

Public Education Base Budget Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Heidi Balderree

House Sponsor: Stephen L. Whyte

1

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 Account to the School LAND Trust program to support educational programs in the public schools;
- Adjusts the revenue targets and estimates tax rates for the statewide Basic Rate and WPU

- 30 Value Rate according to statutory provisions;
- 31 ▸ provides appropriations for other purposes as described; and
- 32 ▸ approves intent language.

33 **Money Appropriated in this Bill:**

34 This bill appropriates \$149,586,000 in operating and capital budgets for fiscal year 2025,

35 including:

- 36 ▸ \$3,493,700 from Uniform School Fund; and
- 37 ▸ \$146,092,300 from various sources as detailed in this bill.

38 This bill appropriates \$11,768,300 in restricted fund and account transfers for fiscal year 2025,

39 all of which is from the various sources as detailed in this bill.

40 This bill appropriates \$8,345,186,900 in operating and capital budgets for fiscal year 2026,

41 including:

- 42 ▸ \$9,435,700 from General Fund; and
- 43 ▸ \$292,591,200 from Income Tax Fund; and
- 44 ▸ \$4,698,728,600 from Uniform School Fund; and
- 45 ▸ \$3,344,431,400 from various sources as detailed in this bill.

46 This bill appropriates \$3,327,000 in expendable funds and accounts for fiscal year 2026, all of

47 which is from the various sources as detailed in this bill.

48 This bill appropriates \$936,670,800 in restricted fund and account transfers for fiscal year

49 2026, including:

- 50 ▸ \$412,010,900 from Income Tax Fund; and
- 51 ▸ \$511,141,600 from Uniform School Fund; and
- 52 ▸ \$13,518,300 from various sources as detailed in this bill.

53 This bill appropriates \$118,600 in fiduciary funds for fiscal year 2026, all of which is from the

54 various sources as detailed in this bill.

55 **Other Special Clauses:**

56 This bill provides a special effective date.

57 **Uncodified Material Affected:**

58 ENACTS UNCODIFIED MATERIAL:

59 **Utah Code Sections Affected:**

60 AMENDS:

61 **53F-2-208 (Effective 07/01/25)**, as last amended by Laws of Utah 2024, Chapters 460,

62 484

63 **53F-2-301 (Effective 07/01/25)**, as last amended by Laws of Utah 2024, Chapters 124,

64 460

65 **53F-2-527 (Effective 07/01/25)**, as enacted by Laws of Utah 2024, Chapter 322

66 **53F-2-601 (Effective 07/01/25)**, as last amended by Laws of Utah 2023, Chapter 467

67

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

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

70 **53F-2-208 (Effective 07/01/25). Cost of adjustments for growth and inflation.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

95 (v) charter school local replacement funding, described in Section 53F-2-702.

96 (2) The state board shall provide all information necessary to calculate adjustments

97 described in Subsection (1) to the Office of the Legislative Fiscal Analyst no later than

98 October 15 of each year.

99 (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 100 state board shall make rules to ensure compliance with Subsection (2), including:

101 (a) establishing the necessary information from the LEA, including:

102 (i) fall student enrollment counts;

103 (ii) the number of educators the LEA employs; and

104 (iii) other information as the Utah Code identifies for each program described in
 105 Subsection (1); and

106 (b) requiring a deadline for an LEA to provide the information necessary for the state
 107 board to comply with Subsection (2).

108 (4) If an LEA does not meet the deadline or provide the required information described in
 109 Subsection (3), the state board may not use the LEA's information to calculate growth as
 110 described in Subsection (1)(b).

111 [~~2~~] (5)(a) In or before December each year, the Executive Appropriations Committee
 112 shall determine:

113 (i) the cost of the inflation adjustment described in Subsection (1)(a); and

114 (ii) the cost of the enrollment growth adjustment described in Subsection (1)(b).

115 (b) The Executive Appropriations Committee shall make the determinations described in
 116 Subsection [~~2~~](a) (5)(a) based on recommendations developed by the Office of the
 117 Legislative Fiscal Analyst, in consultation with the state board and the Governor's
 118 Office of Planning and Budget.

119 [~~3~~] (6) Beginning in the 2026 fiscal year, if the Executive Appropriations Committee
 120 includes in the public education base budget or the final public education budget an
 121 increase in the value of the WPU in excess of the amounts described in Subsection
 122 (1)(a), the Executive Appropriations Committee shall also include an appropriation to
 123 the Local Levy Growth Account established in Section 53F-9-305 in an amount
 124 equivalent to at least 0.5% of the total amount appropriated for WPUs in the relevant
 125 budget.

126 Section 2. Section **53F-2-301** is amended to read:

127 **53F-2-301 (Effective 07/01/25). Minimum basic tax rate for a fiscal year that**
 128 **begins after July 1, 2022.**

129 (1) As used in this section:

130 (a) "Basic levy increment rate" means a tax rate that will generate an amount of revenue
 131 equal to \$75,000,000.

- 132 (b) "Combined basic rate" means a rate that is the sum of:
- 133 (i) the minimum basic tax rate; and
- 134 (ii) the WPU value rate.
- 135 (c) "Commission" means the State Tax Commission.
- 136 (d) "Minimum basic local amount" means an amount that is:
- 137 (i) equal to the sum of:
- 138 (A) the school districts' contribution to the basic school program the previous
- 139 fiscal year;
- 140 (B) the amount generated by the basic levy increment rate; and
- 141 (C) the eligible new growth, as defined in Section 59-2-924 and rules of the State
- 142 Tax Commission multiplied by the minimum basic rate; and
- 143 (ii) set annually by the Legislature in Subsection (2)(a).
- 144 (e) "Minimum basic tax rate" means a tax rate certified by the commission that will
- 145 generate an amount of revenue equal to the minimum basic local amount described in
- 146 Subsection (2)(a).
- 147 (f) "Weighted pupil unit value" or "WPU value" means the amount established each year
- 148 in the enacted public education budget that is multiplied by the number of weighted
- 149 pupil units to yield the funding level for the basic school program.
- 150 (g) "WPU value amount" means an amount:
- 151 (i) that is equal to the product of:
- 152 (A) the WPU value increase limit; and
- 153 (B) the percentage share of local revenue to the cost of the basic school program
- 154 in the immediately preceding fiscal year; and
- 155 (ii) set annually by the Legislature in Subsection (3)(a).
- 156 (h) "WPU value increase limit" means the lesser of:
- 157 (i) the total cost to the basic school program to increase the WPU value over the
- 158 WPU value in the prior fiscal year; or
- 159 (ii) the total cost to the basic school program to increase the WPU value by 4% over
- 160 the WPU value in the prior fiscal year.
- 161 (i) "WPU value rate" means a tax rate certified by the commission that will generate an
- 162 amount of revenue equal to the WPU value amount described in Subsection (3)(a).
- 163 (2)(a) The minimum basic local amount for the fiscal year that begins on July 1, [2024,
- 164 is \$759,529,000] 2025, is \$810,593,200 in revenue statewide.
- 165 (b) The preliminary estimate of the minimum basic tax rate for a fiscal year that begins

