

# PUBLIC EDUCATION BUDGET OVERVIEW

Understanding Local & State Perspectives



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## Public Education Budget – Total Local

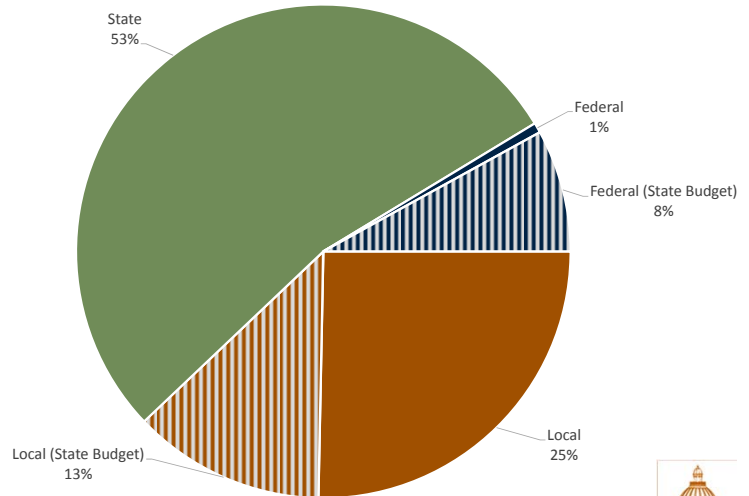
- Includes
  - Funding Appropriated in the State Budget & Passed-through to LEAs
  - Additional LEA Revenues & Expenditures
- Revenues & Expenditures Reported Annually
  - 2015 Reports Now Available
- LEA Data Reports
  - Annual Financial Report
  - Annual Program Report
- Annual Financial Report
  - Reports Total Revenues & Expenditures
  - Based on U.S. Department of Education Chart of Accounts
  - Maintains Comparability Across States
  - Reporting Categories Different Than State Programs
  - Independent Annual Audit
- Annual Program Report
  - Reports Data by Major Program
  - Categories Align Better with State Programs



## Total Local Public Education Budget: Revenue by Major Source

*FY 2015 Actual:*  
\$5,182,450,000

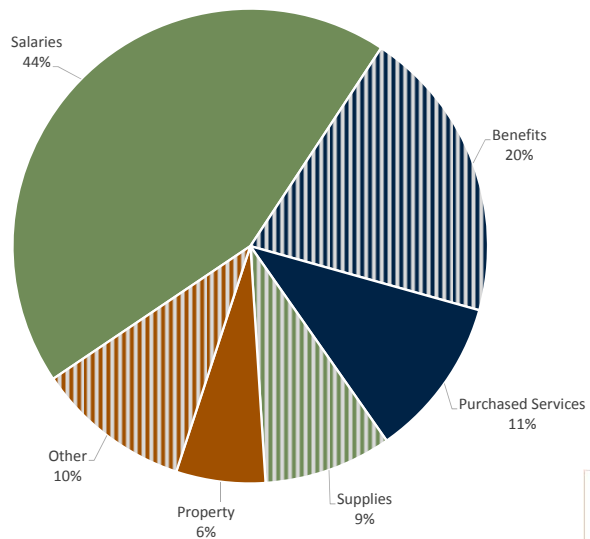
*Excludes State Agencies (LEAs Only)*



## Total Local Public Education Budget: Expenditures by Major Object

*FY 2015 Actual:*  
\$5,516,760,100

*Excludes State Agencies (LEAs Only)*



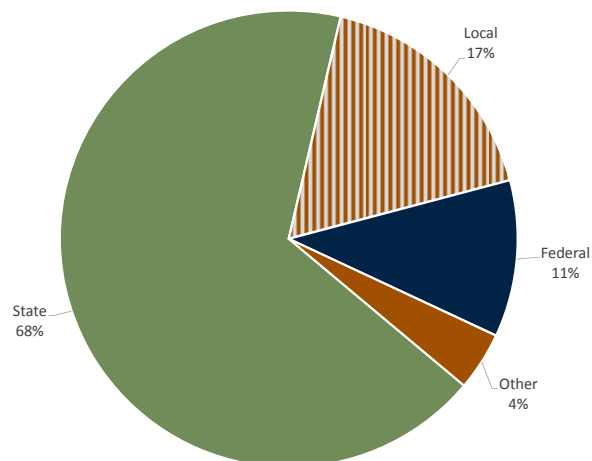
## Public Education Budget – State Appropriated

- Includes
  - Legislative Appropriations
  - State-Level Administration & Support
    - State Board of Education Line-Items
  - Pass-Through to Locals – State & Federal Funding
    - Minimum School Program
    - School Building Program
  - Certain Local Property Tax Revenue Sources
- Reported Multiple Times Annually
  - Appropriations Report
  - Compendium of Budget Information
  - Comprehensive Annual Finance Report (CAFR) – Produced by Division of Finance



