



MINIMUM SCHOOL PROGRAM

Budget Review & Recommendations

Minimum School Program

FY 2023 | Total Base Budget Appropriations by Program

- Largest Program in the State Budget
 - Over 50% of State Funds Appropriated by the Legislature in Base Budgets
 - 95% of State Fund in Education Budget
- Divided into Three Parts:
 - Basic School Program (WPU's)
 - Related to Basic School Program
 - Voted & Board Local Levy Programs

Minimum School Program | FY 2023 Base Budget

Minimum School Program	State Funds	Local Funds	Land Trust Dist.	Total Funds
Basic School Program	\$2,915,512,200	\$670,518,100	\$0	\$3,586,030,300
Related to Basic School Program	\$867,031,400	\$31,273,900	\$95,849,800	\$994,155,100
Voted & Board Local Levy Programs	\$264,271,800	\$766,188,200	\$0	\$1,030,460,000
Total	\$4,046,815,400	\$1,467,980,200	\$95,849,800	\$5,610,645,400

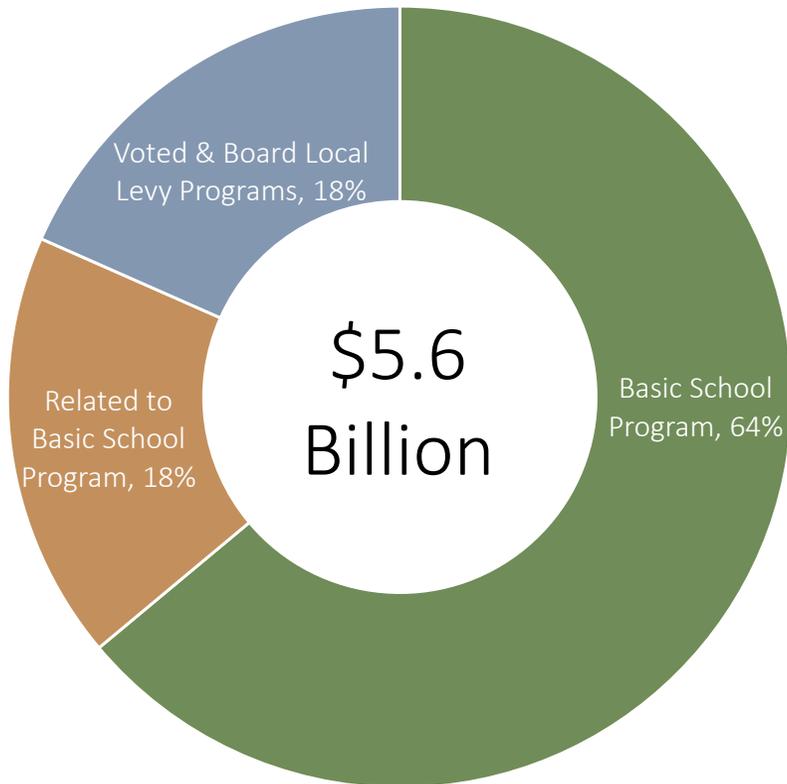
Note: Local education agencies collect approximately \$1.5 billion in additional revenue (primarily property tax revenue) not included in the state appropriated budget.



