

Public Education Basics

Bagels and Briefings

**OFFICE OF LEGISLATIVE RESEARCH
AND GENERAL COUNSEL**

February 19, 2019



Outline

- **State level public education governance (Tracy)**
- **Local level education governance (Nathan)**
- **Public education funding (Allyson)**



Constitutional Components



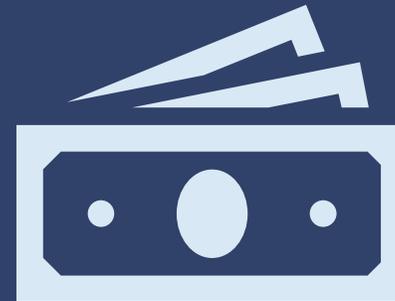
Legislature



Public Education System



State Board of Education



Education Fund



Legislature

Constitutional Powers

- Establish and maintain the Public Education System
- Designate additional schools and programs to be part of the Public Education System





Legislature

- Works under the umbrella of the Utah Constitution
- Passes bills that become Utah statutes
- Statutes often direct State Board of Education to fill in the details of legislation through administrative rule





State Board of Education

Constitutional Powers

- Created in the Constitution
- Has general control and supervision over the public education system





State Board of Education

- Works within the framework of Utah statutes
- Makes administrative rules to generally control and supervise the Public Education System

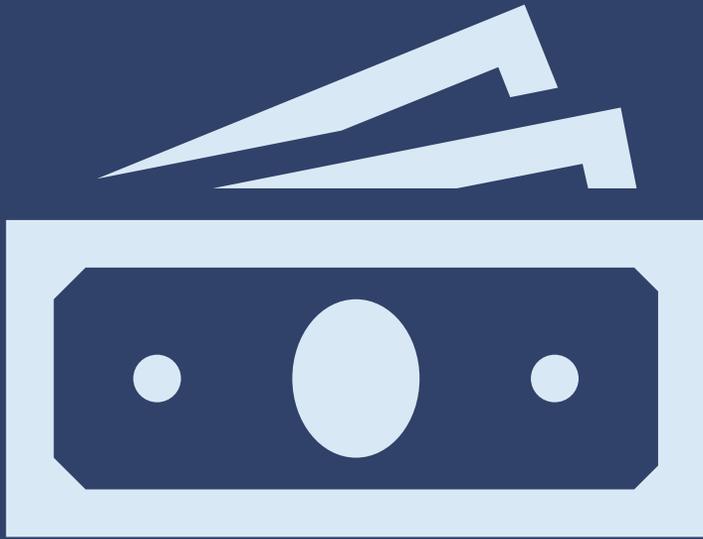




Public Education System

- Open to all children of the state
- Encompasses all public elementary and secondary schools, plus other schools and programs as designated by the Legislature
- Qualifies for use of Education Fund money





Education Fund

- Education Fund consists of tax revenue gained from intangible property tax and personal and corporate income tax
- Education Fund money is limited in use to support only the systems of public education and higher education





Legislature



State Board
of Education

Establish
and
Maintain



Public Education
System

General Control
and Supervision





Legislature

Designation power



Public
Education
System



Education
Fund

Limit on use



State Board
of Education

General Control
and Supervision



Local Governance



Legislature (104 elected members)

**State Board of Education
(15 elected members)**

**Local School Boards
(5 or 7 elected
members)**

**Charter School
Governing Boards**



Legislature (104 elected members)

**State Board of Education
(15 elected members)**

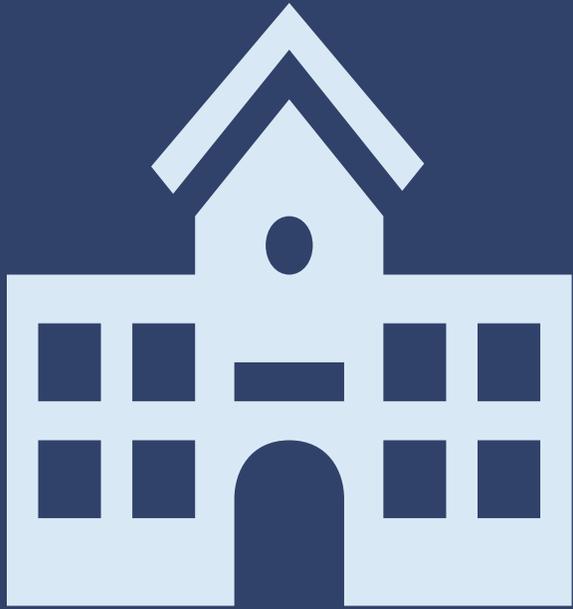
**Local School
Boards**

**Charter School
Governing Boards**





Local Education Agencies



- **K-12 Public education in Utah is broken into administrative units: school districts and charter schools (Local Education Agencies or LEAs)**
- **The local education agencies can:**
 - Set curriculum
 - Hire employees
 - Manage their budgets
- **Subject to specified reporting requirements**
 - Annual financial audit
 - Monthly budget report
 - Statewide testing



School Districts

- **Each local school district is governed by a locally elected school board that is independent of the State Board of Education.**
 - **School districts are tasked with operating the schools within its district in compliance with the laws and rules created by the Legislature and the State Board of Education.**
 - **Local school districts set curriculum and school boundaries, conduct hiring, and maintain facilities.**
 - **Local school districts have the power to purchase property and raise money through local property tax and bonds.**



Charter Schools

- **Charter schools are tuition-free, public schools that are open to any state resident.**
- **Charter schools have a governing board (membership is determined by the written charter)**
- **Charter schools are treated like an individual school district.**
- **Except where specifically exempted, charter schools are subject to all of the same laws and rules including:**
 - **Student assessments**
 - **Accountability**
 - **Open and Public Meetings Act**
 - **Government Records Access and Management Act**



School Districts vs Charter Schools

	School Districts	Charter Schools
Public School Open to anyone Receives Public Funds Accountable to the Public	X	X
Sets Curriculum	X	X
Locally Elected Board	X	
School Transportation Funding	X	
Bond Issuance (generally)	X	
Can Levy Property Taxes	X	
Publicly Adopted Budget	X	X
State Laws Apply Special Education Assessments and Accountability School Fees Compulsory Attendance	X	X

Demographics Overview



- Utah has approximately 659,000 students
- 41 school districts (880 schools, K-12)
 - The four largest school districts in Utah are Alpine (79,748), Davis (72,263), Granite (64,281) and Jordan (54,865)
 - There are six school districts with fewer than 1,000 students (Garfield, Rich, Wayne, Piute, Tintic, and Daggett)
- Roughly 100 charter schools serving approximately 78,000 students

Demographics Overview Cont.

