Itineris Early College High	1.92	\$ (38,105)	\$ (36,369)	\$ (34,642)	\$ (32,845)	\$ (30,976)	\$ (29,037)	\$ (27,018)
4I	Mana Academy Charter School	1.88	\$ (56,075)	\$ (53,410)	\$ (50,759)	\$ (48,000)	\$ (45,131)	\$ (42,154)	\$ (39,054)
8L	Salt Lake Academy High School	1.86	\$ (325,444)	\$ (309,581)	\$ (293,799)	\$ (277,370)	\$ (260,293)	\$ (242,568)	\$ (224,115)
4M	Mountain Sunrise Academy	1.84	\$ (257,129)	\$ (244,217)	\$ (231,371)	\$ (217,998)	\$ (204,098)	\$ (189,670)	\$ (174,650)
A4	Summit Academy	1.82	\$ (1,372,432)	\$ (1,302,140)	\$ (1,232,206)	\$ (1,159,404)	\$ (1,083,732)	\$ (1,005,191)	\$ (923,423)
1I	Utah International Charter	1.82	\$ (50,012)	\$ (47,449)	\$ (44,899)	\$ (42,244)	\$ (39,484)	\$ (36,620)	\$ (33,639)
7E	Gateway Preparatory Academy	1.78	\$ (523,181)	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)
9E	Providence Hall	1.77	\$ (879,214)	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)
82	Freedom Preparatory Academy	1.66	\$ (863,228)	\$ (807,986)	\$ (753,027)	\$ (695,812)	\$ (636,343)	\$ (574,619)	\$ (510,359)
91	Utah Arts Academy	1.65	\$ (81,541)	\$ (76,261)	\$ (71,008)	\$ (65,539)	\$ (59,855)	\$ (53,955)	\$ (47,813)
5G	Canyon Grove Academy	1.60	\$ (296,774)	\$ (276,160)	\$ (255,652)	\$ (234,302)	\$ (212,111)	\$ (189,078)	\$ (165,099)
4G	Maria Montessori Academy	1.60	\$ (276,843)	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)
7C	Monticello Academy	1.56	\$ (440,592)	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)
1F	Quest Academy	1.56	\$ (378,189)	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)

Scenario A - Phase Down Ratio Caps Immediately (1.00)		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	1.00	1.00	1.00	1.00	1.00	1.00	1.00							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ (454,888)	\$ (444,105)	\$ (433,376)	\$ (422,208)	\$ (410,599)	\$ (398,551)	\$ (386,007)	-64%	-62%	-61%	-59%	-58%	-56%	-54%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ (3,291,146)	\$ (3,206,961)	\$ (3,123,205)	\$ (3,036,013)	\$ (2,945,385)	\$ (2,851,321)	\$ (2,753,391)	-62%	-61%	-59%	-57%	-56%	-54%	-52%
2K	Utah Military Academy	2.64	\$ (1,098,014)	\$ (1,069,856)	\$ (1,041,842)	\$ (1,012,679)	\$ (982,366)	\$ (950,905)	\$ (918,150)	-62%	-60%	-59%	-57%	-56%	-54%	-52%
74	American Preparatory Academy	2.40	\$ (3,361,725)	\$ (3,260,743)	\$ (3,160,277)	\$ (3,055,689)	\$ (2,946,980)	\$ (2,834,149)	\$ (2,716,680)	-58%	-57%	-55%	-53%	-51%	-49%	-47%
3I	Leadership Learning Academy	2.32	\$ (786,237)	\$ (761,296)	\$ (736,483)	\$ (710,651)	\$ (683,801)	\$ (655,933)	\$ (626,920)	-57%	-55%	-53%	-51%	-50%	-47%	-45%
A9	Success Academy	2.18	\$ (15,441)	\$ (14,891)	\$ (14,344)	\$ (13,774)	\$ (13,182)	\$ (12,568)	\$ (11,928)	-54%	-52%	-50%	-48%	-46%	-44%	-42%
4D	Syracuse Arts Academy	1.98	\$ (1,457,492)	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)	-49%	-47%	-45%	-43%	-41%	-38%	-36%
7F	Excelsior Academy	1.93	\$ (953,133)	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)	-48%	-46%	-44%	-42%	-39%	-37%	-34%
8F	Hawthorn Academy	1.93	\$ (845,081)	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)	-48%	-46%	-44%	-42%	-39%	-37%	-34%
A5	Itineris Early College High	1.92	\$ (38,105)	\$ (36,369)	\$ (34,642)	\$ (32,845)	\$ (30,976)	\$ (29,037)	\$ (27,018)	-48%	-46%	-44%	-41%	-39%	-37%	-34%
4I	Mana Academy Charter School	1.88	\$ (56,075)	\$ (53,410)	\$ (50,759)	\$ (48,000)	\$ (45,131)	\$ (42,154)	\$ (39,054)	-47%	-45%	-42%	-40%	-38%	-35%	-33%
8L	Salt Lake Academy High School	1.86	\$ (325,444)	\$ (309,581)	\$ (293,799)	\$ (277,370)	\$ (260,293)	\$ (242,568)	\$ (224,115)	-46%	-44%	-42%	-39%	-37%	-34%	-32%
4M	Mountain Sunrise Academy	1.84	\$ (257,129)	\$ (244,217)	\$ (231,371)	\$ (217,998)	\$ (204,098)	\$ (189,670)	\$ (174,650)	-46%	-43%	-41%	-39%	-36%	-34%	-31%
A4	Summit Academy	1.82	\$ (1,372,432)	\$ (1,302,140)	\$ (1,232,206)	\$ (1,159,404)	\$ (1,083,732)	\$ (1,005,191)	\$ (923,423)	-45%	-43%	-40%	-38%	-36%	-33%	-30%
1I	Utah International Charter	1.82	\$ (50,012)	\$ (47,449)	\$ (44,899)	\$ (42,244)	\$ (39,484)	\$ (36,620)	\$ (33,639)	-45%	-43%	-40%	-38%	-36%	-33%	-30%
7E	Gateway Preparatory Academy	1.78	\$ (523,181)	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)	-44%	-42%	-39%	-37%	-34%	-32%	-29%
9E	Providence Hall	1.77	\$ (879,214)	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)	-44%	-41%	-39%	-36%	-34%	-31%	-28%
82	Freedom Preparatory Academy	1.66	\$ (863,228)	\$ (807,986)	\$ (753,027)	\$ (695,812)	\$ (636,343)	\$ (574,619)	\$ (510,359)	-40%	-37%	-35%	-32%	-29%	-26%	-23%
91	Utah Arts Academy	1.65	\$ (81,541)	\$ (76,261)	\$ (71,008)	\$ (65,539)	\$ (59,855)	\$ (53,955)	\$ (47,813)	-39%	-37%	-34%	-32%	-29%	-26%	-23%
5G	Canyon Grove Academy	1.60	\$ (296,774)	\$ (276,160)	\$ (255,652)	\$ (234,302)	\$ (212,111)	\$ (189,078)	\$ (165,099)	-38%	-35%	-32%	-30%	-27%	-24%	-21%
4G	Maria Montessori Academy	1.60	\$ (276,843)	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)	-37%	-35%	-32%	-29%	-27%	-24%	-21%
7C	Monticello Academy	1.56	\$ (440,592)	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)	-36%	-33%	-31%	-28%	-25%	-22%	-19%
1F	Quest Academy	1.56	\$ (378,189)	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)	-36%	-33%	-31%	-28%	-25%	-22%	-19%