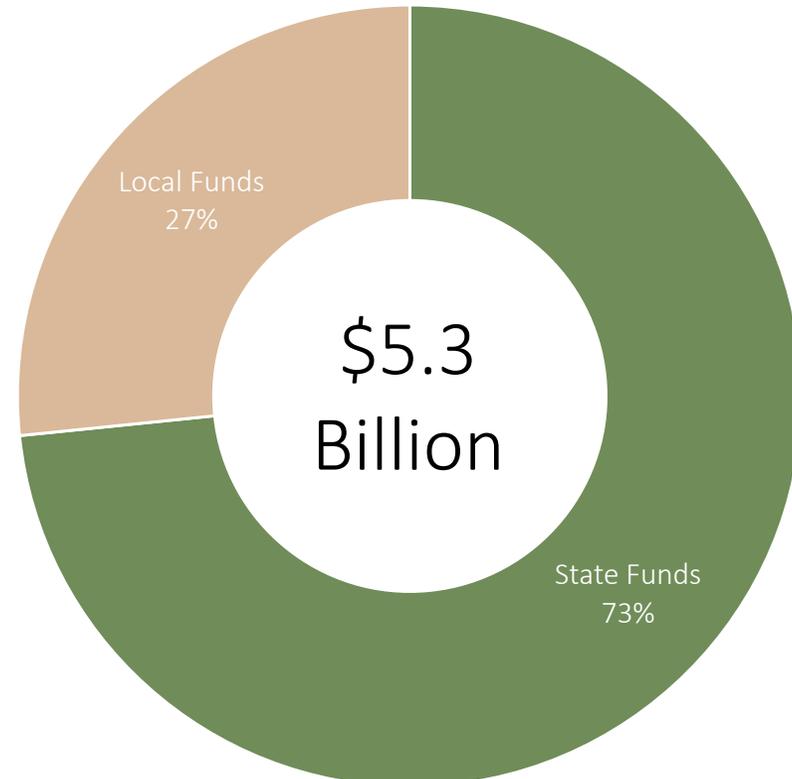
Base Budget Comparisons

FY 2023 | Minimum School Program Appropriations

Total – by Major Program



Total – by Source



Note: Local Funds Not Collected by State



Minimum School Program

2022 GS | Implementing Constitutional & Statutory Mandates

- Created in the Early 1970s
- Provides Majority of Operating Revenues to Local Education Agencies (LEAs)
 - Core Distribution Formulas Apply State Funding to “Equalize” Local Property Tax Collections
 - 45 Categorical Programs
- Categorical Programs Meet Several Functional Principles:
 - Maintain System Equity
 - Consider Different LEA Cost Structures
 - Address Individual Student Characteristics/Requirements
 - Meet Statewide Educational Goals
 - Support Local Control



The Basic School Program

2022 GS | The Minimum School Program



The Basic School Program

FY 2023 | Weighted Pupil Unit (WPU) Programs

- Foundation Funding Formula
- Supports a “Basic Education”
- Cost Determined by WPUs
 - WPUs – Determined by Statute
 - WPU Value – Amount per WPU
 - Set Annually by Legislature
 - Applies to All WPUs – Total Cost Increases/Decreases with Value
 - Value Set in Base Budget = \$3,908
- Primary Equalization Program
 - Basic Levy – Property Tax
 - Local Contribution to a “Basic Program”
 - Fiscal Neutrality

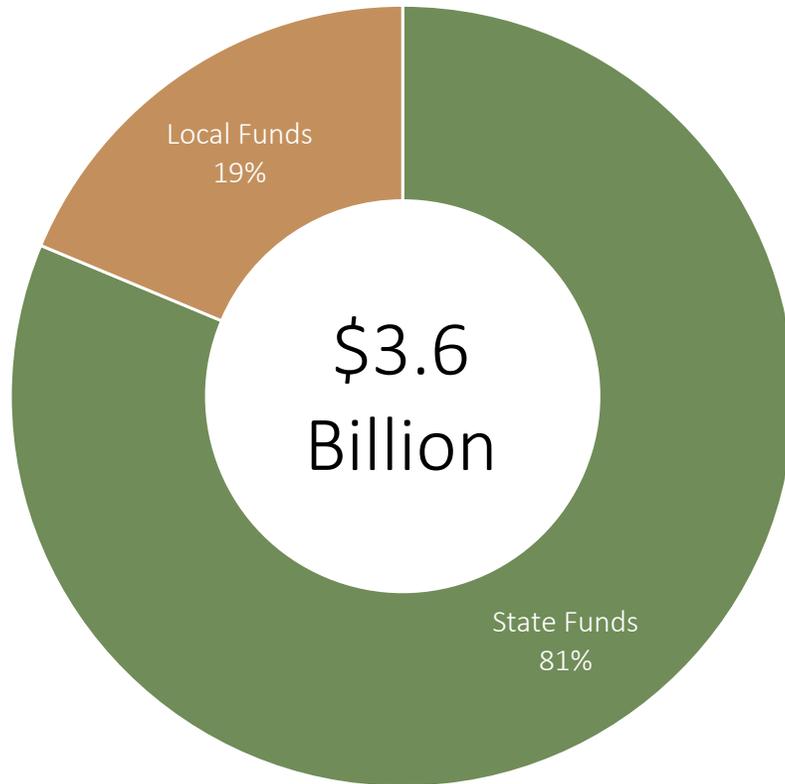
Basic School Program FY 2023 Base Budget			
Categorical Programs	WPUs	State Funds	Total Funds
Kindergarten	26,667	\$84,728,500	\$104,214,600
Grades 1-12	612,549	\$1,946,239,600	\$2,393,841,500
Foreign Exchange	328	\$1,042,100	\$1,281,800
Necessarily Existent Small Schools	10,708	\$34,022,300	\$41,846,900
Professional Staff	57,387	\$182,334,600	\$224,268,400
<i>Restricted Programs</i>			
SpEd - Add-On	89,232	\$283,515,100	\$348,718,700
SpEd - Self-Contained	11,189	\$35,550,600	\$43,726,600
SpEd - Preschool	11,372	\$36,132,000	\$44,441,800
SpEd - Extended Year	460	\$1,461,600	\$1,797,700
SpEd - Impact Aid	2,072	\$6,583,300	\$8,097,300
SpEd - Extended Year SpEd Educators	909	\$2,888,200	\$3,552,400
Students At-Risk - Add-on	19,016	\$61,353,800	\$75,464,100
Career & Technical Education Add-on	29,257	\$92,957,700	\$114,336,400
Class Size Reduction	42,604	\$135,364,900	\$166,496,500
Enrollment Growth Contingency	0	\$11,338,000	\$13,945,600
Total	913,750	\$2,915,512,200	\$3,586,030,300



