

Comparing TSSA Distribution Methodologies

USBE Finance Committee
February 3, 2023



53F-2-416. Appropriation and distribution for the Teacher and Student Success Program.

- (1) The terms defined in Section 53G-7-1301 apply to this section.
- (2) Subject to future budget constraints, the Legislature shall annually appropriate money from the Teacher and Student Success Account described in Section 53F-9-306 to the state board for the Teacher and Student Success Program.
- (3) Except as provided in Subsection (5)(a), the state board shall calculate an amount to distribute to an LEA that is the product of:
 - (a) the percentage of weighted pupil units in the LEA compared to the total number of weighted pupil units for all LEAs in the state; and
 - (b) the amount of the appropriation described in Subsection (2), less the amount calculated, in accordance with state board rule, for:
 - (i) an LEA that is in the LEA's first year of operation; and
 - (ii) the Utah Schools for the Deaf and the Blind.



Effective 2/22/2022
53F-2-102. Definitions.

As used in this chapter:

- (5) "Weighted pupil unit or units or WPU or WPU's" means the unit of measure of factors that is computed in accordance with this chapter for the purpose of determining the costs of a program on a uniform basis for each school district or charter school.



Index Utah Code

Title 53F Public Education System -- Funding

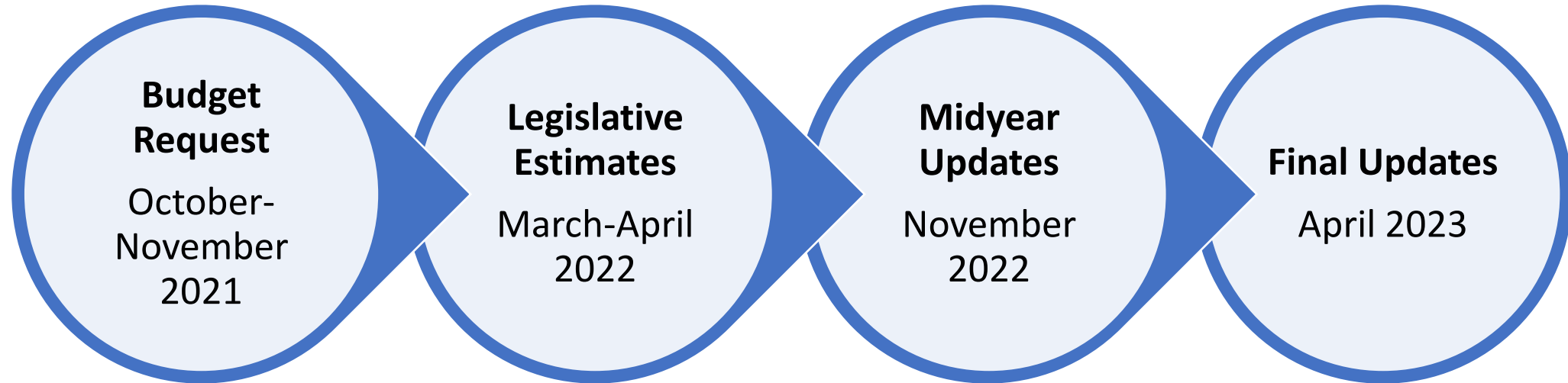
Chapter 2 State Funding -- Minimum School Program

Part 3 Basic Program (Weighted Pupil Units) *(Effective 1/24/2018)*

- Section 301 Minimum basic tax rate for a fiscal year that begins after July 1, 2022.
- Section 301.5 Minimum basic tax rate for a fiscal year that begins on July 1, 2018, 2019, 2020, 2021, or 2022.
- Section 302 Determination of weighted pupil units.
- Section 302.1 Enrollment Growth Contingency Program.
- Section 303 Foreign exchange student weighted pupil units.
- Section 304 Necessarily existent small schools -- Computing additional weighted pupil units -- Consolidation of small schools.
- Section 305 Professional staff weighted pupil units.
- Section 307 Weighted pupil units for programs for students with disabilities -- Local school board allocation.
- Section 308 Preschool special education appropriation -- Extended year program appropriation -- Appropriation for special education programs in state institutions -- Appropriations for stipends for special educators.
- Section 310 Stipends for special educators for additional days of work.
- Section 311 Weighted pupil units for career and technical education programs -- Funding of approved programs -- Performance measures -- Qualifying criteria.
- Section 312 Appropriation for class size reduction.
- Section 314 Weighted pupil units for students who are at-risk.



