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**Public Education Base Budget Amendments**  
2025 GENERAL SESSION  
STATE OF UTAH  
**Chief Sponsor: Heidi Balderree**  
House Sponsor: Stephen L. Whyte

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**LONG TITLE**

**General Description:**

This bill supplements or reduces appropriations otherwise provided for the support and operation of public education for the fiscal year beginning July 1, 2024, and ending June 30, 2025, and appropriates funds for the support and operation of public education for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

**Highlighted Provisions:**

This bill:

- requires the State Board of Education (state board) to:
  - provide information necessary to calculate certain budgetary adjustments by a given date each year; and
  - establish certain budgetary data reporting requirements and deadlines;
- allows the state board to adjust per-teacher amounts for classroom supplies and materials if ongoing funding is insufficient;
- amends the state guarantee on local property tax levies to ensure that a hold harmless provision only applies in the case of a change in property valuation;
- provides appropriations for the use and support of school districts, charter schools, and state education agencies;
- sets the value of the weighted pupil unit (WPU) initially at \$4,674 for fiscal year 2025-2026;
- adjusts the number of weighted pupil units (WPU) in certain programs for student enrollment changes and statutory formula calculations;
- appropriates funds to the Uniform School Fund Restricted - Public Education Budget Stabilization Account;
- makes an appropriation from the Uniform School Fund Restricted - Trust Distribution

28 Account to the School LAND Trust program to support educational programs in the  
29 public schools;  
30     ▸ adjusts the revenue targets and estimates tax rates for the statewide Basic Rate and WPU  
31 Value Rate according to statutory provisions;  
32     ▸ provides appropriations for other purposes as described; and  
33     ▸ approves intent language.

34 **Money Appropriated in this Bill:**

35 This bill appropriates \$149,586,000 in operating and capital budgets for fiscal year 2025,  
36 including:

- 37     ▸ \$3,493,700 from Uniform School Fund; and
- 38     ▸ \$146,092,300 from various sources as detailed in this bill.

39 This bill appropriates \$11,768,300 in restricted fund and account transfers for fiscal year 2025,  
40 all of which is from the various sources as detailed in this bill.

41 This bill appropriates \$8,345,186,900 in operating and capital budgets for fiscal year 2026,  
42 including:

- 43     ▸ \$9,435,700 from General Fund; and
- 44     ▸ \$292,591,200 from Income Tax Fund; and
- 45     ▸ \$4,698,728,600 from Uniform School Fund; and
- 46     ▸ \$3,344,431,400 from various sources as detailed in this bill.

47 This bill appropriates \$3,327,000 in expendable funds and accounts for fiscal year 2026, all of  
48 which is from the various sources as detailed in this bill.

49 This bill appropriates \$936,670,800 in restricted fund and account transfers for fiscal year  
50 2026, including:

- 51     ▸ \$412,010,900 from Income Tax Fund; and
- 52     ▸ \$511,141,600 from Uniform School Fund; and
- 53     ▸ \$13,518,300 from various sources as detailed in this bill.

54 This bill appropriates \$118,600 in fiduciary funds for fiscal year 2026, all of which is from the  
55 various sources as detailed in this bill.

56 **Other Special Clauses:**

57 This bill provides a special effective date.

58 **Uncodified Material Affected:**

59 ENACTS UNCODIFIED MATERIAL:

60 **Utah Code Sections Affected:**

61 AMENDS:

62 **53F-2-208 (Effective 07/01/25)**, as last amended by Laws of Utah 2024, Chapters 460,  
63 484

64 **53F-2-301 (Effective 07/01/25)**, as last amended by Laws of Utah 2024, Chapters 124,  
65 460

66 **53F-2-527 (Effective 07/01/25)**, as enacted by Laws of Utah 2024, Chapter 322

67 **53F-2-601 (Effective 07/01/25)**, as last amended by Laws of Utah 2023, Chapter 467

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69 *Be it enacted by the Legislature of the state of Utah:*

70 Section 1. Section **53F-2-208** is amended to read:

71 **53F-2-208 (Effective 07/01/25). Cost of adjustments for growth and inflation.**

72 (1) In accordance with Subsection [(2)] (5), the Legislature shall annually determine:

73 (a) the estimated state cost of adjusting for inflation in the next fiscal year, based on a  
74 rolling five-year average ending in the current fiscal year, ongoing state tax fund  
75 appropriations to the following programs:

76 (i) education for youth in care, described in Section 53E-3-503;

77 (ii) concurrent enrollment courses for accelerated foreign language students described  
78 in Section 53E-10-307;

79 (iii) the Basic Program, described in Part 3, Basic Program (Weighted Pupil Units);

80 (iv) the Adult Education Program, described in Section 53F-2-401;

81 (v) state support of pupil transportation, described in Section 53F-2-402;

82 (vi) the Enhancement for Accelerated Students Program, described in Section  
83 53F-2-408;

84 (vii) the Concurrent Enrollment Program, described in Section 53F-2-409;

85 (viii) the juvenile gang and other violent crime prevention and intervention program,  
86 described in Section 53F-2-410; and

87 (ix) dual language immersion, described in Section 53F-2-502; and

88 (b) the estimated state cost of adjusting for enrollment growth, in the next fiscal year, the  
89 current fiscal year's ongoing state tax fund appropriations to the following programs:

90 (i) a program described in Subsection (1)(a);

91 (ii) educator salary adjustments, described in Section 53F-2-405;

92 (iii) the Salary Supplement for Highly Needed Educators Program, described in  
93 Section 53F-2-504;

94 (iv) the Voted and Board Local Levy Guarantee programs, described in Section  
95 53F-2-601; and

- 96 (v) charter school local replacement funding, described in Section 53F-2-702.
- 97 (2) The state board shall provide all information necessary to calculate adjustments  
 98 described in Subsection (1) to the Office of the Legislative Fiscal Analyst no later than  
 99 October 15 of each year.
- 100 (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 101 state board shall make rules to ensure compliance with Subsection (2), including:
- 102 (a) establishing the necessary information from the LEA, including:
- 103 (i) fall student enrollment counts;  
 104 (ii) the number of educators the LEA employs; and  
 105 (iii) other information as the Utah Code identifies for each program described in  
 106 Subsection (1); and
- 107 (b) requiring a deadline for an LEA to provide the information necessary for the state  
 108 board to comply with Subsection (2).
- 109 (4) If an LEA does not meet the deadline or provide the required information described in  
 110 Subsection (3), the state board may not use the LEA's information to calculate growth as  
 111 described in Subsection (1)(b).
- 112 [~~2~~] (5)(a) In or before December each year, the Executive Appropriations Committee  
 113 shall determine:
- 114 (i) the cost of the inflation adjustment described in Subsection (1)(a); and  
 115 (ii) the cost of the enrollment growth adjustment described in Subsection (1)(b).
- 116 (b) The Executive Appropriations Committee shall make the determinations described in  
 117 Subsection [~~2~~](a) (5)(a) based on recommendations developed by the Office of the  
 118 Legislative Fiscal Analyst, in consultation with the state board and the Governor's  
 119 Office of Planning and Budget.
- 120 [~~3~~] (6) Beginning in the 2026 fiscal year, if the Executive Appropriations Committee  
 121 includes in the public education base budget or the final public education budget an  
 122 increase in the value of the WPU in excess of the amounts described in Subsection  
 123 (1)(a), the Executive Appropriations Committee shall also include an appropriation to  
 124 the Local Levy Growth Account established in Section 53F-9-305 in an amount  
 125 equivalent to at least 0.5% of the total amount appropriated for WPUs in the relevant  
 126 budget.
- 127 Section 2. Section **53F-2-301** is amended to read:
- 128 **53F-2-301 (Effective 07/01/25). Minimum basic tax rate for a fiscal year that**  
 129 **begins after July 1, 2022.**

