Public Education: Streamlining Appropriations Mechanics

R. Benjamin Leishman, Fiscal Analyst
Patrick Lee, Fiscal Analyst

Introduction

- **Goal:** Streamline Appropriations Process to Reduce Complexity & Enhance Understanding
  - 1st Step: Address the Technical Approach of Appropriation
  - Not Policy Changes (Potential 2nd Step)
  - Achieve Greater Clarity for People Implementing the Budget

- **Major Sources of Public Education Budget Complexity**
  - Process of Appropriation, Multiple Programs & Formulas, Public Interest

- **Focus on Minimum School Program Act**
  - Structure of Education Budget
State Appropriated Public Education Budget
FY 2010: $3,414,940,756 - All Funding Sources*

State Board of Education

Direct to Districts/Charters
On a Formula Basis

Minimum School Program
$2,947,199,956

School Building Program
$22,499,700

Education Agencies
$445,241,100

Utah State Office of Education
Educator Licensing
Charter School Board
Child Nutrition
Education Contracts
Fine Arts Outreach
Science Outreach
Utah Schools for the Deaf & the Blind

Minimum School Program Acts

Basic School Program
The Line
Related to Basic School Program
Voted & Board Leeway Programs
One-Time Programs

Appropriations Acts

Public School Districts

Public Charter Schools

Streamlining Budget Mechanics - Current Approach

- Only Budget Not Fully Managed in Legislature’s Budget Database
- Multiple Points of Data Entry
- Examples of Recent Complications

Manual inputs

SPREAD SHEET

MANUAL INPUTS

BILLS

 DATABASE

BALANCE SHEET
Streamlining Budget Mechanics - Streamlined Approach

- Mirror Appropriations Process for State Agencies
- Reduce Multiple Points of Data Entry to One
- Generate Figures for Appropriations Bills, Spreadsheet, and Balance Sheet Centrally

Reducing Budget Complexity

- Example of Current Format

53A-17a-104. Amount of state’s contribution toward minimum school program.

(1) The total contribution of the state toward the cost of the minimum school program may not exceed the sum of $2,497,012,086 for the fiscal year beginning July 1, 2008, except as otherwise provided by the Legislature through supplemental appropriations.

(2) There is appropriated from state and local funds for fiscal year 2009-10 for distribution to school districts and charter schools, in accordance with this chapter, monies for the following purposes and in the following amounts:

   (a) basic program - kindergarten, $65,182,638 (25,294 WPU’s) $68,424,504 (26,552 WPU’s);
   (b) basic program - grades 1-12, $1,258,253,751 (488,263 WPU’s) $1,291,316,661 (501,093 WPU’s);
   (c) basic program - professional staff, $116,307,741 (45,133 WPU’s) $118,627,041 (46,033 WPU’s);

See Appendix A
Reducing Budget Complexity - Continued

• Example of Proposed Format

<table>
<thead>
<tr>
<th>PUBLIC EDUCATION</th>
<th>Minimum School Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITEM 208</td>
<td>To Minimum School Program - Basic School Program</td>
</tr>
<tr>
<td>From Uniform School Fund</td>
<td>1,611,173,699</td>
</tr>
<tr>
<td>From Local Property Tax Revenues - Basic Levy</td>
<td>273,950,765</td>
</tr>
<tr>
<td>Schedule of Programs:</td>
<td>WPU</td>
</tr>
<tr>
<td>Basic Program - Kindergarten</td>
<td>26,552</td>
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• See Appendix B

Conclusion – Facilitating Understanding

• Process Underway to Fully Incorporate MSP into Budget Database
• Develop a Proposal for Streamlining Appropriations Process for Public Education
• Goal to Improve Communication & Understanding
MINIMUM SCHOOL PROGRAM BUDGET

AMENDMENTS

2009 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Merlynn T. Newbold

Senate Sponsor: Howard A. Stephenson

LONG TITLE

General Description:
This bill provides funding for the Minimum School Program.