- Utah has 49,386 English learner students.
- Utah's student population includes 77, 931 students with a defined disability.
- Utah's public education graduation rates have increased from 81% in 2013 to 87% in 2018. Dropout rates have decreased from 16% to 11% over this same time period.



Student distribution by region type, 2015-2016

State	City schools	Suburban schools	Town schools	Rural schools
Utah	16.0%	62.9%	10.8%	10.3%
<u>Arizona</u>	48.6%	31.3%	10.3%	9.8%
<u>Colorado</u>	38.5%	39.0%	9.0%	13.5%
<u>Nevada</u>	50.4%	36.0%	7.5%	6.1%
<u>U.S. averages</u>	30.2%	39.7%	11.3%	18.7%

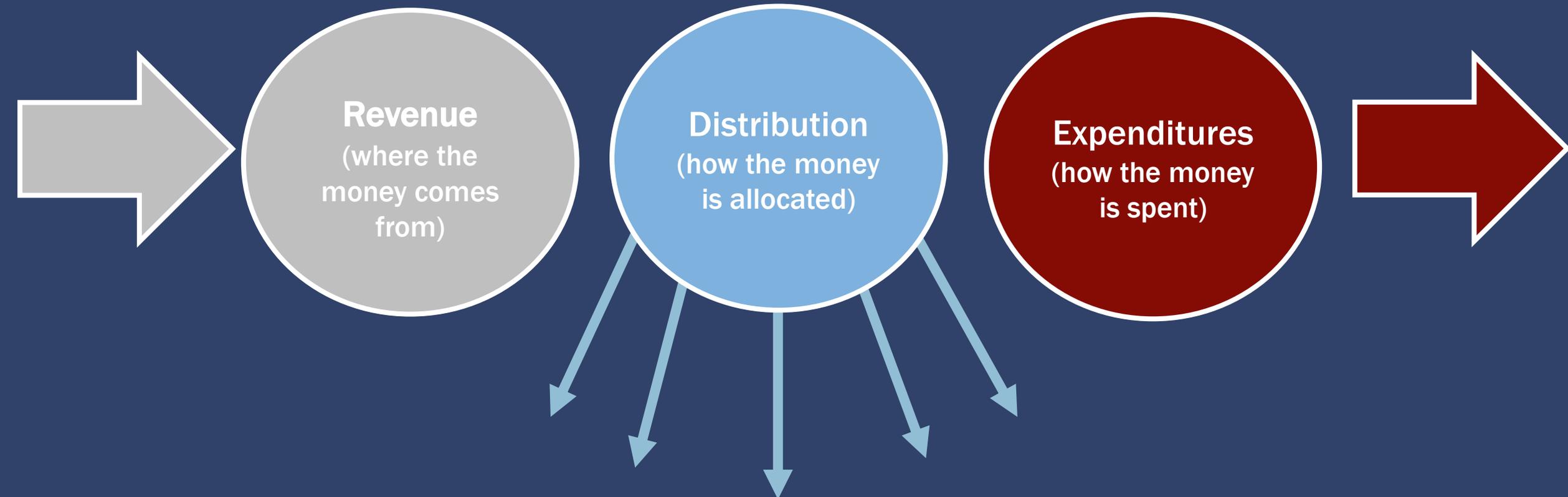
Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Public Elementary/Secondary School Universe Survey, SY 2015–16 Provisional Version 1a"