- 130 (1) As used in this section:
- 131 (a) "Basic levy increment rate" means a tax rate that will generate an amount of revenue  
132 equal to \$75,000,000.
- 133 (b) "Combined basic rate" means a rate that is the sum of:
- 134 (i) the minimum basic tax rate; and  
135 (ii) the WPU value rate.
- 136 (c) "Commission" means the State Tax Commission.
- 137 (d) "Minimum basic local amount" means an amount that is:
- 138 (i) equal to the sum of:
- 139 (A) the school districts' contribution to the basic school program the previous  
140 fiscal year;
- 141 (B) the amount generated by the basic levy increment rate; and  
142 (C) the eligible new growth, as defined in Section 59-2-924 and rules of the State  
143 Tax Commission multiplied by the minimum basic rate; and  
144 (ii) set annually by the Legislature in Subsection (2)(a).
- 145 (e) "Minimum basic tax rate" means a tax rate certified by the commission that will  
146 generate an amount of revenue equal to the minimum basic local amount described in  
147 Subsection (2)(a).
- 148 (f) "Weighted pupil unit value" or "WPU value" means the amount established each year  
149 in the enacted public education budget that is multiplied by the number of weighted  
150 pupil units to yield the funding level for the basic school program.
- 151 (g) "WPU value amount" means an amount:
- 152 (i) that is equal to the product of:
- 153 (A) the WPU value increase limit; and  
154 (B) the percentage share of local revenue to the cost of the basic school program  
155 in the immediately preceding fiscal year; and  
156 (ii) set annually by the Legislature in Subsection (3)(a).
- 157 (h) "WPU value increase limit" means the lesser of:
- 158 (i) the total cost to the basic school program to increase the WPU value over the  
159 WPU value in the prior fiscal year; or  
160 (ii) the total cost to the basic school program to increase the WPU value by 4% over  
161 the WPU value in the prior fiscal year.
- 162 (i) "WPU value rate" means a tax rate certified by the commission that will generate an  
163 amount of revenue equal to the WPU value amount described in Subsection (3)(a).

- 164 (2)(a) The minimum basic local amount for the fiscal year that begins on July 1, [2024,  
165 ~~is \$759,529,000~~] 2025, is \$810,593,200 in revenue statewide.
- 166 (b) The preliminary estimate of the minimum basic tax rate for a fiscal year that begins  
167 on July 1, [2024, ~~is .001429~~] 2025, is .001408.
- 168 (3)(a) The WPU value amount for the fiscal year that begins on July 1, [2024, ~~is~~  
169 ~~\$29,240,600~~] 2025, is \$31,508,600 in revenue statewide.
- 170 (b) The preliminary estimate of the WPU value rate for the fiscal year that begins on  
171 July 1, [2024, ~~is .000055~~] 2025, is .000055.
- 172 (4)(a) On or before June 22, the commission shall certify for the year:
- 173 (i) the minimum basic tax rate; and  
174 (ii) the WPU value rate.
- 175 (b) The estimate of the minimum basic tax rate provided in Subsection (2)(b) and the  
176 estimate of the WPU value rate provided in Subsection (3)(b) are based on a forecast  
177 for property values for the next calendar year.
- 178 (c) The certified minimum basic tax rate described in Subsection (4)(a)(i) and the  
179 certified WPU value rate described in Subsection (4)(a)(ii) are based on property  
180 values as of January 1 of the current calendar year, except personal property, which is  
181 based on values from the previous calendar year.
- 182 (5)(a) To qualify for receipt of the state contribution toward the basic school program  
183 and as a school district's contribution toward the cost of the basic school program for  
184 the school district, each local school board shall impose the combined basic rate.
- 185 (b)(i) The state is not subject to the notice requirements of Section 59-2-926 before  
186 imposing the tax rates described in this Subsection (5).
- 187 (ii) The state is subject to the notice requirements of Section 59-2-926 if the state  
188 authorizes a tax rate that exceeds the tax rates described in this Subsection (5).
- 189 (6)(a) The state shall contribute to each school district toward the cost of the basic  
190 school program in the school district an amount of money that is the difference  
191 between the cost of the school district's basic school program and the sum of revenue  
192 generated by the school district by the following:
- 193 (i) the combined basic rate; and  
194 (ii) the basic levy increment rate.
- 195 (b)(i) If the difference described in Subsection (6)(a) equals or exceeds the cost of the  
196 basic school program in a school district, no state contribution shall be made to  
197 the basic school program for the school district.

198 (ii) The proceeds of the difference described in Subsection (6)(a) that exceed the cost  
199 of the basic school program shall be paid into the Uniform School Fund as  
200 provided by law and by the close of the fiscal year in which the proceeds were  
201 calculated.

202 (7) Upon appropriation by the Legislature, the Division of Finance shall deposit an amount  
203 equal to the proceeds generated statewide:

204 (a) by the basic levy increment rate into the Minimum Basic Growth Account created in  
205 Section 53F-9-302; and

206 (b) by the WPU value rate into the Teacher and Student Success Account created in  
207 Section 53F-9-306.

208 Section 3. Section **53F-2-527** is amended to read:

209 **53F-2-527 (Effective 07/01/25). Appropriations for teaching supplies and**  
210 **materials.**

211 (1) As used in this section:

212 (a) "Classroom teacher" means a teacher who:

213 (i) is assigned by an LEA in a permanent teacher position filled by one teacher or two  
214 or more job-sharing teachers employed by an LEA;

215 (ii) is licensed and paid on an LEA's salary schedule;

216 (iii) is employed for an entire contract period; and

217 (iv) is primarily responsible to provide instruction or a combination of instructional  
218 and counseling services to students in public schools.

219 (b) "Teaching supplies and materials" means consumable and non-consumable items  
220 that are used for educational purposes by teachers in classroom activities that are  
221 approved by the LEA.

222 (2) For the fiscal year that begins on or after July 1, 2024, and except as provided in  
223 Subsection (3), the state board shall distribute money appropriated for teaching supplies  
224 and materials as follows:

225 (a) \$500 to each classroom teacher position for pre-kindergarten special education and  
226 kindergarten through grade 6; and

227 (b) \$250 to each classroom teacher position for grades 7 through 12.

228 (3) If funding is insufficient to provide the per-teacher amounts described in Subsection (2),  
229 the state board may proportionally adjust the per-teacher amount based on the amount of  
230 available funding.

231 Section 4. Section **53F-2-601** is amended to read:

232 **53F-2-601 (Effective 07/01/25). State guaranteed local levy increments --**  
 233 **Appropriation to increase number of guaranteed local levy increments -- No effect of**  
 234 **change of minimum basic tax rate -- Voted and board local levy funding balance -- Use of**  
 235 **guaranteed local levy increment funds.**

236 (1) As used in this section:

237 (a) "Board local levy" means a local levy described in Section 53F-8-302.

238 (b) "Capital local levy" means a local levy described in Section 53F-8-303.

239 [~~(b)~~] (c) "Guaranteed local levy increment" means a local levy increment guaranteed by  
 240 the state:

241 (i) for the board local levy, described in Subsections (2)(a)(ii)(A) and (2)(b)(ii)(B); or

242 (ii) for the voted local levy, described in Subsections (2)(a)(ii)(B) and (2)(b)(ii)(A).

243 [~~(e)~~] (d) "Local levy increment" means .0001 per dollar of taxable value.

244 [~~(d)~~] (e)(i) "Voted and board local levy funding balance" means the difference  
 245 between:

246 (A) the amount appropriated for the guaranteed local levy increments in a fiscal  
 247 year; and

248 (B) the amount necessary to fund in the same fiscal year the guaranteed local levy  
 249 increments as determined under this section.

250 (ii) "Voted and board local levy funding balance" does not include appropriations  
 251 described in Subsection (2)(b)(i).

252 [~~(e)~~] (f) "Voted local levy" means a local levy described in Section 53F-8-301.

253 (2)(a)(i) In addition to the revenue collected from the imposition of a voted local levy  
 254 or a board local levy, the state shall guarantee that a school district receives,  
 255 subject to Subsections (2)(b)(ii)(C) and (3)(a), for each guaranteed local levy  
 256 increment, an amount sufficient to guarantee for a fiscal year that begins on July  
 257 1, 2018, \$43.10 per weighted pupil unit.

258 (ii) Except as provided in Subsection (2)(b)(ii), the number of local levy increments  
 259 that are subject to the guarantee amount described in Subsection (2)(a)(i) are:

260 (A) for a board local levy, the first four local levy increments a local school board  
 261 imposes under the board local levy; and

262 (B) for a voted local levy, the first 16 local levy increments a local school board  
 263 imposes under the voted local levy.