Scenario A - Phase Down Ratio Caps Immediately (1.00)		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	1.00	1.00	1.00	1.00	1.00	1.00	1.00							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ (454,888)	\$ (444,105)	\$ (433,376)	\$ (422,208)	\$ (410,599)	\$ (398,551)	\$ (386,007)	-64%	-62%	-61%	-59%	-58%	-56%	-54%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ (3,291,146)	\$ (3,206,961)	\$ (3,123,205)	\$ (3,036,013)	\$ (2,945,385)	\$ (2,851,321)	\$ (2,753,391)	-62%	-61%	-59%	-57%	-56%	-54%	-52%
2K	Utah Military Academy	2.64	\$ (1,098,014)	\$ (1,069,856)	\$ (1,041,842)	\$ (1,012,679)	\$ (982,366)	\$ (950,905)	\$ (918,150)	-62%	-60%	-59%	-57%	-56%	-54%	-52%
74	American Preparatory Academy	2.40	\$ (3,361,725)	\$ (3,260,743)	\$ (3,160,277)	\$ (3,055,689)	\$ (2,946,980)	\$ (2,834,149)	\$ (2,716,680)	-58%	-57%	-55%	-53%	-51%	-49%	-47%
3I	Leadership Learning Academy	2.32	\$ (786,237)	\$ (761,296)	\$ (736,483)	\$ (710,651)	\$ (683,801)	\$ (655,933)	\$ (626,920)	-57%	-55%	-53%	-51%	-50%	-47%	-45%
A9	Success Academy	2.18	\$ (15,441)	\$ (14,891)	\$ (14,344)	\$ (13,774)	\$ (13,182)	\$ (12,568)	\$ (11,928)	-54%	-52%	-50%	-48%	-46%	-44%	-42%
4D	Syracuse Arts Academy	1.98	\$ (1,457,492)	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)	-49%	-47%	-45%	-43%	-41%	-38%	-36%
7F	Excelsior Academy	1.93	\$ (953,133)	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)	-48%	-46%	-44%	-42%	-39%	-37%	-34%
8F	Hawthorn Academy	1.93	\$ (845,081)	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)	-48%	-46%	-44%	-42%	-39%	-37%	-34%
A5	Itineris Early College High	1.92	\$ (38,105)	\$ (36,369)	\$ (34,642)	\$ (32,845)	\$ (30,976)	\$ (29,037)	\$ (27,018)	-48%	-46%	-44%	-41%	-39%	-37%	-34%
4I	Mana Academy Charter School	1.88	\$ (56,075)	\$ (53,410)	\$ (50,759)	\$ (48,000)	\$ (45,131)	\$ (42,154)	\$ (39,054)	-47%	-45%	-42%	-40%	-38%	-35%	-33%
8L	Salt Lake Academy High School	1.86	\$ (325,444)	\$ (309,581)	\$ (293,799)	\$ (277,370)	\$ (260,293)	\$ (242,568)	\$ (224,115)	-46%	-44%	-42%	-39%	-37%	-34%	-32%
4M	Mountain Sunrise Academy	1.84	\$ (257,129)	\$ (244,217)	\$ (231,371)	\$ (217,998)	\$ (204,098)	\$ (189,670)	\$ (174,650)	-46%	-43%	-41%	-39%	-36%	-34%	-31%
A4	Summit Academy	1.82	\$ (1,372,432)	\$ (1,302,140)	\$ (1,232,206)	\$ (1,159,404)	\$ (1,083,732)	\$ (1,005,191)	\$ (923,423)	-45%	-43%	-40%	-38%	-36%	-33%	-30%
1I	Utah International Charter	1.82	\$ (50,012)	\$ (47,449)	\$ (44,899)	\$ (42,244)	\$ (39,484)	\$ (36,620)	\$ (33,639)	-45%	-43%	-40%	-38%	-36%	-33%	-30%
7E	Gateway Preparatory Academy	1.78	\$ (523,181)	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)	-44%	-42%	-39%	-37%	-34%	-32%	-29%
9E	Providence Hall	1.77	\$ (879,214)	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)	-44%	-41%	-39%	-36%	-34%	-31%	-28%
82	Freedom Preparatory Academy	1.66	\$ (863,228)	\$ (807,986)	\$ (753,027)	\$ (695,812)	\$ (636,343)	\$ (574,619)	\$ (510,359)	-40%	-37%	-35%	-32%	-29%	-26%	-23%
91	Utah Arts Academy	1.65	\$ (81,541)	\$ (76,261)	\$ (71,008)	\$ (65,539)	\$ (59,855)	\$ (53,955)	\$ (47,813)	-39%	-37%	-34%	-32%	-29%	-26%	-23%
5G	Canyon Grove Academy	1.60	\$ (296,774)	\$ (276,160)	\$ (255,652)	\$ (234,302)	\$ (212,111)	\$ (189,078)	\$ (165,099)	-38%	-35%	-32%	-30%	-27%	-24%	-21%
4G	Maria Montessori Academy	1.60	\$ (276,843)	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)	-37%	-35%	-32%	-29%	-27%	-24%	-21%
7C	Monticello Academy	1.56	\$ (440,592)	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)	-36%	-33%	-31%	-28%	-25%	-22%	-19%
1F	Quest Academy	1.56	\$ (378,189)	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)	-36%	-33%	-31%	-28%	-25%	-22%	-19%