Public Education Funding

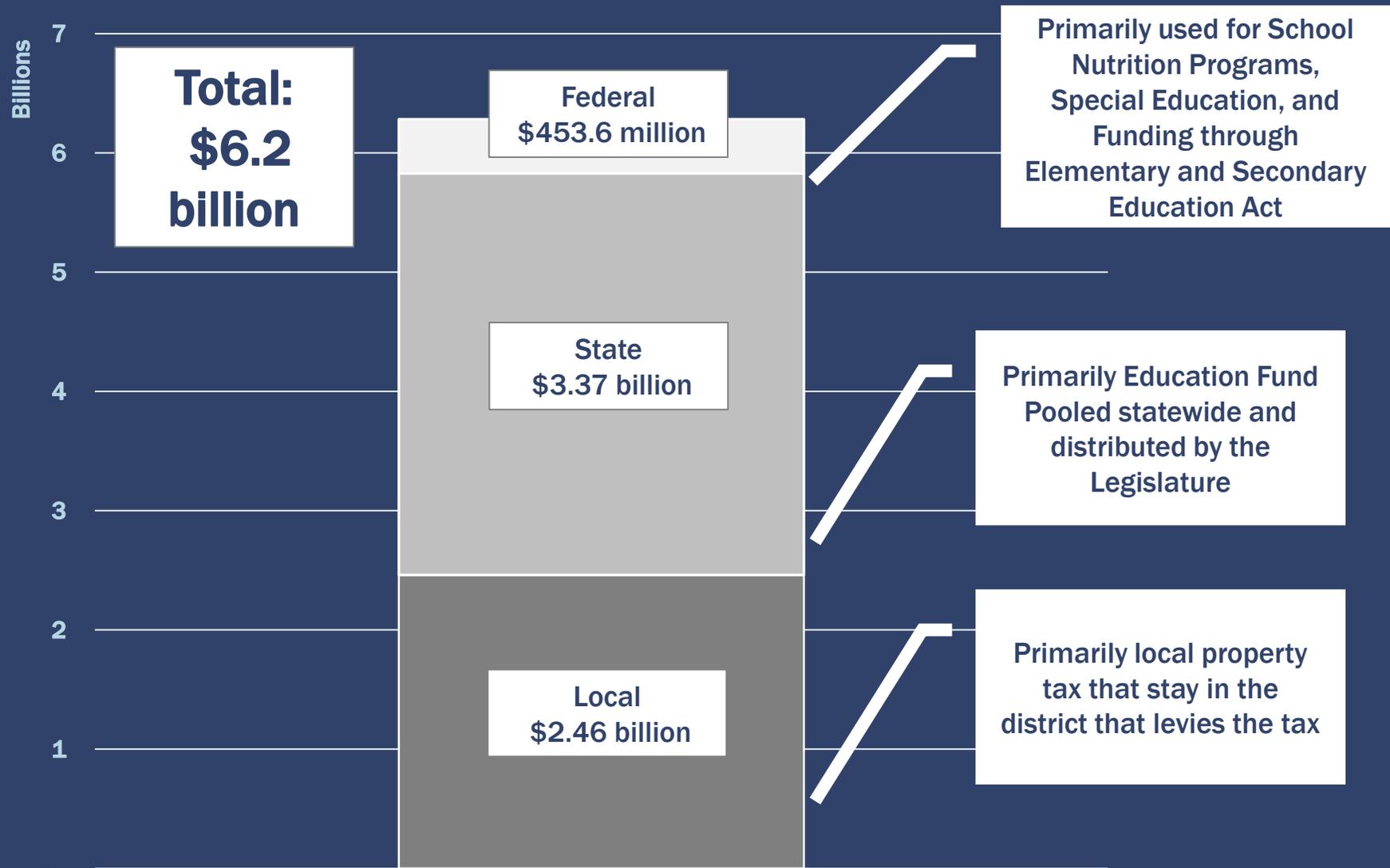


Components of Public Education Funding





Fiscal Year 2018 Public Education Revenue Sources





Statutory Basis – Section 53F-2-103

- “All children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts”
- “Establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program”
- “Each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged”

State Appropriated Public Education Programs

Public Education Appropriations Subcommittee Fiscal Year 2019 Appropriated Budget									
State Board of Education									
Minimum School Program \$4,400,475,400				School Building Program \$33,249,700	Education Agencies (State Board of Education Line Items) \$728,887,500				School & Inst. Trust Fund Off. \$956,200
Basic School Program \$2,949,399,100		Related to Basic School Program \$780,679,500		Voted & Board Local Levies \$670,396,800	School Building Revolving Account \$1,465,600	Charter School Revolving Account \$1,511,400	State Charter School Board \$3,716,900	Educator Licensing \$2,400,900	
Regular Program	Restricted Program	Related to Basic	Focus Populations		Capital Outlay Programs \$33,249,700	Education Tax Check Off \$25,300	Charter School Finance Authority \$50,000	Fine Arts Outreach \$4,760,000	Initiative Programs \$45,549,400
Kindergarten \$89,570,300	SpEd Add-on \$279,978,300	Pupil Transportation - To & From \$91,336,200	Enhancement for At-Risk Students \$38,374,500	Voted Local Levy \$495,172,900	Foundation Program \$27,610,900			Professional Outreach Program (POPS) \$4,706,000	Autism Awareness \$50,700
Grades 1-12 \$2,015,010,600	SpEd Self Contained \$47,428,200	Pupil Transportation - Guarantee \$500,000	Youth in Custody \$24,712,100	Board Local Levy \$160,223,900	Enrollment Growth Program \$5,638,800			Subsidy Program \$54,000	Carson Smith Scholarships \$6,267,900
Foreign Exchange \$1,113,600	SpEd Preschool \$37,521,500	Pupil Transportation - Rural Schools \$500,000	Adult Education \$13,492,100	Board Local Levy - Early Literacy Program \$15,000,000		State Board Office			Contracts & Grants \$375,000
Necessarily Existent Small Schools \$32,551,300	SpEd Extended Year \$1,517,600	Flexible Allocation \$72,938,000	Enhancement for Accelerated Students \$5,219,100			State Administrative Office \$324,823,000	General System Support \$70,747,700		CTE Online Assessments \$341,000
Professional Staff \$188,575,300	SpEd Impact Aid \$6,840,900	Charter School Local Replacement \$178,520,000	Centennial Scholarship Program \$250,000			Board & Administration \$4,169,500	Student Achievement \$257,200		Early Intervention Reading Software \$7,600,000
