



# PUBLIC EDUCATION BASE BUDGET AMENDMENTS:

*PUBLIC EDUCATION BUDGET STABILIZATION*

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2022 General Session | House Bill 1



# Executive Appropriations Committee

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2022 GS | House Bill 1: Public Education Base Budget Amendments



# Base Budget Bill – Overview

## 2022 GS | House Bill 1: Public Education Base Budget Amendments

### *Content & Process*

- Executive Appropriations Committee (EAC) Approves Content
  - Prior-Year Funding (Less One-time Appropriations)
  - Public Education Budget Stabilization
    - Enrollment Growth
    - Inflationary Adjustment
    - Stabilization Restricted Account
  - Dedicated Credit & Federal Fund Adjustments
  - Technical Changes
- Legislative Rule: Pass on 10<sup>th</sup> Day
  - Thursday, January 27th

LEGISLATIVE GENERAL COUNSEL  
⌘ Approved for Filing: M.E. Curtis ⌘  
⌘ 01-17-22 5:27 PM ⌘

H.B. 1

**PUBLIC EDUCATION BASE BUDGET AMENDMENTS**

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Steve Eliason**

Senate Sponsor: Lincoln Fillmore

**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, 2021, and ending June 30, 2022, and appropriates funds for the support and operation of public education for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

**Highlighted Provisions:**

This bill:

- ▶ 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 \$3,908 for fiscal year 2022-2023;
- ▶ adjusts the number of weighted pupil units to reflect anticipated student enrollment in fall 2022;
- ▶ appropriates funds to the Uniform School Fund Restricted - Public Education Budget Stabilization Account;

# Base Budget Bill – S.B. 1

## 2022 GS | Adjustments & Technical Changes

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### *Base Allocation & Adjustments*

- Subcommittee Allocation
  - FY 2023 Beginning Base = \$4,241,698,000
    - Equal to FY 2022 Ongoing State Fund Appropriations
- Funding Changes Included in Base Budget
  - State Fund Additions to Base
    - \$247.6 M Ongoing | \$18.7 M One-time
  - Non-State Fund Adjustments
    - Local Property Tax Revenues
    - Federal Funds & Dedicated Credits – Changes Less Than 125% of FY 2021 Appropriations
    - Restricted Funds, Nonlapsing Balances & Transfers as Calculated

### *Technical Inclusions & Changes*

- Performance Measures
  - Subcommittee Approved Changes [Oct. 2021]
    - Technical Changes on Dates
- Local Property Tax Estimates
  - Used to Determine State Program Costs
    - \$17.6 M in Basic Levy New Growth
    - \$8.4 M in Basic Levy – Equity Pupil
    - \$16.2 M in Basic Levy – WPU Value
    - \$1.4 M – Charter School Local Levy
    - \$70.4 M – Voted Local Levy
    - \$43.0 M – Board Local Levy
  - Corresponding Transfers of State Funds to Education Fund Restricted Accounts
  - Local Funds Not Collected by State

# State Budget: Estimated State Revenues

*2022 General Session*

*Combined Estimate Amounts for  
FY 2022 & FY 2023*

*Available Revenue*

- *\$1.06 Billion One-time*
- *\$219.0 Million Ongoing*

## Available Revenue, 2022 General Session (\$m)

Executive Appropriations Committee

December, 2021

	<i>a</i>	<i>b</i>	<i>c</i>
		One-time	Ongoing
1 2021 Surplus		\$614	
2 2022 Re-estimate		\$1,000	
3 2023 Growth			\$930
4 Structural Surplus/Other			\$430
5 Forecast Risk		\$250	(\$250)
6 Base Budget Changes		(\$706)	(\$514)
7 Allocations		(\$94)	(\$377)
9 Net Available Revenue		<u>\$1,064</u>	<u>\$219</u>

Note: Excluding 2022 unappropriated balances. After EDTIF set-aside.



# State Budget: Additions to Base & Set Asides

2022 General Session

Adopted by Executive  
Appropriations in December

Fiscal Years FY 2022 & FY 2023

## Public Education

- Base Budget

- \$247.6 Million Ongoing

*EAC Amounts Listed are Higher than  
Actual Amounts in Bill Due to  
State/Local Funding Mix Adjustments*

- \$19 Million One-time

- Set Aside

- \$72 Million Ongoing

## Base Budget Changes and Set-Asides, FY 2022-2023 (\$m)

Executive Appropriations Committee

a	b		c	
	EAC 12-7-21		One-time	Ongoing
1	<b>Base Budget Items:</b>			
2	Public Education Inflation & At-risk WPU	\$1	\$123	
3	Public Education Stabilization Fund	(\$121)	\$121	
4	Public Education Enrollment Growth	\$18	\$19	
5	Medicaid Growth and Inflation	\$17	\$68	
6	Autism Insurance Coverage	\$4	\$4	
7	Home & Community Based Provider Rate Increases	(\$8)	\$8	
8	Human Service Mandated Additional Needs	(\$0)	\$7	
9	Prison Debt Retirement	\$350		
10	FrontRunner Bond Rescission	\$200		
11	Higher Education Building Fund Restoration			\$120
12	Rainy Day Deposit	\$57		
13	Accounting Accrual Liability	\$18		
14	North Capitol Building	\$61		\$7
15	Salt Lake Veterans' Nursing Home	\$25		
16	Capital Improvements = 1.5%			\$37
17	Open Space Preservation (Cinnamon Creek)	\$10		
18	Fire Suppression	\$50		
19	Law Enforcement Retention	\$10		
20	Agriculture Drought Relief	\$5		
21	Arts and Culture Capital Grants	\$3		
22	Public Lands Litigation	\$5		
23	Settlement Agreement	\$2		
24	Total Base Changes	\$ 706	\$ 514	
a	b		c	
	EAC 12-7-21		One-time	Ongoing
25	<b>Set-Asides:</b>			
26	Tax Cuts			\$160
27	State & Higher Education Compensation			\$125
28	Additional Public Ed Per Pupil Spending (WPU)			\$72
29	Law Enforcement Compensation			\$20
30	Transit/Rail Bonds Rescission	\$94		
31	Total Set-asides	\$ 94	\$ 377	