Scenario A - Phase Down Ratio Caps Immediately (1.00)		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	1.00	1.00	1.00	1.00	1.00	1.00	1.00							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ (454,888)	\$ (444,105)	\$ (433,376)	\$ (422,208)	\$ (410,599)	\$ (398,551)	\$ (386,007)	-64%	-62%	-61%	-59%	-58%	-56%	-54%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ (3,291,146)	\$ (3,206,961)	\$ (3,123,205)	\$ (3,036,013)	\$ (2,945,385)	\$ (2,851,321)	\$ (2,753,391)	-62%	-61%	-59%	-57%	-56%	-54%	-52%
2K	Utah Military Academy	2.64	\$ (1,098,014)	\$ (1,069,856)	\$ (1,041,842)	\$ (1,012,679)	\$ (982,366)	\$ (950,905)	\$ (918,150)	-62%	-60%	-59%	-57%	-56%	-54%	-52%
74	American Preparatory Academy	2.40	\$ (3,361,725)	\$ (3,260,743)	\$ (3,160,277)	\$ (3,055,689)	\$ (2,946,980)	\$ (2,834,149)	\$ (2,716,680)	-58%	-57%	-55%	-53%	-51%	-49%	-47%
3I	Leadership Learning Academy	2.32	\$ (786,237)	\$ (761,296)	\$ (736,483)	\$ (710,651)	\$ (683,801)	\$ (655,933)	\$ (626,920)	-57%	-55%	-53%	-51%	-50%	-47%	-45%
A9	Success Academy	2.18	\$ (15,441)	\$ (14,891)	\$ (14,344)	\$ (13,774)	\$ (13,182)	\$ (12,568)	\$ (11,928)	-54%	-52%	-50%	-48%	-46%	-44%	-42%
4D	Syracuse Arts Academy	1.98	\$ (1,457,492)	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)	-49%	-47%	-45%	-43%	-41%	-38%	-36%
7F	Excelsior Academy	1.93	\$ (953,133)	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)	-48%	-46%	-44%	-42%	-39%	-37%	-34%
8F	Hawthorn Academy	1.93	\$ (845,081)	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)	-48%	-46%	-44%	-42%	-39%	-37%	-34%
A5	Itineris Early College High	1.92	\$ (38,105)	\$ (36,369)	\$ (34,642)	\$ (32,845)	\$ (30,976)	\$ (29,037)	\$ (27,018)	-48%	-46%	-44%	-41%	-39%	-37%	-34%
4I	Mana Academy Charter School	1.88	\$ (56,075)	\$ (53,410)	\$ (50,759)	\$ (48,000)	\$ (45,131)	\$ (42,154)	\$ (39,054)	-47%	-45%	-42%	-40%	-38%	-35%	-33%
8L	Salt Lake Academy High School	1.86	\$ (325,444)	\$ (309,581)	\$ (293,799)	\$ (277,370)	\$ (260,293)	\$ (242,568)	\$ (224,115)	-46%	-44%	-42%	-39%	-37%	-34%	-32%
4M	Mountain Sunrise Academy	1.84	\$ (257,129)	\$ (244,217)	\$ (231,371)	\$ (217,998)	\$ (204,098)	\$ (189,670)	\$ (174,650)	-46%	-43%	-41%	-39%	-36%	-34%	-31%
A4	Summit Academy	1.82	\$ (1,372,432)	\$ (1,302,140)	\$ (1,232,206)	\$ (1,159,404)	\$ (1,083,732)	\$ (1,005,191)	\$ (923,423)	-45%	-43%	-40%	-38%	-36%	-33%	-30%
1I	Utah International Charter	1.82	\$ (50,012)	\$ (47,449)	\$ (44,899)	\$ (42,244)	\$ (39,484)	\$ (36,620)	\$ (33,639)	-45%	-43%	-40%	-38%	-36%	-33%	-30%
7E	Gateway Preparatory Academy	1.78	\$ (523,181)	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)	-44%	-42%	-39%	-37%	-34%	-32%	-29%
9E	Providence Hall	1.77	\$ (879,214)	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)	-44%	-41%	-39%	-36%	-34%	-31%	-28%
82	Freedom Preparatory Academy	1.66	\$ (863,228)	\$ (807,986)	\$ (753,027)	\$ (695,812)	\$ (636,343)	\$ (574,619)	\$ (510,359)	-40%	-37%	-35%	-32%	-29%	-26%	-23%
91	Utah Arts Academy	1.65	\$ (81,541)	\$ (76,261)	\$ (71,008)	\$ (65,539)	\$ (59,855)	\$ (53,955)	\$ (47,813)	-39%	-37%	-34%	-32%	-29%	-26%	-23%
5G	Canyon Grove Academy	1.60	\$ (296,774)	\$ (276,160)	\$ (255,652)	\$ (234,302)	\$ (212,111)	\$ (189,078)	\$ (165,099)	-38%	-35%	-32%	-30%	-27%	-24%	-21%
4G	Maria Montessori Academy	1.60	\$ (276,843)	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)	-37%	-35%	-32%	-29%	-27%	-24%	-21%
7C	Monticello Academy	1.56	\$ (440,592)	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)	-36%	-33%	-31%	-28%	-25%	-22%	-19%
1F	Quest Academy	1.56	\$ (378,189)	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)	-36%	-33%	-31%	-28%	-25%	-22%	-19%

Scenario A - Phase Down Ratio Caps Immediately (1.00)		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	1.00	1.00	1.00	1.00	1.00	1.00	1.00							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ (454,888)	\$ (444,105)	\$ (433,376)	\$ (422,208)	\$ (410,599)	\$ (398,551)	\$ (386,007)	-64%	-62%	-61%	-59%	-58%	-56%	-54%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ (3,291,146)	\$ (3,206,961)	\$ (3,123,205)	\$ (3,036,013)	\$ (2,945,385)	\$ (2,851,321)	\$ (2,753,391)	-62%	-61%	-59%	-57%	-56%	-54%	-52%
2K	Utah Military Academy	2.64	\$ (1,098,014)	\$ (1,069,856)	\$ (1,041,842)	\$ (1,012,679)	\$ (982,366)	\$ (950,905)	\$ (918,150)	-62%	-60%	-59%	-57%	-56%	-54%	-52%
74	American Preparatory Academy	2.40	\$ (3,361,725)	\$ (3,260,743)	\$ (3,160,277)	\$ (3,055,689)	\$ (2,946,980)	\$ (2,834,149)	\$ (2,716,680)	-58%	-57%	-55%	-53%	-51%	-49%	-47%
3I	Leadership Learning Academy	2.32	\$ (786,237)	\$ (761,296)	\$ (736,483)	\$ (710,651)	\$ (683,801)	\$ (655,933)	\$ (626,920)	-57%	-55%	-53%	-51%	-50%	-47%	-45%
A9	Success Academy	2.18	\$ (15,441)	\$ (14,891)	\$ (14,344)	\$ (13,774)	\$ (13,182)	\$ (12,568)	\$ (11,928)	-54%	-52%	-50%	-48%	-46%	-44%	-42%
4D	Syracuse Arts Academy	1.98	\$ (1,457,492)	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)	-49%	-47%	-45%	-43%	-41%	-38%	-36%
7F	Excelsior Academy	1.93	\$ (953,133)	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)	-48%	-46%	-44%	-42%	-39%	-37%	-34%
8F	Hawthorn Academy	1.93	\$ (845,081)	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)	-48%	-46%	-44%	-42%	-39%	-37%	-34%
A5	Itineris Early College High	1.92	\$ (38,105)	\$ (36,369)	\$ (34,642)	\$ (32,845)	\$ (30,976)	\$ (29,037)	\$ (27,018)	-48%	-46%	-44%	-41%	-39%	-37%	-34%
4I	Mana Academy Charter School	1.88	\$ (56,075)	\$ (53,410)	\$ (50,759)	\$ (48,000)	\$ (45,131)	\$ (42,154)	\$ (39,054)	-47%	-45%	-42%	-40%	-38%	-35%	-33%
8L	Salt Lake Academy High School	1.86	\$ (325,444)	\$ (309,581)	\$ (293,799)	\$ (277,370)	\$ (260,293)	\$ (242,568)	\$ (224,115)	-46%	-44%	-42%	-39%	-37%	-34%	-32%
4M	Mountain Sunrise Academy	1.84	\$ (257,129)	\$ (244,217)	\$ (231,371)	\$ (217,998)	\$ (204,098)	\$ (189,670)	\$ (174,650)	-46%	-43%	-41%	-39%	-36%	-34%	-31%
A4	Summit Academy	1.82	\$ (1,372,432)	\$ (1,302,140)	\$ (1,232,206)	\$ (1,159,404)	\$ (1,083,732)	\$ (1,005,191)	\$ (923,423)	-45%	-43%	-40%	-38%	-36%	-33%	-30%
1I	Utah International Charter	1.82	\$ (50,012)	\$ (47,449)	\$ (44,899)	\$ (42,244)	\$ (39,484)	\$ (36,620)	\$ (33,639)	-45%	-43%	-40%	-38%	-36%	-33%	-30%
7E	Gateway Preparatory Academy	1.78	\$ (523,181)	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)	-44%	-42%	-39%	-37%	-34%	-32%	-29%
9E	Providence Hall	1.77	\$ (879,214)	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)	-44%	-41%	-39%	-36%	-34%	-31%	-28%
82	Freedom Preparatory Academy	1.66	\$ (863,228)	\$ (807,986)	\$ (753,027)	\$ (695,812)	\$ (636,343)	\$ (574,619)	\$ (510,359)	-40%	-37%	-35%	-32%	-29%	-26%	-23%
91	Utah Arts Academy	1.65	\$ (81,541)	\$ (76,261)	\$ (71,008)	\$ (65,539)	\$ (59,855)	\$ (53,955)	\$ (47,813)	-39%	-37%	-34%	-32%	-29%	-26%	-23%
5G	Canyon Grove Academy	1.60	\$ (296,774)	\$ (276,160)	\$ (255,652)	\$ (234,302)	\$ (212,111)	\$ (189,078)	\$ (165,099)	-38%	-35%	-32%	-30%	-27%	-24%	-21%
4G	Maria Montessori Academy	1.60	\$ (276,843)	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)	-37%	-35%	-32%	-29%	-27%	-24%	-21%
7C	Monticello Academy	1.56	\$ (440,592)	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)	-36%	-33%	-31%	-28%	-25%	-22%	-19%
1F	Quest Academy	1.56	\$ (378,189)	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)	-36%	-33%	-31%	-28%	-25%	-22%	-19%