Administrative Costs \$5,109,500	SpEd Intensive Services \$2,641,300	Charter School Administrative Costs \$7,980,600	Concurrent Enrollment \$11,184,400		MSP Categorical Program Admin. \$2,472,100	Data & Statistics \$2,244,600	Teaching & Learning \$30,955,100	Science Outreach \$5,290,000	Early Warning Pilot \$250,000
	SpEd Ext. Year for Educators \$3,086,100		Title I - Paraeducators \$300,000		Adult Education \$288,200	Financial Operations \$3,001,200	Assessment & Accountability \$20,741,700	Informal Science Education (ISEE) \$5,065,000	Electronic Elementary Reading Tool \$2,100,000
	Career & Technical Education \$97,847,300	Statewide Initiatives	Early Literacy Program \$15,000,000		Beverly Taylor Sorenson Elem. Arts \$147,300	Indirect Cost Pool \$6,354,400	Career & Technical Education \$18,293,700	Provisional Program \$225,000	ELL Software Licenses \$3,000,000
	Class Size Reduction \$140,607,300	School LAND Trust \$74,000,000	Early Intervention \$7,500,000		CTE Comprehensive Guidance \$161,700	Information Technology \$4,410,300	Pilot Teacher Retention Grant Program \$500,000	Utah Schools for the Deaf and the Blind \$39,986,500	General Financial Literacy \$380,500
		School Library Books & Electronic Resources \$850,000	Early Graduation - Competency \$55,700		Digital Teaching & Learning \$501,600	Law & Legislation \$193,100	Child Nutrition Programs \$198,828,300	Educational Services \$20,060,200	Intergenerational Poverty Interventions \$1,000,000
		Matching Fund for School Nurses \$1,002,000			Dual Immersion \$454,100	Policy & Communication \$1,398,300	CNP Commodities \$19,159,300	Support Services \$19,926,300	IT Academy \$500,000
		Dual Immersion \$4,256,000	Educator Supports		Enhancement for At-Risk Students \$271,600	School Trust \$683,600	Hospitality & Tourism \$269,900	USDB Donation Fund (Not in Total) \$120,400	Kindergarten Supplemental Enrich. \$2,902,300
		Year-Round Math & Science (USTAR) \$6,200,000	Educator Salary Adjustments \$173,645,500		SpEd State Programs \$223,500	Special Education \$181,254,300			Paraeducator to Teacher Scholarships \$24,500
		Beverly Taylor Sorenson Elem. Arts \$10,880,000	Teacher Salary Supplement \$14,274,900		Youth in Custody \$424,100	Statewide Online Education Program \$739,500			Partnerships for Student Success \$2,985,400
		Digital Teaching & Learning \$19,852,400	Teacher Supplies & Materials \$5,500,000			Student Advocacy Services \$120,374,200			ProStart Culinary Arts Program \$403,100
			Effective Teachers in High Poverty \$250,000		Regional Service Centers \$2,000,000			UPSTART \$9,763,900	
			Elementary School Counselors \$2,100,000					ULEAD \$500,000	
						High Quality School Readiness (T&L) \$9,101,200	Ed. Imp. Outside Regular School Day \$125,000		