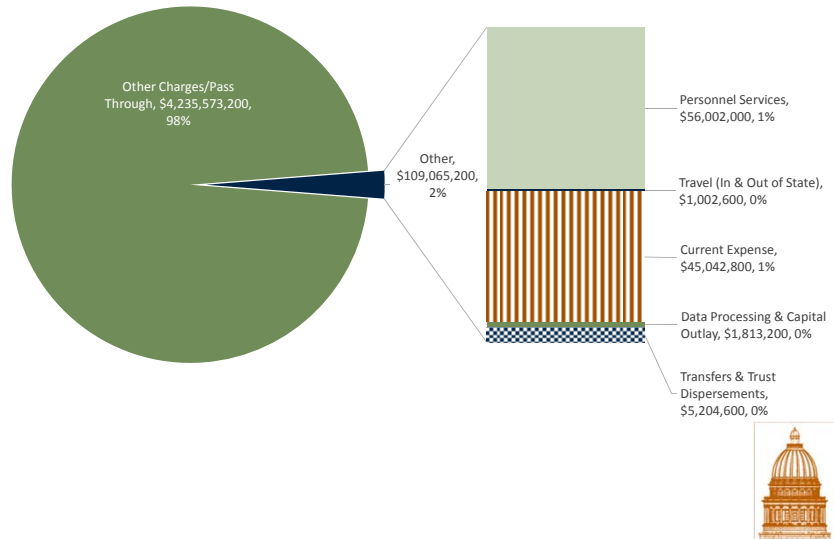
### State Budget: Public Education by Major Source

*FY 2017 Base Budget:  
\$4,344,638,400*



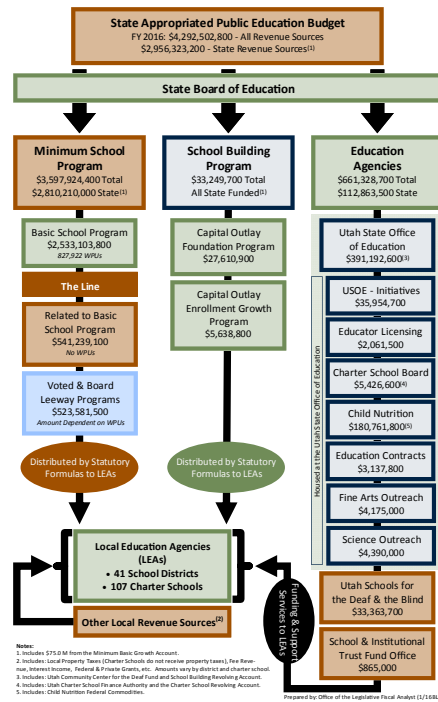
# State Budget: Public Education by Major Expenditure Category

FY 2017 Base Budget:  
\$4,344,638,400



# Public Education Budget Diagram by Agency & Line- Item

FY 2016 Appropriated



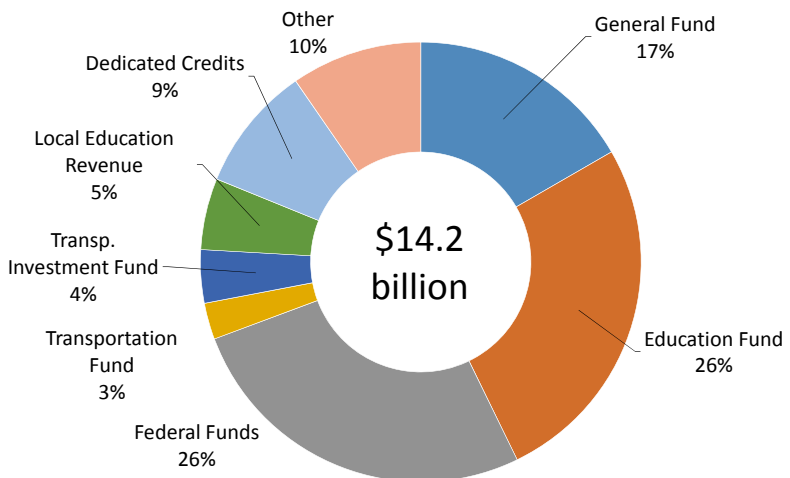
## Public Education – State Budget Perspectives

- Largest Recipient of Funding
  - Total Budget – 30%
  - State Funds – 46%
- Minimum School Program
  - Total Budget – 18.5%
  - State Funds – 43.8%
- Students
  - Fall 2015 – 633,895
    - 3,791 More than Projected
  - Fall 2016 (Est.) – 643,625
    - Increase of 9,730 | 1.53%