Scenario B - Phase Down Ratio Caps Over 1 Years (1.00)		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	Nothing	1.00	1.00	1.00	1.00	1.00	1.00							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ -	\$ (444,105)	\$ (433,376)	\$ (422,208)	\$ (410,599)	\$ (398,551)	\$ (386,007)	0%	-62%	-61%	-59%	-58%	-56%	-54%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ -	\$ (3,206,961)	\$ (3,123,205)	\$ (3,036,013)	\$ (2,945,385)	\$ (2,851,321)	\$ (2,753,391)	0%	-61%	-59%	-57%	-56%	-54%	-52%
2K	Utah Military Academy	2.64	\$ -	\$ (1,069,856)	\$ (1,041,842)	\$ (1,012,679)	\$ (982,366)	\$ (950,905)	\$ (918,150)	0%	-60%	-59%	-57%	-56%	-54%	-52%
74	American Preparatory Academy	2.40	\$ -	\$ (3,260,743)	\$ (3,160,277)	\$ (3,055,689)	\$ (2,946,980)	\$ (2,834,149)	\$ (2,716,680)	0%	-57%	-55%	-53%	-51%	-49%	-47%
3I	Leadership Learning Academy	2.32	\$ -	\$ (761,296)	\$ (736,483)	\$ (710,651)	\$ (683,801)	\$ (655,933)	\$ (626,920)	0%	-55%	-53%	-51%	-50%	-47%	-45%
A9	Success Academy	2.18	\$ -	\$ (14,891)	\$ (14,344)	\$ (13,774)	\$ (13,182)	\$ (12,568)	\$ (11,928)	0%	-52%	-50%	-48%	-46%	-44%	-42%
4D	Syracuse Arts Academy	1.98	\$ -	\$ (1,394,995)	\$ (1,332,816)	\$ (1,268,086)	\$ (1,200,805)	\$ (1,130,973)	\$ (1,058,271)	0%	-47%	-45%	-43%	-41%	-38%	-36%
7F	Excelsior Academy	1.93	\$ -	\$ (910,282)	\$ (867,649)	\$ (823,268)	\$ (777,138)	\$ (729,258)	\$ (679,411)	0%	-46%	-44%	-42%	-39%	-37%	-34%
8F	Hawthorn Academy	1.93	\$ -	\$ (806,922)	\$ (768,957)	\$ (729,436)	\$ (688,356)	\$ (645,719)	\$ (601,330)	0%	-46%	-44%	-42%	-39%	-37%	-34%
A5	Itineris Early College High	1.92	\$ -	\$ (36,369)	\$ (34,642)	\$ (32,845)	\$ (30,976)	\$ (29,037)	\$ (27,018)	0%	-46%	-44%	-41%	-39%	-37%	-34%
4I	Mana Academy Charter School	1.88	\$ -	\$ (53,410)	\$ (50,759)	\$ (48,000)	\$ (45,131)	\$ (42,154)	\$ (39,054)	0%	-45%	-42%	-40%	-38%	-35%	-33%
8L	Salt Lake Academy High School	1.86	\$ -	\$ (309,581)	\$ (293,799)	\$ (277,370)	\$ (260,293)	\$ (242,568)	\$ (224,115)	0%	-44%	-42%	-39%	-37%	-34%	-32%
4M	Mountain Sunrise Academy	1.84	\$ -	\$ (244,217)	\$ (231,371)	\$ (217,998)	\$ (204,098)	\$ (189,670)	\$ (174,650)	0%	-43%	-41%	-39%	-36%	-34%	-31%
A4	Summit Academy	1.82	\$ -	\$ (1,302,140)	\$ (1,232,206)	\$ (1,159,404)	\$ (1,083,732)	\$ (1,005,191)	\$ (923,423)	0%	-43%	-40%	-38%	-36%	-33%	-30%
1I	Utah International Charter	1.82	\$ -	\$ (47,449)	\$ (44,899)	\$ (42,244)	\$ (39,484)	\$ (36,620)	\$ (33,639)	0%	-43%	-40%	-38%	-36%	-33%	-30%
7E	Gateway Preparatory Academy	1.78	\$ -	\$ (495,103)	\$ (467,168)	\$ (438,088)	\$ (407,861)	\$ (376,488)	\$ (343,825)	0%	-42%	-39%	-37%	-34%	-32%	-29%
9E	Providence Hall	1.77	\$ -	\$ (831,329)	\$ (783,689)	\$ (734,094)	\$ (682,544)	\$ (629,040)	\$ (573,337)	0%	-41%	-39%	-36%	-34%	-31%	-28%
82	Freedom Preparatory Academy	1.66	\$ -	\$ (807,986)	\$ (753,027)	\$ (695,812)	\$ (636,343)	\$ (574,619)	\$ (510,359)	0%	-37%	-35%	-32%	-29%	-26%	-23%
9I	Utah Arts Academy	1.65	\$ -	\$ (76,261)	\$ (71,008)	\$ (65,539)	\$ (59,855)	\$ (53,955)	\$ (47,813)	0%	-37%	-34%	-32%	-29%	-26%	-23%
5G	Canyon Grove Academy	1.60	\$ -	\$ (276,160)	\$ (255,652)	\$ (234,302)	\$ (212,111)	\$ (189,078)	\$ (165,099)	0%	-35%	-32%	-30%	-27%	-24%	-21%
4G	Maria Montessori Academy	1.60	\$ -	\$ (257,447)	\$ (238,149)	\$ (218,060)	\$ (197,180)	\$ (175,507)	\$ (152,944)	0%	-35%	-32%	-29%	-27%	-24%	-21%
7C	Monticello Academy	1.56	\$ -	\$ (407,662)	\$ (374,899)	\$ (340,793)	\$ (305,343)	\$ (268,548)	\$ (230,242)	0%	-33%	-31%	-28%	-25%	-22%	-19%
1F	Quest Academy	1.56	\$ -	\$ (349,917)	\$ (321,789)	\$ (292,507)	\$ (262,072)	\$ (230,482)	\$ (197,595)	0%	-33%	-31%	-28%	-25%	-22%	-19%