FY 2023 Minimum School Program Process



FY 2023 MSP Process

July 2021 August 2021 September 2021 October 2021 November 2021 December 2021 January 2022 February 2022 March 2022 April 2022 May 2022 June 2022



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FY 2023 MSP Process

WPU based on projections

July 2021 August 2021 September 2021 October 2021 November 2021 December 2021 January 2022 February 2022 March 2022 April 2022 May 2022 June 2022

CDC Projections:
TY 2022 Property Tax Collections
October 1, 2022 Projections

**FY 2023
Budget Request**

Legislative Session:
Final WPU Value for FY 2023

**FY 2023
Legislative Estimates**

July 2022 August 2022 September 2022 October 2022 November 2022 December 2022 January 2023 February 2023 March 2023 April 2023 May 2023 June 2023

Finalized Data:
October 1, 2022 Enrollments
FY 2021 ADM

**FY 2023
Midyear Update**

Finalized Data:
TY 2022 Tax Collections

**FY 2023
Final Update**

WPU based on actuals



R277-927-3. Program Requirements and Board Distribution of Program Money.

(4) For purposes of calculating the formula described in Subsection 53F-2-416(3),

"weighted pupil units" means:

(a) for a school district or charter school:

(i) the weighted pupil units for the current year budget request for the minimum school basic program; minus

(ii) the weighted pupil units allocated to LEAs for foreign exchange students; and

(b) for the Utah Schools for the Deaf and Blind, USDB's prior year October 1 headcount multiplied by two.



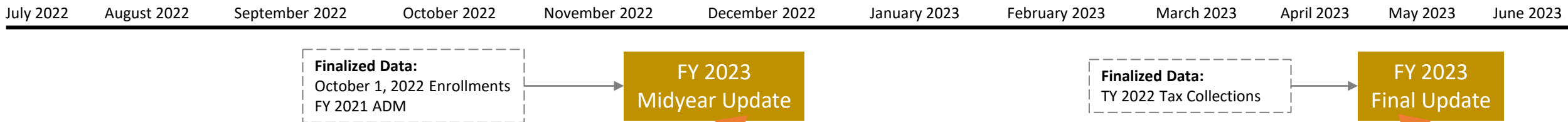
FY 2023 TSSA Distributions - Allocations Based on Budget Request WPU's Compared to Allocations Based on Legislative Estimates WPU's

Phase	ID	LEA Type	LEA Name	Budget Request	Legislative Estimates	Change	% Change
7H0	7H	Charter	Pacific Heritage Academy	\$ 69,473	\$ 70,476	\$ (1,003)	-1.4%
4M0	4M	Charter	Mountain Sunrise School	\$ 81,371	\$ 82,542	\$ (1,171)	-1.4%
7L0	7L	Charter	Treeside Charter School	\$ 78,233	\$ 79,331	\$ (1,098)	-1.4%
8F0	8F	Charter	Hawthorn Academy	\$ 306,553	\$ 310,802	\$ (4,249)	-1.4%
1I0	1I	Charter	Utah International Charter School	\$ 47,982	\$ 48,626	\$ (644)	-1.3%
8H0	8H	Charter	Valley Arts Academy, Inc	\$ 106,243	\$ 107,642	\$ (1,399)	-1.3%
5E0	5E	Charter	Usu Edith Bowen Lab School	\$ 75,087	\$ 75,990	\$ (904)	-1.2%
6J0	6J	Charter	Scholar Academy	\$ 135,578	\$ 137,195	\$ (1,616)	-1.2%
4D0	4D	Charter	Syracuse Arts Academy Inc	\$ 401,664	\$ 406,350	\$ (4,686)	-1.2%
6L0	6L	Charter	Bonneville Academy	\$ 114,640	\$ 115,830	\$ (1,190)	-1.0%
4K0	4K	Charter	Athenian Eacademy	\$ 120,736	\$ 121,942	\$ (1,206)	-1.0%
A30	A3	Charter	Davinci Academy of Science & The Arts	\$ 274,499	\$ 277,116	\$ (2,618)	-1.0%
280	28	District	South Summit School District	\$ 439,079	\$ 443,152	\$ (4,072)	-0.9%
250	25	District	San Juan School District	\$ 910,408	\$ 918,346	\$ (7,938)	-0.9%