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

200 calculated.

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

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

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

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

208 **53F-2-527 (Effective 07/01/25). Appropriations for teaching supplies and**
209 **materials.**

210 (1) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

231 **53F-2-601 (Effective 07/01/25). State guaranteed local levy increments --**

232 **Appropriation to increase number of guaranteed local levy increments -- No effect of**

233 **change of minimum basic tax rate -- Voted and board local levy funding balance -- Use of**

234 **guaranteed local levy increment funds.**

235 (1) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

263 (b)(i) Subject to future budget constraints and Subsection (2)(c), the Legislature shall
264 annually appropriate money from the Local Levy Growth Account established in
265 Section 53F-9-305 for purposes described in Subsection (2)(b)(ii).

266 (ii) The state board shall, for a fiscal year beginning on or after July 1, 2018, and
267 subject to Subsection (2)(c), allocate funds appropriated under Subsection (2)(b)(i)

268 and the amount described in Subsection (3)(c) in the following order of priority by
269 increasing:

270 (A) by up to four increments the number of voted local levy guaranteed local levy
271 increments above 16;

272 (B) by up to 16 increments the number of board local levy guaranteed local levy
273 increments above four; and

274 (C) the guaranteed amount described in Subsection (2)(a)(i).

275 (c) The number of guaranteed local levy increments under this Subsection (2) for a
276 school district may not exceed 20 guaranteed local levy increments, regardless of
277 whether the guaranteed local levy increments are from the imposition of a voted local
278 levy, a board local levy, or a combination of the two.

279 (3)(a) The guarantee described in Subsection (2)(a)(i) is indexed each year to the value
280 of the weighted pupil unit by making the value of the guarantee equal to .011962
281 times the value of the prior year's weighted pupil unit.

282 (b) The guarantee shall increase by .0005 times the value of the prior year's weighted
283 pupil unit for each year subject to the Legislature appropriating funds for an increase
284 in the guarantee.

285 (c) If the indexing and growth described in Subsections (3)(a) and (b) result in a cost to
286 the state in a given fiscal year that is less than the amount the Legislature
287 appropriated, the state board shall dedicate the difference to the allocation described
288 in Subsection (2)(b)(ii).

289 (4)(a) The amount of state guarantee money that a school district would otherwise be
290 entitled to receive under this section may not be reduced for the sole reason that the
291 school district's board local levy or voted local levy is reduced as a consequence of
292 changes in the certified tax rate under Section 59-2-924 pursuant to changes in
293 property valuation, if the school district applies the certified rate reduction
294 proportionally to the district's voted local levy, board local levy, and capital local levy.

295 (b) Subsection (4)(a) applies for a period of five years following a change in the certified
296 tax rate as described in Subsection (4)(a).

297 (c) Subsection (4)(a) does not apply if a school district:

298 (i) does not apply the certified rate reduction proportionally to the district's local
299 levies in accordance with Subsection (4)(a); or

300 (ii) otherwise moves tax rate capacity from the board local levy or voted local levy to
301 the capital local levy.

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

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

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

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

316 Section 5. **FY 2025 Appropriations.**

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

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

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

324 ~~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)
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). Expendable Funds and Accounts	
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	
496	ITEM 15 To State Board of Education - School Building Programs - Charter School	
497	Revolving Account	
498	From Beginning Fund Balance	(741,900)
499	From Closing Fund Balance	741,900
500	ITEM 16 To State Board of Education - School Building Programs - School Building	
501	Revolving Account	
502	From Beginning Fund Balance	8,152,400
503	From Closing Fund Balance	(8,152,400)
504	STATE BOARD OF EDUCATION	
505	ITEM 17 To State Board of Education - Hospitality and Tourism Mgmt. Education Acct.	
506	From Beginning Fund Balance	779,500
507	From Closing Fund Balance	(779,500)

508	ITEM 18 To State Board of Education - Charter School Closure Reserve Account	
509	From Beginning Fund Balance	576,000
510	From Closing Fund Balance	(576,000)
511	Subsection 5(c). Restricted Fund and Account Transfers	
512	The Legislature authorizes the State Division of Finance to transfer the following	
513	amounts between the following funds or accounts as indicated. Expenditures and outlays from	
514	the funds to which the money is transferred must be authorized by an appropriation.	
515	ITEM 19 To Uniform School Fund Restricted - Public Education Economic Stabilization	
516	Restricted Account	
517	From Beginning Fund Balance	(1,444,600)
518	From Closing Fund Balance	1,444,600
519	ITEM 20 To Income Tax Fund Restricted - Minimum Basic Growth Account	
520	From Interest Income, One-time	2,633,500
521	Schedule of Programs:	
522	Income Tax Fund Restricted - Minimum Basic	
523	Growth Account	2,633,500
524	ITEM 21 To Underage Drinking Prevention Program Restricted Acct	
525	From Interest Income, One-time	58,300
526	Schedule of Programs:	
527	Underage Drinking Prevention Program	
528	Restricted Account	58,300
529	ITEM 22 To Local Levy Growth Account	
530	From Interest Income, One-time	3,570,700
531	Schedule of Programs:	
532	Local Levy Growth Account	3,570,700
533	ITEM 23 To Teacher and Student Success Account	
534	From Interest Income, One-time	5,505,800
535	Schedule of Programs:	
536	Teacher and Student Success Account	5,505,800
537	Subsection 5(d). Fiduciary Funds	
538	The Legislature has reviewed proposed revenues, expenditures, fund balances, and	
539	changes in fund balances for the following fiduciary funds.	
540	STATE BOARD OF EDUCATION	
542	ITEM 24 To State Board of Education - Education Tax Check-off Lease Refunding	