Scenario D - Phase Down Ratio Caps Over 2 Years		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	Nothing	2.06	1.35	1.35	1.35	1.35	1.35							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ -	\$ (160,235)	\$ (335,845)	\$ (320,768)	\$ (305,097)	\$ (288,831)	\$ (271,897)	0%	-23%	-47%	-45%	-43%	-41%	-38%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ -	\$ (990,784)	\$ (2,361,780)	\$ (2,244,071)	\$ (2,121,723)	\$ (1,994,736)	\$ (1,862,531)	0%	-19%	-45%	-42%	-40%	-38%	-35%
2K	Utah Military Academy	2.64	\$ -	\$ (328,608)	\$ (787,167)	\$ (747,797)	\$ (706,875)	\$ (664,401)	\$ (620,182)	0%	-19%	-44%	-42%	-40%	-38%	-35%
74	American Preparatory Academy	2.40	\$ -	\$ (602,409)	\$ (2,246,937)	\$ (2,105,743)	\$ (1,958,985)	\$ (1,806,663)	\$ (1,648,081)	0%	-10%	-39%	-36%	-34%	-31%	-29%
3I	Leadership Learning Academy	2.32	\$ -	\$ (104,725)	\$ (510,900)	\$ (476,027)	\$ (439,780)	\$ (402,159)	\$ (362,991)	0%	-8%	-37%	-34%	-32%	-29%	-26%
A9	Success Academy	2.18	\$ -	\$ (415)	\$ (9,370)	\$ (8,601)	\$ (7,802)	\$ (6,973)	\$ (6,109)	0%	-1%	-33%	-30%	-27%	-24%	-21%
4D	Syracuse Arts Academy	1.98	\$ -	\$ 123,617	\$ (767,545)	\$ (680,159)	\$ (589,330)	\$ (495,057)	\$ (396,910)	0%	4%	-26%	-23%	-20%	-17%	-13%
7F	Excelsior Academy	1.93	\$ -	\$ 82,820	\$ (480,077)	\$ (420,162)	\$ (357,886)	\$ (293,249)	\$ (225,955)	0%	4%	-24%	-21%	-18%	-15%	-11%
8F	Hawthorn Academy	1.93	\$ -	\$ 73,597	\$ (423,823)	\$ (370,468)	\$ (315,011)	\$ (257,451)	\$ (197,526)	0%	4%	-24%	-21%	-18%	-15%	-11%
A5	Itineris Early College High	1.92	\$ -	\$ 3,334	\$ (18,944)	\$ (16,517)	\$ (13,994)	\$ (11,376)	\$ (8,650)	0%	4%	-24%	-21%	-18%	-14%	-11%
4I	Mana Academy Charter School	1.88	\$ -	\$ 5,016	\$ (26,660)	\$ (22,934)	\$ (19,062)	\$ (15,043)	\$ (10,858)	0%	4%	-22%	-19%	-16%	-13%	-9%
8L	Salt Lake Academy High School	1.86	\$ -	\$ 29,510	\$ (150,325)	\$ (128,145)	\$ (105,091)	\$ (81,163)	\$ (56,252)	0%	4%	-21%	-18%	-15%	-12%	-8%
4M	Mountain Sunrise Academy	1.84	\$ -	\$ 23,695	\$ (114,586)	\$ (96,532)	\$ (77,767)	\$ (58,290)	\$ (38,013)	0%	4%	-20%	-17%	-14%	-10%	-7%
A4	Summit Academy	1.82	\$ -	\$ 127,844	\$ (596,439)	\$ (498,156)	\$ (395,999)	\$ (289,969)	\$ (179,582)	0%	4%	-20%	-16%	-13%	-10%	-6%
1I	Utah International Charter	1.82	\$ -	\$ 4,660	\$ (21,715)	\$ (18,131)	\$ (14,406)	\$ (10,539)	\$ (6,514)	0%	4%	-20%	-16%	-13%	-9%	-6%
7E	Gateway Preparatory Academy	1.78	\$ -	\$ 50,017	\$ (213,212)	\$ (173,953)	\$ (133,147)	\$ (90,793)	\$ (46,699)	0%	4%	-18%	-15%	-11%	-8%	-4%
9E	Providence Hall	1.77	\$ -	\$ 84,754	\$ (350,586)	\$ (283,633)	\$ (214,041)	\$ (141,810)	\$ (66,611)	0%	4%	-17%	-14%	-11%	-7%	-3%
82	Freedom Preparatory Academy	1.66	\$ -	\$ 91,440	\$ (253,387)	\$ (176,147)	\$ (95,864)	\$ (12,537)	\$ 74,215	0%	4%	-12%	-8%	-4%	-1%	3%
91	Utah Arts Academy	1.65	\$ -	\$ 8,699	\$ (23,252)	\$ (15,869)	\$ (8,195)	\$ (231)	\$ 8,061	0%	4%	-11%	-8%	-4%	0%	4%
5G	Canyon Grove Academy	1.60	\$ -	\$ 33,059	\$ (69,208)	\$ (40,385)	\$ (10,427)	\$ 20,667	\$ 53,039	0%	4%	-9%	-5%	-1%	3%	7%
4G	Maria Montessori Academy	1.60	\$ -	\$ 31,006	\$ (62,716)	\$ (35,596)	\$ (7,407)	\$ 21,851	\$ 52,311	0%	4%	-8%	-5%	-1%	3%	7%
7C	Monticello Academy	1.56	\$ -	\$ 51,406	\$ (77,058)	\$ (31,014)	\$ 16,844	\$ 66,516	\$ 118,230	0%	4%	-6%	-3%	1%	5%	10%
1F	Quest Academy	1.56	\$ -	\$ 44,131	\$ (66,080)	\$ (26,550)	\$ 14,538	\$ 57,184	\$ 101,583	0%	4%	-6%	-3%	1%	5%	10%

Scenario E - Phase Down Ratio Caps Over 3 Years		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	Nothing	2.30	1.82	1.35	1.35	1.35	1.35							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ -	\$ (96,870)	\$ (204,042)	\$ (320,768)	\$ (305,097)	\$ (288,831)	\$ (271,897)	0%	-14%	-29%	-45%	-43%	-41%	-38%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ -	\$ (496,095)	\$ (1,332,787)	\$ (2,244,071)	\$ (2,121,723)	\$ (1,994,736)	\$ (1,862,531)	0%	-9%	-25%	-42%	-40%	-38%	-35%
2K	Utah Military Academy	2.64	\$ -	\$ (163,149)	\$ (442,998)	\$ (747,797)	\$ (706,875)	\$ (664,401)	\$ (620,182)	0%	-9%	-25%	-42%	-40%	-38%	-35%
74	American Preparatory Academy	2.40	\$ -	\$ (9,023)	\$ (1,012,645)	\$ (2,105,743)	\$ (1,958,985)	\$ (1,806,663)	\$ (1,648,081)	0%	0%	-18%	-36%	-34%	-31%	-29%
3I	Leadership Learning Academy	2.32	\$ -	\$ 41,834	\$ (206,047)	\$ (476,027)	\$ (439,780)	\$ (402,159)	\$ (362,991)	0%	3%	-15%	-34%	-32%	-29%	-26%
A9	Success Academy	2.18	\$ -	\$ 1,197	\$ (2,649)	\$ (8,601)	\$ (7,802)	\$ (6,973)	\$ (6,109)	0%	4%	-9%	-30%	-27%	-24%	-21%
4D	Syracuse Arts Academy	1.98	\$ -	\$ 123,617	\$ (3,636)	\$ (680,159)	\$ (589,330)	\$ (495,057)	\$ (396,910)	0%	4%	0%	-23%	-20%	-17%	-13%
7F	Excelsior Academy	1.93	\$ -	\$ 82,820	\$ 43,689	\$ (420,162)	\$ (357,886)	\$ (293,249)	\$ (225,955)	0%	4%	2%	-21%	-18%	-15%	-11%
8F	Hawthorn Academy	1.93	\$ -	\$ 73,597	\$ 42,593	\$ (370,468)	\$ (315,011)	\$ (257,451)	\$ (197,526)	0%	4%	2%	-21%	-18%	-15%	-11%
A5	Itineris Early College High	1.92	\$ -	\$ 3,334	\$ 2,272	\$ (16,517)	\$ (13,994)	\$ (11,376)	\$ (8,650)	0%	4%	3%	-21%	-18%	-14%	-11%
4I	Mana Academy Charter School	1.88	\$ -	\$ 5,016	\$ 5,908	\$ (22,934)	\$ (19,062)	\$ (15,043)	\$ (10,858)	0%	4%	5%	-19%	-16%	-13%	-9%
8L	Salt Lake Academy High School	1.86	\$ -	\$ 29,510	\$ 43,567	\$ (128,145)	\$ (105,091)	\$ (81,163)	\$ (56,252)	0%	4%	6%	-18%	-15%	-12%	-8%
4M	Mountain Sunrise Academy	1.84	\$ -	\$ 23,695	\$ 43,237	\$ (96,532)	\$ (77,767)	\$ (58,290)	\$ (38,013)	0%	4%	8%	-17%	-14%	-10%	-7%
A4	Summit Academy	1.82	\$ -	\$ 127,844	\$ 255,035	\$ (498,156)	\$ (395,999)	\$ (289,969)	\$ (179,582)	0%	4%	8%	-16%	-13%	-10%	-6%
1I	Utah International Charter	1.82	\$ -	\$ 4,660	\$ 9,297	\$ (18,131)	\$ (14,406)	\$ (10,539)	\$ (6,514)	0%	4%	8%	-16%	-13%	-9%	-6%
7E	Gateway Preparatory Academy	1.78	\$ -	\$ 50,017	\$ 99,779	\$ (173,953)	\$ (133,147)	\$ (90,793)	\$ (46,699)	0%	4%	8%	-15%	-11%	-8%	-4%
9E	Providence Hall	1.77	\$ -	\$ 84,754	\$ 169,076	\$ (283,633)	\$ (214,041)	\$ (141,810)	\$ (66,611)	0%	4%	8%	-14%	-11%	-7%	-3%
82	Freedom Preparatory Academy	1.66	\$ -	\$ 91,440	\$ 182,414	\$ (176,147)	\$ (95,864)	\$ (12,537)	\$ 74,215	0%	4%	8%	-8%	-4%	-1%	3%
91	Utah Arts Academy	1.65	\$ -	\$ 8,699	\$ 17,354	\$ (15,869)	\$ (8,195)	\$ (231)	\$ 8,061	0%	4%	8%	-8%	-4%	0%	4%
5G	Canyon Grove Academy	1.60	\$ -	\$ 33,059	\$ 65,949	\$ (40,385)	\$ (10,427)	\$ 20,667	\$ 53,039	0%	4%	8%	-5%	-1%	3%	7%
4G	Maria Montessori Academy	1.60	\$ -	\$ 31,006	\$ 61,853	\$ (35,596)	\$ (7,407)	\$ 21,851	\$ 52,311	0%	4%	8%	-5%	-1%	3%	7%
7C	Monticello Academy	1.56	\$ -	\$ 51,406	\$ 102,550	\$ (31,014)	\$ 16,844	\$ 66,516	\$ 118,230	0%	4%	8%	-3%	1%	5%	10%
1F	Quest Academy	1.56	\$ -	\$ 44,131	\$ 88,037	\$ (26,550)	\$ 14,538	\$ 57,184	\$ 101,583	0%	4%	8%	-3%	1%	5%	10%

