



Notes:

1. Includes \$75.0 M from the Minimum Basic Growth Account.
2. 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.
3. Includes: Utah Community Center for the Deaf Fund and School Building Revolving Account.
4. Includes: Utah Charter School Finance Authority and the Charter School Revolving Account.
5. Includes: Child Nutrition Federal Commodities.

State Appropriated Public Education Budget Overview & Definitions

Overview

In fiscal year 2016, the budget appropriated by the Legislature to support public education totaled \$4.3 billion with \$3.0 billion coming from the state General and Education funds. Appropriations for public education represent 30% of the total state budget and 46% of state tax revenues from the General and Education funds.

Appropriations for public education support the operation and maintenance of Local Education Agencies (LEAs), which include 41 school districts and 107 charter schools. The budget also includes funding for state agencies that support the State's educational system. Utah public schools enrolled 633,896 students in fall 2015.

The public education budget is divided into three principal areas:

- The Minimum School Program - provides general operating revenues to Local Education Agencies (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.