543	From Beginning Fund Balance	(5,800)
544	From Closing Fund Balance	5,800
545	ITEM 25 To State Board of Education - Schools for the Deaf and the Blind Donation Fund	
546	From Beginning Fund Balance	(1,300)
547	From Closing Fund Balance	1,300
548	SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE	
549	ITEM 26 To School and Institutional Trust Fund Office - Permanent State School Fund	
550	From Beginning Fund Balance	3,463,645,900
551	From Closing Fund Balance	(3,463,645,900)
552	Section 6. FY 2026 Appropriations.	
553	The following sums of money are appropriated for the fiscal year beginning July 1,	
554	2025, and ending June 30, 2026. These are additions to amounts previously appropriated for	
555	fiscal year 2026.	
556	Subsection 6(a). Operating and Capital Budgets	
557	Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the	
558	Legislature appropriates the following sums of money from the funds or accounts indicated for	
559	the use and support of the government of the state of Utah.	
560	STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM	
562	ITEM 27 To State Board of Education - Minimum School Program - Basic School Program	
563	From Uniform School Fund	3,560,208,600
564	From Public Education Economic Stabilization	
565	Restricted Account, One-time	50,000,000
566	From Local Revenue	842,101,800
567	From Beginning Nonlapsing Balances	23,253,800
568	From Closing Nonlapsing Balances	(4,045,600)
569	Schedule of Programs:	
570	Kindergarten (41,603 WPU's)	194,453,900
571	Grades 1 - 12 (604,599 WPU's)	2,825,895,900
572	Foreign Exchange (407 WPU's)	2,009,700
573	Necessarily Existent Small Schools (10,661	
574	WPU's)	50,829,500
575	Professional Staff (57,610 WPU's)	269,269,300
576	Special Education - Add-on (101,987 WPU's)	476,687,300
577	Special Education - Self-Contained (11,691	

578	WPUs)	54,643,800
579	Special Education - Preschool (11,174 WPUs)	52,227,300
580	Special Education - Extended School Year (452	
581	WPUs)	2,112,600
582	Special Education - Impact Aid (2,036 WPUs)	9,516,100
583	Special Education - Extended Year for Special	
584	Educators (909 WPUs)	4,248,900
585	Career and Technical Education - Add-on	
586	(28,747 WPUs)	134,363,400
587	Class Size Reduction (41,861 WPUs)	195,658,500
588	Enrollment Growth Contingency	19,101,000
589	Students At-Risk Add-on (27,918 WPUs)	130,501,400
590	Mid and Final Year Distribution Balancing	50,000,000

591 In accordance with UCA 63J-1-903, the
 592 Legislature intends that the State Board of Education -
 593 Minimum School Program report on the following Basic
 594 School Program line item performance measures for FY
 595 2026:

- 596 1. Four-Year Cohort Graduation Rate of State of
- 597 Utah (Target = 92.1%);
- 598 2. Number of students K-12 that were expelled
- 599 during the reported academic year (Target = 37);
- 600 3. Number of students K-12 that were suspended
- 601 during the reported academic year (Target = 9,655);
- 602 4. Percentage of 4th grade students proficient or
- 603 above on English Language Arts National Assessment of
- 604 Educational Progress (Target = 64.1%);
- 605 5. Percentage of 4th grade students proficient or
- 606 above on mathematics National Assessment of
- 607 Educational Progress (Target = 66.5%);
- 608 6. Percentage of 4th grade students proficient or
- 609 above on science National Assessment of Educational
- 610 Progress (Target = 67.1%);
- 611 7. Percentage of 8th grade students proficient or

612 above on English Language Arts National Assessment of
613 Educational Progress (Target = 64.1%);
614 8. Percentage of 8th grade students proficient or
615 above on mathematics National Assessment of
616 Educational Progress (Target = 66.5%);
617 9. Percentage of 8th grade students proficient or
618 above on science National Assessment of Educational
619 Progress (Target = 67.1%);
620 10. Percentage of Kindergarten students making
621 typical or better progress on Acadience Math PoP (Target
622 = 60%);
623 11. Percentage of Kindergarten students making
624 typical or better progress on Acadience Reading PoP
625 (Target = 60%);
626 12. Percentage of students in grades 1-12 in
627 public schools that are chronically absent (Target =
628 17.33%);
629 13. Percentage of students in Utah scoring 18 or
630 above on American College Test (Target = 74%);
631 14. Percentage of students K-12 that were
632 expelled during the reported academic year (Target =
633 0.07%);
634 15. Percentage of students K-12 that were
635 suspended during the reported academic year (Target =
636 1.43%);
637 16. Percentage of students making typical or
638 better progress on Acadience Math Pathways of Progress
639 (Target = 60%);
640 17. Percentage of students making typical or
641 better progress on Acadience Reading Pathways of
642 Progress (Target = 60%);
643 18. Percentage of students proficient on English
644 Language Arts in grades 3-8 Readiness, Improvement,
645 Success, Empowerment or Dynamic Learning Maps

646 (Target = 63.33%);
 647 19. Percentage of students proficient on science
 648 in grades 3-8 Readiness, Improvement, Success,
 649 Empowerment or Dynamic Learning Maps (Target =
 650 65.67%);
 651 20. Percentage of students profieient on
 652 Mathematics in grades 3-8 Readiness, Improvement,
 653 Success, Empowerment or Dynamic Learning Maps
 654 (Target = 62.8%);
 655 21. Percentage of students successfully
 656 completing readiness coursework (Target = 86%); and
 657 22. Percentage of teachers who are
 658 professionally qualified for their assignment (Target =
 659 87.3%).