# Public Education Budget Stabilization Implementing Amendment G & HB 357 (2020 GS)

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2022 GS | House Bill 1: Public Education Base Budget Amendments

# Public Education Budget Stabilization

2022 GS | Executive Appropriations Committee

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## *Base Budget Adjustments*

- Student Enrollment Growth Costs
  - Inflationary Adjustment on the WPU Value
  - PED Economic Stabilization Account Deposit
  - State Appropriations from the Uniform School Fund
- Statute Requires the Executive Appropriations Committee to Determination Costs
    - Based on Recommendations from the Legislative Fiscal Analyst
    - In Consultation with the State Board of Education & Governor's Office



# Enrollment Growth

2022 GS | House Bill 1: Public Education Base Budget Amendments

# Student Enrollment

2022 GS | History

*Fall 2021 Students = 675,247*

- Up 1,393 from Projection
- Up 8,638 from Fall 2020 Actual
- Still 58 Students Below Original Projection for Fall 2020

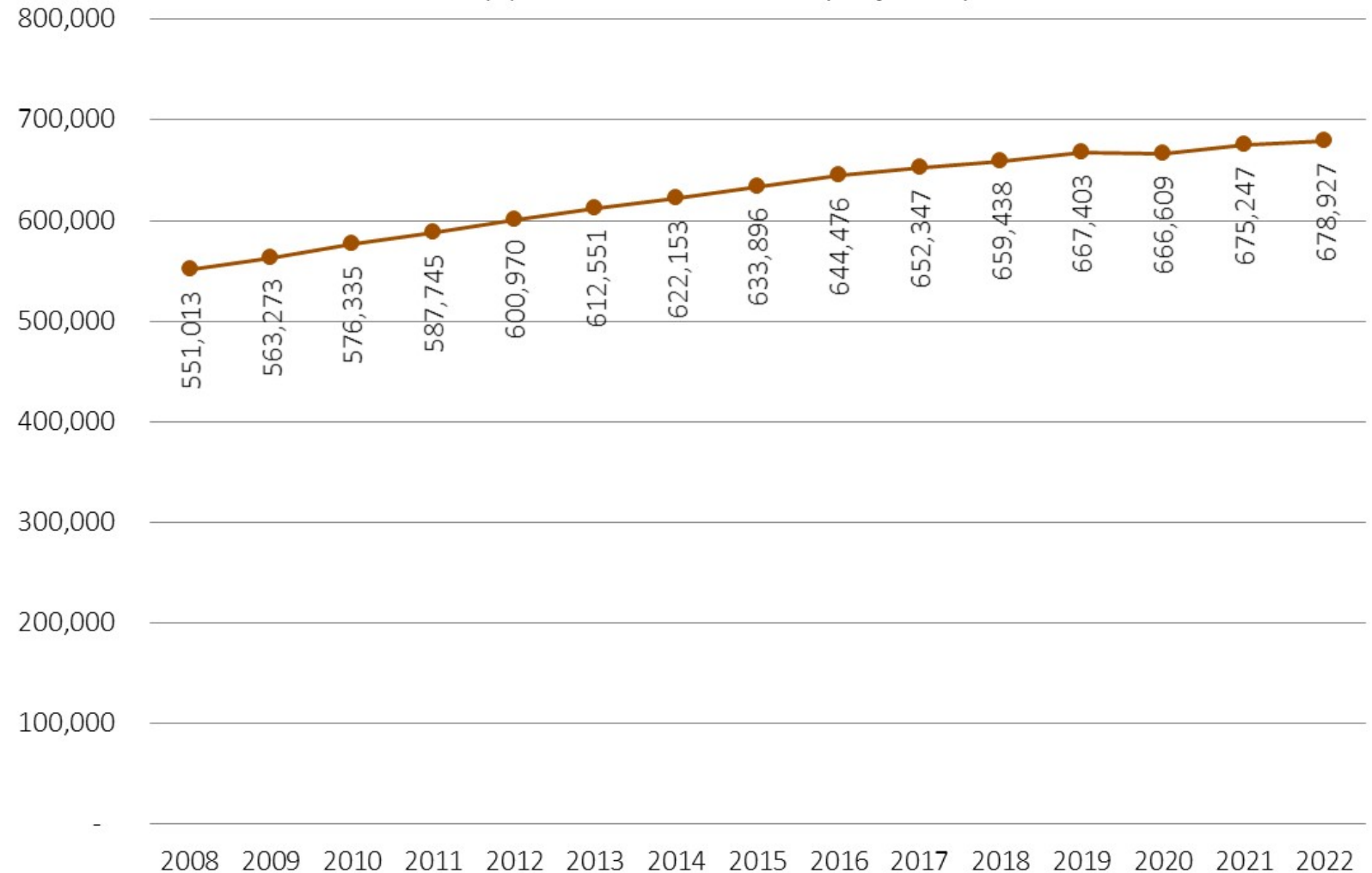
*Fall 2022 Projection = 678,927*

- Increase of 3,680 from Fall 2021
- Change of 0.54%

*October Count (1<sup>st</sup> School Day)  
Used to Project Next Fall*

*Common Data Committee*

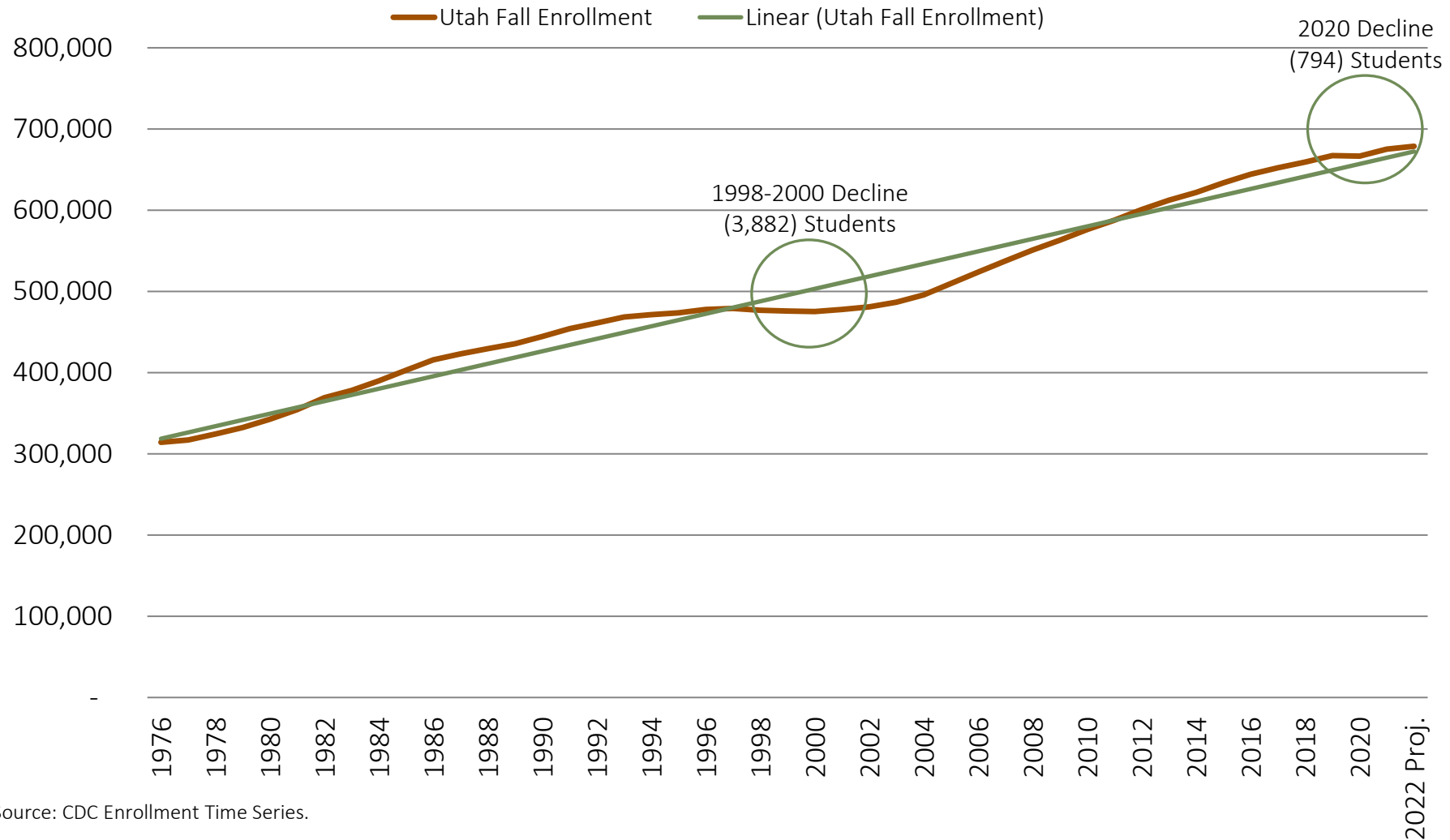
Public Education - Total Fall Enrollment  
History | Fall 2008 to Fall 2022 (Projected)



Source: CDC Enrollment Consensus & Enrollment Time Series.

## Public Education - Total Enrollment

Fall 1976 to Fall 2022 Projected



# Enrollment Change

2022 GS | Percent Change

*Enrollment Continues to Grow but Annual Rate is Slowing*

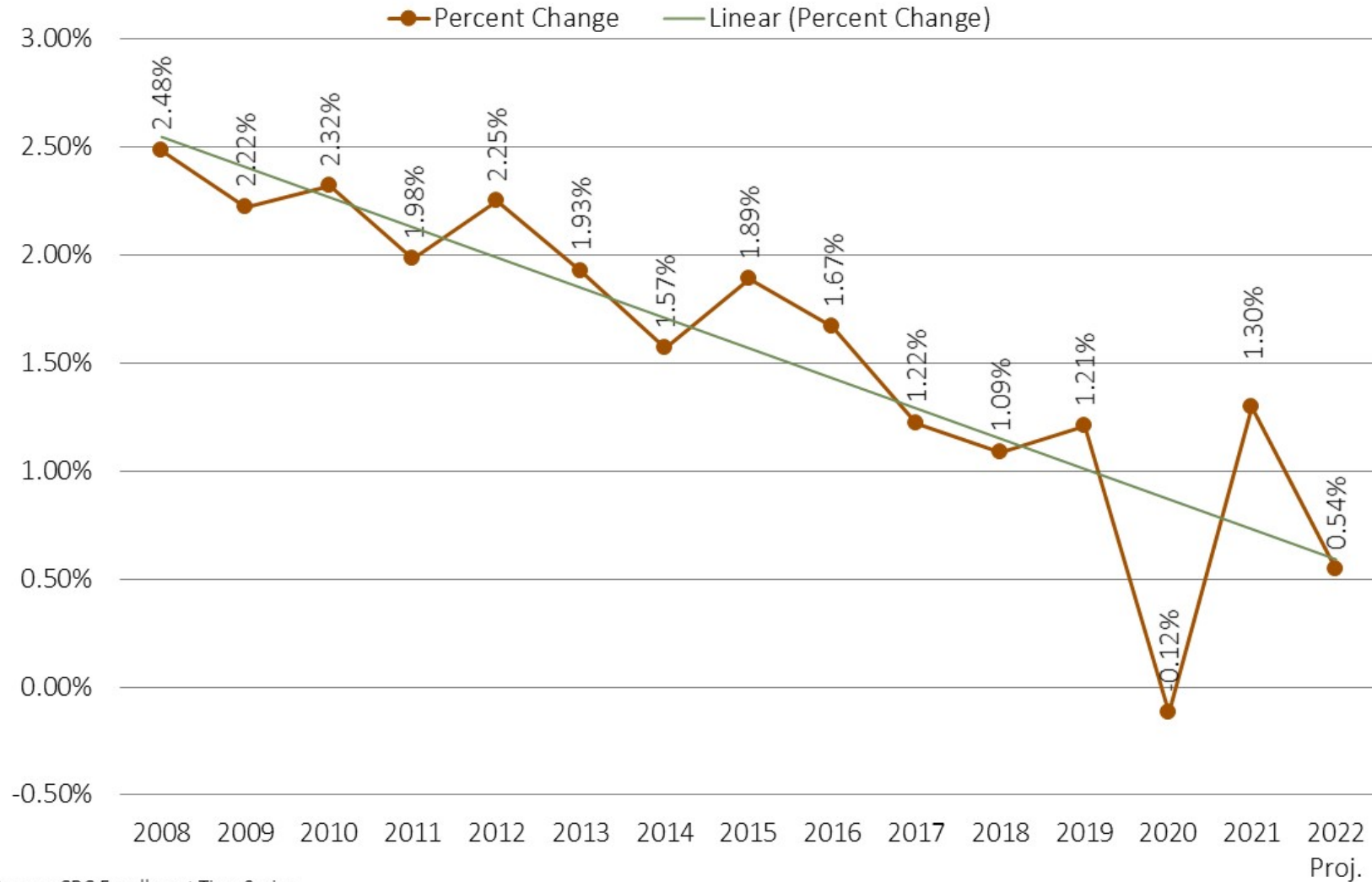
*Slowing Trend Expected to Continue – Birth Data*