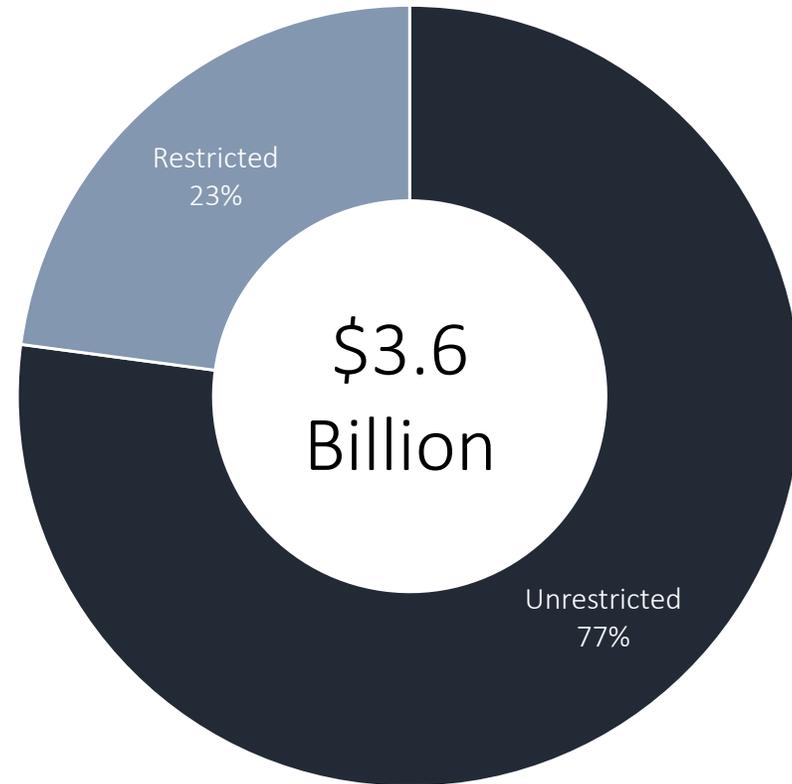
Base Budget Comparisons

FY 2023 | Basic School Program Appropriations

Total – by Source



Total – by Use Restriction



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The Weighted Pupil Unit

2022 GS | MSP – Basic School Program

a.

Weighted Pupil Unit History

FY 2010 to FY 2023 Base Budget

WPU Value, Total WPUs and Percent Change

Fiscal Year	WPU Value	% Chg.	Total WPUs	Total Growth	% Chg.
2010	2,577	0.0%	731,519	17,464	2.4%
2011	2,577	0.0%	745,100	13,581	1.9%
2012	2,577	0.0%	93,097	1,935	
2012	2,816	9.3%	671,628	19,625	
2012 Total			764,725	19,625	2.6%
2013	2,607	1.2%	96,941	3,844	4.1%
2013	2,842	0.9%	685,076	13,448	2.0%
2013 Total			782,017	17,292	2.3%
2014	2,659	2.0%	99,993	3,052	3.1%
2014	2,899	2.0%	702,736	17,660	2.6%
2014 Total			802,729	20,712	2.6%
2015	2,726	2.5%	102,696	2,703	2.7%
2015	2,972	2.5%	714,580	11,844	1.7%
2015 Total			817,276	14,547	1.8%
2016	2,837	4.1%	105,219	2,523	2.5%
2016	3,092	4.0%	722,703	8,123	1.1%
2016 Total			827,922	10,646	1.3%
2017	3,184	3.0%	844,305	16,383	2.0%
2018	3,311	4.0%	860,472	16,167	1.9%
2019	3,395	2.5%	868,622	8,150	0.9%
2020	3,532	4.0%	878,696	10,074	1.2%
2021	3,596	1.8%	886,364	7,668	0.9%
2022	3,809	5.9%	906,903	20,539	2.3%
2023 Base	3,908	2.6%	913,750	6,847	0.8%

Notes:

In FY 2012, the Legislature established two WPU Values. The WPU Value for most programs increased from \$2,577 to \$2,816. However, the WPU Value for the Special Education - Add-on and Career & Technology Education - Add-on programs remained at \$2,577.

Source: Appropriations Reports, Legislative Fiscal Analyst, 1990-2022.

