

Public Education Base Budget Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Stephen L. Whyte

Senate Sponsor: Heidi Balderree

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, 2025 and ending June 30, 2026 and appropriates funds for the support and operation of public education for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Highlighted Provisions:

This bill:

▶ amends weighted pupil unit provisions for career and technical education programs to address eligibility for Career and Technical Education center funding;

▶ revises emergency funding provisions for students learning English;

▶ modifies provisions related to designating programs for annual funding from the Public Education Economic Stabilization Restricted Account;

▶ 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 \$4,870 for fiscal year 2026-2027;

▶ adjusts the number of weighted pupil units (WPUs) 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 Value Rate according to statutory provisions;

▶ provides appropriations for other purposes as described; and

▶ approves intent language.

31 **Money Appropriated in this Bill:**

32 This bill appropriates \$55,522,800 in operating and capital budgets for fiscal year 2026,
33 including:

34 ▸ \$32,400 from Income Tax Fund; and
35 ▸ \$55,490,400 from various sources as detailed in this bill.

36 This bill appropriates \$23,769,500 in restricted fund and account transfers for fiscal year 2026,
37 including:

38 ▸ \$35,537,800 from Uniform School Fund; and
39 ▸ (\$11,768,300) from various sources as detailed in this bill.

40 This bill appropriates \$35,537,800 in transfers to unrestricted funds for fiscal year 2026, all of
41 which is from the various sources as detailed in this bill.

42 This bill appropriates \$8,788,297,400 in operating and capital budgets for fiscal year 2027,
43 including:

44 ▸ \$9,039,500 from General Fund; and
45 ▸ \$210,269,700 from Income Tax Fund; and
46 ▸ \$4,803,552,500 from Uniform School Fund; and
47 ▸ \$3,765,435,700 from various sources as detailed in this bill.

48 This bill appropriates \$3,200,800 in expendable funds and accounts for fiscal year 2027, all of
49 which is from the various sources as detailed in this bill.

50 This bill appropriates \$1,050,682,800 in restricted fund and account transfers for fiscal year
51 2027, including:

52 ▸ \$534,598,500 from Income Tax Fund; and
53 ▸ \$502,566,000 from Uniform School Fund; and
54 ▸ \$13,518,300 from various sources as detailed in this bill.

55 This bill appropriates \$118,600 in fiduciary funds for fiscal year 2027, all of which is from the
56 various sources as detailed in this bill.

57 **Other Special Clauses:**

58 This bill provides a special effective date.

59 **Uncodified Material Affected:**

60 ENACTS UNCODIFIED MATERIAL

61 **Utah Code Sections Affected:**

62 AMENDS:

63 **53F-2-301 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 518

64 **53F-2-311 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 165

65 **53F-2-316 (Effective 07/01/26)**, as enacted by Laws of Utah 2025, Chapter 389
66 **53F-9-204 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapters 413,
67 433

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

70 Section 1. Section **53F-2-301** is amended to read:

71 **53F-2-301 (Effective 07/01/26). Minimum basic tax rate for a fiscal year that**
72 **begins after July 1, 2022.**

73 (1) As used in this section:

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

76 (b) "Commission" means the State Tax Commission.

77 (c) "Minimum basic local amount" means an amount that is:

78 (i) equal to the sum of:

79 (A) the school districts' contribution to the basic school program the previous
80 fiscal year;

81 (B) the amount generated by the basic levy increment rate; and

82 (C) the eligible new growth, as defined in Section 59-2-924 and rules of the State
83 Tax Commission multiplied by the minimum basic rate; and

84 (ii) set annually by the Legislature in Subsection (2)(a).

85 (d) "Minimum basic tax rate" means a tax rate certified by consensus between the
86 commission, the Governor's Office of Planning and Budget, and the Office of the
87 Legislative Fiscal Analyst that will generate an amount of revenue equal to the
88 minimum basic local amount described in Subsection (2)(a).

89 (2)(a) The minimum basic local amount for the fiscal year that begins on July 1, [2025]
90 2026, is [\$810,593,200] \$866,842,700 in revenue statewide.

91 (b) The preliminary estimate of the minimum basic tax rate for a fiscal year that begins
92 on July 1, [2025] 2026, is [.001408] .001352.

93 (3)(a) On or before June 22, the commission, the Governor's Office of Planning and
94 Budget, and the Office of the Legislative Fiscal Analyst shall by consensus certify
95 the minimum basic tax rate for the year.

96 (b) The estimate of the minimum basic tax rate provided in Subsection (2)(b) is based on
97 a forecast for property values for the next calendar year.

98 (c) The certified minimum basic tax rate described in Subsection (3)(a) is based on

99 property values as of January 1 of the current calendar year, except personal property,
100 which is based on values from the previous calendar year.

101 (4)(a) To qualify for receipt of the state contribution toward the basic school program
102 and as a school district's contribution toward the cost of the basic school program for
103 the school district, each local school board shall impose the minimum basic tax rate.

104 (b)(i) The state is not subject to the notice requirements of Section 59-2-926 before
105 imposing the tax rates described in this Subsection (4).

106 (ii) The state is subject to the notice requirements of Section 59-2-926 if the state
107 authorizes a tax rate that exceeds the tax rates described in this Subsection (4).

108 (5)(a) The state shall contribute to each school district toward the cost of the basic
109 school program in the school district an amount of money that is the difference
110 between the cost of the school district's basic school program and the sum of revenue
111 generated by the school district by the following:

112 (i) the minimum basic tax rate; and
113 (ii) the basic levy increment rate.

114 (b)(i) If the difference described in Subsection (5)(a) equals or exceeds the cost of the
115 basic school program in a school district, no state contribution shall be made to
116 the basic school program for the school district.

117 (ii) The proceeds of the difference described in Subsection (5)(a) that exceed the cost
118 of the basic school program shall be paid into the Uniform School Fund as
119 provided by law and by the close of the fiscal year in which the proceeds were
120 calculated.

121 (6) Upon appropriation by the Legislature, the Division of Finance shall deposit an amount
122 equal to the proceeds generated statewide by the basic levy increment rate into the
123 Minimum Basic Growth Account created in Section 53F-9-302.

124 (7) Nothing in the repeal of the tax rate indexed to the increase in the value of the WPU
125 affects the ongoing appropriations to the Teacher and Student Success Account created
126 in Section 53F-9-306.

127 Section 2. Section **53F-2-311** is amended to read:

128 **53F-2-311 (Effective 07/01/26). Weighted pupil units for career and technical
129 education programs -- Funding of approved programs -- Performance measures --
130 Qualifying criteria.**

131 (1)(a) Money appropriated to the state board for approved career and technical education
132 programs and the comprehensive guidance program:

133 (i) shall be allocated to eligible recipients as provided in Subsections (2), (3), and (4);
134 and

135 (ii) may not be used to fund programs below grade 9.

136 (b) Subsection (1)(a)(ii) does not apply to the following programs:

137 (i) comprehensive guidance; and

138 (ii) work-based learning programs.

139 (2)(a) Weighted pupil units are computed for pupils in approved programs.

140 (b)(i) The state board shall fund approved programs based upon hours of membership
141 of grades 9 through 12 students.

142 (ii) Subsection (2)(b)(i) does not apply to the following programs:

143 (A) comprehensive guidance; and

144 (B) work-based learning programs.

145 (c) The state board shall use an amount not to exceed 20% of the total appropriation
146 under this section to fund approved programs based on performance measures such
147 as placement and competency attainment defined in standards set by the state board.

148 (d) The state board shall make the necessary calculations for distribution of the
149 appropriation to a school district and charter school and may revise and recommend
150 changes necessary for achieving equity and ease of administration.