FY 2023 MSP Process

WPU based on projections



WPU based on actuals



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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	LEA ID	LOCAL EDUCATION AGENCY	Kindergarten	Grades 1-12	Foreign Exchange Students	NESS	Pro Staff	Special Ed Add-on	Special Ed Self-Contained	Special Ed Preschool	Special EY	Special Ed Impact Aid	Special Ed EYSE	At-Risk WPU Add-on	CTE Add-on	Class Size Reduction Grades K-8	Total
2	1	Alpine	3,460.335	76,697.032	43.000	-	6,709.332	8,962.229	1,519.828	1,586.130	41.278	206.355		1,036.917	3,475.258	5,264.978	109,002.672
3	2	Beaver	65.445	1,396.085	-	589.672	185.088	213.304	15.878	27.930	1.650	5.362		38.223	130.715	98.026	2,767.377
4	3	Box Elder	514.767	11,297.877	8.000	260.045	1,063.749	1,304.637	190.844	282.240	7.228	33.655		233.901	623.748	779.537	16,600.229
5	4	Cache	767.172	18,050.566	19.000	-	1,679.540	2,144.042	249.878	482.160	11.786	56.768		327.195	1,049.209	1,203.608	26,040.922
6	5	Carbon	129.988	3,027.876	8.000	147.067	282.264	592.128	63.856	123.480	3.333	13.895		76.175	148.201	207.585	4,823.849
7	6	Daggett	7.183	167.772	-	377.119	47.853	25.463	2.961	-	0.719	0.639		7.225	48.875	10.731	696.539
8	7	Davis	2,674.093	65,856.232	36.000	-	6,451.034	8,582.343	984.511	1,106.910	41.157	205.739		744.500	3,416.491	4,412.640	94,511.650
9	8	Duchesne	193.794	4,589.935	3.000	661.400	483.783	822.994	129.306	145.530	4.894	21.813		104.450	320.379	320.751	7,802.029
10	9	Emery	73.996	1,923.338	-	543.000	239.706	400.160	14.289	89.670	2.721	10.792		56.550	198.489	130.299	3,683.011
11	10	Garfield	88.369	1,142.885	-	951.855	191.616	135.893	9.267	11.760	1.196	3.057		29.925	153.852	92.037	2,811.712
12	11	Grand	50.736	1,355.267	1.000	126.804	140.422	219.909	18.194	32.340	1.718	5.704		32.627	134.258	90.547	2,209.527
13	12	Granite	2,111.734	53,619.954	15.000	-	5,563.917	7,413.829	1,320.933	995.190	36.712	183.196		2,079.375	2,446.094	3,585.373	79,371.307
14	13	Iron	504.809	11,258.289	3.000	270.268	1,104.916	1,297.408	108.822	264.600	6.329	29.091		217.260	392.812	813.945	16,271.548
15	14	Jordan	2,063.461	52,389.803	25.000	-	4,623.518	6,396.532	1,168.344	1,180.410	33.307	165.924		727.875	2,089.164	3,488.664	74,352.002
16	15	Juab	110.510	2,373.155	-	-	212.736	330.917	46.683	44.100	0.593	8.351		53.637	156.086	166.666	3,503.434



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1	1	Alpine	3,460.335	76,697.032	43.000	-	6,709.332	8,062.220	1,510.828	1,586.120	41.278	206.255		1,026.017	2,475.258	5,264.078	90,002.672
2	2	Beaver	65.445	1,396.085	-	589.672	185.088	213.304	15.878	27.930	1.650	5.362		38.223	130.715	98.026	2,767.377
3	3	Box Elder	514.767	11,297.877	8.000	260.045	1,063.749	1,304.637	190.844	282.240	7.228	33.655		233.901	623.748	779.537	16,600.229
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8	8	Duchesne	193.794	4,589.935	3.000	661.400	483.783	822.994	129.306	145.530	4.894	21.813		104.450	320.379	320.751	7,802.029
9	9	Emery	73.996	1,923.338	-	543.000	239.706	400.160	14.289	89.670	2.721	10.792		56.550	198.489	130.299	3,683.011
10	10	Garfield	88.369	1,142.885	-	951.855	191.616	135.893	9.267	11.760	1.196	3.057		29.925	153.852	92.037	2,811.712
11	11	Grand	50.736	1,355.267	1.000	126.804	140.422	219.909	18.194	32.340	1.718	5.704		32.627	134.258	90.547	2,209.527
12	12	Granite	2,111.734	53,619.954	15.000	-	5,563.917	7,413.829	1,320.933	995.190	36.712	183.196		2,079.375	2,446.094	3,585.373	79,371.307
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Comparing TSSA Distribution Methodologies

	Budget Request WPU's	Legislative Estimates WPU's	Midyear Update WPU's	Prior Year WPU's
Pros	<ul style="list-style-type: none"> • Allocations are stable • No changes needed to rule 	<ul style="list-style-type: none"> • Allocations are stable • Legislative changes are included 	<ul style="list-style-type: none"> • Allocations reflect actual students • Legislative changes are included 	<ul style="list-style-type: none"> • Allocations are stable • Allocations reflect actual students • Legislative changes are included
Cons	<ul style="list-style-type: none"> • Allocations: Do not reflect actual students • Do not reflect legislative changes • Are not currently reported to LEAs 	<ul style="list-style-type: none"> • Allocations do not reflect actual students • The term "Legislative Estimates" is not defined in rule 	<ul style="list-style-type: none"> • Allocations change during the year, increasing uncertainty and administrative burdens on LEAs 	<ul style="list-style-type: none"> • Allocations are based on prior year students • Growing LEAs must wait a year for allocations to reflect growth

← Current Year WPU's →



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← Current Year WPU's →



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Questions?