*Migration (New Students in the System) Will Continue to be a Major Factor in Student Growth*

*Fall 2020 & Fall 2021 Outside Trend*

- 2020 Down 0.12%
- 2021 Up 1.3%
- 2022 Up 0.54% Back in Trend

Annual Percentage Change in Fall Enrollment  
15 Year History | Fall 2005 to Fall 2022 (Projected)



Source: CDC Enrollment Time Series.

# Comparisons

2022 GS | Projection vs Actual

*Common Data Committee  
Student Projection (Green) to  
Actual Fall Enrollment (Orange)*

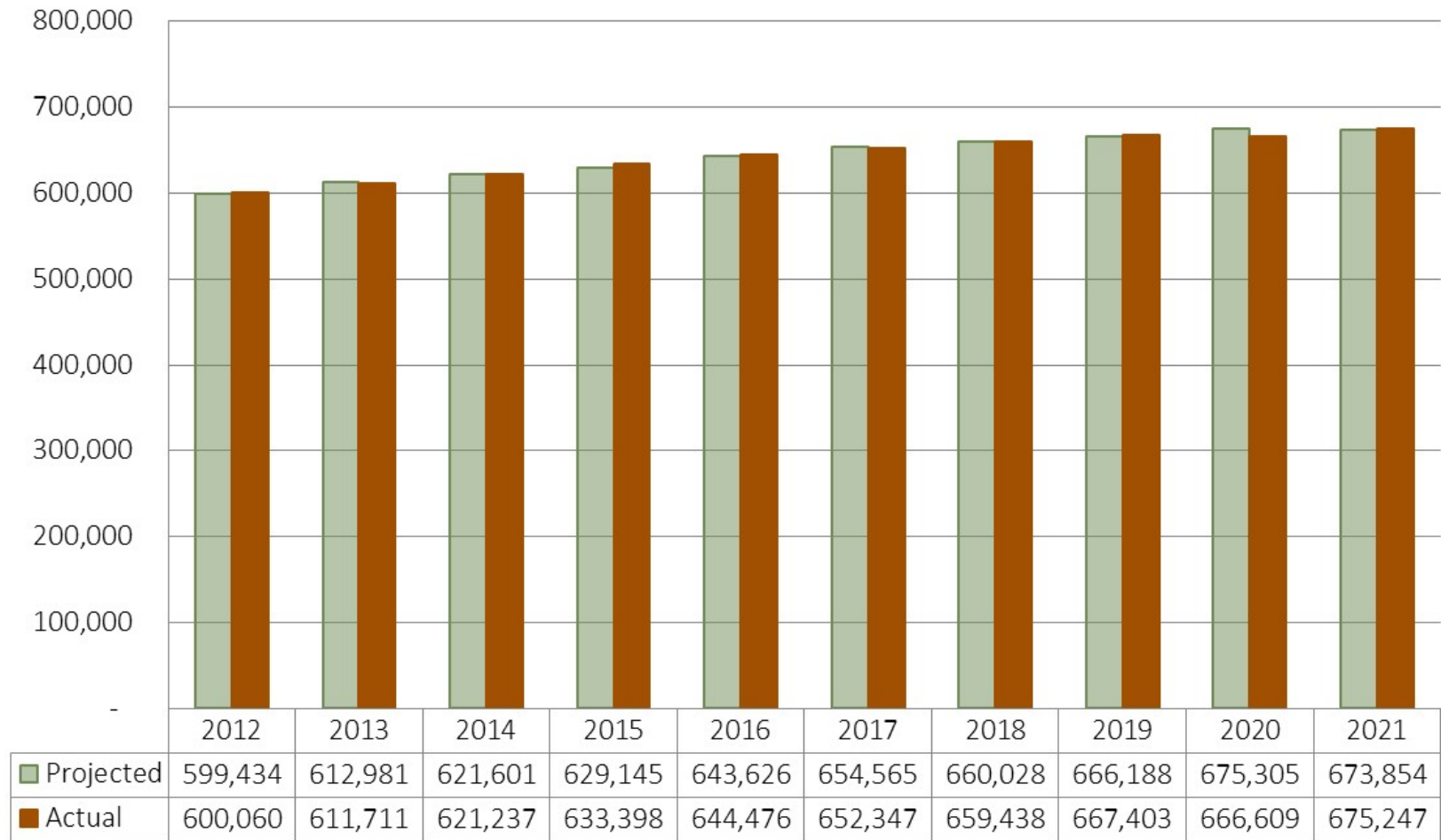
*Projected Very Close to Actuals  
Reversed Price is Right Rule*

- *Get Close without Under Projecting*

*2015, 2016, 2019, & 2021  
Actual Higher than Projected*

- *Under Projection = Increased Cost over Budget*
  - *Nonlapsing Balances Help Cover Costs if Available*
- *Over Projection = Unused Balance (Usually)*

Public Education - Total Fall Enrollment  
Actual Compared to Projected - Fall 2012 to Fall 2021



Source: CDC Enrollment Consensus & Enrollment Time Series.