151 (3)(a) Twenty weighted pupil units shall be computed for career and technical education
152 administrative costs for each school district, except 25 weighted pupil units may be
153 computed for each school district that consolidates career and technical education
154 administrative services with one or more other school districts.

155 (b) Between 10 and 25 weighted pupil units shall be computed for each high school
156 conducting approved career and technical education programs in a school district
157 according to standards established by the state board.

158 (c) Forty weighted pupil units shall be computed for each school district that operates an
159 approved career and technical education center, which may include a comprehensive
160 high school that meets the requirements of this Subsection (3).

161 (d) Between five and seven weighted pupil units shall be computed for each summer
162 career and technical education agriculture program according to standards established
163 by the state board.

164 (e)(i) The state board shall, by rule, establish qualifying criteria for a school district
165 or charter school to receive weighted pupil units under this Subsection (3).

166 (ii) In making rules under Subsection (3)(e)(i), the state board may not regulate the

167 operational structure or staffing model of a career and technical education center.

168 (f)(i) A comprehensive high school may qualify as an approved career and technical
169 education center under Subsection (3)(c) if the high school offers career and
170 technical education programs that meet state board standards.

171 (ii) A local school board or charter school governing board may determine the
172 administrative structure for a career and technical education center, including
173 whether to designate a separate administrator for the center.

174 (4)(a) Money remaining after the allocations made under Subsections (2) and (3) shall
175 be allocated using average daily membership in approved programs for the previous
176 year.

177 (b) A school district or charter school that has experienced student growth in grades 9
178 through 12 for the previous year shall have the growth factor applied to the previous
179 year's weighted pupil units when calculating the allocation of money under this
180 Subsection (4).

181 (c) An LEA may use funds received through the general allocation described in this
182 Subsection (4) for Technology-Life-Careers and student leadership organizations.

183 (5)(a) The state board shall establish rules for upgrading high school career and
184 technical education programs.

185 (b) The rules shall reflect career and technical training and actual marketable job skills
186 in society.

187 (c) The rules shall include procedures to assist school districts and charter schools to
188 convert existing programs that are not preparing students for the job market into
189 programs that will accomplish that purpose.

190 (6) Programs that do not meet state board standards may not be funded under this section.

191 Section 3. Section **53F-2-316** is amended to read:

192 **53F-2-316 (Effective 07/01/26). Emergency funding for schools with increased**
193 **enrollment of students learning English.**

194 (1) As used in this section[;] :

195 (a) "Interrupted formal education" means a student who was not born in any state and
196 has not been attending one or more schools in any one or more states for at least 2
197 full academic years.

198 (b) ["student] "Student learning English" means a student, currently enrolled at a public
199 elementary or secondary educational institution, [whose most recent score on an
200 English language proficiency assessment is the lowest score available under the given

assessment] who has experienced an interrupted formal education.

(2)(a) An LEA may receive emergency funding from the state board if enrollment, at a school within the LEA, of students learning English increases by:

- (i) [75%] 40% or more above the previous three-year average enrollment for students learning English in the school; and
- (ii) [30] 10 or more students above the previous three-year average enrollment for students learning English in the school.

(b) An LEA shall ensure that an application the LEA submits under Subsection (3)(a):

- (i) demonstrates substantial need for the emergency funding;
- (ii) includes the percentage by which the school's student learning English enrollment exceeds the previous three-year average for the school; and
- (iii) demonstrates that the school has insufficient existing funds to adequately support the increased student learning English enrollment.

(c) Notwithstanding Subsection (2)(a), the state board may approve an LEA to receive emergency funding under this section if:

- (i) the LEA demonstrates a significant enrollment increase of students learning English that does not meet the threshold described in Subsection (2)(a); and
- (ii) the LEA demonstrates that the enrollment increase creates a substantial need for emergency funding.

(3) The state board shall:

- (a) establish and oversee the application process to award emergency funding;
- (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, create rules to:

 - (i) determine a method for measuring an increase in enrollment at a school; and
 - (ii) identify a school that meets the threshold requirement described in Subsection (2)(a); and

- (c) subject to the availability of funds or legislative appropriations, prioritize applications and distribute funding based on:

 - (i) the greatest percentage increase in students learning English enrollment in the school; and
 - (ii) the severity of the financial need of the school.

(4) An LEA shall use emergency funds received under this section to:

- (a) provide training or certification to teachers on the instruction of a student learning English;

235 (b) reduce the number of students learning English in a class;
236 (c) hire an aide to assist with students learning English in the classroom; or
237 (d) provide other resources specific to the needs of a student learning English.

238 (5) An LEA may not use emergency funding received under this section for administrative
239 expenses.

240 (6)(a) The state board shall draw the emergency funding described in Subsection (2)(a)
241 from nonlapsing funds remaining in the at-risk weighted pupil unit described in
242 Section 53F-2-314.

243 (b) The state board may not draw, from the at-risk weighted pupil unit, more than
244 \$500,000, per fiscal year, for the emergency funding described in this section.

245 Section 4. Section **53F-9-204** is amended to read:

246 **53F-9-204 (Effective 07/01/26). Public Education Economic Stabilization**

247 **Restricted Account.**

248 (1) There is created within the Uniform School Fund a restricted account known as the
249 "Public Education Economic Stabilization Restricted Account."

250 (2)(a) Except as provided in Subsection (2)(b), the account shall be funded from the
251 following revenue sources:
252 (i) 15% of the difference between, as determined by the Office of the Legislative
253 Fiscal Analyst:
254 (A) the estimated amount of ongoing Income Tax Fund and Uniform School Fund
255 revenue available for the Legislature to appropriate for the next fiscal year; and
256 (B) the amount of ongoing appropriations from the Income Tax Fund and Uniform
257 School Fund in the current fiscal year; and
258 (ii) other appropriations as the Legislature may designate.

259 (b) If the appropriation described in Subsection (2)(a) would cause the ongoing
260 appropriations to the account to exceed 11% of Uniform School Fund appropriations
261 described in Section 53F-9-201.1 for the same fiscal year, the Legislature shall
262 appropriate only those funds necessary to ensure that the ongoing appropriations to
263 the account equal 11% of Uniform School Fund appropriations for that fiscal year.

264 (3) Subject to the availability of ongoing appropriations to the account, in accordance with [
265]Utah Constitution, Article X, Section 5, Subsection (4), the ongoing appropriation to
266 the account shall be used to fund:
267 (a) except for a year described in Subsection (3)(b) or (c), one-time appropriations to the
268 public education system[~~, including at least \$65,000,000 to the Catalyst Center Grant~~

Program described in Section 53E-3-507.1] described in Subsection (6);

- (b) the Minimum School Program for a year in which Income Tax Fund revenue and Uniform School Fund revenue are insufficient to fund:
 - (i) ongoing appropriations to the public education system; and
 - (ii) enrollment growth and inflation estimates, as defined in Section 53F-9-201.1; and
- (c) the minimum basic local amount as defined in Section 53F-2-301 for a year in which the minimum basic tax rate, as defined in Section 53F-2-301, is insufficient to generate the amount described in Subsection 53F-2-301(2)(a).

(4)(a) The account shall earn interest.

(b) All interest earned on account money shall be deposited in the account.

(5) On or before December 31, 2023, and every three years thereafter, the Office of the Legislative Fiscal Analyst shall:

(a) review the percentages described in Subsections (2)(a)(i) and (2)(b); and

(b) recommend to the Executive Appropriations Committee any changes based on the review described in Subsection (5)(a).