660 ITEM 28 To State Board of Education - Minimum School Program - Related to Basic
 661 School Programs

662	From Uniform School Fund	1,032,592,700
663	From Automobile Driver Education Tax Account	2,000,000
664	From Income Tax Fund Restricted - Charter School Levy	
665	Account	47,454,800
666	From Public Education Economic Stabilization	
667	Restricted Account, One-time	86,500,000
668	From Teacher and Student Success Account	228,549,600
669	From Uniform School Fund Rest. - Trust Distribution	
670	Account	106,221,900
671	From Uniform School Fund Rest. - Trust Distribution	
672	Account, One-time	5,092,600
673	From Beginning Nonlapsing Balances	4,656,200
674	From Closing Nonlapsing Balances	(4,656,200)
675	Schedule of Programs:	
676	Pupil Transportation To & From School	134,414,900
677	Flexible Allocation	1,852,000
678	Youth in Custody	33,963,300
679	Adult Education	19,087,700

680	Enhancement for Accelerated Students	7,383,700
681	Concurrent Enrollment	23,345,400
682	School LAND Trust Program	111,314,500
683	Charter School Local Replacement	302,909,000
684	Educator Salary Adjustments	443,118,200
685	Salary Supplement for Highly Needed Educators	26,036,200
686	Dual Immersion	7,859,700
687	Teacher Supplies and Materials	14,300,000
688	Beverly Taylor Sorenson Elem. Arts Learning	
689	Program	19,445,000
690	Digital Teaching and Learning Program	19,852,400
691	Teacher and Student Success Program	228,549,600
692	Student Health and Counseling Support Program	25,480,000
693	Grants for Professional Learning	3,935,000
694	Charter School Funding Base Program	7,865,000
695	Educator Professional Time	77,700,000

696 In accordance with UCA 63J-1-903, the
 697 Legislature intends that the State Board of Education -
 698 Minimum School Program report on the following
 699 Related to Basic School Programs line item performance
 700 measures for FY 2026:

- 701 1. Percent of educators in Digital Teaching and
 702 Learning LEAs that have an EdTech endorsement
 703 (Target = 10%); and
 704 2. Percent of youth with high mental health
 705 treatment needs identified by Student Health and Risk
 706 Prevention Data (Target = 16.4%).

707 ITEM 29 To State Board of Education - Minimum School Program - Voted and Board
 708 Local Levy Programs

709	From Uniform School Fund	105,927,300
710	From Local Levy Growth Account	127,553,300
711	From Local Revenue	983,274,100
712	From Income Tax Fund Restricted - Minimum Basic	
713	Growth Account	56,250,000

714	Schedule of Programs:	
715	Voted Local Levy Program	761,947,600
716	Board Local Levy Program	511,057,100
717	STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS	
718	ITEM 30 To State Board of Education - School Building Programs - Capital Outlay	
719	Programs	
720	From Income Tax Fund	14,499,700
721	From Income Tax Fund Restricted - Minimum Basic	
722	Growth Account	18,750,000
723	Schedule of Programs:	
724	Foundation Program	27,610,900
725	Enrollment Growth Program	5,638,800
726	In accordance with UCA 63J-1-903, the	
727	Legislature intends that the State Board of Education -	
728	School Building Programs report on the following	
729	Capital Outlay Programs line item performance measures	
730	for FY 2026:	
731	1. Percentage of loan applications processed and	
732	approved within 90 days (Target = 100%); and	
733	2. Percentage of schools repaying loans on time	
734	(Target = 100%).	
735	ITEM 31 To State Board of Education - School Building Programs - Utah Charter School	
736	Finance Authority	
737	From Income Tax Fund Restricted - Charter School	
738	Reserve Account	50,000
739	Schedule of Programs:	
740	Utah Charter School Finance Authority	50,000
741	STATE BOARD OF EDUCATION	
742	ITEM 32 To State Board of Education - Child Nutrition Programs	
743	From Income Tax Fund	400
744	From Federal Funds	354,375,900
745	From Dedicated Credits Revenue	6,200
746	From Dedicated Credit - Liquor Tax	50,123,000
747	From Revenue Transfers	(570,300)

748	From Beginning Nonlapsing Balances	2,679,500
749	From Closing Nonlapsing Balances	(1,003,000)
750	Schedule of Programs:	
751	Child Nutrition	374,073,400
752	Federal Commodities	31,538,300
753	ITEM 33 To State Board of Education - Educator Licensing	
754	From Income Tax Fund	5,210,600
755	From Revenue Transfers	(384,900)
756	From Beginning Nonlapsing Balances	1,111,800
757	From Closing Nonlapsing Balances	(814,300)
758	Schedule of Programs:	
759	Educator Licensing	3,464,800
760	STEM Endorsement Incentives	1,312,100
761	National Board-Certified Teachers	346,300
762	In accordance with UCA 63J-1-903, the	
763	Legislature intends that the State Board of Education	
764	report on the following Educator Licensing line item	
765	performance measures for FY 2026:	
766	1. Number of incidents reported for educator	
767	violations (Target = 0);	
768	2. Number of license areas recommended by	
769	Utah Institutions of Higher Education (Target = 9,500);	
770	3. Percentage of educators with a District or	
771	Charter-Specific license (Less than) (Target = 4%);	
772	4. Percentage of educators with a professional	
773	license (Target = 91%);	
774	5. Percentage of educators with an associate	
775	license (Less than) (Target = 5%);	
776	6. Percentage of K-12 mentored teachers with	
777	positive impact on improved instruction (Target =	
778	86.67%);	
779	7. Percentage of K-12 teachers that had a mentor	
780	assigned as a new educator (Target = 78.2%); and	
781	8. Percentage of newly recommended educators	

