Minimum School Program & School Building Program: Budget Detail Table

2013 General Session

FY 2013 Appropriation / FY 2014 Base Budget / FY 2014 with Enrollment Growth Adjustments

A	B	C	D	E	F	G
	Fiscal Year 2013 Appropriation		Fiscal Year 2014 Base Budget		Fiscal Year 2014 Enrollment Growth Adjustments	

Section 1: Total Minimum School Program Revenue

Revenue Sources	Changes	Amount	Changes	Amount	Changes	Amount
A. State						
1. Education Fund		$2,407,511,100		$2,407,511,100	$68,464,300	$2,475,975,400
a. Education Fund, One-time		(31,600,000)	31,600,000	0		0
2. Uniform School Fund		16,000,000		16,000,000		16,000,000
a. Uniform School Fund, One-time		45,000,000	(45,000,000)	0		0
3. USFR - Interest & Dividends		22,600,000		22,600,000	6,110,000	28,710,000
4. General Fund, One-time		1,900,000	(1,900,000)	0		0
B. Beginning Nonlapsing Balances[1]		9,242,400	40,789,200	50,031,600		50,031,600
C. Closing Nonlapsing Balances		(9,242,400)	(40,789,200)	(50,031,600)		(50,031,600)
Subtotal State:		**$2,461,411,100**	**($15,300,000)**	**$2,446,111,100**	**$74,574,300**	**$2,520,685,400**
D. Local Property Tax Revenues						
1. Basic Levy		$289,021,900		$289,021,900	$5,070,100	$294,092,000
2. Voted Local Levy		223,502,700		223,502,700	(1,266,900)	222,235,800
3. Board Local Levy		62,418,200		62,418,200	7,159,900	69,578,100
4. Board Local Levy - Reading Levy		15,000,000		15,000,000		15,000,000
Subtotal Local:		**$589,942,800**	**$0**	**$589,942,800**	**$10,963,100**	**$600,905,900**
Total Revenue:		**$3,051,353,900**	**($15,300,000)**	**$3,036,053,900**	**$85,537,400**	**$3,121,591,300**

Section 2: Revenue & Expenditure Details by Program

Part A: Basic School Program (Weighted Pupil Unit Programs)

Primary WPU Value:		***$2,842***		***$2,842***		***$2,842***
Add-on WPU Value [2] :		***$2,607***		***$2,607***		***$2,607***
Basic Tax Rate:		***0.001665***		***0.001691***		***0.001691***
Revenue Sources	**Changes**	**Amount**	**Changes**	**Amount**	**Changes**	**Amount**
A. State Revenue						
1. Education Fund	$0	$1,894,689,200	$0	$1,894,689,200	$51,047,200	$1,945,736,400
a. Education Fund, One-time	0	(46,900,000)	46,900,000	0	0	0
2. Uniform School Fund	0	16,000,000	0	16,000,000	0	16,000,000
a. Uniform School Fund, One-time	0	45,000,000	(45,000,000)	0	0	0
3. General Fund, One-time	0	1,900,000	(1,900,000)	0	0	0
B. Local Property Tax Revenue - Basic Levy	0	289,021,900	0	289,021,900	5,070,100	294,092,000
C. Beginning Nonlapsing Balances[1]	0	1,362,200	21,820,900	23,183,100	0	23,183,100
D. Closing Nonlapsing Balances	0	(1,362,200)	(21,820,900)	(23,183,100)	0	(23,183,100)
Total Revenue:	**$0**	**$2,199,711,100**	**$0**	**$2,199,711,100**	**$56,117,300**	**$2,255,828,400**
Expenditures by Program	**WPUs**	**Amount**	**WPUs**	**Amount**	**WPUs**	**Amount**
A. Regular Basic School Program						
1. Kindergarten	27,008	$76,756,700	27,008	$76,756,700	28,018	$79,627,200
2. Grades 1-12[4]	534,626	1,519,407,100	534,626	1,519,407,100	545,838	1,551,271,600
3. Necessarily Existent Small Schools	8,702	24,731,100	8,702	24,731,100	8,702	24,731,100
4. Professional Staff	48,663	138,300,200	48,663	138,300,200	52,564	149,386,900
5. Administrative Costs	1,560	4,433,500	1,560	4,433,500	1,500	4,263,000
Subtotal:	**620,559**	**$1,763,628,600**	**620,559**	**$1,763,628,600**	**636,622**	**$1,809,279,800**
B. Restricted Basic School Program						
1. Special Education - Regular - Add-on WPUs[2]	68,508	$178,600,400	68,508	$178,600,400	70,704	$184,325,300
2. Special Education - Regular - Self-Contained	14,410	40,953,200	14,410	40,953,200	14,209	40,382,000
3. Special Education - Pre-School	9,381	26,660,800	9,381	26,660,800	9,590	27,254,800
4. Special Education - Extended Year Program	417	1,185,100	417	1,185,100	423	1,202,200
5. Special Education - State Programs	2,769	7,869,500	2,769	7,869,500	2,871	8,159,400
Subtotal:	**95,485**	**$255,269,000**	**95,485**	**$255,269,000**	**97,797**	**$261,323,700**
6. Career & Technical Education - District Add-on[2]	28,433	$74,124,800	28,433	$74,124,800	29,289	$76,356,400
7. Class Size Reduction	37,540	$106,688,700	37,540	$106,688,700	38,307	$108,868,500
Subtotal:	**161,458**	**$436,082,500**	**161,458**	**$436,082,500**	**165,393**	**$446,548,600**
Total Expenditures:	**782,017**	**$2,199,711,100**	**782,017**	**$2,199,711,100**	**802,015**	**$2,255,828,400**