Fiscal Year 2019 State Appropriated Public Education Budget

The Basic School Program

Public Education Appropriations Subcommittee Fiscal Year 2019 Appropriated Budget										
State Board of Education										
Minimum School Program		School Building Program		Education Agencies (State Board of Education Line Items)				School & Inst. Trust Fund Off.		
\$4,400,475,400		\$33,249,700		\$728,887,500				\$956,200		
Basic School Program		Capital Outlay Programs		State Board Office						
\$2,949,399,100		\$33,249,700								
Regular Program	Restricted Program	Voted & Board Local Levies		School Building Revolving Account	Charter School Revolving Account	State Charter School Board	Education Tax Check Off	Charter School Finance Authority	State Charter School Board	Initiative Programs
		\$670,396,800		\$1,465,600	\$1,511,400	\$3,716,900	\$25,300	\$50,000	\$3,716,900	\$2,400,900
Kindergarten	SpEd Add-on	Pupil Transportation - To & From	Enhancement for At-Risk Students	Foundation Program	Enrollment Growth Program	State Administrative Office	General System Support	Board & Administration	Student Achievement	Contracts & Grants
\$89,570,300	\$279,978,300	\$91,336,200	\$38,374,500	\$27,610,900	\$5,638,800	\$324,823,000	\$70,747,700	\$4,169,500	\$257,200	\$375,000
Grades 1-12	SpEd Self Contained	Pupil Transportation - Guarantee	Youth in Custody	MSP Categorical Program Admin.	Adult Education	Data & Statistics	Teaching & Learning	Data & Statistics	Teaching & Learning	CTE Online Assessments
\$2,015,010,600	\$47,428,200	\$500,000	\$24,712,100	\$2,472,100	\$288,200	\$2,244,600	\$30,955,100	\$2,244,600	\$30,955,100	\$341,000
Foreign Exchange	SpEd Preschool	Pupil Transportation - Rural Schools	Adult Education	Adult Education	Beverly Taylor Sorenson Elem. Arts	Financial Operations	Assessment & Accountability	Financial Operations	Assessment & Accountability	Early Intervention Reading Software
\$1,113,600	\$37,521,500	\$500,000	\$13,492,100	\$288,200	\$147,300	\$3,001,200	\$20,741,700	\$3,001,200	\$20,741,700	\$7,600,000
Necessarily Existent Small Schools	SpEd Extended Year	Flexible Allocation	Enhancement for Accelerated Students	Adult Education	CTE Comprehensive Guidance	Indirect Cost Pool	Career & Technical Education	Indirect Cost Pool	Career & Technical Education	Early Warning Pilot
\$32,551,300	\$1,517,600	\$72,938,000	\$5,219,100	\$288,200	\$161,700	\$6,354,400	\$18,293,700	\$6,354,400	\$18,293,700	\$250,000
Professional Staff	SpEd Impact Aid	Charter School Local Replacement	Centennial Scholarship Program	Adult Education	CTE Comprehensive Guidance	Information Technology	Pilot Teacher Retention Grant Program	Information Technology	Pilot Teacher Retention Grant Program	Electronic Elementary Reading Tool
\$188,575,300	\$6,840,900	\$178,526,000	\$250,000	\$288,200	\$161,700	\$4,410,300	\$500,000	\$4,410,300	\$500,000	\$2,100,000
Administrative Costs	SpEd Intensive Services	Charter School Administrative Costs	Concurrent Enrollment	Adult Education	Dual Immersion	Law & Legislation	Utah Schools for the Deaf and the Blind	Law & Legislation	Utah Schools for the Deaf and the Blind	ELL Software Licenses
\$5,109,500	\$2,641,300	\$7,980,600	\$11,184,400	\$288,200	\$454,100	\$193,100	\$39,986,500	\$193,100	\$39,986,500	\$3,000,000
	SpEd Ext. Year for Educators	Statewide Initiatives	Title I - Paraeducators	Adult Education	Enhancement for At-Risk Students	Policy & Communication	Child Nutrition Programs	Policy & Communication	Child Nutrition Programs	General Financial Literacy
	\$3,086,100		\$300,000	\$288,200	\$271,600	\$1,398,300	\$198,828,300	\$1,398,300	\$198,828,300	\$380,500
Career & Technical Education	School LAND Trust	School Library Books & Electronic Resources	Early Literacy Program	SpEd State Programs	School Trust	School Trust	CNP Commodities	School Trust	CNP Commodities	Intergenerational Poverty Interventions
\$97,847,300	\$74,000,000	\$850,000	\$15,000,000	\$223,500	\$683,600	\$683,600	\$19,159,300	\$683,600	\$19,159,300	\$1,000,000
Class Size Reduction	Matching Fund for School Nurses	Matching Fund for School Nurses	Early Intervention	Youth in Custody	Special Education	Special Education	USDB Donation Fund (Not In Total)	Special Education	Special Education	IT Academy
\$140,607,300	\$1,002,000	\$1,002,000	\$7,500,000	\$424,100	\$181,254,300	\$181,254,300	\$120,400	\$181,254,300	\$181,254,300	\$500,000
	Dual Immersion	Dual Immersion	Early Graduation - Competency	Youth in Custody	Statewide Online Education Program	Statewide Online Education Program	School Turnaround & Leadership Develop.	Statewide Online Education Program	Statewide Online Education Program	Kindergarten Supplemental Enrich.
	\$4,256,000	\$4,256,000	\$55,700	\$424,100	\$739,500	\$739,500	\$6,980,100	\$739,500	\$739,500	\$2,902,300
	Year-Round Math & Science (LUSTAR)	Year-Round Math & Science (LUSTAR)	Teacher Salary Supplement	Regional Service Centers	Student Advocacy Services	Student Advocacy Services	UPSTART	Student Advocacy Services	Student Advocacy Services	Paraeducator to Teacher Scholarships
	\$6,200,000	\$6,200,000	\$14,274,900	\$2,000,000	\$120,374,200	\$120,374,200	\$9,763,900	\$120,374,200	\$120,374,200	\$24,500
	Beverly Taylor Sorenson Elem. Arts	Beverly Taylor Sorenson Elem. Arts	Teacher Salary Supplement	High Quality School Readiness (T&L)	Ed. Imp. Outside Regular School Day	Ed. Imp. Outside Regular School Day	ULEAD	Ed. Imp. Outside Regular School Day	Ed. Imp. Outside Regular School Day	Partnerships for Student Success
	\$10,880,000	\$10,880,000	\$14,274,900	\$9,101,200	\$125,000	\$125,000	\$500,000	\$125,000	\$125,000	\$2,985,400
	Digital Teaching & Learning	Digital Teaching & Learning	Effective Teachers in High Poverty	Elementary School Counselors	High Quality School Readiness (T&L)	High Quality School Readiness (T&L)	UPSTART	High Quality School Readiness (T&L)	High Quality School Readiness (T&L)	ProStart Culinary Arts Program
	\$19,852,400	\$19,852,400	\$250,000	\$2,100,000	\$9,101,200	\$9,101,200	\$500,000	\$9,101,200	\$9,101,200	\$403,100