782	working in public schools (Target = Unknown).	
783	ITEM 34 To State Board of Education - Fine Arts Outreach	
784	From Income Tax Fund	6,175,000
785	From Beginning Nonlapsing Balances	64,800
786	From Closing Nonlapsing Balances	(7,100)
787	Schedule of Programs:	
788	Professional Outreach Programs in the Schools	6,153,700
789	Subsidy Program	79,000
790	Under the provisions of Utah Code Annotated	
791	Title 63G Chapter 6b, the Legislature intends that the	
792	State Board of Education provide direct award grants	
793	totalling \$6,121,000 in fiscal year 2026 to the following	
794	direct award grant recipients for the Fine Arts Outreach -	
795	Professional Outreach Programs in the Schools (POPS):	
796	(1) \$727,700 to Ballet West;	
797	(2) \$225,000 to the Nora Eccles Harrison	
798	Museum of Art;	
799	(3) \$159,000 to Plan-B Theatre;	
800	(4) \$342,700 to Repertory Dance Theatre;	
801	(5) \$289,500 to Ririe-Woodbury Dance	
802	Company;	
803	(6) \$359,900 to the Springville Museum of Art;	
804	(7) \$271,900 to Spy Hop;	
805	(8) \$458,100 to Tanner Dance;	
806	(9) \$387,800 to the Utah Festival Opera and	
807	Musical Theatre;	
808	(10) \$233,900 to the Utah Film Center;	
809	(11) \$216,000 to the Utah Museum of	
810	Contemporary Art;	
811	(12) \$209,900 to the Utah Museum of Fine Art	
812	(13) \$449,000 to the Utah Opera;	
813	(14) \$447,600 to the Utah Shakespeare Festival;	
814	and	
815	(15) \$1,343,000 to the Utah Symphony.	

816		
817	In accordance with UCA 63J-1-903, the	
818	Legislature intends that the State Board of Education	
819	report on the following Fine Arts Outreach line item	
820	performance measures for FY 2026:	
821	1. Number of public school educators receiving	
822	services from POPS program providers (Target = 14,000);	
823	2. Number of students receiving services from	
824	POPS program organizations (Target = 442,000);	
825	3. Percentage of charter schools served by POPS	
826	program over a three-year period (Target = 100%); and	
827	4. Percentage of school districts served by POPS	
828	program over a three-year period (Target = 100%).	
829	ITEM 35 To State Board of Education - Contracted Initiatives and Grants	
830	From General Fund	9,020,200
831	From Income Tax Fund	117,810,200
832	From General Fund Restricted - Autism Awareness	
833	Account	50,700
834	From Revenue Transfers	(160,300)
835	From Beginning Nonlapsing Balances	21,013,700
836	From Closing Nonlapsing Balances	(7,217,000)
837	Schedule of Programs:	
838	Autism Awareness	50,700
839	Carson Smith Scholarships	10,979,500
840	Computer Science Initiatives	5,000,000
841	Contracts and Grants	8,304,400
842	Software Licenses for Early Literacy	12,750,400
843	Early Warning Program	2,800,000
844	Elementary Reading Assessment Software Tools	3,767,100
845	General Financial Literacy	481,400
846	Intergenerational Poverty Interventions	9,600
847	IT Academy	500,000
848	Partnerships for Student Success	3,189,700
849	ProStart Culinary Arts Program	501,500

850	UPSTART	32,800
851	ULEAD	591,400
852	Supplemental Educational Improvement	
853	Matching Grants	2,700
854	Competency-Based Education Grants	3,058,200
855	Special Needs Opportunity Scholarship	
856	Administration	113,200
857	Education Technology Management System	1,900,000
858	School Data Collection and Analysis	900,000
859	Education Innovation Program	751,500
860	Utah Fits All Scholarship Program	82,633,400
861	Pupil Transportation Rural School	
862	Reimbursement	500,000
863	Center for the School of the Future	200,000
864	Child Sexual Abuse Prevention Grant Program	500,000
865	Child Sexual Abuse Prevention	1,000,000

866 In accordance with UCA 63J-1-903, the
867 Legislature intends that the State Board of Education
868 report on the following Contracted Initiatives and Grants
869 line item performance measures for FY 2026:

- 870 1. Percentage high school graduation rate for
- 871 students at Partnership for Student Success schools
- 872 (Target = 90.6%);
- 873 2. Percentage of Carson Smith Scholarship
- 874 participating schools complying with annual reporting
- 875 requirements (Target = 100%);
- 876 3. Percentage of educators in DTL LEAs that
- 877 have an EdTech endorsement (Target = 10%);
- 878 4. Percentage of proficiency in English
- 879 Language Arts for Intergenerational Poverty after school
- 880 students (Target = 52.6%);
- 881 5. Percentage of proficiency in mathematics for
- 882 Intergenerational Poverty after school students (Target =
- 883 49%);

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

893 ITEM 36 To State Board of Education - MSP Categorical Program Administration

894	From Income Tax Fund	8,309,400
895	From Revenue Transfers	(515,500)
896	From Beginning Nonlapsing Balances	1,600,300
897	From Closing Nonlapsing Balances	(933,900)

898 Schedule of Programs:

899	Adult Education	303,800
900	Beverly Taylor Sorenson Elem. Arts Learning	
901	Program	265,800
902	CTE Comprehensive Guidance	318,100
903	Digital Teaching and Learning	529,000
904	Dual Immersion	489,800
905	At-Risk Students	544,700
906	Special Education State Programs	278,900
907	Youth-in-Custody	1,119,900
908	Early Literacy Program	488,600
909	CTE Online Assessments	625,500
910	CTE Student Organizations	1,160,900
911	State Safety and Support Program	535,300
912	Student Health and Counseling Support Program	309,800
913	Early Learning Training and Assessment	1,239,400
914	Early Intervention	250,800

915 In accordance with UCA 63J-1-903, the
 916 Legislature intends that the State Board of Education
 917 report on the following MSP Categorical Program