Scenario F - Phase Down Ratio Caps Over 4 Years		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	Nothing	2.41	2.06	1.70	1.35	1.35	1.35							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ -	\$ (65,188)	\$ (138,140)	\$ (217,954)	\$ (305,097)	\$ (288,831)	\$ (271,897)	0%	-9%	-19%	-31%	-43%	-41%	-38%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ -	\$ (248,751)	\$ (818,290)	\$ (1,441,395)	\$ (2,121,723)	\$ (1,994,736)	\$ (1,862,531)	0%	-5%	-15%	-27%	-40%	-38%	-35%
2K	Utah Military Academy	2.64	\$ -	\$ (80,419)	\$ (270,914)	\$ (479,324)	\$ (706,875)	\$ (664,401)	\$ (620,182)	0%	-5%	-15%	-27%	-40%	-38%	-35%
74	American Preparatory Academy	2.40	\$ -	\$ 241,952	\$ (395,500)	\$ (1,142,923)	\$ (1,958,985)	\$ (1,806,663)	\$ (1,648,081)	0%	4%	-7%	-20%	-34%	-31%	-29%
3I	Leadership Learning Academy	2.32	\$ -	\$ 57,911	\$ (53,621)	\$ (238,224)	\$ (439,780)	\$ (402,159)	\$ (362,991)	0%	4%	-4%	-17%	-32%	-29%	-26%
A9	Success Academy	2.18	\$ -	\$ 1,197	\$ 712	\$ (3,358)	\$ (7,802)	\$ (6,973)	\$ (6,109)	0%	4%	2%	-12%	-27%	-24%	-21%
4D	Syracuse Arts Academy	1.98	\$ -	\$ 123,617	\$ 246,602	\$ (84,265)	\$ (589,330)	\$ (495,057)	\$ (396,910)	0%	4%	8%	-3%	-20%	-17%	-13%
7F	Excelsior Academy	1.93	\$ -	\$ 82,820	\$ 165,217	\$ (11,593)	\$ (357,886)	\$ (293,249)	\$ (225,955)	0%	4%	8%	-1%	-18%	-15%	-11%
8F	Hawthorn Academy	1.93	\$ -	\$ 73,597	\$ 146,818	\$ (6,636)	\$ (315,011)	\$ (257,451)	\$ (197,526)	0%	4%	8%	0%	-18%	-15%	-11%
A5	Itineris Early College High	1.92	\$ -	\$ 3,334	\$ 6,650	\$ 32	\$ (13,994)	\$ (11,376)	\$ (8,650)	0%	4%	8%	0%	-18%	-14%	-11%
4I	Mana Academy Charter School	1.88	\$ -	\$ 5,016	\$ 10,006	\$ 2,471	\$ (19,062)	\$ (15,043)	\$ (10,858)	0%	4%	8%	2%	-16%	-13%	-9%
8L	Salt Lake Academy High School	1.86	\$ -	\$ 29,510	\$ 58,870	\$ 23,102	\$ (105,091)	\$ (81,163)	\$ (56,252)	0%	4%	8%	3%	-15%	-12%	-8%
4M	Mountain Sunrise Academy	1.84	\$ -	\$ 23,695	\$ 47,268	\$ 26,579	\$ (77,767)	\$ (58,290)	\$ (38,013)	0%	4%	8%	5%	-14%	-10%	-7%
A4	Summit Academy	1.82	\$ -	\$ 127,844	\$ 255,035	\$ 172,054	\$ (395,999)	\$ (289,969)	\$ (179,582)	0%	4%	8%	6%	-13%	-10%	-6%
1I	Utah International Charter	1.82	\$ -	\$ 4,660	\$ 9,297	\$ 6,309	\$ (14,406)	\$ (10,539)	\$ (6,514)	0%	4%	8%	6%	-13%	-9%	-6%
7E	Gateway Preparatory Academy	1.78	\$ -	\$ 50,017	\$ 99,779	\$ 93,761	\$ (133,147)	\$ (90,793)	\$ (46,699)	0%	4%	8%	8%	-11%	-8%	-4%
9E	Providence Hall	1.77	\$ -	\$ 84,754	\$ 169,076	\$ 172,933	\$ (214,041)	\$ (141,810)	\$ (66,611)	0%	4%	8%	9%	-11%	-7%	-3%
82	Freedom Preparatory Academy	1.66	\$ -	\$ 91,440	\$ 182,414	\$ 277,120	\$ (95,864)	\$ (12,537)	\$ 74,215	0%	4%	8%	13%	-4%	-1%	3%
91	Utah Arts Academy	1.65	\$ -	\$ 8,699	\$ 17,354	\$ 26,364	\$ (8,195)	\$ (231)	\$ 8,061	0%	4%	8%	13%	-4%	0%	4%
5G	Canyon Grove Academy	1.60	\$ -	\$ 33,059	\$ 65,949	\$ 100,188	\$ (10,427)	\$ 20,667	\$ 53,039	0%	4%	8%	13%	-1%	3%	7%
4G	Maria Montessori Academy	1.60	\$ -	\$ 31,006	\$ 61,853	\$ 93,966	\$ (7,407)	\$ 21,851	\$ 52,311	0%	4%	8%	13%	-1%	3%	7%
7C	Monticello Academy	1.56	\$ -	\$ 51,406	\$ 102,550	\$ 155,792	\$ 16,844	\$ 66,516	\$ 118,230	0%	4%	8%	13%	1%	5%	10%
1F	Quest Academy	1.56	\$ -	\$ 44,131	\$ 88,037	\$ 133,744	\$ 14,538	\$ 57,184	\$ 101,583	0%	4%	8%	13%	1%	5%	10%