# Enrollment Growth Cost Estimate

2022 GS | House Bill 1: Public Education Base Budget Amendments

## 2022 General Session Enrollment Growth Cost Estimate

FY 2022 Supplemental & FY 2023

Program	FY 2022		FY 2023
	One-time	One-time	Ongoing
<b>Basic School Program</b>			
Traditional Growth - Net of 948 WPU's	\$0	\$0	\$17,556,600
At-Risk WPU Add-on - Hold Harmless	\$0	\$1,149,900	
Enrollment Growth Contingency	\$0	\$13,945,600	(\$13,945,600)
<b>Subtotal - Basic School Program</b>	<b>\$0</b>	<b>\$15,095,500</b>	<b>\$3,611,000</b>
<b>Related to Basic School Program &amp; Other Programs</b>			
To & From School Pupil Transportation	\$0	\$0	\$600,100
At-Risk Students - Gang Prevention	\$0	\$0	\$11,500
Youth-in-Custody	\$0	\$0	\$151,600
Adult Education	\$0	\$0	\$85,200
Enhancement for Accelerated Students	\$0	\$0	\$33,000
Concurrent Enrollment	\$0	\$0	\$70,600
Educator Salary Adjustments <sup>(1)</sup>	\$3,630,500	\$0	\$3,630,500
Charter School Local Replacement <sup>(2)</sup>	\$0	\$0	\$13,635,600
Charter School Funding Base	\$0	\$0	(\$85,000)
<b>Initiative Programs in USBE Budgets</b>			
Carson Smith Scholarships	\$0	\$0	\$400,000
Statewide Online Education Program	\$0	\$0	\$33,600
<b>Subtotal - Related to Basic &amp; Other</b>	<b>\$3,630,500</b>		<b>\$18,566,700</b>
Basic Levy Offset (Net New Growth)	\$0	\$0	(\$17,556,600)
<b>Net Enrollment Growth Cost Estimate</b>	<b>\$3,630,500</b>	<b>\$15,095,500</b>	<b>\$4,621,100</b>

### Notes:

(1) ESA program growth contains two parts:

- One-time in FY 2021 to cover costs for new qualifying teachers hired in fall 2022.
- A similar ongoing amount to continue providing these adjustments in FY 2023.

(2) Includes an increase of \$1,436,300 in anticipated Charter School Levy Account revenue.

# Enrollment Growth Cost 2022 GS | Base Budget

- Consensus Estimates
  - LFA | USBE | GOMB
  - Meets Statutory Requirements & Includes all Traditional Program Adjustments
  - Maintains Contingency Funding (One-time)
- Cost Highlights – Approved by EAC
  - \$22.7 M Ongoing & \$18.7 M One-time
    - Net \$4.6 M Net State Fund Impact with Basic Levy Offset Amount of \$17.6 M
    - Some Growth Costs “Pre-Funded” in FY 2022 through Enrollment Growth Contingency Program
    - Local Replacement from \$2,701 to \$2,899/Student
  - Applies Student Growth Factor of 0.54%
    - Related to Basic Programs



# Student Enrollment Growth – WPU Changes

2022 GS | Base Budget

## Highlights

- Enrollment Growth Contingencies Worked
  - FY 2022 WPU Costs Covered
    - Contingency WPUs Used
    - Some Remaining Balances in Basic Program
  - Pre-Funded Some FY 2023 Costs
- Net Increase of 948 WPUs Over FY 2022
- FY 2023 At-Risk Add-on WPUs
  - Poor Free & Reduced-Price Lunch Data
  - Calculated Growth on Prior-Year Data + Percent Increase in Total LEA Enrollment
  - Declining Enrollment LEAs Held Flat
  - Weighting & WPU Value Changes will Increase Program Funding

### 2022 General Session - Estimated Weighted Pupil Unit (WPU) Changes

FY 2023 - Statutory WPU Calculation

All Local Education Agencies on Prior-Year + Growth

	<b>FY 2022 WPUs</b>	<b>Growth WPUs</b>	<b>FY 2023 Total WPUs</b>
<b>Basic School Program</b>			
Kindergarten	26,446	221	26,667
Grades 1-12	604,069	8,480	612,549
Foreign Exchange Students	328	0	328
Necessarily Existent Small Schools	10,708	0	10,708
Professional Staff	57,070	317	57,387
Enrollment Growth Contingency	7,727	(7,727)	0
Special Education - Add-on	88,328	904	89,232
Special Education - Self-Contained	12,510	(1,321)	11,189
Special Education - Pre-School	11,311	61	11,372
Special Education - Extended Year Program	457	3	460
Special Education - Impact Aid	2,060	12	2,072
Special Education - Extended Year for Special Educators	909	0	909
Students At-Risk WPU Add-on	13,505	(388)	13,117
Career & Technical Education - Add-on	29,100	157	29,257
Class Size Reduction	42,375	229	42,604
<b>Total</b>	<b>906,903</b>	<b>948</b>	<b>907,851</b>



# Inflationary Adjustment Weighted Pupil Unit Value

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2022 GS | House Bill 1: Public Education Base Budget Amendments

# Inflation Adjustment

## 2022 GS | Impacts on WPU Value Increase

### Public Education Funding Stabilization - Annual Inflationary Adjustment

5-Year Rolling Average (September) | FY 2023

	2017	2018	2019	2020	2021	Average
CPI-U Less Food & Energy	2.2%	2.3%	1.7%	1.4%	5.4%	2.6%

Note: CPI for Urban Consumers: All Items Less Food & Energy as Reported by the Bureau of Labor Statistics