- Utah's Foundation Program
- Guarantees each district or charter school a level of funding based on:
 - number of students
 - characteristics of the students and the LEA
 - value of the Weighted Pupil Unit (WPU)
- WPU Value
 - \$3,395 in FY 2019



Determination of the Cost of an LEA's Basic School Program

Determination of the value of Weighted Pupil Unit (WPU)



UTAH STATE
LEGISLATURE

Determination of number of WPUs in an LEA



Determination of number of WPUs in an LEA:

- # of students in grades 1-12
- # of kindergarten students
- Special education add-on
- Career and technical education add-on
- Other unrestricted and restricted programs

Determination of cost of the basic program in LEA

Value of the WPU X Number of WPUs = LEA Cost of the Basic Program



State guarantees a district will receive this amount, through a combination of property tax and income tax.

Determination of State Contribution to an LEA

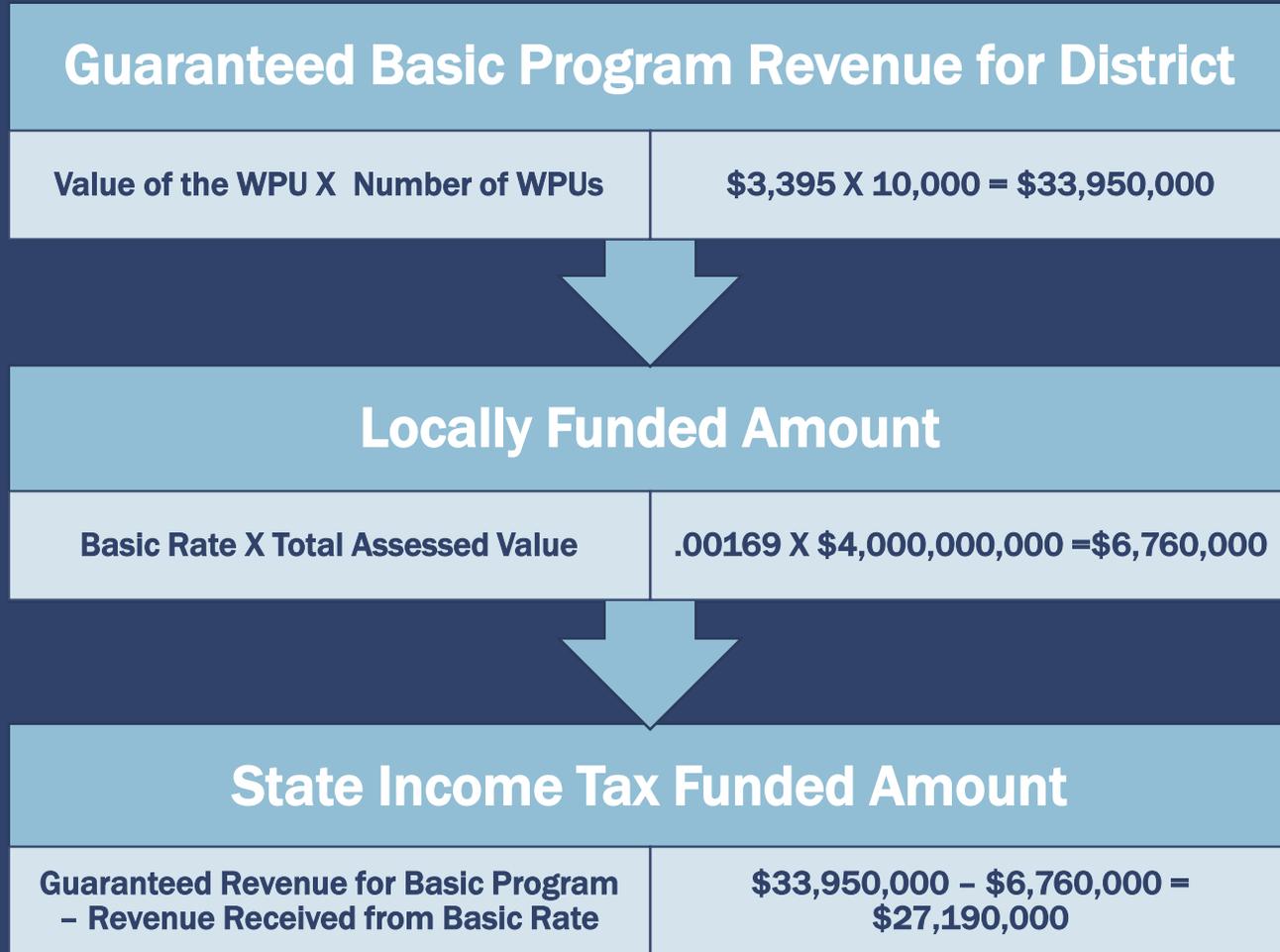
Hypothetical School District

FY 2019 value of the WPU:
\$3,395

Total Assessed Value:
\$4,000,000,000

Basic Rate: .00169

WPUs: 10,000

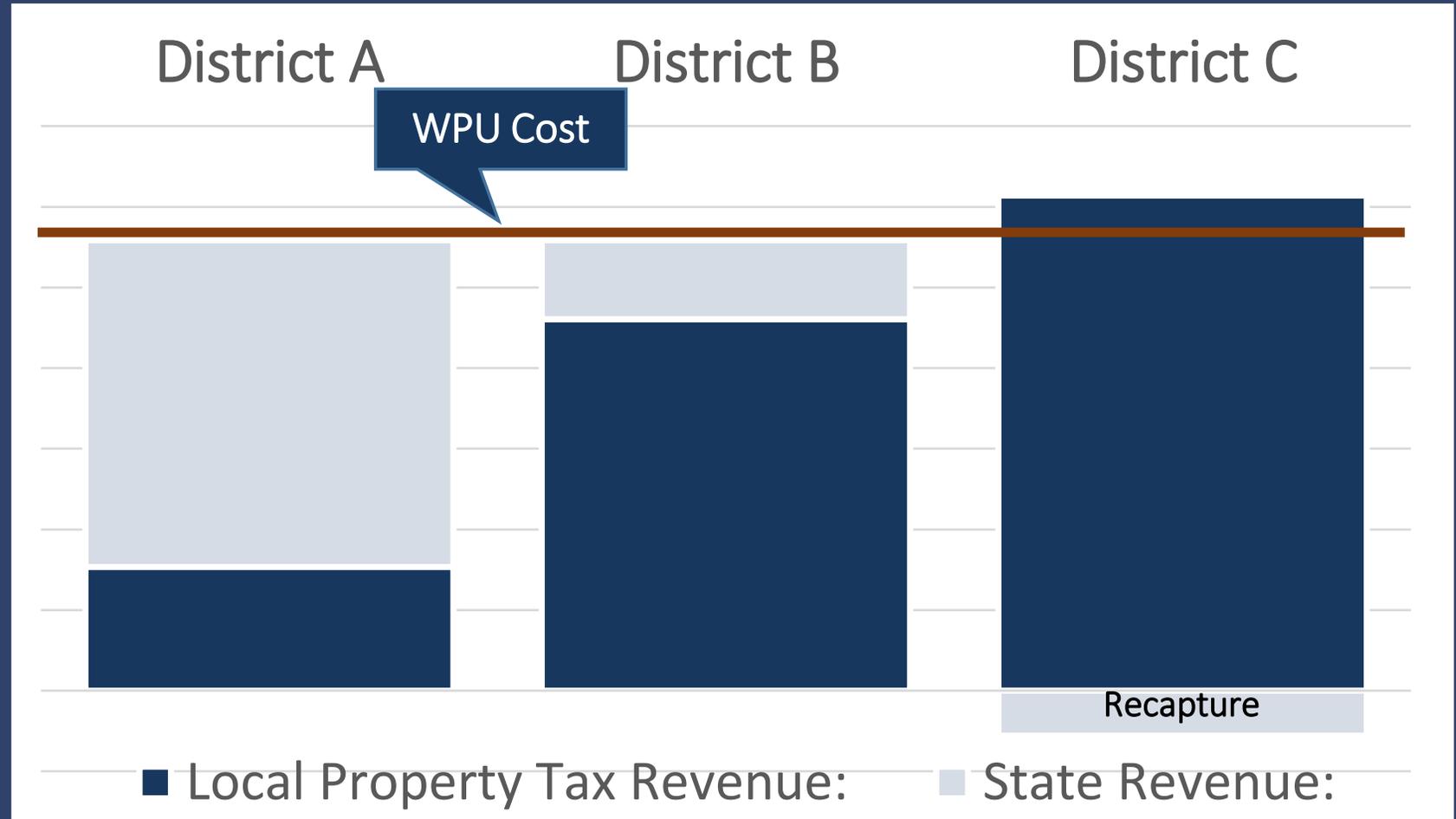




Distribution – the Basic Program

Example: 3 Hypothetical School Districts

- Same Number of WPUs
- Same WPU Value
- Same Basic Rate
- Different Taxable Value



The Related to Basic School Program

Public Education Appropriations Subcommittee | Fiscal Year 2019 Appropriated Budget

State Board of Education

Minimum School Program

School Building Program

Education Agencies (State Board of Education Line Items)

School & Inst. Trust Fund Off.

