

State Appropriated Public Education Budget

FY 2015: \$3,996,948,800 - All Revenue Sources

\$2,802,601,500 - State Revenue Sources

State Board of Education

Formulas Govern Funding
Distribution to LEAs

Minimum School Program

\$3,349,101,600 Total
\$2,697,035,900 State

Basic School Program

\$2,403,681,000
817,276 WPUs

The Line

Related to Basic School Program

\$513,568,800
No WPUs

Voted & Board Leeway Programs

\$431,851,800
Amount Dependent on WPUs

Distributed by Statutory
Formulas to LEAs

School Building Program

\$14,499,700 Total
All State Funded

Capital Outlay
Foundation Program
\$12,610,900

Capital Outlay
Enrollment Growth
Program
\$1,888,800

Distributed by Statutory
Formulas to LEAs

Education Agencies

\$633,347,500 Total
\$91,065,900 State

Utah State Office
of Education**
\$385,132,900

USOE - Indirect Cost Pool
Est. \$4,302,800 (not in Total)

USOE - Initiatives
\$21,785,300

Educator Licensing
\$2,121,400

Charter School Board
\$3,503,700

Child Nutrition
\$180,849,500

Education Contracts
\$3,137,800

Fine Arts Outreach
\$3,525,000

Science Outreach
\$2,600,000

Utah Schools for
the Deaf & the Blind
\$30,691,900

Funding & Support
Services to LEAs

Local Education Agencies

- 41 School Districts
- 100+ Charter Schools

Other Local Revenue Sources*

*Includes: Local Property Taxes (Charter Schools do not receive property taxes), Fee Revenue, Interest Income, Federal & Private Grants, etc. Amounts vary by district and charter school.

** Includes: School and Institutional Trust Fund Office, CNP Commodities Fund, Education Tax Check-off, Utah Public Education Foundation.

State Appropriated Public Education Budget Overview & Definitions

Overview

In fiscal year 2013, the budget appropriated by the Legislature to support public education totaled \$3.69 billion with \$2.55 billion coming from the state General and Education funds. Appropriations for public education represent 28% of the total state budget and 49% of state tax revenues from the General and Education funds.

Appropriations for public education support the operation and maintenance of 126 Local Education Agencies (LEAs), which include 41 school districts and 85 charter schools. The budget also includes funding for state agencies that support the State's educational system. Utah public schools enrolled 600,970 students in fall 2012.

The public education budget is divided into three principal areas:

- The Minimum School Program - provides general operating revenues to LEAs and funding is distributed based on a series of formulas in statute or State Board of Education rules.
- The School Building Program - provides formula funding to certain school districts to support school building construction and renovation.
- Education Agencies - provide statewide administration and support to the public schools. Agencies include the Utah State Office of Education (USOE) and the Utah Schools for the Deaf and the Blind (USDB). The USOE budget contains nine line items: USOE, USOE Initiative Programs, State Charter School Board, Educator Licensing, Child Nutrition Programs, Fine Arts Outreach, Science Outreach, and Education Contracts.

Definitions

- *Basic School Program* - Programs for kindergarten, elementary, and secondary students where program funding is based on multiplying the number of weighted pupil units (WPU) for each LEA by the value set each year by the Legislature. (See 53A-17a-103)
- *Weighted Pupil Unit* - Determines the cost and allocates funding for categorical programs in the Basic School Program on a uniform basis for each student. One WPU represents one pupil in average daily membership (ADM). WPU for each program are determined by statutory formula.
- *WPU Value* - The dollar amount for each Basic School Program is determined by multiplying the total number of WPU by the WPU Value. The WPU Value is established by the Legislature for each fiscal year. Positive or negative adjustments to the WPU Value will increase or decrease the cost of all Basic School Programs.
- *Above-the-Line & Below-the-Line* - Refers to the general organizational structure of the Minimum School Program. Above-the-Line represents categorical programs funded with WPU in the Basic School Program. Below-the-Line represents categorical programs not funded with WPU in the Related to Basic School Program.
- *Related to Basic School Program* - Includes several categorical programs that compliment the general education program provided through the Basic School Program. Programs generally target funding to a specific educational need, student population sub-group, or teacher sub-group. Program funding levels are not determined by WPU, but by the Legislature each year.
- *Voted & Board Leeway Programs* - State-supported property tax guarantee programs in which a school district levies a property tax and the state guarantees that the district will receive a certain amount of revenue per WPU. Funding supplements school districts with lower per-student property tax collections due to having lower property values and not lower taxing effort.
- *State Revenue Sources* - Includes appropriations from the state's General Fund and Education Fund.

General Fund: A major revenue source for the State. The Legislature can appropriate these funds at its discretion, as the constitution allows. The primary source of this revenue is the sales tax, although there are several other taxes and fees that contribute to the General Fund.

Education Fund: The main funding source for public and higher education as specified by the constitution. The Education Fund receives all revenue from taxes on intangible property or from income tax.

Uniform School Fund: Is a special revenue fund within the Education Fund and restricted to support public education.