918	Administration line item performance measures for FY	
919	2026:	
920	1. Arts Learning Program Implementation	
921	(Target = 50);	
922	2. Beverley Taylor Sorenson Arts Learning	
923	Program Survey (Target = 100%);	
924	3. Number of Dual Language Immersion	
925	educators receiving professional learning (Target = 900);	
926	4. Number of guest Dual Language Immersion	
927	educators receiving direct support services (Target =	
928	180); and	
929	5. Percentage of educators demonstrating	
930	competency in Science of Reading (Target = 95%).	
931	ITEM 37 To State Board of Education - Regional Education Service Agencies	
932	From Income Tax Fund	2,163,600
933	Schedule of Programs:	
934	Regional Education Service Agencies	2,163,600
935	In accordance with UCA 63J-1-903, the	
936	Legislature intends that the State Board of Education	
937	report on the following Regional Education Service	
938	Agencies line item performance measures for FY 2026:	
939	1. Number of professional learning hours	
940	provided by RESAs (Target = 5,000);	
941	2. Percentage Match of Local Effort to RESA	
942	Budget (Target = 100%);	
943	3. Percentage of APPEL Completers in 3rd year	
944	that receive professional license (Target = 60%); and	
945	4. Percentage of RESA LEAs that adopt CIS	
946	Controls (Target = 70%).	
947	ITEM 38 To State Board of Education - Science Outreach	
948	From Income Tax Fund	6,265,000
949	From Beginning Nonlapsing Balances	100,500
950	Schedule of Programs:	
951	Informal Science Education Enhancement	6,040,000

952	Provisional Program	325,500
953	Under the provisions of Utah Code Annotated	
954	Title 63G Chapter 6b, the Legislature intends that the	
955	State Board of Education provide direct award grants	
956	totalling \$6,040,000 in fiscal year 2026 to the following	
957	direct award grant recipients for the Science Outreach	
958	Informal Science Education Enhancement (iSEE)	
959	program:	
960	(1) \$1,052,600 to the Clark Planetarium;	
961	(2) \$715,600 to Discovery Gateway;	
962	(3) \$119,600 to Hawkwatch International;	
963	(4) \$807,400 to Loveland Living Planet	
964	Aquarium;	
965	(5) \$866,800 to the Natural History Museum of	
966	Utah;	
967	(6) \$245,300 to the Ogden Nature Center;	
968	(7) \$355,800 to Red Butte Gardens;	
969	(8) \$897,200 to Thanksgiving Point;	
970	(9) \$598,100 to The Leonardo; and	
971	(10) \$381,600 to Utah's Hogle Zoo.	
972		
973	In accordance with UCA 63J-1-903, the	
974	Legislature intends that the State Board of Education	
975	report on the following Science Outreach line item	
976	performance measures for FY 2026:	
977	1. Number of iSEE in-person student	
978	experiences (Target = 250,000);	
979	2. Number of iSEE professional learning	
980	opportunities provided to Utah teachers (Target = 200);	
981	and	
982	3. Number of iSEE students participating in field	
983	trips (Target = 279,000).	
984	ITEM 39 To State Board of Education - Policy, Communication, & Oversight	
985	From General Fund	415,200

986	From Income Tax Fund	18,910,500
987	From Federal Funds	62,742,100
988	From Dedicated Credits Revenue	64,300
989	From General Fund Restricted - Electronic Cigarette	
990	Substance and Nicotine Product Proceeds Restricted	
991	Account	5,084,200
992	From General Fund Restricted - Mineral Lease	167,400
993	From Revenue Transfers	(1,012,600)
994	From Income Tax Fund Restricted - Underage Drinking	
995	Prevention Program Restricted Account	1,759,500
996	From Beginning Nonlapsing Balances	32,707,800
997	From Closing Nonlapsing Balances	(32,822,400)
998	Schedule of Programs:	
999	Teacher Retention in Indigenous Schools Grants	728,500
1000	Policy and Communication	2,440,300
1001	Student Support Services	77,966,900
1002	School Turnaround and Leadership Development	
1003	Act	5,880,300
1004	Student Mental Health Screenings	1,000,000
1005	ITEM 40 To State Board of Education - System Standards & Accountability	
1006	From General Fund	100
1007	From Income Tax Fund	35,159,800
1008	From Federal Funds	179,168,900
1009	From Dedicated Credits Revenue	1,033,700
1010	From Expendable Receipts	451,900
1011	From Automobile Driver Education Tax Account	5,100,000
1012	From General Fund Restricted - Mineral Lease	407,200
1013	From Revenue Transfers	(2,005,400)
1014	From Beginning Nonlapsing Balances	22,792,300
1015	From Closing Nonlapsing Balances	(9,585,200)
1016	Schedule of Programs:	
1017	Student Achievement	500,900
1018	Teaching and Learning	28,180,500
1019	Assessment and Accountability	26,805,400

1020	Career and Technical Education	19,204,200
1021	Special Education	141,718,900
1022	RTC Fees	94,500
1023	Early Literacy Outcomes Improvement	15,677,300
1024	CPR Training Grant Program	341,600
1025	In accordance with UCA 63J-1-903, the	
1026	Legislature intends that the State Board of Education	
1027	report on the following System Standards &	
1028	Accountability line item performance measures for FY	
1029	2026:	
1030	1. Number of course completers for trauma	
1031	informed courses with Utah State Board of Education	
1032	(Target = 1,530);	
1033	2. Number of educators engaged in State Board	
1034	of Education created coursework (Target = 4,000);	
1035	3. Number of educators engaged in Utah State	
1036	Board of Education Alternate Path to Professional	
1037	Educator Licensure for Special Education licensure	
1038	program (Target = 300);	
1039	4. Percentage of charter schools participating in	
1040	Personalized, Competency-Based Learning Professional	
1041	Learning (Target = 28%);	
1042	5. Percentage of districts participating in	
1043	Personalized, Competency-Based Learning Professional	
1044	Learning (Target = 33%);	
1045	6. Percentage of educators engaging in Career &	
1046	Technical Education plans and upskilling (Target =	
1047	61%); and	
1048	7. Percentage of Local Education Agencies	
1049	meeting Individuals with Disabilities Education Act state	
1050	targets (Target = 100%).	
1051	ITEM 41 To State Board of Education - State Charter School Board	
1052	From Income Tax Fund	3,977,400
1053	From Revenue Transfers	(275,100)