Weighted Pupil Unit Essentials

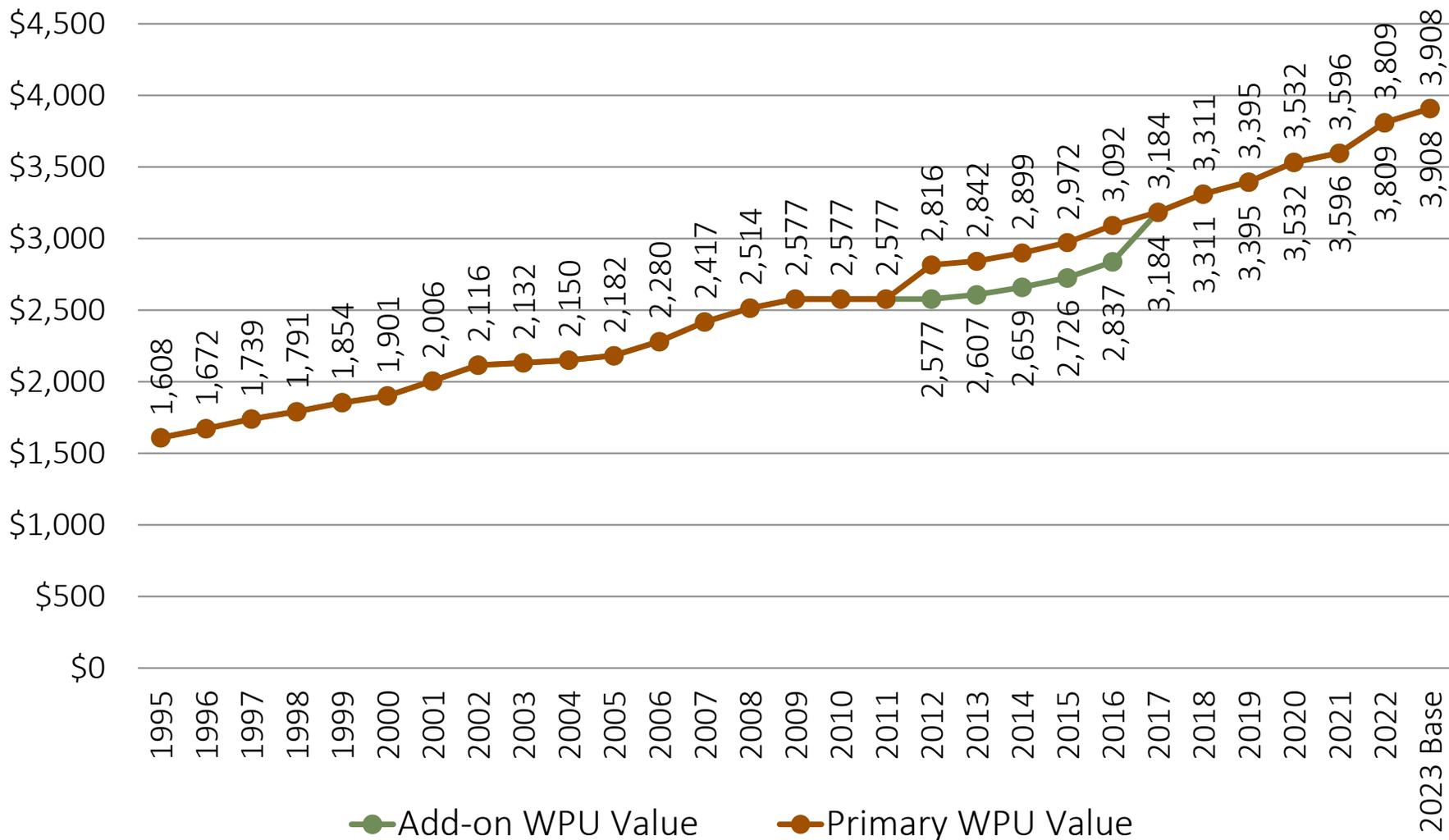
2022 GS | MSP Basic School Program

The WPU is the common factor used to determine the “cost” of basic education programs on a uniform basis and to distribute state revenues to local education agencies [53F-2-102]

- Basic Formula: 1 WPU = 1 ADM Student
 - Average Daily Membership = Full-Time Equivalent Enrollment
- WPU Weightings Adjust for Student Characteristics
 - Kindergarten (½ Day Only) = 0.55
 - Regular Education Student = 1.0
 - Special Education Net Growth Student = 1.53
 - Economically Disadvantaged = 0.075 | ELL Student = 0.0325
 - Different Weightings for Charter Students = 0.9 | 0.99 | 1.2
- Primary & Add-on WPUs Depending on Student
- Additional WPUs Allocated for Other Needs
- FY 2023 Base WPUs
 - 913,750 WPUs [Compared to 678,927 Estimated Students]
 - Ratio of 1.3 WPU per Enrolled Student
- WPU Value = Dollar Amount Applied to Each WPU (\$3,908)

WPU Value History

FY 1995 to FY 2023 Base Budget



WPU Value Change

- FY 2022 = \$3,809
- FY 2023 = \$3,908

Base Budget

- 2.6% Increase
- \$94.4 Million

Cost for Each 1%

- \$36.5 Million



1 b.