264 (b)(i) Subject to future budget constraints and Subsection (2)(c), the Legislature shall  
 265 annually appropriate money from the Local Levy Growth Account established in



- 266 Section 53F-9-305 for purposes described in Subsection (2)(b)(ii).
- 267 (ii) The state board shall, for a fiscal year beginning on or after July 1, 2018, and  
268 subject to Subsection (2)(c), allocate funds appropriated under Subsection (2)(b)(i)  
269 and the amount described in Subsection (3)(c) in the following order of priority by  
270 increasing:
- 271 (A) by up to four increments the number of voted local levy guaranteed local levy  
272 increments above 16;
- 273 (B) by up to 16 increments the number of board local levy guaranteed local levy  
274 increments above four; and
- 275 (C) the guaranteed amount described in Subsection (2)(a)(i).
- 276 (c) The number of guaranteed local levy increments under this Subsection (2) for a  
277 school district may not exceed 20 guaranteed local levy increments, regardless of  
278 whether the guaranteed local levy increments are from the imposition of a voted local  
279 levy, a board local levy, or a combination of the two.
- 280 (3)(a) The guarantee described in Subsection (2)(a)(i) is indexed each year to the value  
281 of the weighted pupil unit by making the value of the guarantee equal to .011962  
282 times the value of the prior year's weighted pupil unit.
- 283 (b) The guarantee shall increase by .0005 times the value of the prior year's weighted  
284 pupil unit for each year subject to the Legislature appropriating funds for an increase  
285 in the guarantee.
- 286 (c) If the indexing and growth described in Subsections (3)(a) and (b) result in a cost to  
287 the state in a given fiscal year that is less than the amount the Legislature  
288 appropriated, the state board shall dedicate the difference to the allocation described  
289 in Subsection (2)(b)(ii).
- 290 (4)(a) The amount of state guarantee money that a school district would otherwise be  
291 entitled to receive under this section may not be reduced for the sole reason that the  
292 school district's board local levy or voted local levy is reduced as a consequence of  
293 changes in the certified tax rate under Section 59-2-924 pursuant to changes in  
294 property valuation, if the school district applies the certified rate reduction  
295 proportionally to the district's voted local levy, board local levy, and capital local levy.
- 296 (b) Subsection (4)(a) applies for a period of five years following a change in the certified  
297 tax rate as described in Subsection (4)(a).
- 298 (c) Subsection (4)(a) does not apply if a school district:
- 299 (i) does not apply the certified rate reduction proportionally to the district's local

300 levies in accordance with Subsection (4)(a); or  
 301 (ii) otherwise moves tax rate capacity from the board local levy or voted local levy to  
 302 the capital local levy.

303 (5) The guarantee provided under this section does not apply to the portion of a voted local  
 304 levy rate that exceeds the voted local levy rate that was in effect for the previous fiscal  
 305 year, unless an increase in the voted local levy rate was authorized in an election  
 306 conducted on or after July 1 of the previous fiscal year and before December 2 of the  
 307 previous fiscal year.

308 (6)(a) If a voted and board local levy funding balance exists for the prior fiscal year, the  
 309 state board shall distribute the voted and board local levy funding balance, using the  
 310 calculations for distribution of program balances for the fiscal year in which the  
 311 balance occurs, to qualifying school districts in a one-time payment during the first  
 312 quarter of the current fiscal year.

313 (b) The state board shall report action taken under Subsection (6)(a) to the Office of the  
 314 Legislative Fiscal Analyst and the Governor's Office of Planning and Budget.

315 (7) A local school board of a school district that receives funds described in this section  
 316 shall budget and expend the funds for public education purposes.

317 **Section 5. FY 2025 Appropriations.**

318 The following sums of money are appropriated for the fiscal year beginning July 1,  
 319 2024, and ending June 30, 2025. These are additions to amounts previously appropriated for  
 320 fiscal year 2025.

321 **Subsection 5(a). Operating and Capital Budgets**

322 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the  
 323 Legislature appropriates the following sums of money from the funds or accounts indicated for  
 324 the use and support of the government of the state of Utah.

325 **STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM**

326	ITEM 1	To State Board of Education - Minimum School Program - Basic School Program	
327		From Public Education Economic Stabilization	
328		Restricted Account, One-time	45,000,000
329		From Beginning Nonlapsing Balances	(55,397,000)
330		From Closing Nonlapsing Balances	67,863,000
331		Schedule of Programs:	
332		Kindergarten	7,595,800
333		Foreign Exchange	300,000

334	Necessarily Existent Small Schools	6,671,900
335	Professional Staff	1,319,000
336	Special Education - Self-Contained	578,400
337	Special Education - Preschool	252,000
338	Special Education - Extended School Year	28,200
339	Special Education - Impact Aid	142,900
340	Special Education - Extended Year for Special	
341	Educators	260,800
342	Career and Technical Education - Add-on	32,300
343	Class Size Reduction	3,231,100
344	Enrollment Growth Contingency	(8,248,600)
345	Students At-Risk Add-on	302,200
346	Mid and Final Year Distribution Balancing	45,000,000
347	ITEM 2 To State Board of Education - Minimum School Program - Related to Basic	
348	School Programs	
349	From Uniform School Fund, One-time	3,493,700
350	From Beginning Nonlapsing Balances	8,953,400
351	From Closing Nonlapsing Balances	21,923,600
352	Schedule of Programs:	
353	Pupil Transportation To & From School	346,800
354	Flexible Allocation	6,000
355	At-Risk Students - Gang Prevention and	
356	Intervention	116,600
357	Adult Education	778,800
358	Enhancement for Accelerated Students	12,700
359	School LAND Trust Program	100
360	Charter School Local Replacement	3,106,200
361	Educator Salary Adjustments	3,504,100
362	Salary Supplement for Highly Needed Educators	1,140,700
363	Teacher Supplies and Materials	4,100
364	Beverly Taylor Sorenson Elem. Arts Learning	
365	Program	1,231,900
366	Special Education - Intensive Services	333,300
367	Digital Teaching and Learning Program	5,535,300

368		Elementary School Counselor Program	200,000
369		Teacher and Student Success Program	229,500
370		Student Health and Counseling Support Program	8,098,100
371		Grants for Professional Learning	5,000
372		Charter School Funding Base Program	530,100
373		English Language Learner Software	1,301,800
374		Grow Your Own Teacher and Counselor Pipeline	7,889,600
375		STATE BOARD OF EDUCATION	
376	ITEM 3	To State Board of Education - Child Nutrition Programs	
377		From Beginning Nonlapsing Balances	(14,730,700)
378		From Closing Nonlapsing Balances	14,730,700
379	ITEM 4	To State Board of Education - Educator Licensing	
380		From Beginning Nonlapsing Balances	(911,200)
381		From Closing Nonlapsing Balances	904,000
382		Schedule of Programs:	
383		STEM Endorsement Incentives	(7,200)
384	ITEM 5	To State Board of Education - Fine Arts Outreach	
385		From Beginning Nonlapsing Balances	348,000
386		From Closing Nonlapsing Balances	331,100
387		Schedule of Programs:	
388		Professional Outreach Programs in the Schools	579,000
389		Provisional Program	75,100
390		Subsidy Program	25,000
391	ITEM 6	To State Board of Education - Contracted Initiatives and Grants	
392		From Revenue Transfers, One-time	(25,600)
393		From Beginning Nonlapsing Balances	84,892,400
394		From Closing Nonlapsing Balances	(6,990,000)
395		Schedule of Programs:	
396		Computer Science Initiatives	1,132,500
397		Contracts and Grants	7,537,300
398		Software Licenses for Early Literacy	2,250,000
399		Early Warning Program	54,200
400		Intergenerational Poverty Interventions	311,400
401		Interventions for Reading Difficulties	95,800

402	Paraeducator to Teacher Scholarships	(6,000)
403	Partnerships for Student Success	320,100
404	UPSTART	(4,400)
405	ULEAD	135,100
406	Supplemental Educational Improvement	
407	Matching Grants	98,000
408	Competency-Based Education Grants	568,300
409	Special Needs Opportunity Scholarship	
410	Administration	47,000
411	Education Technology Management System	150,000
412	Utah Fits All Scholarship Program	124,100
413	School Safety and Support Grant Program	65,063,400
414	ITEM 7 To State Board of Education - MSP Categorical Program Administration	
415	From Beginning Nonlapsing Balances	465,900
416	From Closing Nonlapsing Balances	(86,100)
417	Schedule of Programs:	
418	Adult Education	41,600
419	CTE Comprehensive Guidance	10,100
420	Dual Immersion	(97,500)
421	Special Education State Programs	(81,200)
422	Youth-in-Custody	(3,600)
423	CTE Student Organizations	250,000
424	State Safety and Support Program	100,000
425	Student Health and Counseling Support Program	(10,600)
426	Early Learning Training and Assessment	171,000
427	ITEM 8 To State Board of Education - Science Outreach	
428	From Beginning Nonlapsing Balances	(710,100)
429	From Closing Nonlapsing Balances	836,400
430	Schedule of Programs:	
431	Informal Science Education Enhancement	1,300
432	Provisional Program	125,000
433	ITEM 9 To State Board of Education - Policy, Communication, & Oversight	
434	From Beginning Nonlapsing Balances	3,189,000
435	From Closing Nonlapsing Balances	(1,769,000)