Scenario G - Phase Down Ratio Caps Over 5 Years		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	Nothing	2.49	2.20	1.92	1.63	1.35	1.35							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ -	\$ (46,179)	\$ (98,599)	\$ (156,265)	\$ (219,551)	\$ (288,831)	\$ (271,897)	0%	-6%	-14%	-22%	-31%	-41%	-38%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ -	\$ (100,344)	\$ (509,592)	\$ (959,790)	\$ (1,453,863)	\$ (1,994,736)	\$ (1,862,531)	0%	-2%	-10%	-18%	-27%	-38%	-35%
2K	Utah Military Academy	2.64	\$ -	\$ (30,781)	\$ (167,663)	\$ (318,241)	\$ (483,494)	\$ (664,401)	\$ (620,182)	0%	-2%	-9%	-18%	-27%	-38%	-35%
74	American Preparatory Academy	2.40	\$ -	\$ 241,952	\$ (25,212)	\$ (565,231)	\$ (1,157,878)	\$ (1,806,663)	\$ (1,648,081)	0%	4%	0%	-10%	-20%	-31%	-29%
3I	Leadership Learning Academy	2.32	\$ -	\$ 57,911	\$ 37,835	\$ (95,542)	\$ (241,918)	\$ (402,159)	\$ (362,991)	0%	4%	3%	-7%	-18%	-29%	-26%
A9	Success Academy	2.18	\$ -	\$ 1,197	\$ 2,389	\$ (213)	\$ (3,440)	\$ (6,973)	\$ (6,109)	0%	4%	8%	-1%	-12%	-24%	-21%
4D	Syracuse Arts Academy	1.98	\$ -	\$ 123,617	\$ 246,602	\$ 273,271	\$ (93,521)	\$ (495,057)	\$ (396,910)	0%	4%	8%	9%	-3%	-17%	-13%
7F	Excelsior Academy	1.93	\$ -	\$ 82,820	\$ 165,217	\$ 233,548	\$ (17,939)	\$ (293,249)	\$ (225,955)	0%	4%	8%	12%	-1%	-15%	-11%
8F	Hawthorn Academy	1.93	\$ -	\$ 73,597	\$ 146,818	\$ 211,663	\$ (12,287)	\$ (257,451)	\$ (197,526)	0%	4%	8%	12%	-1%	-15%	-11%
A5	Itineris Early College High	1.92	\$ -	\$ 3,334	\$ 6,650	\$ 9,962	\$ (225)	\$ (11,376)	\$ (8,650)	0%	4%	8%	13%	0%	-14%	-11%
4I	Mana Academy Charter School	1.88	\$ -	\$ 5,016	\$ 10,006	\$ 15,201	\$ 2,076	\$ (15,043)	\$ (10,858)	0%	4%	8%	13%	2%	-13%	-9%
8L	Salt Lake Academy High School	1.86	\$ -	\$ 29,510	\$ 58,870	\$ 89,434	\$ 20,753	\$ (81,163)	\$ (56,252)	0%	4%	8%	13%	3%	-12%	-8%
4M	Mountain Sunrise Academy	1.84	\$ -	\$ 23,695	\$ 47,268	\$ 71,809	\$ 24,667	\$ (58,290)	\$ (38,013)	0%	4%	8%	13%	4%	-10%	-7%
A4	Summit Academy	1.82	\$ -	\$ 127,844	\$ 255,035	\$ 387,445	\$ 161,644	\$ (289,969)	\$ (179,582)	0%	4%	8%	13%	5%	-10%	-6%
1I	Utah International Charter	1.82	\$ -	\$ 4,660	\$ 9,297	\$ 14,124	\$ 5,929	\$ (10,539)	\$ (6,514)	0%	4%	8%	13%	5%	-9%	-6%
7E	Gateway Preparatory Academy	1.78	\$ -	\$ 50,017	\$ 99,779	\$ 151,583	\$ 89,603	\$ (90,793)	\$ (46,699)	0%	4%	8%	13%	8%	-8%	-4%
9E	Providence Hall	1.77	\$ -	\$ 84,754	\$ 169,076	\$ 256,857	\$ 165,841	\$ (141,810)	\$ (66,611)	0%	4%	8%	13%	8%	-7%	-3%
82	Freedom Preparatory Academy	1.66	\$ -	\$ 91,440	\$ 182,414	\$ 277,120	\$ 342,379	\$ (12,537)	\$ 74,215	0%	4%	8%	13%	16%	-1%	3%
91	Utah Arts Academy	1.65	\$ -	\$ 8,699	\$ 17,354	\$ 26,364	\$ 33,692	\$ (231)	\$ 8,061	0%	4%	8%	13%	16%	0%	4%
5G	Canyon Grove Academy	1.60	\$ -	\$ 33,059	\$ 65,949	\$ 100,188	\$ 135,777	\$ 20,667	\$ 53,039	0%	4%	8%	13%	17%	3%	7%
4G	Maria Montessori Academy	1.60	\$ -	\$ 31,006	\$ 61,853	\$ 93,966	\$ 127,344	\$ 21,851	\$ 52,311	0%	4%	8%	13%	17%	3%	7%
7C	Monticello Academy	1.56	\$ -	\$ 51,406	\$ 102,550	\$ 155,792	\$ 211,132	\$ 66,516	\$ 118,230	0%	4%	8%	13%	17%	5%	10%
1F	Quest Academy	1.56	\$ -	\$ 44,131	\$ 88,037	\$ 133,744	\$ 181,252	\$ 57,184	\$ 101,583	0%	4%	8%	13%	17%	5%	10%