Interoperability of the WPU & Property Tax

2022 GS | MSP – Basic School Program

State Basic Rate: “Basic Levy”

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. . . (53F-2-301.5)

- A Uniform Statewide Property Tax Rate
 - School Districts Must Levy Tax to Participate in Basic Program
- Revenue Target Set by Legislature
 - \$670.5 M in FY 2023 Base Budget
 - \$42.2 M more than FY 2022
 - Rate in Base Budget – 0.001640
 - Rate to Generate Revenue Target = 0.001579 (Base Rate)
 - Statute Holds Basic Rate at 0.0016 (Floor) Through FY23
 - Difference Between “Base Rate” and “Floor” Supports Equalization
 - Rate Above “Floor” Adjusts Rate for WPU Value Increase (2.6%) and Supports the Teacher and Student Success Program
 - Actual Rate Set by the Tax Commission to Meet Revenue Target
- Utah’s Primary Property Tax Equalization Formula
 - Revenue Generated Applied to Cost of District WPUs First
 - State Funds Pay Difference
 - WPU Cost Less Property Tax Revenue

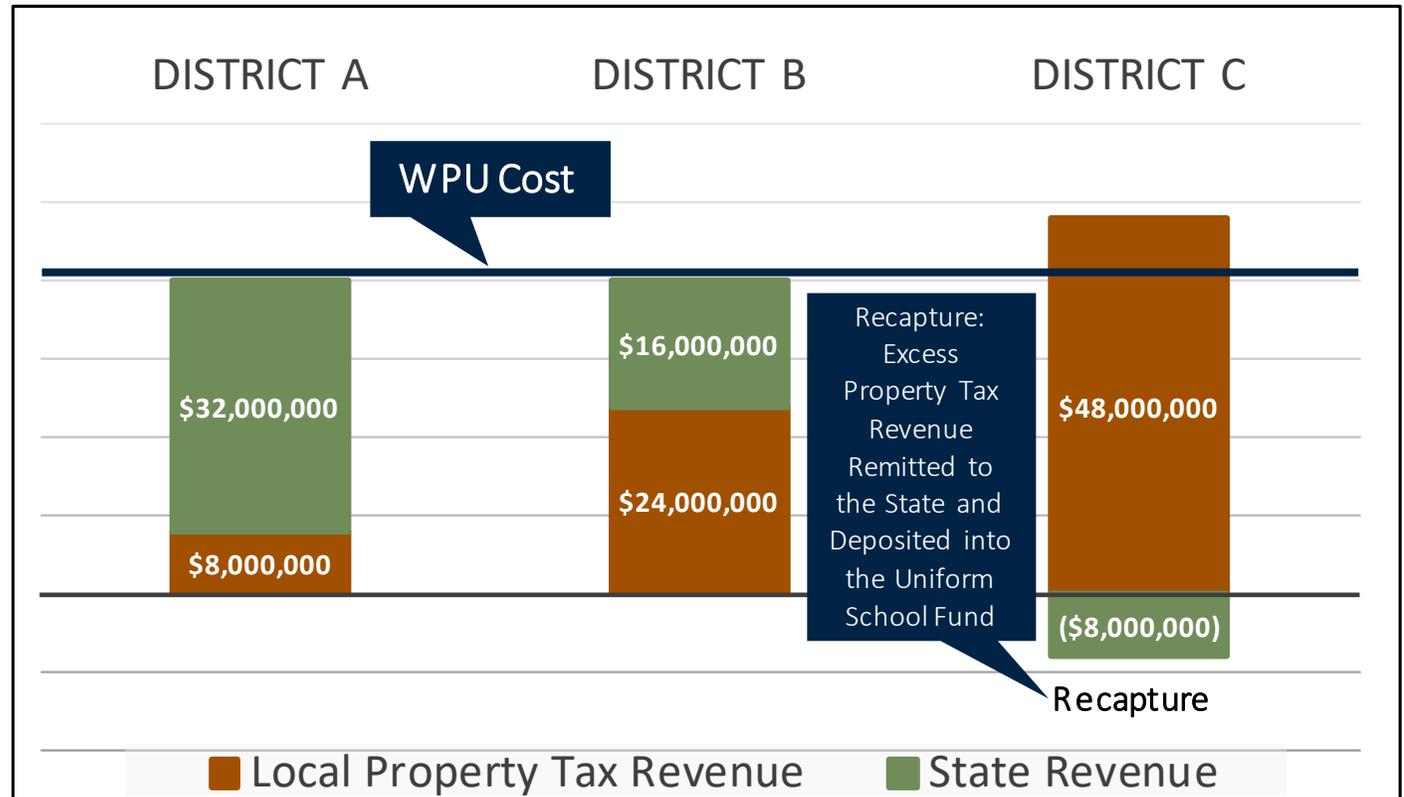
Basic School Program: Funding Equalization