Highlighted Provisions:
This bill:
- establishes a ceiling for the state contribution to the Minimum School Program for fiscal year 2009-10 of $2,137,352,586;
- appropriates $22,499,700 to the State Board of Education for fiscal year 2009-10 for school building aid programs for school districts;
- modifies the funding of charter schools;
- modifies the district administrative cost formula;
- makes one-time appropriations for fiscal year 2009-10; and
- makes one-time appropriations for fiscal year 2008-09.

Monies Appropriated in this Bill:
This bill appropriates:
- the following Minimum School Program monies:
  - $2,031,004,786 from the Uniform School Fund for fiscal year 2009-10;
  - $20,000,000 from the Uniform School Fund Restricted - Interest and Dividends Account for fiscal year 2009-10;
  - $86,347,800 from the Uniform School Fund for fiscal year 2009-10 only;
  - ($84,167,200) from the Uniform School Fund for fiscal year 2008-09 only;
  - $207,176,000 from Federal Funds - American Recovery and Reinvestment Act
$91,200,000 from Federal Funds - American Recovery and Reinvestment Act

- $22,499,700 from the Uniform School Fund for fiscal year 2009-10; and
- $3,171,700 from the Uniform School Fund for fiscal year 2008-09 only; and
- $580,000 as an ongoing appropriation to the State Board of Education to fund salary adjustments for educators at the Utah Schools for the Deaf and the Blind.

**Other Special Clauses:**

This bill provides an effective date.

This bill coordinates with S.B. 4, Current School Year Supplemental Minimum School Program Budget Adjustments, by providing superseding and substantive amendments.

**Utah Code Sections Affected:**

AMENDS:

- **53A-1a-502.5**, as last amended by Laws of Utah 2008, Chapter 397
- **53A-1a-513**, as last amended by Laws of Utah 2008, Chapters 382 and 397
- **53A-17a-104**, as last amended by Laws of Utah 2008, Chapters 1 and 397
- **53A-17a-108**, as last amended by Laws of Utah 2008, Chapters 1 and 397
- **53A-17a-120.5**, as enacted by Laws of Utah 2007, Chapter 368
- **53A-17a-125**, as last amended by Laws of Utah 2004, Chapter 330
- **53A-17a-127**, as last amended by Laws of Utah 2008, Chapter 397
- **53A-17a-133**, as last amended by Laws of Utah 2008, Chapters 61, 231, and 236
- **53A-17a-134**, as last amended by Laws of Utah 2008, Chapter 231
- **53A-17a-135**, as last amended by Laws of Utah 2008, Chapter 1
- **53A-17a-148**, as last amended by Laws of Utah 2008, Chapter 289
(7) (a) Notwithstanding Subsection (3), a charter school is not eligible to receive state transportation funding.

(b) The board shall also adopt rules relating to the transportation of students to and from charter schools, taking into account Sections 53A-2-210 and 53A-17a-127.

(c) The governing body of the charter school may provide transportation through an agreement or contract with the local school board, a private provider, or with parents.

(8) (a) (i) The state superintendent of public instruction may allocate grants for both start-up and ongoing costs to eligible charter school applicants from monies appropriated for the implementation of this part.

(ii) Applications for the grants shall be filed on a form determined by the state superintendent and in conjunction with the application for a charter.

(iii) The amount of a grant may vary based upon the size, scope, and special circumstances of the charter school.

(iv) The governing board of the charter school shall use the grant to meet the expenses of the school as established in the school's charter.

(b) The State Board of Education shall coordinate the distribution of federal monies appropriated to help fund costs for establishing and maintaining charter schools within the state.

(9) (a) A charter school may receive, hold, manage and use any devise, bequest, grant, endowment, gift, or donation of any property made to the school for any of the purposes of this part.

(b) It is unlawful for any person affiliated with a charter school to demand or request any gift, donation, or contribution from a parent, teacher, employee, or other person affiliated with the charter school as a condition for employment or enrollment at the school or continued attendance at the school.