(6) In preparing budget bills for a given fiscal year, the Executive Appropriations Committee shall make the one-time appropriations described in Subsection (3)(a) by appropriating at least [the lesser of 10% of the total amount of the one-time appropriations to]:

(a) the lesser of 10% of the total amount of the one-time appropriations or the cost of providing 32 paid professional hours for teachers in accordance with Section 53F-7-203;

(b) the amount to make the distribution for teaching supplies and materials required under Section 53F-2-527;

(c) the cost of the Stipends for Future Educators Grant Program described in Section 53F-5-223;[and]

(d) the cost of the Rural School Sports Facilities Grant Program described in Section 53F-10-303[.] ; and

(e) \$65,000,000 to the Catalyst Center Grant Program described in Section 53E-3-507.1.

(7) No later than October 15 of each year, the state board shall report to the Office of the Legislative Fiscal Analyst an estimated cost for each of the one-time appropriations described in Subsection (6).

Section 5. **FY 2026 Appropriations.**

The following sums of money are appropriated for the fiscal year beginning July 1,

303 2025, and ending June 30, 2026. These are additions to amounts previously appropriated for
304 fiscal year 2026.

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

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

309 STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM

310 ITEM 1 To State Board of Education - Minimum School Program - Basic School Program

311 From Beginning Nonlapsing Balances	(5,903,900)
312 From Closing Nonlapsing Balances	(63,279,100)

313 Schedule of Programs:

314 Foreign Exchange	(107,200)
315 Special Education - Extended Year for Special	
316 Educators	25,200
317 Enrollment Growth Contingency	(19,101,000)
318 Mid and Final Year Distribution Balancing	(50,000,000)

319 ITEM 2 To State Board of Education - Minimum School Program - Related to Basic
320 School Programs

321 From Public Education Economic Stabilization	
322 Restricted Account, One-time	6,443,300
323 From Beginning Nonlapsing Balances	22,338,900
324 From Closing Nonlapsing Balances	(1,149,600)

325 Schedule of Programs:

326 At-Risk Students - Gang Prevention and	
327 Intervention	1,237,800
328 Youth in Custody	113,400
329 Adult Education	690,400
330 Enhancement for Accelerated Students	513,300
331 Concurrent Enrollment	5,800
332 Charter School Local Replacement	6,443,300
333 Educator Salary Adjustments	10,400
334 Salary Supplement for Highly Needed Educators	2,233,400
335 Teacher Supplies and Materials	1,979,600
336 Beverley Taylor Sorenson Elem. Arts Learning	

337	Program	832,000
338	Special Education - Intensive Services	15,600
339	Digital Teaching and Learning Program	1,914,700
340	Effective Teachers in High Poverty Schools	
341	Incentive Program	856,700
342	Elementary School Counselor Program	364,300
343	Teacher and Student Success Program	117,700
344	Student Health and Counseling Support Program	6,752,900
345	Grants for Professional Learning	21,200
346	Charter School Funding Base Program	530,100
347	Grow Your Own Teacher and Counselor Pipeline	3,000,000
348	ITEM 3 To State Board of Education - Minimum School Program - Voted and Board Local Levy Programs	
349	From Beginning Nonlapsing Balances	26,422,600
350	Schedule of Programs:	
351	Voted Local Levy Program	11,017,500
352	Board Local Levy Program	15,405,100
353		
354	STATE BOARD OF EDUCATION	
355	ITEM 4 To State Board of Education - Child Nutrition Programs	
356	From Beginning Nonlapsing Balances	2,618,200
357	From Closing Nonlapsing Balances	(2,618,200)
358	ITEM 5 To State Board of Education - Educator Licensing	
359	From Beginning Nonlapsing Balances	659,700
360	From Closing Nonlapsing Balances	(659,700)
361	ITEM 6 To State Board of Education - Fine Arts Outreach	
362	From Beginning Nonlapsing Balances	466,500
363	From Closing Nonlapsing Balances	(196,500)
364	Schedule of Programs:	
365	Professional Outreach Programs in the Schools	200,000
366	Provisional Program	70,000
367	ITEM 7 To State Board of Education - Contracted Initiatives and Grants	
368	From Autism Awareness Restricted Account, One-time	(50,700)
369	From Beginning Nonlapsing Balances	166,523,600
370	From Closing Nonlapsing Balances	(98,370,600)

371	Schedule of Programs:	
372	Autism Awareness	(50,700)
373	Carson Smith Scholarships	(446,200)
374	Contracts and Grants	(4,195,000)
375	Early Warning Program	2,000,000
376	General Financial Literacy	100,000
377	Interventions for Reading Difficulties	10,700
378	IT Academy	4,100
379	Paraeducator to Teacher Scholarships	25,700
380	ProStart Culinary Arts Program	100,000
381	UPSTART	(1,900)
382	ULEAD	(47,100)
383	Supplemental Educational Improvement	
384	Matching Grants	3,900
385	Education Technology Management System	300,000
386	Utah Fits All Scholarship Program	14,483,800
387	School Safety and Support Grant Program	50,000,000
388	Child Sexual Abuse Prevention Grant Program	500,000
389	Child Sexual Abuse Prevention	1,000,000
390	Utah Private Course Choice Empowerment	215,000
391	Utah Anti-Bullying Coalition	300,000
392	Student Credential Account	3,800,000
393	ITEM 8 To State Board of Education - MSP Categorical Program Administration	
394	From Beginning Nonlapsing Balances	1,804,000
395	From Closing Nonlapsing Balances	(1,381,000)
396	Schedule of Programs:	
397	Dual Immersion	40,000
398	Special Education State Programs	100,000
399	Youth-in-Custody	70,000
400	State Safety and Support Program	200,000
401	Student Health and Counseling Support Program	13,000
402	ITEM 9 To State Board of Education - Regional Education Service Agencies	
403	From Income Tax Fund, One-time	32,400
404	Schedule of Programs:	

405	Regional Education Service Agencies	32,400
406	ITEM 10 To State Board of Education - Science Outreach	
407	From Beginning Nonlapsing Balances	261,300
408	Schedule of Programs:	
409	Informal Science Education Enhancement	279,000
410	Provisional Program	(17,700)
411	ITEM 11 To State Board of Education - Policy, Communication, & Oversight	
412	From Beginning Nonlapsing Balances	(1,159,400)
413	From Closing Nonlapsing Balances	1,569,800
414	Schedule of Programs:	
415	Student Mental Health Screenings	410,400
416	ITEM 12 To State Board of Education - System Standards & Accountability	
417	From Public Education Economic Stabilization	
418	Restricted Account, One-time	35,537,800
419	From Beginning Nonlapsing Balances	16,625,900
420	From Closing Nonlapsing Balances	(16,076,500)
421	Schedule of Programs:	
422	Career and Technical Education	146,400
423	Special Education	174,600
424	CPR Training Grant Program	228,400
425	CTE Catalyst Center	35,537,800
426	ITEM 13 To State Board of Education - State Charter School Board	
427	From Beginning Nonlapsing Balances	(698,800)
428	From Closing Nonlapsing Balances	698,800
429	ITEM 14 To State Board of Education - Utah Schools for the Deaf and the Blind	
430	From Beginning Nonlapsing Balances	(5,173,300)
431	From Closing Nonlapsing Balances	9,440,500
432	Schedule of Programs:	
433	Administration	3,626,400
434	Transportation and Support Services	489,500
435	Utah State Instructional Materials Access Center	19,000
436	School for the Blind	132,300
437	ITEM 15 To State Board of Education - Statewide Online Education Program Subsidy	
438	From Beginning Nonlapsing Balances	678,800