Recapture

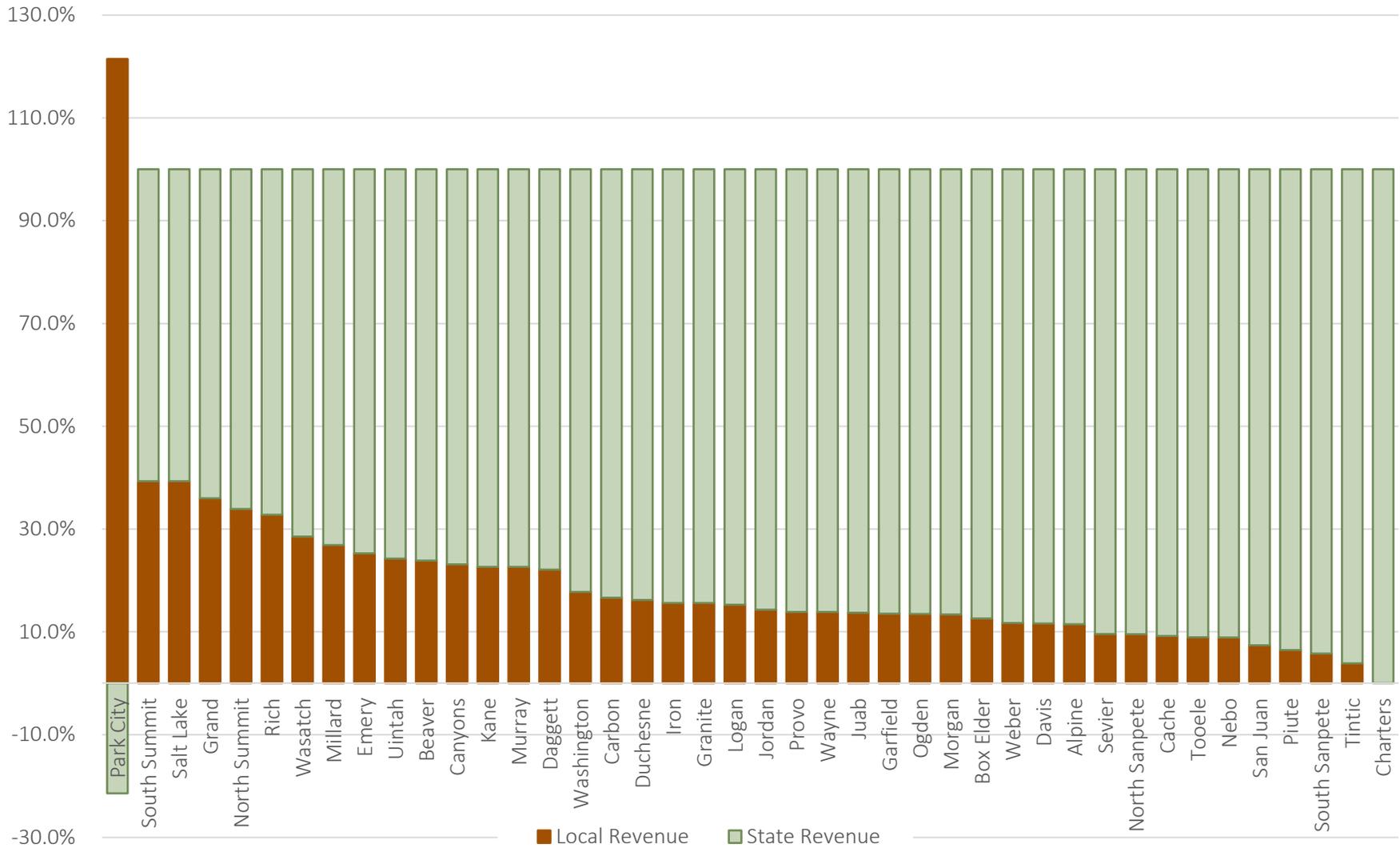
Tax proceeds that exceed the cost of the basic program “shall be paid into the Uniform School Fund as provided by law.” (53F-2-301)

Minimum School Program: Basic School Program Equalization
Basic Levy Revenue Equalization Example Using the Weighted Pupil Unit (WPU)

Cost	District A	District B	District C
WPU Value:	\$4,000	\$4,000	\$4,000
Number of WPUs:	10,000	10,000	10,000
Basic School Program (WPU) Cost:	\$40,000,000	\$40,000,000	\$40,000,000
Revenues			
Taxable Value of Property in District:	\$5,000,000,000	\$15,000,000,000	\$30,000,000,000
Basic Rate (Set by State):	0.001600	0.001600	0.001600
Local Property Tax Revenue	\$8,000,000	\$24,000,000	\$48,000,000
State Revenue	\$32,000,000	\$16,000,000	(\$8,000,000)