#### ○ Approved Methodology

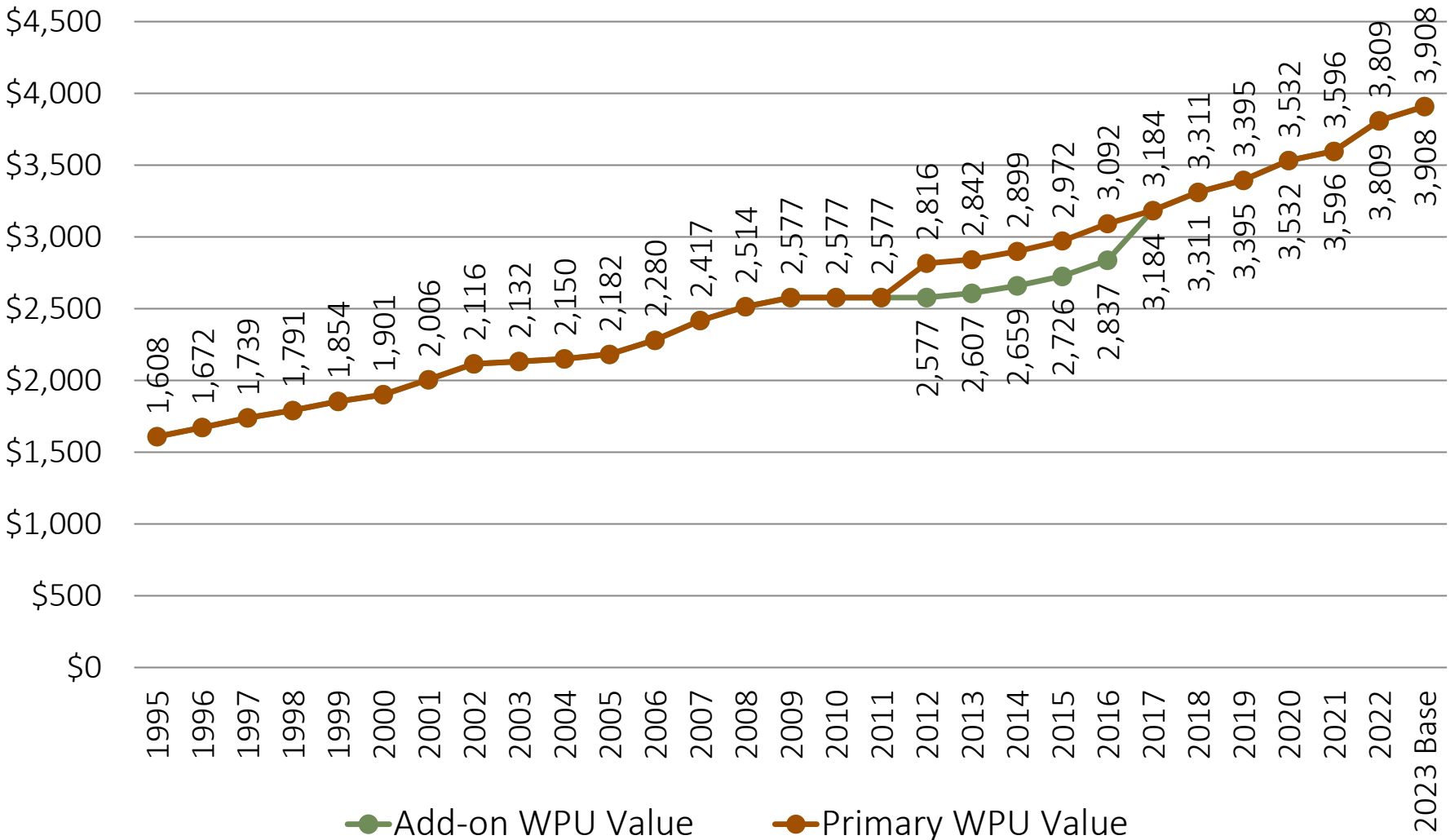
- Definition Used for the Trust Distribution Account [53F-9-201]
  - CPI for Urban Consumers: All Items Less Food & Energy as Reported BLS
  - 5-Year Rolling Average (2017-2021)
- Regular Review Based on Economic Conditions

#### ○ Budgetary Impact

- \$94.4 Million Approved in December
  - 2.6% Increase in WPU Value
- Adjustments Included in the Public Education Base Budget Bill
- Additional WPU Value Increases Discussed in General Session
  - 1% Increase = \$38.0 Million

# WPU Value History

FY 1995 to FY 2023 Base Budget



## WPU Value Change

- FY 2022 = \$3,809
- FY 2023 = \$3,908
- 2.6% Increase
- \$94.4 Million



# Economic Stabilization Restricted Account

2022 GS | House Bill 1: Public Education Base Budget Amendments

# Public Education Economic Stabilization Account

## 2022 GS | Implementation & Base Budget

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### *Account Requirements*

- Account Funding & Balance Limit
  - 15% of Ongoing EF/USF Revenue Growth
  - Other Appropriations as Designated
  - 11% of Uniform School Fund Appropriations to the Minimum School Program
- 3 Year Review of Percentages
- Use of Ongoing Account Balance
  - One-time Appropriations to PED System
  - When Ongoing EF/USF Revenues are Insufficient to Fund:
    - Ongoing Appropriations for PED System (Base)
    - Enrollment Growth
    - Inflation Adjustment

### *Account Funding*

- \$121.0 M Ongoing Increase Included in Base Budget for FY 2023
  - Adds to \$127.1 M Ongoing from FY 2022
  - \$248.1 Million Available for One-time Appropriation in FY 2023
  - 11% Limit = \$412.5 M
    - Based on USF Appropriations in Base Budget