439	From Closing Nonlapsing Balances	(678,800)
440	ITEM 16 To State Board of Education - State Board and Administrative Operations	
441	From Revenue Transfers, One-time	(35,537,800)
442	From Beginning Nonlapsing Balances	118,499,500
443	From Closing Nonlapsing Balances	(122,164,900)
444	Schedule of Programs:	
445	Financial Operations	149,900
446	Indirect Cost Pool	635,000
447	Data and Statistics	426,500
448	School Trust	100,000
449	Statewide Financial Management Systems Grants	1,396,200
450	Excellence in Education and Leadership	(45,000,000)
451	Teacher Excellence Pilot Program	2,989,200
452	Self-Government Skills Pilot Program	100,000
453	Subsection 5(b). Expendable Funds and Accounts	
454	The Legislature has reviewed the following expendable funds. The Legislature	
455	authorizes the State Division of Finance to transfer amounts between funds and accounts as	
456	indicated. Outlays and expenditures from the funds or accounts to which the money is	
457	transferred may be made without further legislative action, in accordance with statutory	
458	provisions relating to the funds or accounts.	
459	STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS	
460	ITEM 17 To State Board of Education - School Building Programs - Charter School	
461	Revolving Account	
462	From Beginning Fund Balance	182,000
463	From Closing Fund Balance	(182,000)
464	ITEM 18 To State Board of Education - School Building Programs - School Building	
465	Revolving Account	
466	From Beginning Fund Balance	(42,800)
467	From Closing Fund Balance	42,800
468	STATE BOARD OF EDUCATION	
469	ITEM 19 To State Board of Education - Hospitality and Tourism Mgmt. Education Acct.	
470	From Beginning Fund Balance	233,700
471	From Closing Fund Balance	(233,700)
472	ITEM 20 To State Board of Education - Charter School Closure Reserve Account	

473	From Beginning Fund Balance	244,600
474	From Closing Fund Balance	(244,600)
475	Subsection 5(c). Restricted Fund and Account Transfers	
476	The Legislature authorizes the State Division of Finance to transfer the following	
477	amounts between the following funds or accounts as indicated. Expenditures and outlays from	
478	the funds to which the money is transferred must be authorized by an appropriation.	
479	ITEM 21 To Income Tax Fund Restricted - Public Education Economic Stabilization	
480	Restricted Account	
481	From Uniform School Fund, One-time	35,537,800
482	From Beginning Fund Balance	(268,800)
483	From Closing Fund Balance	268,800
484	Schedule of Programs:	
485	Public Education Economic Stabilization	
486	Restricted Account	35,537,800
487	ITEM 22 To Income Tax Fund Restricted - Minimum Basic Growth Account	
488	From Interest Income, One-time	(2,633,500)
489	Schedule of Programs:	
490	Minimum Basic Growth Account	(2,633,500)
491	ITEM 23 To Income Tax Fund Restricted - Underage Drinking and Substance Abuse	
492	Prevention Program Restricted Account	
493	From Interest Income, One-time	(58,300)
494	Schedule of Programs:	
495	Underage Drinking and Substance Abuse	
496	Prevention Program Restricted Account	(58,300)
497	ITEM 24 To Income Tax Fund Restricted - Local Levy Growth Account	
498	From Interest Income, One-time	(3,570,700)
499	Schedule of Programs:	
500	Local Levy Growth Account	(3,570,700)
501	ITEM 25 To Income Tax Fund Restricted - Teacher and Student Success Account	
502	From Interest Income, One-time	(5,505,800)
503	Schedule of Programs:	
504	Teacher and Student Success Account	(5,505,800)
505	Subsection 5(d). Transfers to Unrestricted Funds	
506	The Legislature authorizes the State Division of Finance to transfer the following	

507 amounts to the unrestricted General Fund, Income Tax Fund, or Uniform School Fund, as
508 indicated, from the restricted funds or accounts indicated. Expenditures and outlays from the
509 General Fund, Income Tax Fund, or Uniform School Fund must be authorized by an
510 appropriation.

511 ITEM 26 To Uniform School Fund

512	From Nonlapsing Balances - From State Board of	
513	Education - State Board and Administrative Operations	35,537,800
514	Schedule of Programs:	
515	Uniform School Fund, One-time	35,537,800

516 **Subsection 5(e). Fiduciary Funds**

517 The Legislature has reviewed proposed revenues, expenditures, fund balances, and
518 changes in fund balances for the following fiduciary funds.

519 STATE BOARD OF EDUCATION

520 ITEM 27 To State Board of Education - Education Tax Check-off Lease Refunding

521	From Beginning Fund Balance	800
522	From Closing Fund Balance	(800)

523 ITEM 28 To State Board of Education - Schools for the Deaf and the Blind Donation Fund

524	From Beginning Fund Balance	(9,000)
525	From Closing Fund Balance	9,000

526 SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE

527 ITEM 29 To School and Institutional Trust Fund Office - Permanent State School Fund

528	From Beginning Fund Balance	356,182,300
529	From Closing Fund Balance	(356,182,300)

530 **Section 6. FY 2027 Appropriations.**

531 The following sums of money are appropriated for the fiscal year beginning July 1,
532 2026, and ending June 30, 2027. These are additions to amounts previously appropriated for
533 fiscal year 2027.

534 **Subsection 6(a). Operating and Capital Budgets**

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

538 STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM

539 ITEM 30 To State Board of Education - Minimum School Program - Basic School Program

540	From Uniform School Fund	3,167,630,600
-----	--------------------------	---------------

541	From Public Education Economic Stabilization	
542	Restricted Account, One-time	77,000,000
543	From Local Revenue	866,842,700
544	From Beginning Nonlapsing Balances	67,324,700
545	From Closing Nonlapsing Balances	(67,324,700)
546	Schedule of Programs:	
547	Kindergarten (40,379 WPUs)	196,645,700
548	Grades 1 - 12 (593,727 WPUs)	2,891,450,500
549	Foreign Exchange (404 WPUs)	1,967,500
550	Necessarily Existing Small Schools (14,035	
551	WPUs)	68,350,500
552	Special Education - Add-on (102,348 WPUs)	498,434,800
553	Special Education - Self-Contained (11,928	
554	WPUs)	58,089,400
555	Special Education - Preschool (10,943 WPUs)	53,292,400
556	Special Education - Extended School Year (443	
557	WPUs)	2,157,400
558	Special Education - Impact Aid (1,273 WPUs)	6,199,500
559	Special Education - Extended Year for Special	
560	Educators (909 WPUs)	4,426,800
561	Class Size Reduction (40,995 WPUs)	199,645,700
562	Students At-Risk Add-on (26,861 WPUs)	130,813,100
563	In accordance with UCA 63J-1-903, the	
564	Legislature intends that the State Board of Education -	
565	Minimum School Program report on the following Basic	
566	School Program line item performance measures for FY	
567	2027: 1. Four-Year Cohort Graduation Rate of State of	
568	Utah (Target = 92.1%); 2. Number of students K-12 that	
569	were expelled during the reported academic year (Target	
570	= 37); 3. Number of students K-12 that were suspended	
571	during the reported academic year (Target = 9,655); 4.	
572	Percentage of 4th grade students proficient or above on	
573	English Language Arts National Assessment of	
574	Educational Progress (Target = 64.1%); 5. Percentage of	