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436		Schedule of Programs:	
437		Math Teacher Training	2,500
438		Policy and Communication	417,500
439		School Turnaround and Leadership Development	
440		Act	1,000,000
441	ITEM 10	To State Board of Education - System Standards & Accountability	
442		From Beginning Nonlapsing Balances	13,310,000
443		From Closing Nonlapsing Balances	(3,802,300)
444		Schedule of Programs:	
445		Student Achievement	20,500
446		Teaching and Learning	5,036,400
447		Assessment and Accountability	118,100
448		Career and Technical Education	96,500
449		Special Education	229,200
450		RTC Fees	7,000
451		Early Literacy Outcomes Improvement	4,000,000
452	ITEM 11	To State Board of Education - State Charter School Board	
453		From Beginning Nonlapsing Balances	1,652,300
454		From Closing Nonlapsing Balances	931,800
455		Schedule of Programs:	
456		Statewide Charter School Training Programs	150,000
457		New Charter School Start-up Funding	2,434,100
458	ITEM 12	To State Board of Education - Utah Schools for the Deaf and the Blind	
459		From Beginning Nonlapsing Balances	(7,550,900)
460		From Closing Nonlapsing Balances	10,571,700
461		Schedule of Programs:	
462		Support Services	(16,000)
463		Administration	(8,561,200)
464		Transportation and Support Services	5,178,600
465		Utah State Instructional Materials Access Center	960,600
466		School for the Deaf	1,766,300
467		School for the Blind	3,692,500
468	ITEM 13	To State Board of Education - Statewide Online Education Program Subsidy	
469		From Beginning Nonlapsing Balances	2,161,500

470	From Closing Nonlapsing Balances	549,800
471	Schedule of Programs:	
472	Statewide Online Education Program	1,637,800
473	Home and Private School Students	1,059,700
474	Small High School Support	13,800
475	ITEM 14 To State Board of Education - State Board and Administrative Operations	
476	From Public Education Economic Stabilization	
477	Restricted Account, One-time	(45,000,000)
478	From Beginning Nonlapsing Balances	9,609,300
479	From Closing Nonlapsing Balances	(5,158,700)
480	Schedule of Programs:	
481	Financial Operations	1,042,500
482	Indirect Cost Pool	386,900
483	Data and Statistics	290,000
484	School Trust	(21,200)
485	Statewide Financial Management Systems Grants	539,200
486	Board and Administration	2,213,200
487	Excellence in Education and Leadership	(45,000,000)
488	Subsection 5(b). <b>Expendable Funds and Accounts</b>	
489	The Legislature has reviewed the following expendable funds. The Legislature	
490	authorizes the State Division of Finance to transfer amounts between funds and accounts as	
491	indicated. Outlays and expenditures from the funds or accounts to which the money is	
492	transferred may be made without further legislative action, in accordance with statutory	
493	provisions relating to the funds or accounts.	
494	STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS	
495	ITEM 15 To State Board of Education - School Building Programs - Charter School	
496	Revolving Account	
497	From Beginning Fund Balance	(741,900)
498	From Closing Fund Balance	741,900
499	ITEM 16 To State Board of Education - School Building Programs - School Building	
500	Revolving Account	
501	From Beginning Fund Balance	8,152,400
502	From Closing Fund Balance	(8,152,400)
503	STATE BOARD OF EDUCATION	

504	ITEM 17	To State Board of Education - Hospitality and Tourism Mgmt. Education Acct.	
505		From Beginning Fund Balance	779,500
506		From Closing Fund Balance	(779,500)
507	ITEM 18	To State Board of Education - Charter School Closure Reserve Account	
508		From Beginning Fund Balance	576,000
509		From Closing Fund Balance	(576,000)
510		<b>Subsection 5(c). Restricted Fund and Account Transfers</b>	
511		The Legislature authorizes the State Division of Finance to transfer the following	
512		amounts between the following funds or accounts as indicated. Expenditures and outlays from	
513		the funds to which the money is transferred must be authorized by an appropriation.	
514	ITEM 19	To Uniform School Fund Restricted - Public Education Economic Stabilization	
515		Restricted Account	
516		From Beginning Fund Balance	(1,444,600)
517		From Closing Fund Balance	1,444,600
518	ITEM 20	To Income Tax Fund Restricted - Minimum Basic Growth Account	
519		From Interest Income, One-time	2,633,500
520		Schedule of Programs:	
521		Income Tax Fund Restricted - Minimum Basic	
522		Growth Account	2,633,500
523	ITEM 21	To Underage Drinking Prevention Program Restricted Acct	
524		From Interest Income, One-time	58,300
525		Schedule of Programs:	
526		Underage Drinking Prevention Program	
527		Restricted Account	58,300
528	ITEM 22	To Local Levy Growth Account	
529		From Interest Income, One-time	3,570,700
530		Schedule of Programs:	
531		Local Levy Growth Account	3,570,700
532	ITEM 23	To Teacher and Student Success Account	
533		From Interest Income, One-time	5,505,800
534		Schedule of Programs:	
535		Teacher and Student Success Account	5,505,800
536		<b>Subsection 5(d). Fiduciary Funds</b>	
537		The Legislature has reviewed proposed revenues, expenditures, fund balances, and	



538	changes in fund balances for the following fiduciary funds.	
539	STATE BOARD OF EDUCATION	
540	ITEM 24 To State Board of Education - Education Tax Check-off Lease Refunding	
541	From Beginning Fund Balance	(5,800)
542	From Closing Fund Balance	5,800
543	ITEM 25 To State Board of Education - Schools for the Deaf and the Blind Donation Fund	
544	From Beginning Fund Balance	(1,300)
545	From Closing Fund Balance	1,300
546	SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE	
547	ITEM 26 To School and Institutional Trust Fund Office - Permanent State School Fund	
548	From Beginning Fund Balance	3,463,645,900
549	From Closing Fund Balance	(3,463,645,900)
550	Section 6. <b>FY 2026 Appropriations.</b>	
551	The following sums of money are appropriated for the fiscal year beginning July 1,	
552	2025, and ending June 30, 2026. These are additions to amounts previously appropriated for	
553	fiscal year 2026.	
554	Subsection 6(a). <b>Operating and Capital Budgets</b>	
555	Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the	
556	Legislature appropriates the following sums of money from the funds or accounts indicated for	
557	the use and support of the government of the state of Utah.	
558	STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM	
559	ITEM 27 To State Board of Education - Minimum School Program - Basic School Program	
560	From Uniform School Fund	3,560,208,600
561	From Public Education Economic Stabilization	
562	Restricted Account, One-time	50,000,000
563	From Local Revenue	842,101,800
564	From Beginning Nonlapsing Balances	23,253,800
565	From Closing Nonlapsing Balances	(4,045,600)
566	Schedule of Programs:	
567	Kindergarten (41,603 WPU's)	194,453,900
568	Grades 1 - 12 (604,599 WPU's)	2,825,895,900
569	Foreign Exchange (407 WPU's)	2,009,700
570	Necessarily Existent Small Schools (10,661	
571	WPU's)	50,829,500