# Local Revenue Related Adjustments

## Property Tax Revenue & Restricted State Fund Transfers

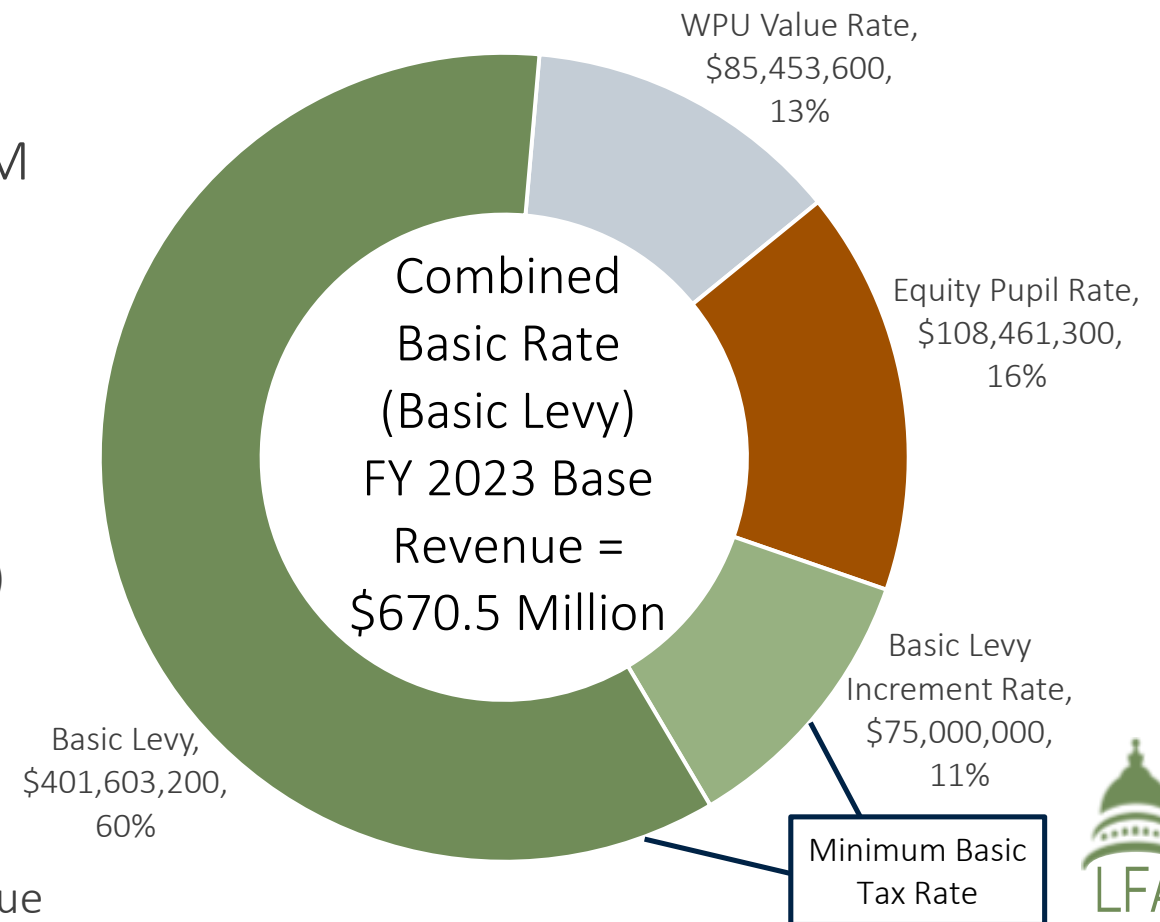
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2022 GS | House Bill 1: Public Education Base Budget Amendments

# Local Revenue Impacts on State Budget

## 2023 Estimates | Base Budget Summary

- \$408.9 Billion Statewide Taxable Value
  - Up 13.7% from FY 2022
- Basic Rate Estimate = 0.001579 for \$654.3 M
  - Final Year of Basic Rate “Freeze” at 0.0016
- Basic Levy Components
  - \$476.6 M Minimum Basic Tax Rate
    - Includes \$17.6 M in Net New Growth
  - \$108.5 M Equity Pupil Tax Rate
    - Up \$8.4 M (Diff. Basic Rate Est. and 0.0016 Rate)
    - Voted & Board Guarantee Rate Pending
  - \$85.5+ M WPU Value Rate
    - Teacher & Student Success
    - 2.6% WPU Value Rate Funded in Base
    - Potential Additional Amount with Final WPU Value



# Restricted Fund Transfers:

## 2022 GS / State Funds

*Increased Basic Levy Revenue Means Districts Pay a Higher Share of WPU Costs*

*Requires Less State Funds to Make up the Difference in Cost*

*“Saved” State Funds Transferred to Restricted Funds*

- *Basic Levy Increment to Minimum Basic Growth Account*
- *Equity Pupil Rate to Local Levy Growth Account*
- *WPU Value Rate to Teacher & Student Success Account*

896	<u>PUBLIC EDUCATION</u>	
897	<u>ITEM 48 To Uniform School Fund Restricted - Public Education</u>	
898	<u>Economic Stabilization Restricted Account</u>	
899	<u>From Uniform School Fund</u>	<u>248,100,000</u>
900	<u>From Beginning Fund Balance</u>	<u>632,700</u>
901	<u>From Closing Fund Balance</u>	<u>(632,700)</u>
902	<u>Schedule of Programs:</u>	
903	<u>Public Education Economic Stabilization Restricted</u>	
904	<u>Account</u>	<u>248,100,000</u>
905	<u>ITEM 49 To Education Fund Restricted - Minimum Basic Growth Account</u>	
906	<u>From Education Fund</u>	<u>75,000,000</u>
907	<u>Schedule of Programs:</u>	
908	<u>Education Fund Restricted - Minimum Basic Growth</u>	
909	<u>Account</u>	<u>75,000,000</u>
910	<u>ITEM 50 To Underage Drinking Prevention Program Restricted Account</u>	
911	<u>From Liquor Control Fund</u>	<u>1,750,000</u>
912	<u>Schedule of Programs:</u>	
913	<u>Underage Drinking Prevention Program Restricted Account</u>	<u>1,750,000</u>
914	<u>ITEM 51 To Local Levy Growth Account</u>	
915	<u>From Education Fund</u>	<u>108,461,300</u>
916	<u>Schedule of Programs:</u>	
917	<u>Local Levy Growth Account</u>	<u>108,461,300</u>
918	<u>ITEM 52 To Teacher and Student Success Account</u>	
919	<u>From Education Fund</u>	<u>131,953,600</u>
920	<u>Schedule of Programs:</u>	
921	<u>Teacher and Student Success Account</u>	<u>131,953,600</u>



# Navigating the Base Budget Bill

2022 GS | House Bill 1: Public Education Base Budget Amendments

# Public Education Base Budget Amendments: 2022 GS / H.B. 1

*Initial Appropriations for  
Fiscal Year 2023 &  
Adjustments to Current Year  
(FY 2022)*

*Appropriates Over \$6.5 B in  
FY 2023 from All Sources*

*Appropriates from General,  
Education, & Uniform  
School Funds:*

- \$3.6 M FY 2022
- \$3.9 B FY 2023

## 28 **Money Appropriated in this Bill:**

29 This bill appropriates (\$29,433,600) in operating and capital budgets for fiscal year  
30 2022, including:

- 31 ▶ \$3,630,500 from the Uniform School Fund; and
- 32 ▶ (\$33,064,100) from various sources as detailed in this bill.