T H E L I N E

Minimum School Program & School Building Program: Budget Detail Table
2013 General Session
FY 2013 Appropriation / FY 2014 Base Budget / FY 2014 with Enrollment Growth Adjustments

A	B	C	D	E	F	G
	Fiscal Year 2013 Appropriation		Fiscal Year 2014 Base Budget		Fiscal Year 2014 Enrollment Growth Adjustments	
Part B: Related to Basic School Program						
Revenue Sources	**Changes**	**Amount**	**Changes**	**Amount**	**Changes**	**Amount**
A. State Revenue						
1. Education Fund		$418,223,100		$418,223,100	$12,547,100	$430,770,200
a. Education Fund, One-time		15,300,000	(15,300,000)	0	0	0
2. USFR - Interest & Dividends		22,600,000		22,600,000	6,110,000	28,710,000
B. Beginning Nonlapsing Balances[1]		7,880,200	(545,600)	7,334,600	0	7,334,600
D. Closing Nonlapsing Balances		(7,880,200)	545,600	(7,334,600)	0	(7,334,600)
Total Revenue:		**$456,123,100**	**($15,300,000)**	**$440,823,100**	**$18,657,100**	**$459,480,200**
Expenditures by Program	**Changes**	**Funding**	**Changes**	**Amount**	**Changes**	**Amount**
A. Related to Basic Programs						
1. To and From School Pupil Transportation[3]		65,646,900		65,646,900	1,444,300	67,091,200
2. Guarantee Transportation Levy		500,000		500,000		500,000
3. Flexible Allocation - WPU Distribution		23,106,600		23,106,600		23,106,600
Subtotal:		**$89,253,500**	**$0**	**$89,253,500**	**$1,444,300**	**$90,697,800**
B. Special Populations						
1. Enhancement for At-Risk Students		22,432,300		22,432,300	493,500	22,925,800
2. Youth-in-Custody		18,321,100		18,321,100	403,100	18,724,200
3. Adult Education		9,000,000		9,000,000	198,000	9,198,000
4. Enhancement for Accelerated Students		3,979,900		3,979,900	87,500	4,067,400
5. Concurrent Enrollment		8,531,200		8,531,200	187,700	8,718,900
6. Title I Schools in Improvement - Paraeducators		300,000		300,000		300,000
Subtotal:		**$62,564,500**	**$0**	**$62,564,500**	**$1,369,800**	**$63,934,300**
C. Other Programs						
1. School LAND Trust Program		22,600,000		22,600,000	6,110,000	28,710,000
2. Charter School Local Replacement		77,868,900		77,868,900	6,886,100	84,755,000
3. Charter School Administrative Costs		5,142,100		5,142,100	550,600	5,692,700
4. K-3 Reading Improvement Program		15,000,000		15,000,000		15,000,000
5. Educator Salary Adjustments		154,786,700		154,786,700	2,296,300	157,083,000
6. Teacher Salary Supplement Restricted Account		5,000,000		5,000,000		5,000,000
7. Library Books & Electronic Resources		550,000		550,000		550,000
8. Matching Fund for School Nurses		882,000		882,000		882,000
9. Critical Languages & Dual Immersion[4]		1,775,400	(800,000)	975,400		975,400
10. Year-Round Math & Science (USTAR Centers)		6,200,000		6,200,000		6,200,000
Subtotal:		**$289,805,100**	**($800,000)**	**$289,005,100**	**$15,843,000**	**$304,848,100**
D. One-time Funding Items						
1. Teacher Supplies & Materials		5,000,000	(5,000,000)	0		0
2. Beverley Taylor Sorenson Arts Learning Program		2,000,000	(2,000,000)	0		0
3. Early Intervention[7]		7,500,000	(7,500,000)	0		0
Subtotal:		**$14,500,000**	**($14,500,000)**	**$0**	**$0**	**$0**
Total Expenditures:		**$456,123,100**	**($15,300,000)**	**$440,823,100**	**$18,657,100**	**$459,480,200**
Part C: Voted & Board Local Levy Programs						
Revenue Sources	**Changes**	**Amount**	**Changes**	**Amount**	**Changes**	**Amount**
A. State Revenue						
1. Education Fund		$94,598,800		$94,598,800	$4,870,000	$99,468,800
B. Local Property Tax Revenue						
1. Voted Local Levy		223,502,700		223,502,700	(1,266,900)	222,235,800
2. Board Local Levy		62,418,200		62,418,200	7,159,900	69,578,100
3. Board Local Levy - Reading Improvement Program		15,000,000		15,000,000		15,000,000
C. Beginning Nonlapsing Balances [1]		0	19,513,900	19,513,900		19,513,900
D. Closing Nonlapsing Balances		0	(19,513,900)	(19,513,900)		(19,513,900)
Total Revenue:		**$395,519,700**	**$0**	**$395,519,700**	**$10,763,000**	**$406,282,700**
Expenditures by Program	**Changes**	**Amount**	**Changes**	**Amount**	**Changes**	**Amount**
Guarantee Rate (per 0.0001 Tax Rate per WPU):		***$27.36***		***$27.36***		***$27.36***
A. Voted and Board Local Levy Programs						
1. Voted Local Levy Program		$298,200,100		$298,200,100	$2,288,500	$300,488,600
2. Board Local Levy Program		82,319,600		82,319,600	8,474,500	90,794,100
3. Board Local Levy - Reading Improvement Program		15,000,000		15,000,000		15,000,000
Total Expenditures:		**$395,519,700**	**$0**	**$395,519,700**	**$10,763,000**	**$406,282,700**
Total Minimum School Program Expenditures:		**$3,051,353,900**		**$3,036,053,900**		**$3,121,591,300**