Section 3. Section 53A-17a-104 is amended to read:

53A-17a-104. Amount of state's contribution toward minimum school program.

(1) The total contribution of the state toward the cost of the minimum school program
H.B. 2

may not exceed the sum of [$2,497,012,086] $2,137,352,586 for the fiscal ye-
1, [2008] 2009, except as otherwise provided by the Legislature through sup-
200 appropriations.

(2) There is appropriated from state and local funds for fiscal year [2008-09] 2009-10
for distribution to school districts and charter schools, in ac-
for the following purposes and in the following amounts:

(a) basic program - kindergarten, [$65,182,638 (25,294 WPUs)] $68,424,504 (26,552
WPUs);
(b) basic program - grades 1-12, [$1,258,253,751 (488,263 WPUs)] $1,291,316,661
(501,093 WPUs);
(c) basic program - professional staff, [$116,307,741 (45,133 WPUs)] $118,627,041
(46,033 WPUs);
(d) basic program - administrative costs, $4,174,740 (1,620 WPUs);
(e) basic program - necessarily existent small schools and units for consolidated
schools, $19,711,473 (7,649 WPUs);
(f) special education - regular program - add-on WPUs for students with disabilities,
[$155,789,958 (60,454 WPUs)] $160,029,123 (62,099 WPUs);
(g) preschool special education program, [$22,082,313 (8,569 WPUs)] $22,623,483
(8,779 WPUs);
(h) self-contained regular WPUs, [$34,573,032 (13,416 WPUs)] $35,632,179 (13,827
WPUs);
(i) extended year program for severely disabled, [$968,952 (376 WPUs)] $992,145
(385 WPUs);
(j) special education programs in state institutions and district impact aid, [$4,293,282
(1,666 WPUs)] $4,398,939 (1,707 WPUs);
(k) career and technical education district programs, [$67,530,285 (26,205 WPUs)]
$68,656,434 (26,642 WPUs), including [$1,154,458] $1,174,084 for summer career and
technical education agriculture programs;
[(t)] career and technical education district set-aside, $2,878,509 (1,117 WPUs);]

[(m)] (l) class size reduction, [$88,373,061 (34,293 WPUs)] $90,537,741 (35,133 WPUs);

[(m)] (l) Social Security and retirement programs, [$349,906,049] $13,407,831;

[(n)] (m) pupil transportation to and from school, [$74,446,865] $65,646,865, of which not less than $2,584,435 shall be allocated to the Utah Schools for the Deaf and Blind to pay for transportation costs of the schools’ students;

[(o)] (n) guarantee transportation levy, $500,000;

[(p)] (o) Local Discretionary Block Grant Program, $21,820,748;

[(q)] (p) Interventions for Student Success Block Grant Program, [$18,844,111] $15,000,000;

[(r)] (q) highly impacted schools, [$5,123,207] $4,610,907;

[(s)] (r) at-risk programs, [$31,411,241] $28,270,141;

[(t)] (s) adult education, [$10,266,146] $9,266,146;

[(u)] (t) accelerated learning programs, [$4,295,581] $3,566,081;

[(v)] (u) concurrent enrollment, [$9,672,586] $8,705,286;

[(w)] (v) High-ability Student Initiative Program, [$500,000] $495,000;

[(x)] (w) English Language Learner Family Literacy Centers, [$2,000,000] $1,800,000;

[(y)] (x) electronic high school, $2,000,000;

[(bb)] (y) School LAND Trust Program, [$26,499,500] $20,000,000;

[(cc)] (z) state supplement to local property taxes for charter schools, pursuant to Section 53A-1a-513, [$36,957,646] $45,288,446;

[(dd)] (aa) charter school administrative costs, [$2,898,600] $3,677,000;

[(ee)] (bb) K-3 Reading Improvement Program, $15,000,000;