575 4th grade students proficient or above on mathematics
576 National Assessment of Educational Progress (Target =
577 66.5%); 6. Percentage of 4th grade students proficient or
578 above on science National Assessment of Educational
579 Progress (Target = 67.1%); 7. Percentage of 8th grade
580 students proficient or above on English Language Arts
581 National Assessment of Educational Progress (Target =
582 64.1%); 8. Percentage of 8th grade students proficient or
583 above on mathematics National Assessment of
584 Educational Progress (Target = 66.5%); 9. Percentage of
585 8th grade students proficient or above on science
586 National Assessment of Educational Progress (Target =
587 67.1%); 10. Percentage of Kindergarten students making
588 typical or better progress on Acadience Math PoP (Target
589 = 60%); 11. Percentage of Kindergarten students making
590 typical or better progress on Acadience Reading PoP
591 (Target = 60%); 12. Percentage of students in grades
592 1-12 in public schools that are chronically absent (Target
593 = 17.33%); 13. Percentage of students in Utah scoring 18
594 or above on American College Test (Target = 74%); 14.
595 Percentage of students K-12 that were expelled during
596 the reported academic year (Target = 0.07%); 15.
597 Percentage of students K-12 that were suspended during
598 the reported academic year (Target = 1.43%); 16.
599 Percentage of students making typical or better progress
600 on Acadience Math Pathways of Progress (Target =
601 60%); 17. Percentage of students making typical or better
602 progress on Acadience Reading Pathways of Progress
603 (Target = 60%); 18. Percentage of students proficient on
604 English Language Arts in grades 3-8 Readiness,
605 Improvement, Success, Empowerment or Dynamic
606 Learning Maps (Target = 63.33%); 19. Percentage of
607 Students Proficient on Mathematics in Grades 3-8
608 Readiness, Improvement, Success, Empowerment or

Dynamic Learning Maps (Target = 62.8%); 20. Percentage of students proficient on science in grades 3-8 Readiness, Improvement, Success, Empowerment or Dynamic Learning Maps (Target = 65.67%); 21. Percentage of students successfully completing readiness coursework (Target = 86%); and 22. Percentage of teachers who are professionally qualified for their assignment (Target = 87.3%).

ITEM 31 To State Board of Education - Minimum School Program - Related to Basic School Programs

From Uniform School Fund	1,328,175,500
From Automobile Driver Education Tax Account	2,000,000
From Charter School Levy Account	54,158,100
From Public Education Economic Stabilization	
Restricted Account, One-time	87,100,000
From Teacher and Student Success Account	228,549,600
From Trust Distribution Account	133,551,600
From Beginning Nonlapsing Balances	5,597,900
From Closing Nonlapsing Balances	(416,600)

Schedule of Programs:

Pupil Transportation To & From School	137,507,900
Flexible Allocation	272,369,400
Youth in Custody	34,657,200
Adult Education	19,477,700
Enhancement for Accelerated Students	7,534,600
School LAND Trust Program	133,551,600
Charter School Local Replacement	336,367,000
Educator Salary Adjustments	509,900,100
Salary Supplement for Highly Needed Educators	26,036,200
Dual Immersion	8,020,300
Teacher Supplies and Materials	14,300,000
Beverley Taylor Sorenson Elem. Arts Learning Program	19,445,000
Teacher and Student Success Program	228,549,600

643	Charter School Funding Base Program	7,865,000
644	English Language Learner Software	1,840,100
645	Grow Your Own Teacher and Counselor Pipeline	2,994,400
646	Educator Professional Time	78,300,000

In accordance with UCA 63J-1-903, the Legislature intends that the State Board of Education - Minimum School Program report on the following Related to Basic School Programs line item performance measures for FY 2027: 1. Percent of educators in Digital Teaching and Learning LEAs that have an EdTech endorsement (Target = 10%) and 2. Percent of youth with high mental health treatment needs identified by Student Health and Risk Prevention Data (Target = 16.4%).

656 ITEM 32 To State Board of Education - Minimum School Program - Voted and Board
657 Local Levy Programs

658	From Uniform School Fund	105,927,300
659	From Local Levy Growth Account	127,553,300
660	From Local Revenue	1,180,371,500
661	From Minimum Basic Growth Account	56,250,000

Schedule of Programs:

663	Voted Local Levy Program	874,392,400
664	Board Local Levy Program	595,709,700

STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS

666 ITEM 33 To State Board of Education - School Building Programs - Capital Outlay
667 Programs

668	From Income Tax Fund	8,860,900
669	From Minimum Basic Growth Account	18,750,000

Schedule of Programs:

671 Foundation Program 27,610,900

In accordance with UCA 63J-1-903, the Legislature intends that the State Board of Education - School Building Programs report on the following Capital Outlay Programs line item performance measures for FY 2027: 1. Percentage of loan applications

711	Charter-Specific License (Less Than) (Target = 4%); 4.	
712	Percentage of Educators With a Professional License	
713	(Target = 91%); 5. Percentage of Educators With an	
714	Associate License (Less Than) (Target = 5%); 6.	
715	Percentage of K-12 Mentored Teachers With Positive	
716	Impact on Improved Instruction (Target = 86.67%); and	
717	7. Percentage of K-12 Teachers That Had a Mentor	
718	Assigned as a New Educator (Target = 78.2%).	
719	ITEM 37 To State Board of Education - Fine Arts Outreach	
720	From Income Tax Fund	6,175,000
721	From Beginning Nonlapsing Balances	203,600
722	From Closing Nonlapsing Balances	(158,700)
723	Schedule of Programs:	
724	Professional Outreach Programs in the Schools	6,153,700
725	Provisional Program	5,100
726	Subsidy Program	61,100
727	In accordance with UCA 63J-1-903, the	
728	Legislature intends that the State Board of Education	
729	report on the following Fine Arts Outreach line item	
730	performance measures for FY 2027: 1. Number of Public	
731	School Educators Receiving Services From POPS	
732	Program Providers (Target = 14,000); 2. Number of	
733	Students Receiving Services From POPS Program	
734	Organizations (Target = 442,000); 3. Percentage of	
735	Charter Schools Served by POPS Program Over a	
736	Three-year Period (Target = 100%); and 4. Percentage of	
737	School Districts Served by POPS Program Over a	
738	Three-year Period (Target = 100%).	
739	ITEM 38 To State Board of Education - Contracted Initiatives and Grants	
740	From General Fund	8,623,800
741	From Income Tax Fund	19,748,500
742	From Revenue Transfers	(147,700)
743	From Beginning Nonlapsing Balances	91,763,700
744	From Closing Nonlapsing Balances	(89,656,600)

745	Schedule of Programs:	
746	Carson Smith Scholarships	8,598,400
747	General Financial Literacy	486,200
748	Partnerships for Student Success	3,479,900
749	UPSTART	29,700
750	ULEAD	399,100
751	Supplemental Educational Improvement	
752	Matching Grants	2,700
753	Competency-Based Education Grants	3,059,900
754	Special Needs Opportunity Scholarship	
755	Administration	4,130,100
756	Education Innovation Program	549,900
757	Pupil Transportation Rural School	
758	Reimbursement	500,000
759	Center for the School of the Future	200,000
760	Utah Private Course Choice Empowerment	8,895,800

In accordance with UCA 63J-1-903, the Legislature intends that the State Board of Education report on the following Contracted Initiatives and Grants line item performance measures for FY 2027: 1. Percentage High School Graduation Rate for Students at Partnership for Student Success Schools (Target = 90.6%); 2. Percentage of Carson Smith Scholarship Participating Schools Complying With Annual Reporting Requirements (Target = 100%); 3. Percentage of Educators in DTL LEAs That Have an EdTech Endorsement (Target = 10%); 4. Percentage proficient of 3rd grade students at Partnership for Student Success schools in English Language Arts (Target = 52%); and 5. Percentage Proficient of 8th Grade Students at Partnership for Student Success Schools in Mathematics (Target = 49.3%).