1054	From Beginning Nonlapsing Balances	5,201,800
1055	From Closing Nonlapsing Balances	(2,548,600)
1056	Schedule of Programs:	
1057	State Charter School Board & Administration	2,305,500
1058	Statewide Charter School Training Programs	550,000
1059	New Charter School Start-up Funding	3,500,000
1060	In accordance with UCA 63J-1-903, the	
1061	Legislature intends that the State Board of Education	
1062	report on the following State Charter School Board line	
1063	item performance measures for FY 2026:	
1064	1. Local Charter School Outreach (Target =	
1065	100%);	
1066	2. Open Meetings Act Compliance - Charter	
1067	Schools (Target = 100%); and	
1068	3. State Charter School Board Member Training	
1069	(Target = 50%).	
1070	ITEM 42 To State Board of Education - Utah Schools for the Deaf and the Blind	
1071	From Income Tax Fund	44,811,000
1072	From Federal Funds	117,300
1073	From Dedicated Credits Revenue	5,122,800
1074	From Revenue Transfers	6,744,500
1075	From Beginning Nonlapsing Balances	4,580,000
1076	From Closing Nonlapsing Balances	(9,440,500)
1077	Schedule of Programs:	
1078	Administration	14,580,500
1079	Transportation and Support Services	12,572,300
1080	Utah State Instructional Materials Access Center	1,878,100
1081	School for the Deaf	13,064,200
1082	School for the Blind	9,840,000
1083	In accordance with UCA 63J-1-903, the	
1084	Legislature intends that the State Board of Education	
1085	report on the following Utah Schools for the Deaf and the	
1086	Blind line item performance measures for FY 2026:	
1087	1. Compliance with federal, state and USBE	

1088	administrative rules (Target = 100%);	
1089	2. Educators retention (Target = 85%);	
1090	3. Graduation rate for all campus enrolled USB	
1091	students (Target = 90%);	
1092	4. Graduation rate for all campus enrolled USD	
1093	students (Target = 90%);	
1094	5. Number of safety incidents during student	
1095	transportation (Target = 0%);	
1096	6. Operational and maintenance expenses (Target	
1097	= 8%);	
1098	7. Percentage of blind/visually impaired students	
1099	complete transition outcomes, as outlined in their	
1100	individual transition plans, within one year of their	
1101	program completion (Target = 80%);	
1102	8. Percentage of eligible students receiving	
1103	transportation services (Target = 100%);	
1104	9. Percentage of USB families that receive the	
1105	mandated service minutes as outlined in their Individual	
1106	Family Service Plans (IFSPs) (Target = 90%);	
1107	10. Percentage of USB outreach students receive	
1108	the mandated service minutes in their Individualized	
1109	Education Plan (IEPs) (Target = 90%);	
1110	11. Percentage of USD deaf students achieve	
1111	their vocational skills within 1 year of program	
1112	completion (Target = 80%);	
1113	12. Percentage of USD families that receive the	
1114	mandated service minutes as outlined in their Individual	
1115	Family Service Plans (IFSPs) (Target = 85%); and	
1116	13. Percentage of USD outreach students receive	
1117	the mandated service minutes in their Individualized	
1118	Education Plan (IEPs) (Target = 90%).	
1119	ITEM 43 To State Board of Education - Statewide Online Education Program Subsidy	
1120	From Income Tax Fund	12,138,700
1121	From Revenue Transfers	(60,900)

1122	From Beginning Nonlapsing Balances	3,109,200
1123	From Closing Nonlapsing Balances	(1,487,000)
1124	Schedule of Programs:	
1125	Statewide Online Education Program	3,425,600
1126	Home and Private School Students	9,348,200
1127	Small High School Support	926,200
1128	ITEM 44 To State Board of Education - State Board and Administrative Operations	
1129	From General Fund	200
1130	From Income Tax Fund	17,159,900
1131	From Federal Funds	1,877,800
1132	From General Fund Restricted - Mineral Lease	1,224,200
1133	From Public Education Economic Stabilization	
1134	Restricted Account, One-time	45,000,000
1135	From Gen. Fund Rest. - Land Exchange Distribution	
1136	Account	16,300
1137	From General Fund Restricted - School Readiness	
1138	Account	71,100
1139	From Revenue Transfers	6,170,000
1140	From Uniform School Fund Rest. - Trust Distribution	
1141	Account	826,600
1142	From Beginning Nonlapsing Balances	23,835,500
1143	From Closing Nonlapsing Balances	(8,571,200)
1144	Schedule of Programs:	
1145	Financial Operations	5,336,400
1146	Information Technology	16,015,000
1147	Indirect Cost Pool	8,626,800
1148	Data and Statistics	2,293,000
1149	School Trust	837,600
1150	Board and Administration	9,501,600
1151	Excellence in Education and Leadership	45,000,000
1152	SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE	
1153	ITEM 45 To School and Institutional Trust Fund Office - School and Institutional Trust	
1154	Fund Office Operations	
1155	From School and Institutional Trust Fund Management	

1156	Acct.	4,337,500
1157	Schedule of Programs:	
1158	School and Institutional Trust Fund Office	4,337,500
1159	In accordance with UCA 63J-1-903, the	
1160	Legislature intends that the School and Institutional Trust	
1161	Fund Office report on the following School and	
1162	Institutional Trust Fund Office Operations line item	
1163	performance measures for FY 2026:	
1164	1. Average annual number of hours of staff	
1165	engagement and development per FTE (Target = 6); and	
1166	2. Percentage of full-time staff turnover over a	
1167	three-year period (Target = 25%).	
1168	Subsection 6(b). Expendable Funds and Accounts	
1169	The Legislature has reviewed the following expendable funds. The Legislature	
1170	authorizes the State Division of Finance to transfer amounts between funds and accounts as	
1171	indicated. Outlays and expenditures from the funds or accounts to which the money is	
1172	transferred may be made without further legislative action, in accordance with statutory	
1173	provisions relating to the funds or accounts.	
1174	STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS	
1176	ITEM 46 To State Board of Education - School Building Programs - Charter School	
1177	Revolving Account	
1178	From Dedicated Credits Revenue	4,600
1179	From Interest Income	132,200
1180	From Repayments	1,511,400
1181	From Beginning Fund Balance	7,830,900
1182	From Closing Fund Balance	(7,967,700)
1183	Schedule of Programs:	
1184	Charter School Revolving Account	1,511,400
1185	ITEM 47 To State Board of Education - School Building Programs - School Building	
1186	Revolving Account	
1187	From Dedicated Credits Revenue	500
1188	From Interest Income	112,800
1189	From Repayments	1,465,600
1190	From Beginning Fund Balance	10,356,000