572	Professional Staff (57,610 WPU)	269,269,300
573	Special Education - Add-on (101,987 WPU)	476,687,300
574	Special Education - Self-Contained (11,691	
575	WPU)	54,643,800
576	Special Education - Preschool (11,174 WPU)	52,227,300
577	Special Education - Extended School Year (452	
578	WPU)	2,112,600
579	Special Education - Impact Aid (2,036 WPU)	9,516,100
580	Special Education - Extended Year for Special	
581	Educators (909 WPU)	4,248,900
582	Career and Technical Education - Add-on	
583	(28,747 WPU)	134,363,400
584	Class Size Reduction (41,861 WPU)	195,658,500
585	Enrollment Growth Contingency	19,101,000
586	Students At-Risk Add-on (27,918 WPU)	130,501,400
587	Mid and Final Year Distribution Balancing	50,000,000
588	In accordance with UCA 63J-1-903, the	
589	Legislature intends that the State Board of Education -	
590	Minimum School Program report on the following Basic	
591	School Program line item performance measures for FY	
592	2026:	
593	1. Four-Year Cohort Graduation Rate of State of	
594	Utah (Target = 92.1%);	
595	2. Number of students K-12 that were expelled	
596	during the reported academic year (Target = 37);	
597	3. Number of students K-12 that were suspended	
598	during the reported academic year (Target = 9,655);	
599	4. Percentage of 4th grade students proficient or	
600	above on English Language Arts National Assessment of	
601	Educational Progress (Target = 64.1%);	
602	5. Percentage of 4th grade students proficient or	
603	above on mathematics National Assessment of	
604	Educational Progress (Target = 66.5%);	
605	6. Percentage of 4th grade students proficient or	

606 above on science National Assessment of Educational  
607 Progress (Target = 67.1%);  
608 7. Percentage of 8th grade students proficient or  
609 above on English Language Arts National Assessment of  
610 Educational Progress (Target = 64.1%);  
611 8. Percentage of 8th grade students proficient or  
612 above on mathematics National Assessment of  
613 Educational Progress (Target = 66.5%);  
614 9. Percentage of 8th grade students proficient or  
615 above on science National Assessment of Educational  
616 Progress (Target = 67.1%);  
617 10. Percentage of Kindergarten students making  
618 typical or better progress on Acadience Math PoP (Target  
619 = 60%);  
620 11. Percentage of Kindergarten students making  
621 typical or better progress on Acadience Reading PoP  
622 (Target = 60%);  
623 12. Percentage of students in grades 1-12 in  
624 public schools that are chronically absent (Target =  
625 17.33%);  
626 13. Percentage of students in Utah scoring 18 or  
627 above on American College Test (Target = 74%);  
628 14. Percentage of students K-12 that were  
629 expelled during the reported academic year (Target =  
630 0.07%);  
631 15. Percentage of students K-12 that were  
632 suspended during the reported academic year (Target =  
633 1.43%);  
634 16. Percentage of students making typical or  
635 better progress on Acadience Math Pathways of Progress  
636 (Target = 60%);  
637 17. Percentage of students making typical or  
638 better progress on Acadience Reading Pathways of  
639 Progress (Target = 60%);

640	18. Percentage of students proficient on English	
641	Language Arts in grades 3-8 Readiness, Improvement,	
642	Success, Empowerment or Dynamic Learning Maps	
643	(Target = 63.33%);	
644	19. Percentage of students proficient on science	
645	in grades 3-8 Readiness, Improvement, Success,	
646	Empowerment or Dynamic Learning Maps (Target =	
647	65.67%);	
648	20. Percentage of students proficient on	
649	Mathematics in grades 3-8 Readiness, Improvement,	
650	Success, Empowerment or Dynamic Learning Maps	
651	(Target = 62.8%);	
652	21. Percentage of students successfully	
653	completing readiness coursework (Target = 86%); and	
654	22. Percentage of teachers who are	
655	professionally qualified for their assignment (Target =	
656	87.3%).	
657	ITEM 28 To State Board of Education - Minimum School Program - Related to Basic	
658	School Programs	
659	From Uniform School Fund	1,032,592,700
660	From Automobile Driver Education Tax Account	2,000,000
661	From Income Tax Fund Restricted - Charter School Levy	
662	Account	47,454,800
663	From Public Education Economic Stabilization	
664	Restricted Account, One-time	86,500,000
665	From Teacher and Student Success Account	228,549,600
666	From Uniform School Fund Rest. - Trust Distribution	
667	Account	106,221,900
668	From Uniform School Fund Rest. - Trust Distribution	
669	Account, One-time	5,092,600
670	From Beginning Nonlapsing Balances	4,656,200
671	From Closing Nonlapsing Balances	(4,656,200)
672	Schedule of Programs:	
673	Pupil Transportation To & From School	134,414,900

674	Flexible Allocation	1,852,000
675	Youth in Custody	33,963,300
676	Adult Education	19,087,700
677	Enhancement for Accelerated Students	7,383,700
678	Concurrent Enrollment	23,345,400
679	School LAND Trust Program	111,314,500
680	Charter School Local Replacement	302,909,000
681	Educator Salary Adjustments	443,118,200
682	Salary Supplement for Highly Needed Educators	26,036,200
683	Dual Immersion	7,859,700
684	Teacher Supplies and Materials	14,300,000
685	Beverly Taylor Sorenson Elem. Arts Learning	
686	Program	19,445,000
687	Digital Teaching and Learning Program	19,852,400
688	Teacher and Student Success Program	228,549,600
689	Student Health and Counseling Support Program	25,480,000
690	Grants for Professional Learning	3,935,000
691	Charter School Funding Base Program	7,865,000
692	Educator Professional Time	77,700,000
693	In accordance with UCA 63J-1-903, the	
694	Legislature intends that the State Board of Education -	
695	Minimum School Program report on the following	
696	Related to Basic School Programs line item performance	
697	measures for FY 2026:	
698	1. Percent of educators in Digital Teaching and	
699	Learning LEAs that have an EdTech endorsement	
700	(Target = 10%); and	
701	2. Percent of youth with high mental health	
702	treatment needs identified by Student Health and Risk	
703	Prevention Data (Target = 16.4%).	
704	ITEM 29 To State Board of Education - Minimum School Program - Voted and Board	
705	Local Levy Programs	
706	From Uniform School Fund	105,927,300
707	From Local Levy Growth Account	127,553,300

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708	From Local Revenue	983,274,100
709	From Income Tax Fund Restricted - Minimum Basic	
710	Growth Account	56,250,000
711	Schedule of Programs:	
712	Voted Local Levy Program	761,947,600
713	Board Local Levy Program	511,057,100
714	STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS	
715	ITEM 30 To State Board of Education - School Building Programs - Capital Outlay	
716	Programs	
717	From Income Tax Fund	14,499,700
718	From Income Tax Fund Restricted - Minimum Basic	
719	Growth Account	18,750,000
720	Schedule of Programs:	
721	Foundation Program	27,610,900
722	Enrollment Growth Program	5,638,800
723	In accordance with UCA 63J-1-903, the	
724	Legislature intends that the State Board of Education -	
725	School Building Programs report on the following	
726	Capital Outlay Programs line item performance measures	
727	for FY 2026:	
728	1. Percentage of loan applications processed and	
729	approved within 90 days (Target = 100%); and	
730	2. Percentage of schools repaying loans on time	
731	(Target = 100%).	
732	ITEM 31 To State Board of Education - School Building Programs - Utah Charter School	
733	Finance Authority	
734	From Income Tax Fund Restricted - Charter School	
735	Reserve Account	50,000
736	Schedule of Programs:	
737	Utah Charter School Finance Authority	50,000
738	STATE BOARD OF EDUCATION	
739	ITEM 32 To State Board of Education - Child Nutrition Programs	
740	From Income Tax Fund	400
741	From Federal Funds	354,375,900

742	From Dedicated Credits Revenue	6,200
743	From Dedicated Credit - Liquor Tax	50,123,000
744	From Revenue Transfers	(570,300)
745	From Beginning Nonlapsing Balances	2,679,500
746	From Closing Nonlapsing Balances	(1,003,000)
747	Schedule of Programs:	
748	Child Nutrition	374,073,400
749	Federal Commodities	31,538,300
750	ITEM 33 To State Board of Education - Educator Licensing	
751	From Income Tax Fund	5,210,600
752	From Revenue Transfers	(384,900)
753	From Beginning Nonlapsing Balances	1,111,800
754	From Closing Nonlapsing Balances	(814,300)
755	Schedule of Programs:	
756	Educator Licensing	3,464,800
757	STEM Endorsement Incentives	1,312,100
758	National Board-Certified Teachers	346,300
759	In accordance with UCA 63J-1-903, the	
760	Legislature intends that the State Board of Education	
761	report on the following Educator Licensing line item	
762	performance measures for FY 2026:	
763	1. Number of incidents reported for educator	
764	violations (Target = 0);	
765	2. Number of license areas recommended by	
766	Utah Institutions of Higher Education (Target = 9,500);	
767	3. Percentage of educators with a District or	
768	Charter-Specific license (Less than) (Target = 4%);	
769	4. Percentage of educators with a professional	
770	license (Target = 91%);	
771	5. Percentage of educators with an associate	
772	license (Less than) (Target = 5%);	
773	6. Percentage of K-12 mentored teachers with	
774	positive impact on improved instruction (Target =	
775	86.67%);	