Section 3: School Building Programs (Not Included in MSP Totals Above)

Revenue Sources	**Changes**	**Amount**	**Changes**	**Amount**	**Changes**	**Amount**
A. State Revenue						
1. Education Fund		$14,399,700		$14,399,700		$14,399,700
Total Revenue:		**$14,399,700**		**$14,399,700**		**$14,399,700**
Expenditures by Program	**Changes**	**Amount**	**Changes**	**Amount**	**Changes**	**Amount**
A. Capital Outlay Programs						
1. Foundation		$12,510,900		$12,510,900		$12,510,900
2. Enrollment Growth		1,888,800		1,888,800		1,888,800
Total Expenditures:		**$14,399,700**		**$14,399,700**		**$14,399,700**

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Notes:

1. The Legislature reduced MSP Nonlapsing balances by $25 million in FY 2013 and transferred this funding to the Education Fund for use in the appropriated budget. During the June 2012 4th Special Session, the Legislature reduced MSP Nonlapsing balances remaining from FY 2011 by an additional $15.5 million and transferred this funding to the Education Fund to correct a calculation error made by the state office of education in estimating total WPUs in FY 13. Legislators also used an additional $4.5 million in anticipated FY 2012 balances in fixing the error.
2. Since FY 2012, the Legislature has approved two WPU Values. The Base WPU Value for most programs and the Add-on WPU Value for the Special Education & Career & Technical Education Add-on programs. The WPU Values for each are listed above.
3. Intent language specifies that $2,584,400 of the FY 2013 To & From School Pupil Transportation appropriation be used for transportation costs at the Utah Schools for the Deaf and the Blind.
4. Of the total FY 2013 appropriation for the Critical Languages & Dual Immersion program $800,000 is one-time in FY 2013 only and specified for the Dual Immersion program.
5. An additional $2,500,000 (one-time) was appropriated to the State Board of Education - USOE Initiatives line-item to support the Early Intervention technology program.