33 This bill appropriates (\$1,000,000) in expendable funds and accounts for fiscal year  
34 2022.

35 This bill appropriates \$23,400,000 in restricted fund and account transfers for fiscal  
36 year 2022.

37 This bill appropriates (\$4,000) in fiduciary funds for fiscal year 2022.

38 This bill appropriates \$6,328,636,000 in operating and capital budgets for fiscal year  
39 2023, including:

- 40 ▶ \$8,294,800 from the General Fund;
- 41 ▶ \$3,750,150,500 from the Uniform School Fund;
- 42 ▶ \$182,459,700 from the Education Fund; and
- 43 ▶ \$2,387,731,000 from various sources as detailed in this bill.

44 This bill appropriates \$3,327,000 in expendable funds and accounts for fiscal year  
45 2023.

46 This bill appropriates \$565,264,900 in restricted fund and account transfers for fiscal  
47 year 2023, including:

- 48 ▶ \$248,100,000 from the Uniform School Fund;
- 49 ▶ \$315,414,900 from the Education Fund; and
- 50 ▶ \$1,750,000 from various sources as detailed in this bill.

51 This bill appropriates \$118,600 in fiduciary funds for fiscal year 2023.

# Base Budget Bill - Highlights

## 2022 GS | House Bill 1: Public Education Base Budget Amendments

- Organization
  - Agency | Line-Item | Program
  - Line-Item Controls/Veto
- Includes Revenues & Expenditures
  - Revenues Appropriated (From)
  - Expenditures by Program (To)
- Basic School Program
  - Sets WPU Value at \$3,908
  - WPUs Increased/Decreased for Growth Impacts

383	<u>PUBLIC EDUCATION</u>	
384	<u>STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM</u>	Agency
385	<u>ITEM 24 To State Board of Education - Minimum School Program -</u>	Line Item
386	<u>Basic School Program</u>	
387	<u>From Uniform School Fund</u>	<u>2,900,416,700</u>
388	<u>From Uniform School Fund, One-Time</u>	<u>15,095,500</u>
389	<u>From Local Revenue</u>	<u>670,518,100</u>
390	<u>From Beginning Nonlapsing Balances</u>	<u>20,505,800</u>
391	<u>From Closing Nonlapsing Balances</u>	<u>(20,505,800)</u>
392	<u>Schedule of Programs:</u>	
393	<u>Kindergarten (26,667 WPUs)</u>	Programs <u>104,214,600</u>
394	<u>Grades 1 - 12 (612,549 WPUs)</u>	<u>2,393,841,500</u>
395	<u>Foreign Exchange (328 WPUs)</u>	<u>1,281,800</u>
396	<u>Necessarily Existent Small Schools (10,708 WPUs)</u>	<u>41,846,900</u>
397	<u>Professional Staff (57,387 WPUs)</u>	<u>224,268,400</u>
398	<u>Special Education - Add-on (89,232 WPUs)</u>	<u>348,718,700</u>
399	<u>Special Education - Self-Contained (11,189 WPUs)</u>	<u>43,726,600</u>

# Base Budget Bill – Performance Measures

## 2022 GS | House Bill 1: Public Education Base Budget Amendments

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- Intent Language
  - After Line Item | Tied to Appropriation
- Includes Measures Approved During October 2021 Meeting
- State Board of Education
  - Develops Measures | Provides Data to Inform Targets | Reports Annually

730            In accordance with Section [63J-1-903](#), the Legislature intends that the State Board of  
731            Education report performance measures for the Policy, Communications, and Oversight line  
732            item. The State Board of Education shall report to the Office of the Legislative Fiscal Analyst  
733            and to the Governor's Office of Planning and Budget before October 1, 2022, the final status of  
734            performance measures established in Fiscal Year 2022 appropriations bills. For Fiscal Year  
735            2023, the department shall report the following performance measures:  
736            (1) educators participating in trauma-informed practices training (target = 6,000); and  
737            (2) local education agency Individuals with Disabilities Education Act noncompliance  
738            correction (target = 100%).

# Base Bill: Statute Changes 2022 GS / H.B. 1

*Public Education Budget  
Bills are Unique*

- Amend Statute
- Enact New Statute
- Repeal Statutes

*Changes Required to  
Implement Funding Changes*

- Statute & Funding  
Pass/Fail Together

*Multiple Statutory Changes  
Included in Senate Bill 1*

## 1. Cost of Growth & Inflation

63 Section 1. Section **53F-2-208** is amended to read:  
64 **53F-2-208. Cost of adjustments for growth and inflation.**  
65 (1) In accordance with Subsection (2), the Legislature shall annually determine:

- Technical Corrections:
  - Includes Enhancement for Accelerated Students to List
    - Fixes Error from Original Legislation
  - Changes Name from EARS to Gang Prevention & Intervention

## 2. Basic Levy

95 Section 2. Section **53F-2-301.5** is amended to read:  
96 **53F-2-301.5. Minimum basic tax rate for a fiscal year that begins on July 1, 2018,**  
97 **2019, 2020, 2021, or 2022.**

- Updates Annual Target Revenue and Rate Estimates
  - Includes WPU Value Rate for 2.6% Increase in WPU Value

## 3. Enrollment Growth Contingency

187 Section 3. Section **53F-2-302.1** is amended to read:  
188 **53F-2-302.1. Enrollment Growth Contingency Program.**

- Extends Statute to Include FY 2023



Questions?