### State Budget: Total Revenue by Major Source

*FY 2016 Appropriated:  
\$14,242,921,000*

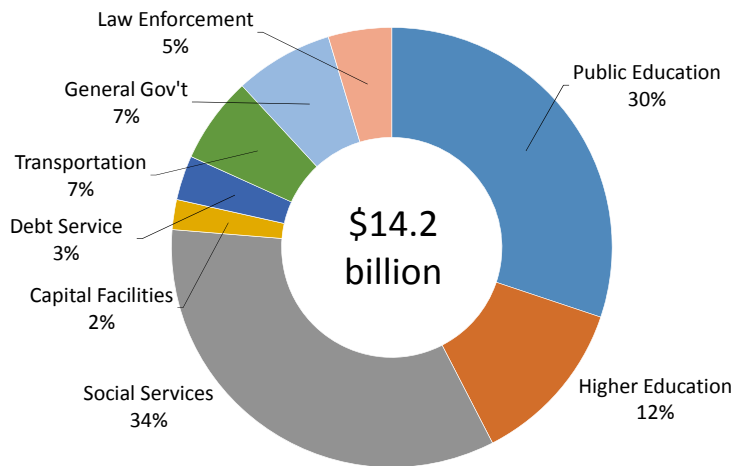


1. Operating and capital budget including expendable funds and accounts. Does not include proprietary, fiduciary, and capital projects funds.



## State Budget: Allocation by Area of Expenditure

*FY 2016 Appropriated:  
\$14,242,921,000*

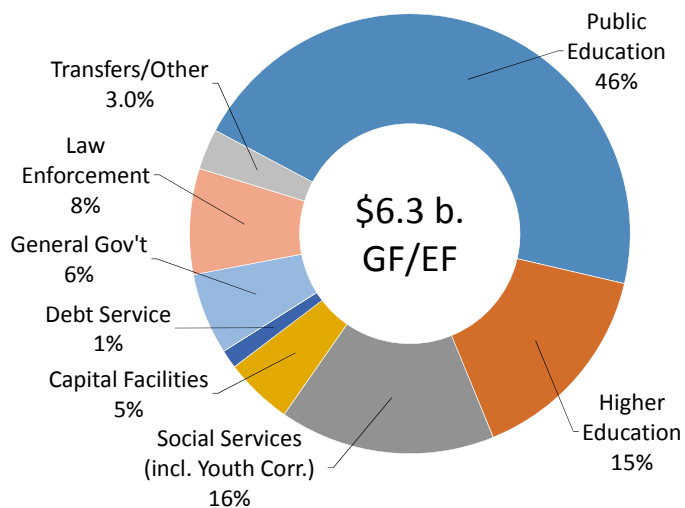


1. Operating and capital budget including expendable funds and accounts. Does not include proprietary, fiduciary, and capital projects funds.



## State Budget: Allocation by Area of Expenditure (State Funds Only)

*FY 2016 Appropriated  
General & Education  
Funds:  
\$6,282,124,000*



Note: Of "Transfers/Other", \$75 m (1.2%) supports Public Education and \$80 m (1.3%) supports Law Enforcement.



## Public Education – FY 2017 Base Budget

- Includes FY 2016 Ongoing Appropriations
  - Less One-time Funding Items
  - Some Non-State Fund Changes
  - All Reviewed by Subcommittee

LEGISLATIVE GENERAL COUNSEL		H.B. 1	
Approved for Filing: V. Ashby		E. 01-14-16 3:44 PM	
1	<b>PUBLIC EDUCATION BASE BUDGET AMENDMENTS</b>		
2	2016 GENERAL SESSION		
3	STATE OF UTAH		
4	<b>Chief Sponsor: Steve Eliason</b>		
5	Senate Sponsor: Howard A. Stephenson		
6	<hr/>		
7	LONG TITLE		
8	General Description:		
9	This bill appropriates funds for the support and operation of public education for the		
10	fiscal year beginning July 1, 2016, and ending June 30, 2017.		
11	Highlighted Provisions:		
12	This bill:		
13	• provides appropriations for the use and support of state education agencies;		
14	• provides appropriations for the use and support of school districts and charter		
15	schools;		
16	• sets the value of the weighted pupil unit (WPU) initially at the same WPU value set		
17	for the 2016 fiscal year:		
18	• \$2,837 for the special education and career and technology add-on programs;		
19	and		
20	• \$3,092 for all other programs;		
21	• sets the estimated minimum basic tax rate at .001695 for fiscal year 2017; and		
22	• provides appropriations for other purposes as described.		
23	Money Appropriated in this Bill:		