Scenario H - Phase Down Ratio Caps Over 6 Years		Difference from FY26 SPED Allocation								% Difference						
		Ratio Cap	Nothing	2.53	2.30	2.06	1.82	1.59	1.35							
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698	\$5,926	0%	4%	8%	13%	17%	22%	27%
		FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY26	FY27	FY28	FY29	FY30	FY31	FY32
3B	Beehive Academy	2.77	\$ -	\$ (33,506)	\$ (72,239)	\$ (115,139)	\$ (162,520)	\$ (214,693)	\$ (271,897)	0%	-5%	-10%	-16%	-23%	-30%	-38%
3D	Spectrum Academy	2.70	\$ -	\$ 683,406	\$ 1,363,324	\$ 2,071,137	\$ 2,806,844	\$ 3,570,445	\$ 4,365,427	0%	4%	8%	13%	17%	22%	27%
2J	Ascent Academies of Utah	2.64	\$ -	\$ (1,407)	\$ (303,794)	\$ (638,720)	\$ (1,008,623)	\$ (1,415,940)	\$ (1,862,531)	0%	0%	-6%	-12%	-19%	-27%	-35%
2K	Utah Military Academy	2.64	\$ -	\$ 2,311	\$ (98,829)	\$ (210,852)	\$ (334,574)	\$ (470,811)	\$ (620,182)	0%	0%	-6%	-12%	-19%	-27%	-35%
74	American Preparatory Academy	2.40	\$ -	\$ 241,952	\$ 221,646	\$ (180,103)	\$ (623,806)	\$ (1,112,389)	\$ (1,648,081)	0%	4%	4%	-3%	-11%	-19%	-29%
3I	Leadership Learning Academy	2.32	\$ -	\$ 57,911	\$ 98,805	\$ (421)	\$ (110,009)	\$ (230,683)	\$ (362,991)	0%	4%	7%	0%	-8%	-17%	-26%
A9	Success Academy	2.18	\$ -	\$ 1,197	\$ 2,389	\$ 1,885	\$ (532)	\$ (3,192)	\$ (6,109)	0%	4%	8%	7%	-2%	-11%	-21%
4D	Syracuse Arts Academy	1.98	\$ -	\$ 123,617	\$ 246,602	\$ 374,634	\$ 237,019	\$ (65,368)	\$ (396,910)	0%	4%	8%	13%	8%	-2%	-13%
7F	Excelsior Academy	1.93	\$ -	\$ 82,820	\$ 165,217	\$ 250,995	\$ 208,692	\$ 1,364	\$ (225,955)	0%	4%	8%	13%	11%	0%	-11%
8F	Hawthorn Academy	1.93	\$ -	\$ 73,597	\$ 146,818	\$ 223,043	\$ 189,529	\$ 4,902	\$ (197,526)	0%	4%	8%	13%	11%	0%	-11%
A5	Itineris Early College High	1.92	\$ -	\$ 3,334	\$ 6,650	\$ 10,103	\$ 8,955	\$ 557	\$ (8,650)	0%	4%	8%	13%	11%	1%	-11%
4I	Mana Academy Charter School	1.88	\$ -	\$ 5,016	\$ 10,006	\$ 15,201	\$ 16,168	\$ 3,277	\$ (10,858)	0%	4%	8%	13%	14%	3%	-9%
8L	Salt Lake Academy High School	1.86	\$ -	\$ 29,510	\$ 58,870	\$ 89,434	\$ 104,649	\$ 27,899	\$ (56,252)	0%	4%	8%	13%	15%	4%	-8%
4M	Mountain Sunrise Academy	1.84	\$ -	\$ 23,695	\$ 47,268	\$ 71,809	\$ 92,956	\$ 30,483	\$ (38,013)	0%	4%	8%	13%	16%	5%	-7%
A4	Summit Academy	1.82	\$ -	\$ 127,844	\$ 255,035	\$ 387,445	\$ 525,073	\$ 193,308	\$ (179,582)	0%	4%	8%	13%	17%	6%	-6%
1I	Utah International Charter	1.82	\$ -	\$ 4,660	\$ 9,297	\$ 14,124	\$ 19,141	\$ 7,084	\$ (6,514)	0%	4%	8%	13%	17%	6%	-6%
7E	Gateway Preparatory Academy	1.78	\$ -	\$ 50,017	\$ 99,779	\$ 151,583	\$ 205,428	\$ 102,251	\$ (46,699)	0%	4%	8%	13%	17%	9%	-4%
9E	Providence Hall	1.77	\$ -	\$ 84,754	\$ 169,076	\$ 256,857	\$ 348,097	\$ 187,412	\$ (66,611)	0%	4%	8%	13%	17%	9%	-3%
82	Freedom Preparatory Academy	1.66	\$ -	\$ 91,440	\$ 182,414	\$ 277,120	\$ 375,558	\$ 367,263	\$ 74,215	0%	4%	8%	13%	17%	17%	3%
91	Utah Arts Academy	1.65	\$ -	\$ 8,699	\$ 17,354	\$ 26,364	\$ 35,729	\$ 36,071	\$ 8,061	0%	4%	8%	13%	17%	17%	4%
5G	Canyon Grove Academy	1.60	\$ -	\$ 33,059	\$ 65,949	\$ 100,188	\$ 135,777	\$ 162,392	\$ 53,039	0%	4%	8%	13%	17%	21%	7%
4G	Maria Montessori Academy	1.60	\$ -	\$ 31,006	\$ 61,853	\$ 93,966	\$ 127,344	\$ 155,206	\$ 52,311	0%	4%	8%	13%	17%	21%	7%
7C	Monticello Academy	1.56	\$ -	\$ 51,406	\$ 102,550	\$ 155,792	\$ 211,132	\$ 268,570	\$ 118,230	0%	4%	8%	13%	17%	22%	10%
1F	Quest Academy	1.56	\$ -	\$ 44,131	\$ 88,037	\$ 133,744	\$ 181,252	\$ 230,562	\$ 101,583	0%	4%	8%	13%	17%	22%	10%

R277. Education, Administration.

R277-479. Funding for Charter School Students With Disabilities on an IEP.

R277-479-1. Authority[, and Purpose[, ~~and Oversight Category~~].

(1) This rule is authorized by:

(a) Utah Constitution Article X, Section 3, which vests general control and supervision over public education in the Board;

(b) Subsection 53E-3-401(4), which allows the Board to make rules to execute the Board's duties and responsibilities under the Constitution and state law;

(c) Subsection 53E-3-501(1)(c)(vi)(A), which directs the Board to adopt rules regarding services for persons with disabilities; and

(d) Section 53E-7-206, which directs the Board to administer state and federal special education funds.

152 (4) Notwithstanding the special education add-on WPU as calculated under
153 Subsection 53F-2-307, for a charter school with a prevalence rate less than 60 percent,
154 the school's special education add-on WPU cannot exceed the following levels:
155 (a) For the 2027 fiscal year, 2.41 multiplied by the charter school's total special
156 education ADM count from the prior year;
157 (b) For the 2028 fiscal year, 2.06 multiplied by the charter school's total special
158 education ADM count from the prior year;
159 (c) For the 2029 fiscal year, 1.70 multiplied by the charter school's total special
160 education ADM count from the prior year; and
161 (d) For the 2030 fiscal year and thereafter, 1.35 multiplied by the charter school's
162 total special education ADM count from the prior year.

152 (4) Notwithstanding the special education add-on WPU as calculated under
153 Subsection 53F-2-307, for a charter school with a prevalence rate less than 60 percent,
154 the school's special education add-on WPUs cannot exceed the following levels:
155 (a) For the 2027 fiscal year, 2.41 multiplied by the charter school's total special
156 education ADM count from the prior year;
157 (b) For the 2028 fiscal year, 2.06 multiplied by the charter school's total special
158 education ADM count from the prior year;
159 (c) For the 2029 fiscal year, 1.70 multiplied by the charter school's total special
160 education ADM count from the prior year; and
161 (d) For the 2030 fiscal year and thereafter, 1.35 multiplied by the charter school's
162 total special education ADM count from the prior year.

152 (4) Notwithstanding the special education add-on WPU as calculated under
 153 Subsection 53F-2-307, for a charter school with a prevalence rate less than 60 percent,
 154 the school's special education add-on WPU cannot exceed the following levels:
 155 (a) For the 2027 fiscal year, 2.41 multiplied by the charter school's total special
 156 education ADM count from the prior year;
 157 (b) For the 2028 fiscal year, 2.06 multiplied by the charter school's total special
 158 education ADM count from the prior year;
 159 (c) For the 2029 fiscal year, 1.70 multiplied by the charter school's total special
 160 education ADM count from the prior year; and
 161 (d) For the 2030 fiscal year and thereafter, 1.35 multiplied by the charter school's
 162 total special education ADM count from the prior year.

Scenario F - Phase Down Ratio Caps Over 4 Years		Difference from FY26 SPED Allocation						
		Ratio Cap	Nothing	2.41	2.06	1.70	1.35	1.35
		WPU Value	\$4,674	\$4,870	\$5,065	\$5,268	\$5,479	\$5,698
	FY26 Ratio	FY26	FY27	FY28	FY29	FY30	FY31	FY32

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