776	7. Percentage of K-12 teachers that had a mentor	
777	assigned as a new educator (Target = 78.2%); and	
778	8. Percentage of newly recommended educators	
779	working in public schools (Target = Unknown).	
780	ITEM 34 To State Board of Education - Fine Arts Outreach	
781	From Income Tax Fund	6,175,000
782	From Beginning Nonlapsing Balances	64,800
783	From Closing Nonlapsing Balances	(7,100)
784	Schedule of Programs:	
785	Professional Outreach Programs in the Schools	6,153,700
786	Subsidy Program	79,000
787	Under the provisions of Utah Code Annotated	
788	Title 63G Chapter 6b, the Legislature intends that the	
789	State Board of Education provide direct award grants	
790	totaling \$6,121,000 in fiscal year 2026 to the following	
791	direct award grant recipients for the Fine Arts Outreach -	
792	Professional Outreach Programs in the Schools (POPS):	
793	(1) \$727,700 to Ballet West;	
794	(2) \$225,000 to the Nora Eccles Harrison	
795	Museum of Art;	
796	(3) \$159,000 to Plan-B Theatre;	
797	(4) \$342,700 to Repertory Dance Theatre;	
798	(5) \$289,500 to Ririe-Woodbury Dance	
799	Company;	
800	(6) \$359,900 to the Springville Museum of Art;	
801	(7) \$271,900 to Spy Hop;	
802	(8) \$458,100 to Tanner Dance;	
803	(9) \$387,800 to the Utah Festival Opera and	
804	Musical Theatre;	
805	(10) \$233,900 to the Utah Film Center;	
806	(11) \$216,000 to the Utah Museum of	
807	Contemporary Art;	
808	(12) \$209,900 to the Utah Museum of Fine Art	
809	(13) \$449,000 to the Utah Opera;	



810 (14) \$447,600 to the Utah Shakespeare Festival;  
 811 and  
 812 (15) \$1,343,000 to the Utah Symphony.

813  
 814 In accordance with UCA 63J-1-903, the  
 815 Legislature intends that the State Board of Education  
 816 report on the following Fine Arts Outreach line item  
 817 performance measures for FY 2026:

- 818 1. Number of public school educators receiving
- 819 services from POPS program providers (Target = 14,000);
- 820 2. Number of students receiving services from
- 821 POPS program organizations (Target = 442,000);
- 822 3. Percentage of charter schools served by POPS
- 823 program over a three-year period (Target = 100%); and
- 824 4. Percentage of school districts served by POPS
- 825 program over a three-year period (Target = 100%).

826	ITEM 35	To State Board of Education - Contracted Initiatives and Grants	
827		From General Fund	9,020,200
828		From Income Tax Fund	117,810,200
829		From General Fund Restricted - Autism Awareness	
830		Account	50,700
831		From Revenue Transfers	(160,300)
832		From Beginning Nonlapsing Balances	21,013,700
833		From Closing Nonlapsing Balances	(7,217,000)
834		Schedule of Programs:	
835		Autism Awareness	50,700
836		Carson Smith Scholarships	10,979,500
837		Computer Science Initiatives	5,000,000
838		Contracts and Grants	8,304,400
839		Software Licenses for Early Literacy	12,750,400
840		Early Warning Program	2,800,000
841		Elementary Reading Assessment Software Tools	3,767,100
842		General Financial Literacy	481,400
843		Intergenerational Poverty Interventions	9,600

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844	IT Academy	500,000
845	Partnerships for Student Success	3,189,700
846	ProStart Culinary Arts Program	501,500
847	UPSTART	32,800
848	ULEAD	591,400
849	Supplemental Educational Improvement	
850	Matching Grants	2,700
851	Competency-Based Education Grants	3,058,200
852	Special Needs Opportunity Scholarship	
853	Administration	113,200
854	Education Technology Management System	1,900,000
855	School Data Collection and Analysis	900,000
856	Education Innovation Program	751,500
857	Utah Fits All Scholarship Program	82,633,400
858	Pupil Transportation Rural School	
859	Reimbursement	500,000
860	Center for the School of the Future	200,000
861	Child Sexual Abuse Prevention Grant Program	500,000
862	Child Sexual Abuse Prevention	1,000,000
863	In accordance with UCA 63J-1-903, the	
864	Legislature intends that the State Board of Education	
865	report on the following Contracted Initiatives and Grants	
866	line item performance measures for FY 2026:	
867	1. Percentage high school graduation rate for	
868	students at Partnership for Student Success schools	
869	(Target = 90.6%);	
870	2. Percentage of Carson Smith Scholarship	
871	participating schools complying with annual reporting	
872	requirements (Target = 100%);	
873	3. Percentage of educators in DTL LEAs that	
874	have an EdTech endorsement (Target = 10%);	
875	4. Percentage of proficiency in English	
876	Language Arts for Intergenerational Poverty after school	
877	students (Target = 52.6%);	

878 5. Percentage of proficiency in mathematics for  
 879 Intergenerational Poverty after school students (Target =  
 880 49%);  
 881 6. Percentage of proficiency in science for  
 882 Intergenerational Poverty after school students (Target =  
 883 54%);  
 884 7. Percentage proficient of 3rd grade students at  
 885 Partnership for Student Success schools in English  
 886 Language Arts (Target = 52%); and  
 887 8. Percentage Proficient of 8th Grade Students at  
 888 Partnership for Student Success Schools in Mathematics  
 889 (Target = 49.3%).

890	ITEM 36 To State Board of Education - MSP Categorical Program Administration	
891	From Income Tax Fund	8,309,400
892	From Revenue Transfers	(515,500)
893	From Beginning Nonlapsing Balances	1,600,300
894	From Closing Nonlapsing Balances	(933,900)
895	Schedule of Programs:	
896	Adult Education	303,800
897	Beverly Taylor Sorenson Elem. Arts Learning	
898	Program	265,800
899	CTE Comprehensive Guidance	318,100
900	Digital Teaching and Learning	529,000
901	Dual Immersion	489,800
902	At-Risk Students	544,700
903	Special Education State Programs	278,900
904	Youth-in-Custody	1,119,900
905	Early Literacy Program	488,600
906	CTE Online Assessments	625,500
907	CTE Student Organizations	1,160,900
908	State Safety and Support Program	535,300
909	Student Health and Counseling Support Program	309,800
910	Early Learning Training and Assessment	1,239,400
911	Early Intervention	250,800

912 In accordance with UCA 63J-1-903, the  
 913 Legislature intends that the State Board of Education  
 914 report on the following MSP Categorical Program  
 915 Administration line item performance measures for FY  
 916 2026:

- 917 1. Arts Learning Program Implementation  
 918 (Target = 50);
- 919 2. Beverley Taylor Sorenson Arts Learning  
 920 Program Survey (Target = 100%);
- 921 3. Number of Dual Language Immersion  
 922 educators receiving professional learning (Target = 900);
- 923 4. Number of guest Dual Language Immersion  
 924 educators receiving direct support services (Target =  
 925 180); and
- 926 5. Percentage of educators demonstrating  
 927 competency in Science of Reading (Target = 95%).

928 ITEM 37 To State Board of Education - Regional Education Service Agencies  
 929 From Income Tax Fund 2,163,600

930 Schedule of Programs:

931 Regional Education Service Agencies	2,163,600
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932 In accordance with UCA 63J-1-903, the  
 933 Legislature intends that the State Board of Education  
 934 report on the following Regional Education Service  
 935 Agencies line item performance measures for FY 2026:

- 936 1. Number of professional learning hours  
 937 provided by RESAs (Target = 5,000);
- 938 2. Percentage Match of Local Effort to RESA  
 939 Budget (Target = 100%);
- 940 3. Percentage of APPEL Completers in 3rd year  
 941 that receive professional license (Target = 60%); and
- 942 4. Percentage of RESA LEAs that adopt CIS  
 943 Controls (Target = 70%).