ITEM 39 To State Board of Education - MSP Categorical Program Administration
 From Income Tax Fund 5,634,400

779	From Revenue Transfers	(390,800)
780	From Beginning Nonlapsing Balances	1,859,500
781	From Closing Nonlapsing Balances	(1,407,800)

782 Schedule of Programs:

783	Adult Education	308,500
784	Beverley Taylor Sorenson Elem. Arts Learning	
785	Program	270,000
786	Dual Immersion	532,000
787	At-Risk Students	554,900
788	Special Education State Programs	310,400
789	Youth-in-Custody	1,202,400
790	Early Literacy Program	491,300
791	State Safety and Support Program	542,700
792	Early Learning Training and Assessment	1,242,500
793	Early Intervention	240,600

794 In accordance with UCA 63J-1-903, the
 795 Legislature intends that the State Board of Education
 796 report on the following MSP Categorical Program
 797 Administration line item performance measures for FY
 798 2027: 1. Arts Learning Program Implementation (Target
 799 = 50); 2. Beverley Taylor Sorenson Arts Learning
 800 Program Survey (Target = 100%); 3. Number of Dual
 801 Language Immersion educators receiving professional
 802 learning (Target = 900); 4. Number of guest Dual
 803 Language Immersion educators receiving direct support
 804 services (Target = 180); and 5. Percentage of educators
 805 demonstrating competency in Science of Reading (Target
 806 = 95%).

807 ITEM 40 To State Board of Education - Regional Education Service Agencies

808	From Income Tax Fund	2,217,600
-----	----------------------	-----------

809 Schedule of Programs:

810	Regional Education Service Agencies	2,217,600
-----	-------------------------------------	-----------

811 In accordance with UCA 63J-1-903, the
 812 Legislature intends that the State Board of Education

813 report on the following Regional Education Service
 814 Agencies line item performance measures for FY 2027:
 815 1. Number of Professional Learning Hours Provided by
 816 RESAs (Target = 5,000); 2. Percentage Match of Local
 817 Effort to RESA Budget (Target = 100%); 3. Percentage
 818 of APPEL Completers in 3rd Year That Receive
 819 Professional License (Target = 60%); and 4. Percentage
 820 of RESA LEAs That Adopt CIS Controls (Target = 70%).

821 ITEM 41 To State Board of Education - Science Outreach

822 From Income Tax Fund 6,265,000

823 Schedule of Programs:

824 Informal Science Education Enhancement 6,265,000

825 In accordance with UCA 63J-1-903, the
 826 Legislature intends that the State Board of Education
 827 report on the following Science Outreach line item
 828 performance measures for FY 2027: 1. Number of ISEE
 829 In-person Student Experiences (Target = 250,000); 2.
 830 Number of ISEE Professional Learning Opportunities
 831 Provided to Utah Teachers (Target = 200); and 3.
 832 Number of ISEE Students Participating in Field Trips
 833 (Target = 279,000).

834 ITEM 42 To State Board of Education - Policy, Communication, & Oversight

835 From General Fund 415,400

836 From Income Tax Fund 17,469,200

837 From Federal Funds 62,777,700

838 From Dedicated Credits Revenue 64,300

839 From Electronic Cigarette Substance and Nicotine
 840 Product Proceeds Restricted Account 5,086,700

841 From Mineral Lease Account 167,700

842 From Revenue Transfers (1,012,600)

843 From Underage Drinking and Substance Abuse
 844 Prevention Program Restricted Account 1,759,500

845 From Beginning Nonlapsing Balances 31,252,600

846 From Closing Nonlapsing Balances (31,367,200)

847	Schedule of Programs:	
848	Teacher Retention in Indigenous Schools Grants	728,500
849	Policy and Communication	2,474,500
850	Student Support Services	77,509,800
851	School Turnaround and Leadership Development	
852	Act	5,900,500
853	ITEM 43 To State Board of Education - System Standards & Accountability	
854	From General Fund	100
855	From Income Tax Fund	31,806,700
856	From Federal Funds	162,600,000
857	From Expendable Receipts	453,400
858	From Automobile Driver Education Tax Account	5,117,500
859	From Dedicated Credits Revenue	927,700
860	From Mineral Lease Account	408,500
861	From Revenue Transfers	(2,005,400)
862	From Beginning Nonlapsing Balances	25,541,100
863	From Closing Nonlapsing Balances	(12,376,400)
864	Schedule of Programs:	
865	Student Achievement	508,500
866	Teaching and Learning	28,199,000
867	Assessment and Accountability	26,058,600
868	Special Education	141,861,900
869	RTC Fees	101,900
870	Early Literacy Outcomes Improvement	15,714,100
871	CPR Training Grant Program	29,200
872	In accordance with UCA 63J-1-903, the	
873	Legislature intends that the State Board of Education	
874	report on the following System Standards &	
875	Accountability line item performance measures for FY	
876	2027: 1. Number of course completers for trauma	
877	informed courses with Utah State Board of Education	
878	(Target = 1,530); 2. Number of educators engaged in	
879	State Board of Education created coursework (Target =	
880	4,000); 3. Number of educators engaged in Utah State	

881 Board of Education Alternate Path to Professional
882 Educator Licensure for Special Education licensure
883 program (Target = 300); 4. Percentage of charter schools
884 participating in Personalized, Competency-Based
885 Learning Professional Learning (Target = 28%); 5.
886 Percentage of districts participating in Personalized,
887 Competency-Based Learning Professional Learning
888 (Target = 33%); 6. Percentage of educators engaging in
889 Career & Technical Education plans and upskilling
890 (Target = 61%); and 7. Percentage of Local Education
891 Agencies meeting Individuals with Disabilities Education
892 Act state targets (Target = 100%).

893 ITEM 44 To State Board of Education - State Charter School Board

894	From Income Tax Fund	4,005,900
895	From Revenue Transfers	(275,100)
896	From Beginning Nonlapsing Balances	1,849,800
897	From Closing Nonlapsing Balances	(478,200)

898 Schedule of Programs:

899	State Charter School Board & Administration	2,334,000
900	Statewide Charter School Training Programs	550,000
901	New Charter School Start-up Funding	2,218,400

In accordance with UCA 63J-1-903, the Legislature intends that the State Board of Education report on the following State Charter School Board line item performance measures for FY 2027: 1. Local Charter School Outreach (Target = 100%); 2. Open Meetings Act Compliance - Charter Schools (Target = 100%); and 3. State Charter School Board Member Training (Target = 50%).