[(ff)] (cc) Public Education Job Enhancement Program, [$2,430,000] $2,187,000;

[(gg)] (dd) educator salary adjustments, $148,260,200;
Section 4. Section 53A-17a-108 is amended to read:

**53A-17a-108. Weighted pupil units for small school district administrative costs.**

1. Administrative costs weighted pupil units are computed and distributed to small school districts in accordance with the following schedule:

<table>
<thead>
<tr>
<th>School District Enrollment as of October 1</th>
<th>Weighted Pupil Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - [2,000] 500 students</td>
<td>[53] 95</td>
</tr>
<tr>
<td>[2,001 - 10,000] 501 - 1,000 students</td>
<td>[48] 80</td>
</tr>
<tr>
<td>[10,001 - 20,000] 1,001 - 2,000 students</td>
<td>[25] 70</td>
</tr>
<tr>
<td>[20,001 and above] 2,001 - 5,000 students</td>
<td>[16] 60</td>
</tr>
</tbody>
</table>

2. (a) Money appropriated to the State Board of Education for charter school administrative costs, including an appropriation in Section 53A-17a-104, shall be distributed to charter schools in the amount of $100 for each charter school student in enrollment.

(b) Charter schools are encouraged to identify and use cost-effective methods of performing administrative functions, including contracting for administrative services with the State Charter School Board as provided in Section 53A-1a-501.6.

(c) Charter schools are not eligible for funds for administrative costs under Subsection...
(7) (a) Modification or termination of a voter-approved leeway rate authorized under this section is governed by Section 53A-17a-133.

(b) A board-authorized leeway rate may be modified or terminated by a majority vote of the board subject to disapproval procedures specified in this section.

(8) A board levy election does not require publication of a voter information pamphlet.

Section 10. Section 53A-17a-135 is amended to read:

53A-17a-135. Minimum basic tax rate -- Certified revenue levy.

(1) (a) In order to qualify for receipt of the state contribution toward the basic program and as its contribution toward its costs of the basic program, each school district shall impose a minimum basic tax rate per dollar of taxable value that generates $260,731,750 in revenues statewide.

(b) The preliminary estimate for the 2009-10 minimum basic tax rate is .001303.

(c) The State Tax Commission shall certify on or before June 22 the rate that generates $273,950,764 in revenues statewide.

(d) If the minimum basic tax rate exceeds the certified revenue levy as defined in Section 53A-17a-103, the state is subject to the notice requirements of Section 59-2-926.

(2) (a) The state shall contribute to each district toward the cost of the basic program in the district that portion which exceeds the proceeds of the levy authorized under Subsection (1).

(b) In accord with the state strategic plan for public education and to fulfill its responsibility for the development and implementation of that plan, the Legislature instructs the State Board of Education, the governor, and the Office of Legislative Fiscal Analyst in each of the coming five years to develop budgets that will fully fund student enrollment growth.

(3) (a) If the proceeds of the levy authorized under Subsection (1) equal or exceed the
590 Appropriations Committee and the Education Interim Committee by August 1, 2008 for
591 review and comment.]
592 [(c) (i) An education entity shall award performance-based compensation from monies
593 distributed under this section for employee performance during the 2008-09 school year.]
594 [(ii) Performance-based compensation monies may only be used in accordance with an
595 education entity's performance-based compensation plan.]
596 [(iii) If an education entity uses performance-based compensation monies for purposes
597 other than those stated in this Subsection (5) and its performance-based compensation plan;
598 the education entity shall reimburse the monies that were improperly used.]
599 [(d) An education entity that awards performance-based compensation from monies
600 distributed under this section shall report the following information to the Executive
601 Appropriations Committee by June 30, 2009:]
602 [(i) the number of employees who received performance-based compensation;]
603 [(ii) the total number of employees;]
604 [(iii) the average performance-based compensation awarded to employees; and]
605 [(iv) the maximum performance-based compensation awarded to an employee.]
606 [53A-21-501. State contribution to capital outlay programs.]
607 (1) As an ongoing appropriation subject to future budget constraints, there is
608 appropriated from the Uniform School Fund for fiscal year [2008-09, $27,288,900] 2009-10,
609 $22,499,700 to the State Board of Education for the capital outlay programs created in this
610 chapter.
611 (2) Of the monies appropriated in Subsection (1), the State Board of Education shall
612 distribute:
613 (a) [$24,358,000] $19,568,800 in accordance with the Capital Outlay Foundation
614 Program pursuant to Section 53A-21-202; and
Section 13. **One-time appropriations for fiscal year 2009-10.**