Basic School Program		Related to Basic School Program		Voted & Board Local Levies	Capital Outlay Programs	Education Agencies (State Board of Education Line Items)				School & Inst. Trust Fund Off.
\$2,949,399,100		\$780,679,500		\$670,396,800	\$33,249,700	\$728,887,500				\$956,200
Regular Program	Restricted Program	Related to Basic	Focus Populations			School Building Revolving Account	Charter School Revolving Account	State Charter School Board	Educator Licensing	
Kindergarten \$89,570,300	SpEd Add-on \$279,978,300	Pupil Transportation - To & From \$91,336,200	Enhancement for At-Risk Students \$38,374,500	Voted Local Levy \$495,172,900	Foundation Program \$27,610,900	\$1,465,600	\$1,511,400	\$3,716,900	\$2,400,900	
Grades 1-12 \$2,015,010,600	SpEd Self Contained \$47,428,200	Pupil Transportation - Guarantee \$500,000	Youth in Custody \$24,712,100	Board Local Levy \$160,223,900	Enrollment Growth Program \$5,638,800	Education Tax Check Off \$25,300	Charter School Finance Authority \$50,000	Fine Arts Outreach \$4,760,000	Initiative Programs \$45,549,400	
Foreign Exchange \$1,113,600	SpEd Preschool \$37,521,500	Pupil Transportation - Rural Schools \$500,000	Adult Education \$13,492,100	Board Local Levy - Early Literacy Program \$15,000,000				Professional Outreach Program (POPS) \$4,706,000	Autism Awareness \$50,700	
Necessarily Existent Small Schools \$32,551,300	SpEd Extended Year \$1,517,600	Flexible Allocation \$72,938,000	Enhancement for Accelerated Students \$5,219,100			State Board Office		Subsidy Program \$54,000	Carson Smith Scholarships \$6,267,900	
Professional Staff \$188,575,300	SpEd Impact Aid \$6,840,900	Charter School Local Replacement \$178,526,000	Centennial Scholarship Program \$250,000			State Administrative Office \$324,823,000	General System Support \$70,747,700		Contracts & Grants \$375,000	
Administrative Costs \$5,109,500	SpEd Intensive Services \$2,641,300	Charter School Administrative Costs \$7,980,600	Concurrent Enrollment \$11,184,400			Board & Administration \$4,169,500	Student Achievement \$257,200	Science Outreach \$5,290,000	CTE Online Assessments \$341,000	
	SpEd Ext. Year for Educators \$3,086,100		Title I - Paraeducators \$300,000			Data & Statistics \$2,244,600	Teaching & Learning \$30,955,100	Informal Science Education (ISEE) \$5,065,000	Early Intervention Reading Software \$7,600,000	
	Career & Technical Education \$97,847,300	School LAND Trust \$74,000,000	Early Literacy Program \$15,000,000			Financial Operations \$3,001,200	Assessment & Accountability \$20,741,700	Provisional Program \$225,000	Early Warning Pilot \$250,000	
	Class Size Reduction \$140,607,300	School Library Books & Electronic Resources \$850,000	Early Intervention \$7,500,000			Indirect Cost Pool \$6,354,400	Career & Technical Education \$18,293,700	Utah Schools for the Deaf and the Blind \$39,986,500	Electronic Elementary Reading Tool \$2,100,000	
		Matching Fund for School Nurses \$1,002,000	Early Graduation - Competency \$55,700			Information Technology \$4,410,300	Pilot Teacher Retention Grant Program \$500,000	Educational Services \$20,060,200	ELL Software Licenses \$3,000,000	
		Dual Immersion \$4,256,000	Educator Supports			Law & Legislation \$193,100	Child Nutrition Programs \$198,828,300	Support Services \$19,926,300	General Financial Literacy \$380,500	
		Year-Round Math & Science (USTAR) \$6,200,000	Educator Salary Adjustments \$173,645,500			Policy & Communication \$1,398,300	CNP Commodities \$19,159,300	USDB Donation Fund. (Not In Total) \$120,400	Intergenerational Poverty Interventions \$1,000,000	
		Beverly Taylor, Sorenson Elem. Arts \$10,880,000	Teacher Salary Supplement \$14,274,900			School Trust \$683,600	Special Education \$181,254,300	Hospitality & Tourism \$269,900	IT Academy \$500,000	
		Digital Teaching & Learning \$19,852,400	Teacher Supplies & Materials \$5,500,000			SpEd State Programs \$223,500	Statewide Online Education Program \$739,500	School Turnaround & Leadership Develop. \$6,980,100	Kindergarten Supplemental Enrich. \$2,902,300	
			Effective Teachers in High Poverty \$250,000			Youth in Custody \$424,100	Student Advocacy Services \$120,374,200	UPSTART \$9,763,900	Partnerships for Student Success \$2,985,400	
			Elementary School Counselors \$2,100,000			Regional Service Centers \$2,000,000	High Quality School Readiness (T&L) \$9,101,200	ULEAD \$500,000	ProStart Culinary Arts Program \$403,100	

- Revenue from state income tax (no local contributions)
- Money set aside for specific programs
 - Transportation
 - Adult education
 - At-risk students
 - Enhancement for accelerated students
- School districts and charter schools qualify for program funds based on program criteria and must spend funds on allowed program uses.

Other programs

Public Education Appropriations Subcommittee Fiscal Year 2019 Appropriated Budget					
State Board of Education					
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Grades 1-12 \$2,015,010,600	SpEd Self Contained \$47,428,200	Pupil Transportation - Guarantee \$500,000	Youth in Custody \$24,712,100	Board Local Levy \$160,223,900	
Foreign Exchange \$1,113,600	SpEd Preschool \$37,521,500	Pupil Transportation - Rural Schools \$500,000	Adult Education \$13,492,100	Board Local Levy - EA Literacy Program \$15,000,000	
Necessarily Existent Small Schools \$32,551,300	SpEd Extended Year \$1,517,600	Flexible Allocation \$72,938,000	Enhancement for Accelerated Students \$5,219,100		
Professional Staff \$188,575,300	SpEd Impact Aid \$6,840,900	Charter School Local Replacement \$178,526,000	Centennial Scholarship Program \$250,000		
Administrative Costs \$5,109,500	SpEd Intensive Services \$2,641,300	Charter School Administrative Costs \$7,980,600	Concurrent Enrollment \$11,184,400		
	SpEd Ext. Year for Educators \$3,086,100		Title I - Paraeducators \$300,000		
	Career & Technical Education \$97,847,300	School LAND Trust \$74,000,000	Early Literacy Program \$15,000,000		
	Class Size Reduction \$140,607,300	School Library Books & Electronic Resources \$850,000	Early Intervention \$7,500,000		
		Matching Fund for School Nurses \$1,002,000	Early Graduation - Competency \$55,700		
		Dual Immersion \$4,256,000	Statewide Initiatives \$300,000		
		Year-Round Math & Science (USTAR) \$6,200,000	Statewide Initiatives \$300,000		
		Beverly Taylor, Sorenson Elem. Arts \$10,880,000	Early Literacy Program \$15,000,000		
		Digital Teaching & Learning \$19,852,400	Early Intervention \$7,500,000		
			Matching Fund for School Nurses \$1,002,000		
			Dual Immersion \$4,256,000		
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Sidenote: Property Tax Changes in 2018