910 ITEM 45 To State Board of Education - Utah Schools for the Deaf and the Blind

911	From Income Tax Fund	47,132,300
912	From Federal Funds	118,500
913	From Dedicated Credits Revenue	5,173,600
914	From Revenue Transfers	6,795,200

Schedule of Programs:

Administration	21,117,300
Transportation and Support Services	13,138,200
Utah State Instructional Materials Access Center	1,936,900
School for the Deaf	13,099,500
School for the Blind	9,927,700

In accordance with UCA 63J-1-903, the Legislature intends that the State Board of Education report on the following Utah Schools for the Deaf and the Blind line item performance measures for FY 2027: 1. Compliance With Federal, State, and USBE Administrative Rules (Target = 100%); 2. Educators Retention (Target = 85%); 3. Graduation Rate for All Campus Enrolled USB Students (Target = 90%); 4. Graduation Rate for All Campus Enrolled USD Students (Target = 90%); 5. Number of Safety Incidents During Student Transportation (Target = 0%); 6. Operational and Maintenance Expenses (Target = 8%); 7. Percentage of Blind/visually Impaired Students Complete Transition Outcomes, as Outlined in Their Individual Transition Plans, Within One Year of Their Program Completion (Target = 80%); 8. Percentage of Eligible Students Receiving Transportation Services (Target = 100%); 9. Percentage of USB Families That Receive the Mandated Service Minutes as Outlined in Their Individual Family Service Plans (IFSPs) (Target = 90%); 10. Percentage of USB Outreach Students Receive the Mandated Service Minutes in Their Individualized Education Plan (IEPs) (Target = 90%); 11. Percentage of USD Deaf Students Achieve Their Vocational Skills Within 1 Year of Program Completion (Target = 80%); 12. Percentage of USD Families That Receive the Mandated Service Minutes as Outlined in Their Individual Family Service Plans (IFSPs) (Target = 85%); and 13. Percentage of

949	USD Outreach Students Receive the Mandated Service	
950	Minutes in Their Individualized Education Plan (IEPs)	
951	(Target = 90%).	
952	ITEM 46 To State Board of Education - Statewide Online Education Program Subsidy	
953	From Income Tax Fund	4,543,200
954	From Revenue Transfers	(60,900)
955	From Beginning Nonlapsing Balances	2,165,800
956	From Closing Nonlapsing Balances	(761,400)
957	Schedule of Programs:	
958	Statewide Online Education Program	1,488,000
959	Home School Student Support	2,059,700
960	Small High School Support	2,339,000
961	ITEM 47 To State Board of Education - State Board and Administrative Operations	
962	From General Fund	200
963	From Income Tax Fund	17,145,100
964	From Federal Funds	1,895,900
965	From Mineral Lease Account	1,236,500
966	From Land Exchange Distribution Account	16,300
967	From School and Institutional Trust Fund Management	
968	Acct.	167,100
969	From School Readiness Restricted Account	72,300
970	From Revenue Transfers	6,505,800
971	From Trust Distribution Account	833,000
972	From Beginning Nonlapsing Balances	130,736,100
973	From Closing Nonlapsing Balances	(118,963,000)
974	Schedule of Programs:	
975	Financial Operations	5,555,700
976	Information Technology	11,160,400
977	Indirect Cost Pool	9,630,900
978	Data and Statistics	2,626,300
979	School Trust	894,500
980	Board and Administration	9,430,100
981	Teacher Excellence Pilot Program	297,400
982	Self-Government Skills Pilot Program	50,000

983	ITEM 48	To State Board of Education - Utah Fits All Scholarship Program	
984		From Income Tax Fund	47,100
985		From Utah Fits All Scholarship Program Restricted	
986		Account	122,587,600
987		Schedule of Programs:	
988		Student Scholarships and Administration	122,634,700
989	ITEM 49	To State Board of Education - Statewide Technology Contracts	
990		From Income Tax Fund	20,631,400
991		From Balance Transfers, One-time	8,388,200
992		From Closing Nonlapsing Balances	(6,082,600)
993		Schedule of Programs:	
994		Computer Science Initiative	6,691,300
995		Education Technology Management System	1,900,800
996		Elementary Reading Assessment Software	2,180,900
997		School Data Collection & Analysis	900,000
998		Software Licenses for Early Literacy	10,764,000
999		IT Academy	500,000
1000		SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE	
1001	ITEM 50	To School and Institutional Trust Fund Office - School and Institutional Trust	
1002		Fund Office Operations	
1003		From School and Institutional Trust Fund Management	
1004		Acct.	4,379,100
1005		Schedule of Programs:	
1006		School and Institutional Trust Fund Office	4,379,100
1007		In accordance with UCA 63J-1-903, the	
1008		Legislature intends that the School and Institutional Trust	
1009		Fund Office report on the following School and	
1010		Institutional Trust Fund Office Operations line item	
1011		performance measures for FY 2027: 1. Average annual	
1012		number of hours of staff engagement and development	
1013		per FTE (Target = 6) and 2. Percentage of full-time staff	
1014		turnover over a three-year period (Target = 25%).	
1015		Subsection 6(b). Expendable Funds and Accounts	
1016		The Legislature has reviewed the following expendable funds. The Legislature	

1017 authorizes the State Division of Finance to transfer amounts between funds and accounts as
 1018 indicated. Outlays and expenditures from the funds or accounts to which the money is
 1019 transferred may be made without further legislative action, in accordance with statutory
 1020 provisions relating to the funds or accounts.

1021 STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS

1022 ITEM 51 To State Board of Education - School Building Programs - Charter School
 1023 Revolving Account

1024	From Dedicated Credits Revenue	4,600
1025	From Interest Income	132,200
1026	From Repayments	1,511,400
1027	From Beginning Fund Balance	8,149,700
1028	From Closing Fund Balance	(8,286,500)

1029 Schedule of Programs:

1030	Charter School Revolving Account	1,511,400
------	----------------------------------	-----------

1031 ITEM 52 To State Board of Education - School Building Programs - School Building
 1032 Revolving Account

1033	From Repayments	1,465,600
1034	From Dedicated Credits Revenue	500
1035	From Interest Income	112,800
1036	From Beginning Fund Balance	10,426,500
1037	From Closing Fund Balance	(10,539,800)

1038 Schedule of Programs:

1039	School Building Revolving Account	1,465,600
------	-----------------------------------	-----------

1040 STATE BOARD OF EDUCATION

1041 ITEM 53 To State Board of Education - Charter School Closure Reserve Account

1042	From Beginning Fund Balance	1,823,400
1043	From Closing Fund Balance	(1,823,400)

1044 Subsection 6(c). **Restricted Fund and Account Transfers**

1045 The Legislature authorizes the State Division of Finance to transfer the following
 1046 amounts between the following funds or accounts as indicated. Expenditures and outlays from
 1047 the funds to which the money is transferred must be authorized by an appropriation.

1048 ITEM 54 To Income Tax Fund Restricted - Public Education Economic Stabilization
 1049 Restricted Account

1050	From Uniform School Fund	483,474,000
------	--------------------------	-------------

1051	Schedule of Programs:	
1052	Public Education Economic Stabilization	
1053	Restricted Account	483,474,000
1054	ITEM 55 To Income Tax Fund Restricted - Utah Fits All Scholarship Program Restricted	
1055	Account	
1056	From Income Tax Fund	122,587,600
1057	Schedule of Programs:	
1058	Utah Fits All Scholarship Program Restricted	
1059	Account	122,587,600
1060	ITEM 56 To Income Tax Fund Restricted - Minimum Basic Growth Account	
1061	From Income Tax Fund	75,000,000
1062	From Interest Income	2,633,500
1063	Schedule of Programs:	
1064	Minimum Basic Growth Account	77,633,500
1065	ITEM 57 To Income Tax Fund Restricted - Underage Drinking and Substance Abuse	
1066	Prevention Program Restricted Account	
1067	From Interest Income	58,300
1068	From Liquor Control Fund	1,750,000
1069	Schedule of Programs:	
1070	Underage Drinking and Substance Abuse	
1071	Prevention Program Restricted Account	1,808,300
1072	ITEM 58 To Income Tax Fund Restricted - Local Levy Growth Account	
1073	From Income Tax Fund	108,461,300
1074	From Uniform School Fund	19,092,000
1075	From Interest Income	3,570,700
1076	Schedule of Programs:	
1077	Local Levy Growth Account	131,124,000
1078	ITEM 59 To Income Tax Fund Restricted - Teacher and Student Success Account	
1079	From Income Tax Fund	228,549,600
1080	From Interest Income	5,505,800
1081	Schedule of Programs:	
1082	Teacher and Student Success Account	234,055,400
1083	Subsection 6(d). Fiduciary Funds	
1084	The Legislature has reviewed proposed revenues, expenditures, fund balances, and	

1085 changes in fund balances for the following fiduciary funds.