944 ITEM 38 To State Board of Education - Science Outreach  
 945 From Income Tax Fund 6,265,000

946	From Beginning Nonlapsing Balances	100,500
947	Schedule of Programs:	
948	Informal Science Education Enhancement	6,040,000
949	Provisional Program	325,500
950	Under the provisions of Utah Code Annotated	
951	Title 63G Chapter 6b, the Legislature intends that the	
952	State Board of Education provide direct award grants	
953	totalling \$6,040,000 in fiscal year 2026 to the following	
954	direct award grant recipients for the Science Outreach	
955	Informal Science Education Enhancement (iSEE)	
956	program:	
957	(1) \$1,052,600 to the Clark Planetarium;	
958	(2) \$715,600 to Discovery Gateway;	
959	(3) \$119,600 to Hawkwatch International;	
960	(4) \$807,400 to Loveland Living Planet	
961	Aquarium;	
962	(5) \$866,800 to the Natural History Museum of	
963	Utah;	
964	(6) \$245,300 to the Ogden Nature Center;	
965	(7) \$355,800 to Red Butte Gardens;	
966	(8) \$897,200 to Thanksgiving Point;	
967	(9) \$598,100 to The Leonardo; and	
968	(10) \$381,600 to Utah's Hogle Zoo.	
969		
970	In accordance with UCA 63J-1-903, the	
971	Legislature intends that the State Board of Education	
972	report on the following Science Outreach line item	
973	performance measures for FY 2026:	
974	1. Number of iSEE in-person student	
975	experiences (Target = 250,000);	
976	2. Number of iSEE professional learning	
977	opportunities provided to Utah teachers (Target = 200);	
978	and	
979	3. Number of iSEE students participating in field	

980		trips (Target = 279,000).	
981	ITEM 39	To State Board of Education - Policy, Communication, & Oversight	
982		From General Fund	415,200
983		From Income Tax Fund	18,910,500
984		From Federal Funds	62,742,100
985		From Dedicated Credits Revenue	64,300
986		From General Fund Restricted - Electronic Cigarette	
987		Substance and Nicotine Product Proceeds Restricted	
988		Account	5,084,200
989		From General Fund Restricted - Mineral Lease	167,400
990		From Revenue Transfers	(1,012,600)
991		From Income Tax Fund Restricted - Underage Drinking	
992		Prevention Program Restricted Account	1,759,500
993		From Beginning Nonlapsing Balances	32,707,800
994		From Closing Nonlapsing Balances	(32,822,400)
995		Schedule of Programs:	
996		Teacher Retention in Indigenous Schools Grants	728,500
997		Policy and Communication	2,440,300
998		Student Support Services	77,966,900
999		School Turnaround and Leadership Development	
1000		Act	5,880,300
1001		Student Mental Health Screenings	1,000,000
1002	ITEM 40	To State Board of Education - System Standards & Accountability	
1003		From General Fund	100
1004		From Income Tax Fund	35,159,800
1005		From Federal Funds	179,168,900
1006		From Dedicated Credits Revenue	1,033,700
1007		From Expendable Receipts	451,900
1008		From Automobile Driver Education Tax Account	5,100,000
1009		From General Fund Restricted - Mineral Lease	407,200
1010		From Revenue Transfers	(2,005,400)
1011		From Beginning Nonlapsing Balances	22,792,300
1012		From Closing Nonlapsing Balances	(9,585,200)
1013		Schedule of Programs:	

1014	Student Achievement	500,900
1015	Teaching and Learning	28,180,500
1016	Assessment and Accountability	26,805,400
1017	Career and Technical Education	19,204,200
1018	Special Education	141,718,900
1019	RTC Fees	94,500
1020	Early Literacy Outcomes Improvement	15,677,300
1021	CPR Training Grant Program	341,600

1022                    In accordance with UCA 63J-1-903, the

1023                    Legislature intends that the State Board of Education

1024                    report on the following System Standards &

1025                    Accountability line item performance measures for FY

1026                    2026:

1027                    1. Number of course completers for trauma

1028                    informed courses with Utah State Board of Education

1029                    (Target = 1,530);

1030                    2. Number of educators engaged in State Board

1031                    of Education created coursework (Target = 4,000);

1032                    3. Number of educators engaged in Utah State

1033                    Board of Education Alternate Path to Professional

1034                    Educator Licensure for Special Education licensure

1035                    program (Target = 300);

1036                    4. Percentage of charter schools participating in

1037                    Personalized, Competency-Based Learning Professional

1038                    Learning (Target = 28%);

1039                    5. Percentage of districts participating in

1040                    Personalized, Competency-Based Learning Professional

1041                    Learning (Target = 33%);

1042                    6. Percentage of educators engaging in Career &

1043                    Technical Education plans and upskilling (Target =

1044                    61%); and

1045                    7. Percentage of Local Education Agencies

1046                    meeting Individuals with Disabilities Education Act state

1047                    targets (Target = 100%).

1048	ITEM 41	To State Board of Education - State Charter School Board	
1049		From Income Tax Fund	3,977,400
1050		From Revenue Transfers	(275,100)
1051		From Beginning Nonlapsing Balances	5,201,800
1052		From Closing Nonlapsing Balances	(2,548,600)
1053		Schedule of Programs:	
1054		State Charter School Board & Administration	2,305,500
1055		Statewide Charter School Training Programs	550,000
1056		New Charter School Start-up Funding	3,500,000
1057		In accordance with UCA 63J-1-903, the	
1058		Legislature intends that the State Board of Education	
1059		report on the following State Charter School Board line	
1060		item performance measures for FY 2026:	
1061		1. Local Charter School Outreach (Target =	
1062		100%);	
1063		2. Open Meetings Act Compliance - Charter	
1064		Schools (Target = 100%); and	
1065		3. State Charter School Board Member Training	
1066		(Target = 50%).	
1067	ITEM 42	To State Board of Education - Utah Schools for the Deaf and the Blind	
1068		From Income Tax Fund	44,811,000
1069		From Federal Funds	117,300
1070		From Dedicated Credits Revenue	5,122,800
1071		From Revenue Transfers	6,744,500
1072		From Beginning Nonlapsing Balances	4,580,000
1073		From Closing Nonlapsing Balances	(9,440,500)
1074		Schedule of Programs:	
1075		Administration	14,580,500
1076		Transportation and Support Services	12,572,300
1077		Utah State Instructional Materials Access Center	1,878,100
1078		School for the Deaf	13,064,200
1079		School for the Blind	9,840,000
1080		In accordance with UCA 63J-1-903, the	
1081		Legislature intends that the State Board of Education	



1082 report on the following Utah Schools for the Deaf and the  
1083 Blind line item performance measures for FY 2026:

- 1084 1. Compliance with federal, state and USBE  
1085 administrative rules (Target = 100%);
- 1086 2. Educator retention (Target = 85%);
- 1087 3. Graduation rate for all campus enrolled USB  
1088 students (Target = 90%);
- 1089 4. Graduation rate for all campus enrolled USD  
1090 students (Target = 90%);
- 1091 5. Number of safety incidents during student  
1092 transportation (Target = 0%);
- 1093 6. Operational and maintenance expenses (Target  
1094 = 8%);
- 1095 7. Percentage of blind/visually impaired students  
1096 complete transition outcomes, as outlined in their  
1097 individual transition plans, within one year of their  
1098 program completion (Target = 80%);
- 1099 8. Percentage of eligible students receiving  
1100 transportation services (Target = 100%);
- 1101 9. Percentage of USB families that receive the  
1102 mandated service minutes as outlined in their Individual  
1103 Family Service Plans (IFSPs) (Target = 90%);
- 1104 10. Percentage of USB outreach students receive  
1105 the mandated service minutes in their Individualized  
1106 Education Plan (IEPs) (Target = 90%);
- 1107 11. Percentage of USD deaf students achieve  
1108 their vocational skills within 1 year of program  
1109 completion (Target = 80%);
- 1110 12. Percentage of USD families that receive the  
1111 mandated service minutes as outlined in their Individual  
1112 Family Service Plans (IFSPs) (Target = 85%); and
- 1113 13. Percentage of USD outreach students receive  
1114 the mandated service minutes in their Individualized  
1115 Education Plan (IEPs) (Target = 90%).