(1) There is appropriated from the Uniform School Fund to the State Board of Education for fiscal year 2009-10 only:

(a) $75,597,800 for Social Security and retirement as provided in Section 53A-17a-125; and

(b) $750,000 for critical language and dual immersion pilot programs as provided in Sections 53A-15-104 and 53A-15-105.

(2) There is appropriated from Federal Funds - American Recovery and Reinvestment Act (H.R. 1, 111th Congress) to the State Board of Education for fiscal year 2009-10 only, $207,176,000 for Social Security and retirement as provided in Section 53A-17a-125.

Section 14. **One-time appropriation for classroom supplies.**

(1) There is appropriated from the Uniform School Fund to the State Board of Education for fiscal year 2009-10 only, $10,000,000 for classroom supplies and materials.

(2) (a) Of the amount appropriated in Subsection (1), the board shall distribute $7,500,000 to classroom teachers in school districts, the Utah Schools for the Deaf and the Blind, and charter schools on the basis of the number of classroom teachers compared to the total number of classroom teachers.

(b) Teachers shall receive up to the following amounts:

(i) a teacher on salary schedule steps one through three teaching kindergarten through six or preschool handicapped - $360;

(ii) a teacher on salary schedule steps one through three teaching through twelve - $310;

(iii) a teacher on salary schedule step four or higher teaching through six or preschool handicapped - $285; and

(iv) a teacher on salary schedule step four or higher teaching in grades seven through twelve - $235.
(c) If the appropriation in Subsection (1) is not sufficient to provide to each teacher the full amount allowing under Subsection (2)(b), teachers on salary schedule steps one through three shall receive the full amount allowed with the remaining monies apportioned to all other teachers.

(3) (a) Of the amount appropriated in Subsection (1), the State Board of Education shall distribute $2,500,000 for classroom supplies and materials in accordance with a distribution formula established by rule.

(b) The State Board of Education shall make rules in accordance with Subsections (3)(c) and (d) and Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for the distribution of the $2,500,000.

(c) The rules shall give priority to teachers in any grade in the first year of teaching in the awarding of the monies.

(d) The rules may allow the monies to be distributed to teachers in any grade in the second through fifth year of teaching.

(4) Teachers shall spend the money appropriated in Subsection (1) for school supplies, materials, or field trips under rules adopted by the State Board of Education.

(5) As used in this section, "classroom teacher" or "teacher" means permanent teacher positions filled by one teacher or two or more job-sharing teachers:

(a) who are licensed personnel;

(b) who are paid on the teacher's salary schedule;

(c) who are hired for an entire contract period; and

(d) whose primary function is to provide instructional or a combination of instructional and counseling services to students in public schools.

Section 15. **One-time appropriations for fiscal year 2008-09.**

(1) There is appropriated from the Uniform School Fund to the State Board of Education for fiscal year 2008-09 only:

(a) $11,016,400 for the contribution of the state toward the cost of the minimum school program as provided in Subsection 53A-17a-104(1);
(b) ($91,200,000) for the offset of the ongoing locally determined reduction as provided in Subsection (1) of Uncodified Section 5, Appropriation, in 2009 General Session, S.B. 4, Current School Year Supplemental Minimum School Program Budget Adjustments;
(c) $1,585,900 for the Capital Outlay Foundation Program for allocation pursuant to Section 53A-21-202;
(d) $1,585,800 for the Capital Outlay Enrollment Growth Program for allocation pursuant to Section 53A-21-302; and
(e) ($3,983,600) for educator salary adjustments as provided in Section 53A-17a-153.
(2) There is appropriated from Federal Funds - American Recovery and Reinvestment Act (H.R. 1, 111th Congress) to the State Board of Education for fiscal year 2008-09 only, $91,200,000.