Minimum School Program: Basic School Program Equalization
 Percent of State and Local Revenues Contributing to Total WPU Cost by Local Education Agency
 Charter Schools Totaled | Example



The Basic Levy:
 FY 2023
 Estimated
 Revenue

Statute Provides for Certain Increases in Basic Levy Property Tax Revenue

- Basic Levy - \$17.6 M from “Net New Growth in Properties”
 - Revenue Used to Offset State Enrollment Growth Costs
- Equity Pupil - \$8.4 M Difference Between “Basic Tax Rate” and the Basic Rate Floor of 0.0016.
- WPU Value - \$16.2 M for WPU Value Increase in Base Budget (2.6%)
 - \$6.2 M for Each 1% WPU Value Increase (Limited to 4%)

Minimum School Program: The Basic Levy

Basic Rate Components	FY 2022 Total Revenue	FY 2023 Net New Growth ⁽²⁾	FY 2023 Formula Increase	FY 2023 Discretionary	FY 2023 Base Total
Basic Levy	\$384,046,600	\$17,556,600	\$0	\$0	\$401,603,200
Basic Levy Increment Rate ⁽²⁾	\$75,000,000	\$0	\$0	\$0	\$75,000,000
Equity Pupil Tax Rate	\$100,083,400	\$0	\$8,377,900	\$0	\$108,461,300
WPU Value Rate (Each 1% WPU Value Incr.) ⁽¹⁾	\$69,234,800	\$0	\$0	\$16,218,800	\$85,453,600
Total	\$628,364,800	\$17,556,600	\$8,377,900	\$16,218,800	\$670,518,100

Notes:

(1) The WPU Value Rate adjusts with the percent increase in the WPU Value as determined by the Legislature. The adjustment is based on the ratio of state and local funding in the prior year (FY 2021 is 83/17 split). For FY 2022, the property tax increase would be approximately \$5.6 million for each 1 percent increase.

(2) Statute allows the Basic Rate to collect property tax revenue on the net new growth of properties in the state. "Net New Growth is an amount calculated by the Tax Commission. Historically, this revenue has accrued to the Basic School Program and offset the state cost for enrollment growth. The net new growth amount for the Basic Levy Increment Rate has accrued to the Basic School Program since the creation of that rate in FY 2016.



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Budget Issues & Recommendations

2022 GS | MSP – Basic School Program

C.



Students At-Risk WPU Add-on

2022 GS | Basic School Program

Issue

- Subcommittee Voted to Increase Student Weightings Over 10-Years (Faster if Possible)
- Base Funds One 10-Year Increment:
 - \$23.1 M + \$4.5 M Voted & Board Impact
 - \$1.1 M One-time Hold Harmless
- Weightings Increase to:
 - Economically Disadvantaged – 0.075 to 0.1
 - English Language Learner – 0.0325 to 0.04
- State Board of Education & Governor Request Funding Equivalent to Two Increments

Recommendation

- Fund an Additional Increment Increase (Total of 2)
 - Estimated Cost: \$27,625,000 Ongoing
 - \$23.1 M for Weighting Increases
 - \$4.5 M for Voted & Board Guarantee Impacts
 - (\$520,700) One-time Savings over Base Budget Hold-Harmless Amount
- Apply Voted & Board State Guarantee Funding Towards Hold-Harmless Obligation
 - Direct the State Board to Calculate State Guarantee Impacts w/without At-Risk WPUs
 - Reduce Hold-Harmless Allocations by the State Fund Difference

Special Education Add-on Formula Limits

2022 GS | Basic School Program

Issue

- Interim Study on SpEd Add-on Formula
- Found Adjustments to Formula Limits on Growth and Prevalence Needed
 - Enrollment Cap Restrictive on Growth Funding
 - Prevalence Higher than 12.18% Limit
 - Especially for Small/Rural LEAs
- Changes to Calculation of SpEd Foundation Likely Not Warranted
- Special Education Statute
 - [53F-2-307](#) – Weighted Pupil Units for Programs for Students with Disabilities

Recommendation

- Eliminate Enrollment Cap & Adjust Prevalence Limits
 - Estimated Cost: \$2,350,000 Ongoing – Increase of 590 WPUs
 - SpEd Enrollment Higher than LEA Total Enrollment Included in Formula
 - Prevalence Limit Increases to 14% or 20% in LEAs Located in 4th-6th Class Counties

Foreign Exchange Students

2022 GS | Basic School Program

Issue

- LEAs Reimbursement of 1 WPU for Foreign Exchange Students Enrolled
 - Up to Total of 328 WPUs Statewide
 - Provides an Incentive for LEAs to Accept Foreign Exchange Students
 - No Change in WPU Limit Since 2006
 - WPUs Based on Reinstated 2002 Levels
- All Reimbursements Claimed Each Year
 - Waiting List for LEAs
 - School Year 2020-21 (COVID Year) had 347 Requests from LEAs
- Foreign Exchange Statute
 - [53F-2-303](#) – Foreign Exchange Student Weighted Pupil Units