1191	From Closing Fund Balance	(10,469,300)
1192	Schedule of Programs:	
1193	School Building Revolving Account	1,465,600
1194	STATE BOARD OF EDUCATION	
1195	ITEM 48 To State Board of Education - Hospitality and Tourism Mgmt. Education Acct.	
1196	From Dedicated Credits Revenue	300,000
1197	From Interest Income	5,200
1198	From Beginning Fund Balance	997,600
1199	From Closing Fund Balance	(952,800)
1200	Schedule of Programs:	
1201	Hospitality and Tourism Management Education	
1202	Account	350,000
1203	ITEM 49 To State Board of Education - Charter School Closure Reserve Account	
1204	From Beginning Fund Balance	1,578,800
1205	From Closing Fund Balance	(1,578,800)
1206	Subsection 6(c). Restricted Fund and Account Transfers	
1207	The Legislature authorizes the State Division of Finance to transfer the following	
1208	amounts between the following funds or accounts as indicated. Expenditures and outlays from	
1209	the funds to which the money is transferred must be authorized by an appropriation.	
1210	ITEM 50 To Uniform School Fund Restricted - Public Education Economic Stabilization	
1211	Restricted Account	
1212	From Uniform School Fund	492,049,600
1213	From Beginning Fund Balance	268,800
1214	From Closing Fund Balance	(268,800)
1215	Schedule of Programs:	
1216	Public Education Economic Stabilization	
1217	Restricted Account	492,049,600
1218	ITEM 51 To Income Tax Fund Restricted - Minimum Basic Growth Account	
1219	From Income Tax Fund	75,000,000
1220	From Interest Income	2,633,500
1221	Schedule of Programs:	
1222	Income Tax Fund Restricted - Minimum Basic	
1223	Growth Account	77,633,500
1224	ITEM 52 To Underage Drinking Prevention Program Restricted Acct	

1225	From Interest Income	58,300
1226	From Liquor Control Fund	1,750,000
1227	Schedule of Programs:	
1228	Underage Drinking Prevention Program	
1229	Restricted Account	1,808,300
1230	ITEM 53 To Local Levy Growth Account	
1231	From Income Tax Fund	108,461,300
1232	From Uniform School Fund	19,092,000
1233	From Interest Income	3,570,700
1234	Schedule of Programs:	
1235	Local Levy Growth Account	131,124,000
1236	ITEM 54 To Teacher and Student Success Account	
1237	From Income Tax Fund	228,549,600
1238	From Interest Income	5,505,800
1239	Schedule of Programs:	
1240	Teacher and Student Success Account	234,055,400
1241	Subsection 6(d). Fiduciary Funds	
1242	The Legislature has reviewed proposed revenues, expenditures, fund balances, and	
1243	changes in fund balances for the following fiduciary funds.	
1244	STATE BOARD OF EDUCATION	
1246	ITEM 55 To State Board of Education - Education Tax Check-off Lease Refunding	
1247	From Beginning Fund Balance	31,600
1248	From Closing Fund Balance	(29,400)
1249	Schedule of Programs:	
1250	Education Tax Check-off Lease Refunding	2,200
1251	ITEM 56 To State Board of Education - Schools for the Deaf and the Blind Donation Fund	
1252	From Dedicated Credits Revenue	115,000
1253	From Interest Income	5,400
1254	From Beginning Fund Balance	284,000
1255	From Closing Fund Balance	(288,000)
1256	Schedule of Programs:	
1257	Schools for the Deaf and the Blind Donation	
1258	Fund	116,400
1259	In accordance with UCA 63J-1-903, the	

1260 Legislature intends that the State Board of Education
 1261 report on the following Schools for the Deaf and the
 1262 Blind Donation Fund line item performance measure for
 1263 FY 2026:

1264 1. Percentage of students in need receiving
 1265 assistive technology (Target = 5%).

1266 ~~SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE~~

1268 ITEM 57 To School and Institutional Trust Fund Office - Permanent State School Fund

1269 From Beginning Fund Balance 3,463,645,900

1270 From Closing Fund Balance (3,463,645,900)

1271 In accordance with UCA 63J-1-903, the
 1272 Legislature intends that the School and Institutional Trust
 1273 Fund Office report on the following Permanent State
 1274 School Fund line item performance measures for FY
 1275 2026:

1276 1. Achieve annualized volatility below a
 1277 comparison portfolio of 70% MSCI ACWI (global
 1278 stocks) and 30% Barclays Aggregate (US bonds) as of
 1279 June 30 of each year (Target = 9); and

1280 2. Percentage of increase in fund distributions
 1281 annually (Target = 3%).

1282 Section 7. **Effective Date.**

1283 (1) Except as provided in Subsection (2), this bill takes effect July 1, 2025.

1284 (2) The actions affecting Section 5, FY 2025 Appropriations (Effective upon final passage)
 1285 take effect:

1286 (a) except as provided in Subsection (2)(b), May 7, 2025; or

1287 (b) if approved by two-thirds of all members elected to each house:

1288 (i) upon approval by the governor;

1289 (ii) without the governor's signature, the day following the constitutional time limit of
 1290 Utah Constitution, Article VII, Section 8; or

1291 (iii) in the case of a veto, the date of veto override.