Section 16. Ongoing appropriation.
As an ongoing appropriation subject to future budget constraints, there is appropriated from the Uniform School Fund for fiscal year 2009-10, $580,000 to the State Board of Education to fund salary adjustments for educators at the Utah Schools for the Deaf and the Blind as provided in Section 53A-25-111 or Section 53A-25b-402.

Section 17. Effective date.
This bill takes effect on July 1, 2009, except that Section 53A-1a-513 takes effect on May 12, 2009.

Section 18. Coordinating H.B. 2 with S.B. 4 -- Superseding and substantive
If this H.B. 2 and S.B. 4, Current School Year Supplemental Minimum School Program Budget Adjustments, both pass, it is the intent of the Legislature that when the Office of Legislative Research and General Counsel prepares the Utah Code for publication, effective July 1, 2009:
(1) the amendments to Subsection 53A-17a-104(1) in this H.B. 2 shall replace the amendments to Subsection 53A-17a-104(1) in S.B. 4;
(2) Subsection 53A-17a-104(2)(q) in S.B. 4 shall be deleted; and
(3) the amendments to Subsection 53A-17a-104(2) in S.B. 4 shall replace the amendment to Subsection 53A-17a-104(2)(q) in S.B. 4.
## Appendix B

### Current Bill Format – Public Education Agencies

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<tbody>
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<td><strong>ITEM 210</strong></td>
<td></td>
</tr>
<tr>
<td><strong>To State Board of Education - State Office of Education</strong></td>
<td></td>
</tr>
<tr>
<td>From Uniform School Fund</td>
<td>21,089,300</td>
</tr>
<tr>
<td>From Federal Funds</td>
<td>226,194,700</td>
</tr>
<tr>
<td>From Dedicated Credits Revenue</td>
<td>6,152,900</td>
</tr>
<tr>
<td>From General Fund Restricted - Mineral Lease</td>
<td>846,400</td>
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<tr>
<td>From General Fund Restricted - Land Exchange Distribution Account</td>
<td>302,400</td>
</tr>
<tr>
<td>From General Fund Restricted - Substance Abuse Prevention</td>
<td>494,500</td>
</tr>
<tr>
<td>From Uniform School Fund Restricted - Interest and Dividends Account</td>
<td>409,700</td>
</tr>
<tr>
<td>From Revenue Transfers</td>
<td>678,900</td>
</tr>
<tr>
<td>From Beginning Nonlapsing Appropriation Balances</td>
<td>12,192,000</td>
</tr>
<tr>
<td>From Closing Nonlapsing Appropriation Balances</td>
<td>(12,192,000)</td>
</tr>
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**Schedule of Programs:**

- Board of Education - Operations                                            | 2,115,000 |
- Student Achievement                                                         | 244,060,600 |
- Data and Business Services                                                  | 1,133,300 |
- Law, Legislation and Educational Services                                   | 8,859,900 |