1116	ITEM 43	To State Board of Education - Statewide Online Education Program Subsidy	
1117		From Income Tax Fund	12,138,700
1118		From Revenue Transfers	(60,900)
1119		From Beginning Nonlapsing Balances	3,109,200
1120		From Closing Nonlapsing Balances	(1,487,000)
1121		Schedule of Programs:	
1122		Statewide Online Education Program	3,425,600
1123		Home and Private School Students	9,348,200
1124		Small High School Support	926,200
1125	ITEM 44	To State Board of Education - State Board and Administrative Operations	
1126		From General Fund	200
1127		From Income Tax Fund	17,159,900
1128		From Federal Funds	1,877,800
1129		From General Fund Restricted - Mineral Lease	1,224,200
1130		From Public Education Economic Stabilization	
1131		Restricted Account, One-time	45,000,000
1132		From Gen. Fund Rest. - Land Exchange Distribution	
1133		Account	16,300
1134		From General Fund Restricted - School Readiness	
1135		Account	71,100
1136		From Revenue Transfers	6,170,000
1137		From Uniform School Fund Rest. - Trust Distribution	
1138		Account	826,600
1139		From Beginning Nonlapsing Balances	23,835,500
1140		From Closing Nonlapsing Balances	(8,571,200)
1141		Schedule of Programs:	
1142		Financial Operations	5,336,400
1143		Information Technology	16,015,000
1144		Indirect Cost Pool	8,626,800
1145		Data and Statistics	2,293,000
1146		School Trust	837,600
1147		Board and Administration	9,501,600
1148		Excellence in Education and Leadership	45,000,000
1149		SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE	

1150	ITEM 45	To School and Institutional Trust Fund Office - School and Institutional Trust	
1151		Fund Office Operations	
1152		From School and Institutional Trust Fund Management	
1153		Acct.	4,337,500
1154		Schedule of Programs:	
1155		School and Institutional Trust Fund Office	4,337,500
1156		In accordance with UCA 63J-1-903, the	
1157		Legislature intends that the School and Institutional Trust	
1158		Fund Office report on the following School and	
1159		Institutional Trust Fund Office Operations line item	
1160		performance measures for FY 2026:	
1161		1. Average annual number of hours of staff	
1162		engagement and development per FTE (Target = 6); and	
1163		2. Percentage of full-time staff turnover over a	
1164		three-year period (Target = 25%).	
1165		<b>Subsection 6(b). Expendable Funds and Accounts</b>	
1166		The Legislature has reviewed the following expendable funds. The Legislature	
1167		authorizes the State Division of Finance to transfer amounts between funds and accounts as	
1168		indicated. Outlays and expenditures from the funds or accounts to which the money is	
1169		transferred may be made without further legislative action, in accordance with statutory	
1170		provisions relating to the funds or accounts.	
1171		<b>STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS</b>	
1172	ITEM 46	To State Board of Education - School Building Programs - Charter School	
1173		Revolving Account	
1174		From Dedicated Credits Revenue	4,600
1175		From Interest Income	132,200
1176		From Repayments	1,511,400
1177		From Beginning Fund Balance	7,830,900
1178		From Closing Fund Balance	(7,967,700)
1179		Schedule of Programs:	
1180		Charter School Revolving Account	1,511,400
1181	ITEM 47	To State Board of Education - School Building Programs - School Building	
1182		Revolving Account	
1183		From Dedicated Credits Revenue	500

1184	From Interest Income	112,800
1185	From Repayments	1,465,600
1186	From Beginning Fund Balance	10,356,000
1187	From Closing Fund Balance	(10,469,300)
1188	Schedule of Programs:	
1189	School Building Revolving Account	1,465,600
1190	STATE BOARD OF EDUCATION	
1191	ITEM 48 To State Board of Education - Hospitality and Tourism Mgmt. Education Acct.	
1192	From Dedicated Credits Revenue	300,000
1193	From Interest Income	5,200
1194	From Beginning Fund Balance	997,600
1195	From Closing Fund Balance	(952,800)
1196	Schedule of Programs:	
1197	Hospitality and Tourism Management Education	
1198	Account	350,000
1199	ITEM 49 To State Board of Education - Charter School Closure Reserve Account	
1200	From Beginning Fund Balance	1,578,800
1201	From Closing Fund Balance	(1,578,800)
1202	Subsection 6(c). <b>Restricted Fund and Account Transfers</b>	
1203	The Legislature authorizes the State Division of Finance to transfer the following	
1204	amounts between the following funds or accounts as indicated. Expenditures and outlays from	
1205	the funds to which the money is transferred must be authorized by an appropriation.	
1206	ITEM 50 To Uniform School Fund Restricted - Public Education Economic Stabilization	
1207	Restricted Account	
1208	From Uniform School Fund	492,049,600
1209	From Beginning Fund Balance	268,800
1210	From Closing Fund Balance	(268,800)
1211	Schedule of Programs:	
1212	Public Education Economic Stabilization	
1213	Restricted Account	492,049,600
1214	ITEM 51 To Income Tax Fund Restricted - Minimum Basic Growth Account	
1215	From Income Tax Fund	75,000,000
1216	From Interest Income	2,633,500
1217	Schedule of Programs:	

1218		Income Tax Fund Restricted - Minimum Basic	
1219		Growth Account	77,633,500
1220	ITEM 52	To Underage Drinking Prevention Program Restricted Acct	
1221		From Interest Income	58,300
1222		From Liquor Control Fund	1,750,000
1223		Schedule of Programs:	
1224		Underage Drinking Prevention Program	
1225		Restricted Account	1,808,300
1226	ITEM 53	To Local Levy Growth Account	
1227		From Income Tax Fund	108,461,300
1228		From Uniform School Fund	19,092,000
1229		From Interest Income	3,570,700
1230		Schedule of Programs:	
1231		Local Levy Growth Account	131,124,000
1232	ITEM 54	To Teacher and Student Success Account	
1233		From Income Tax Fund	228,549,600
1234		From Interest Income	5,505,800
1235		Schedule of Programs:	
1236		Teacher and Student Success Account	234,055,400
1237		<b>Subsection 6(d). Fiduciary Funds</b>	
1238		The Legislature has reviewed proposed revenues, expenditures, fund balances, and	
1239		changes in fund balances for the following fiduciary funds.	
1240		STATE BOARD OF EDUCATION	
1241	ITEM 55	To State Board of Education - Education Tax Check-off Lease Refunding	
1242		From Beginning Fund Balance	31,600
1243		From Closing Fund Balance	(29,400)
1244		Schedule of Programs:	
1245		Education Tax Check-off Lease Refunding	2,200
1246	ITEM 56	To State Board of Education - Schools for the Deaf and the Blind Donation Fund	
1247		From Dedicated Credits Revenue	115,000
1248		From Interest Income	5,400
1249		From Beginning Fund Balance	284,000
1250		From Closing Fund Balance	(288,000)
1251		Schedule of Programs:	

1252 Schools for the Deaf and the Blind Donation  
 1253 Fund 116,400  
 1254 In accordance with UCA 63J-1-903, the  
 1255 Legislature intends that the State Board of Education  
 1256 report on the following Schools for the Deaf and the  
 1257 Blind Donation Fund line item performance measure for  
 1258 FY 2026:  
 1259 1. Percentage of students in need receiving  
 1260 assistive technology (Target = 5%).

1261 SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE  
 1262 ITEM 57 To School and Institutional Trust Fund Office - Permanent State School Fund  
 1263 From Beginning Fund Balance 3,463,645,900  
 1264 From Closing Fund Balance (3,463,645,900)  
 1265 In accordance with UCA 63J-1-903, the  
 1266 Legislature intends that the School and Institutional Trust  
 1267 Fund Office report on the following Permanent State  
 1268 School Fund line item performance measures for FY  
 1269 2026:  
 1270 1. Achieve annualized volatility below a  
 1271 comparison portfolio of 70% MSCI ACWI (global  
 1272 stocks) and 30% Barclays Aggregate (US bonds) as of  
 1273 June 30 of each year (Target = 9); and  
 1274 2. Percentage of increase in fund distributions  
 1275 annually (Target = 3%).

1276 **Section 7. Effective Date.**  
 1277 (1) Except as provided in Subsection (2), this bill takes effect July 1, 2025.  
 1278 (2) The actions affecting Section 5, FY 2025 Appropriations (Effective upon final passage)  
 1279 take effect:  
 1280 (a) except as provided in Subsection (2)(b), May 7, 2025; or  
 1281 (b) if approved by two-thirds of all members elected to each house:  
 1282 (i) upon approval by the governor;  
 1283 (ii) without the governor's signature, the day following the constitutional time limit of  
 1284 Utah Constitution, Article VII, Section 8; or  
 1285 (iii) in the case of a veto, the date of veto override.