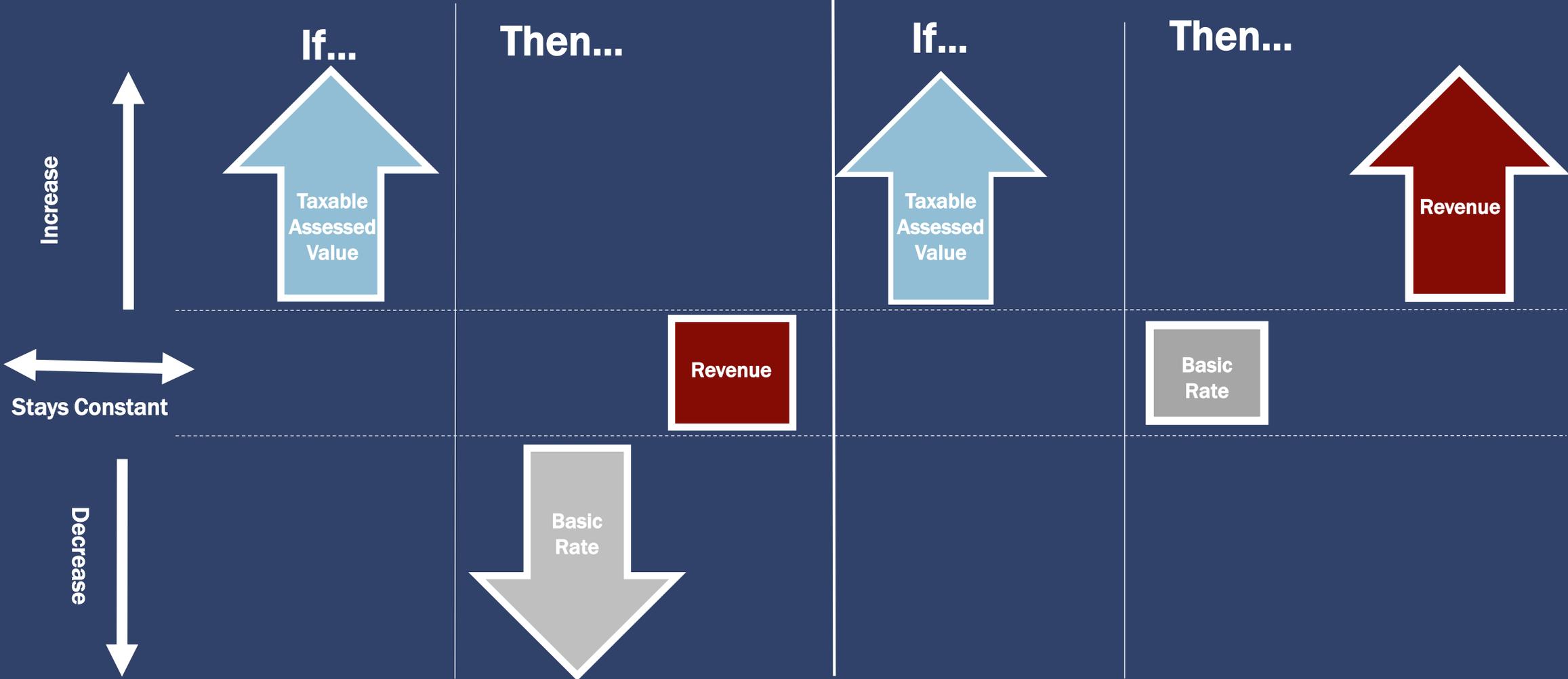
H.B. 293

- **Establishment of a “rate floor” of .0016, assuming the value of existing property continues to increase**
 - Additional revenue dedicated to the voted and board local levy guarantee programs
- **Establishment of a “weighted pupil unit value rate” or “WPU value rate”**
 - Minimum basic rate generates additional revenue to partially fund the cost to increase the value of the weighted pupil unit

Rate Floor

Basic Rate – Prior to Setting a Rate Floor

Basic Rate – Rate Floor of .0016



WPU Value Rate

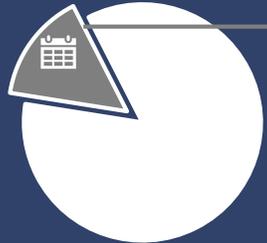
Legislature determines the percent increase in the value of the weighted pupil unit (WPU).



Based on the new WPU value and expected enrollment, Legislature determines the total cost to increase the value of the WPU.



The total cost to increase the value of the WPU is multiplied by the share of the basic program funded by the school districts in the prior year to determine the WPU value amount.



Prior year local school district property tax share of the cost of the basic program (15%)



WPU Value Amount

State Tax Commission determines a tax rate that, when levied on the taxable assessed value statewide, will yield an amount of revenue equal to the WPU value amount.

WPU Value Amount



.000?
(WPU Value Rate)



Select Hot Topic Issues

- **Assessments and Accountability**
- **Local vs. State Control**
- **State Board Membership**
- **Equalization**
- **Education Fund: Public Ed and Higher Ed**
- **School Safety and Student Mental Health**





Thank you!

Please feel free to contact any member of the education team with questions

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