## Sample Bill Format – Minimum School Program

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<td></td>
<td>From USF Restricted Interest and Dividends</td>
</tr>
<tr>
<td></td>
<td>From Uniform School Fund, One-time</td>
</tr>
<tr>
<td></td>
<td>American Recovery and Reinvestment Act, One-time</td>
</tr>
<tr>
<td></td>
<td><strong>Schedule of Programs:</strong></td>
</tr>
<tr>
<td>Related to Basic - Social Security and Retirement</td>
<td>13,407,831</td>
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<tr>
<td>Related to Basic - To and From School - Pupil Transportation</td>
<td>65,646,865</td>
</tr>
<tr>
<td>Related to Basic - Guarantee Transportation Levy</td>
<td>500,000</td>
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<tr>
<td>Block Grant Programs - Interventions for Student Success</td>
<td>15,000,000</td>
</tr>
<tr>
<td>Special Populations - Highly Impacted Schools</td>
<td>4,610,907</td>
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<tr>
<td>Special Populations - Youth At-Risk Programs</td>
<td>28,270,141</td>
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<tr>
<td>Special Populations - Adult Education</td>
<td>9,266,146</td>
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<tr>
<td>Special Populations - Accelerated Learning Programs</td>
<td>3,566,081</td>
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<td>Special Populations - Concurrent Enrollment</td>
<td>8,705,286</td>
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<tr>
<td>Special Populations - High-ability Student Initiative Program</td>
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<tr>
<td>Special Populations - English Language Learner Family Literacy Centers</td>
<td>1,800,000</td>
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<tr>
<td>Other Programs - Electronic High School</td>
<td>2,000,000</td>
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<tr>
<td>Other Programs - School LAND Trust Program</td>
<td>20,000,000</td>
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<tr>
<td>Other Programs - Charter Schools - Local Replacement Funding</td>
<td>45,288,446</td>
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<tr>
<td>Other Programs - Charter Schools - Administrative Costs</td>
<td>3,677,000</td>
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<tr>
<td>Other Programs - K-3 Reading Improvement Program</td>
<td>15,000,000</td>
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<tr>
<td>Other Programs - Public Education Job Enhancement Program</td>
<td>2,187,000</td>
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<tr>
<td>Other Programs - Educator Salary Adjustments</td>
<td>148,260,200</td>
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<td>Other Programs - Teacher Salary Supplement Restricted Account</td>
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</tr>
<tr>
<td>Other Programs - Library Books and Electronic Resources</td>
<td>500,000</td>
</tr>
<tr>
<td>Other Programs - Matching Fund for School Nurses</td>
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<tr>
<td>Other Programs - Critical Languages</td>
<td>230,000</td>
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<tr>
<td>Other Programs - Extended Year for Special Educators</td>
<td>2,610,000</td>
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<tr>
<td>Other Programs - Year-Round Math &amp; Science (USTAR Centers)</td>
<td>6,210,000</td>
</tr>
<tr>
<td><strong>One-time Programs</strong></td>
<td>293,523,800</td>
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</tbody>
</table>

Prepared by Office of the Legislative Fiscal Analyst, 05/15/09
### Sample Bill Format – Voted and Board Leeway

<table>
<thead>
<tr>
<th>PUBLIC EDUCATION</th>
<th>Voted and Board Leeway</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITEM 210</td>
<td></td>
</tr>
</tbody>
</table>

**To Voted and Board Leeways**

<table>
<thead>
<tr>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Revenue - Uniform School Fund</td>
</tr>
<tr>
<td>Local Revenue - Voted Leeway</td>
</tr>
<tr>
<td>Local Revenue - Board Leeway</td>
</tr>
<tr>
<td>Local Revenue - Board Leeway - K-3 Reading Improvement Program</td>
</tr>
</tbody>
</table>

**Schedule of Programs:**

<table>
<thead>
<tr>
<th>Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voted Leeway</td>
</tr>
<tr>
<td>Board Leeway</td>
</tr>
<tr>
<td>Board Leeway - K-3 Reading Improvement Program</td>
</tr>
</tbody>
</table>

**Revenue:**

- State Revenue - Uniform School Fund: $38,000,184
- Local Revenue - Voted Leeway: $250,468,222
- Local Revenue - Board Leeway: $63,252,384
- Local Revenue - Board Leeway - K-3 Reading Improvement Program: $15,000,000

**Funding:**

- Voted Leeway: $278,396,150
- Board Leeway: $73,324,640
- Board Leeway - K-3 Reading Improvement Program: $15,000,000