1086 STATE BOARD OF EDUCATION

1087 ITEM 60 To State Board of Education - Education Tax Check-off Lease Refunding

1088 From Beginning Fund Balance	30,200
---	--------

1089 From Closing Fund Balance	(28,000)
---	----------

1090 Schedule of Programs:

1091 Education Tax Check-off Lease Refunding	2,200
---	-------

1092 ITEM 61 To State Board of Education - Schools for the Deaf and the Blind Donation Fund

1093 From Dedicated Credits Revenue	115,000
--	---------

1094 From Interest Income	5,400
--	-------

1095 From Beginning Fund Balance	279,000
---	---------

1096 From Closing Fund Balance	(283,000)
---	-----------

1097 Schedule of Programs:

1098 Schools for the Deaf and the Blind Donation	
---	--

1099 Fund	116,400
--------------------------------	---------

1100 In accordance with UCA 63J-1-903, the

1101 Legislature intends that the State Board of Education

1102 report on the following Schools for the Deaf and the

1103 Blind Donation Fund line item performance measure for

1104 FY 2027: Percentage of Students in Need Receiving

1105 Assistive Technology (Target = 5%).

1106 SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE

1107 ITEM 62 To School and Institutional Trust Fund Office - Permanent State School Fund

1108 From Beginning Fund Balance	3,819,828,200
---	---------------

1109 From Closing Fund Balance	(3,819,828,200)
---	-----------------

1110 In accordance with UCA 63J-1-903, the

1111 Legislature intends that the School and Institutional Trust

1112 Fund Office report on the following Permanent State

1113 School Fund line item performance measures for FY

1114 2027: 1. Achieve annualized volatility below a

1115 comparison portfolio of 70% MSCI ACWI (global

1116 stocks) and 30% Barclays Aggregate (US bonds) as of

1117 June 30 of each year (Target = 9) and 2. Percentage of

1118 increase in fund distributions annually (Target = 3%).

1119 Section 7. FY 2027 Appropriations.

1120 The following sums of money are appropriated for the fiscal year beginning July 1,
1121 2026, and ending June 30, 2027. These are additions to amounts previously appropriated for
1122 fiscal year 2027.

1123 Subsection 7(a). Operating and Capital Budgets

1124 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the
1125 Legislature appropriates the following sums of money from the funds or accounts indicated for
1126 the use and support of the government of the state of Utah.

1127 STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM**1128 ITEM 63 To State Board of Education - Minimum School Program - Basic School Program**

1129 From Uniform School Fund	132,809,800
--	-------------

1130 Schedule of Programs:

1131 Career and Technical Education - Add-on

1132 (27,271 WPUs)	132,809,800
---	-------------

**1133 ITEM 64 To State Board of Education - Minimum School Program - Related to Basic
1134 School Programs**

1135 From Uniform School Fund	69,009,300
--	------------

1136 Schedule of Programs:

1137 Concurrent Enrollment	27,176,900
---	------------

1138 Digital Teaching and Learning Program	18,352,400
---	------------

1139 Student Health and Counseling Support Program	23,480,000
---	------------

1140 STATE BOARD OF EDUCATION**1141 ITEM 65 To State Board of Education - Child Nutrition Programs**

1142 From Income Tax Fund	400
--	-----

1143 From Federal Funds	354,433,200
--------------------------------------	-------------

1144 From Dedicated Credits Revenue	6,200
--	-------

1145 From Dedicated Credit - Liquor Sales Revenue	50,131,700
--	------------

1146 From Revenue Transfers	(570,300)
--	-----------

1147 From Beginning Nonlapsing Balances	3,621,200
--	-----------

1148 From Closing Nonlapsing Balances	(1,944,700)
--	-------------

1149 Schedule of Programs:

1150 Child Nutrition	374,139,400
---	-------------

1151 USDA Foods in School	31,538,300
--	------------

1152 ITEM 66 To State Board of Education - Contracted Initiatives and Grants

1153	From Income Tax Fund	4,920,300
1154	From Hospitality and Tourism Management Education	
1155	Account	126,200
1156	From Balance Transfers, One-time	(8,388,200)
1157	From Beginning Nonlapsing Balances	13,307,800
1158	Schedule of Programs:	
1159	Contracts and Grants	4,581,800
1160	Early Warning Program	3,204,200
1161	ProStart Culinary Arts Program	535,100
1162	Child Sexual Abuse Prevention Grant Program	500,000
1163	Child Sexual Abuse Prevention	1,000,000
1164	High School Rodeo Athlete and Ambulance	
1165	Grants	145,000
1166	ITEM 67 To State Board of Education - MSP Categorical Program Administration	
1167	From Income Tax Fund	2,754,100
1168	From Revenue Transfers	(124,700)
1169	From Beginning Nonlapsing Balances	455,400
1170	From Closing Nonlapsing Balances	(213,800)
1171	Schedule of Programs:	
1172	College and Career Counseling	320,800
1173	Digital Teaching and Learning	536,000
1174	CTE Online Assessments	625,500
1175	CTE Student Organizations	1,060,600
1176	Student Health and Counseling Support Program	328,100
1177	ITEM 68 To State Board of Education - Policy, Communication, & Oversight	
1178	From Income Tax Fund	2,000,000
1179	Schedule of Programs:	
1180	Student Mental Health Screenings	1,000,000
1181	Suicide Prevention	1,000,000
1182	ITEM 69 To State Board of Education - System Standards & Accountability	
1183	From Income Tax Fund	3,645,100
1184	From Federal Funds	16,828,000
1185	From Dedicated Credits Revenue	116,500
1186	From Public Education Economic Stabilization	

1187	Restricted Account, One-time	65,000,000
1188	From Beginning Nonlapsing Balances	120,600
1189	Schedule of Programs:	
1190	Career and Technical Education	19,660,200
1191	CTE Catalyst Center	65,250,000
1192	CTE First Credential for All	800,000

1193 Subsection 7(b). **Expendable Funds and Accounts**

1194 The Legislature has reviewed the following expendable funds. The Legislature
 1195 authorizes the State Division of Finance to transfer amounts between funds and accounts as
 1196 indicated. Outlays and expenditures from the funds or accounts to which the money is
 1197 transferred may be made without further legislative action, in accordance with statutory
 1198 provisions relating to the funds or accounts.

1199 STATE BOARD OF EDUCATION

1200 ITEM 70 To State Board of Education - Hospitality and Tourism Mgmt. Education Acct.

1201	From Interest Income	5,200
1202	From Designated Sales Tax	173,800
1203	From Beginning Fund Balance	1,186,500
1204	From Closing Fund Balance	(1,141,700)

1205 Schedule of Programs:

1206 Hospitality and Tourism Management Education

1207 Account 223,800

1208 Section 8. **Effective Date.**

1209 (1) Except as provided in Subsection (2), this bill takes effect July 1, 2026.

1210 (2) The actions affecting Section 5, Fiscal Year 2026 Appropriations (Effective upon
 1211 governor's approval) take effect:

1212 (a) except as provided in Subsection (2)(b), May 6, 2026; or

1213 (b) if approved by two-thirds of all members elected to each house:

1214 (i) upon approval by the governor;

1215 (ii) without the governor's signature, the day following the constitutional time limit of
 1216 Utah Constitution, Article VII, Section 8; or

1217 (iii) in the case of a veto, the date of veto override.