Recommendation

- Change from Static WPU Limit to a Percent of High School Population
 - Estimated Cost: \$240,000 Ongoing – Increase of 62 WPUs
 - Amend Statutory Limit to 0.25% of Enrollment in Grades 10-12
 - Amount Adjusts with Student Population Changes

Small District Base Funding

2022 GS | Related Basic School Program

Issue

- One-time Funding Appropriated in FY 2022
 - Mitigate Reductions from 2020 (FY 2021)
 - Elimination of the Small District Administrative Cost WPU Program
- Small School Districts Scale of Operations
 - Subcommittee Study Intended to Address Cost Difference in Small/Rural School Districts
 - Study Continues into 2022 Interim

Recommendation

- Appropriate Funding in FY 2023
 - Cost Estimate: \$3,600,000 One-time
 - Continues Funding for an Additional Year
 - Continue Scale of Operations Study



The Related to Basic School Program

2022 GS | The Minimum School Program

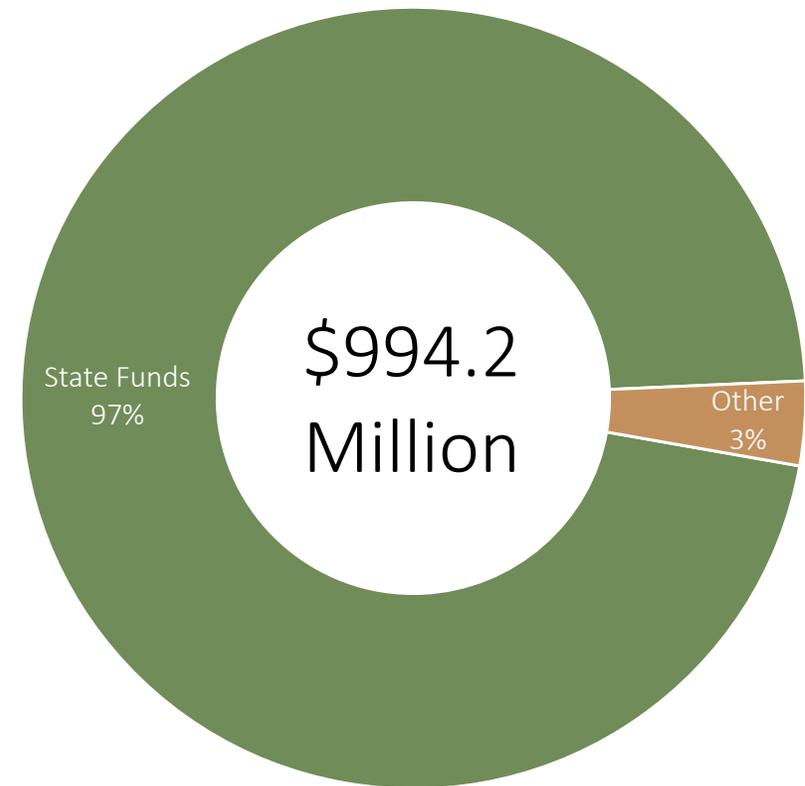


The Related to Basic School Program

FY 2023 | Supporting the Basic School Program

- Programs Compliment or Enhance on the Basic School Program
 - Target Funding to Statewide Need or Goal
 - Implement Legislative Priorities
 - Restrict Funding to a Certain Use
- Funded Primarily from State Sources
 - Education Fund/Uniform School Fund
 - Trust Distribution Account (School Councils)
- Local Funds for Charter School Local Replacement
- Varied LEA Qualification & Distribution
 - Mix of Formula & Grant Programs
 - Determined in Statute or State Board Rule

Total – by Source



Categorical Program Detail – FY 2023 Base Budget

Categorical Programs	State Funds	Other	Total Funds
<i>Related to Basic Programs</i>			
Pupil Transportation	\$113,585,000	\$0	\$113,585,000
Pupil Transportation - Rural Grants	\$1,000,000	\$0	\$1,000,000
Pupil Transportation - Rural Reimbursement	\$500,000	\$0	\$500,000
Charter School Local Replacement	\$201,976,700	\$31,273,900	\$233,250,600
Charter School Funding Base Program	\$3,015,000	\$0	\$3,015,000
<i>Focus Populations</i>			
At-Risk Students - Gang Prevention	\$2,172,500	\$0	\$2,172,500
Youth-in-Custody	\$28,700,100	\$0	\$28,700,100
Adult Education	\$16,129,800	\$0	\$16,129,800
Enhancement for Accelerated Students	\$6,239,400	\$0	\$6,239,400
Concurrent Enrollment	\$13,371,100	\$0	\$13,371,100
Title I Schools in Improvement - Paraeducators	\$300,000	\$0	\$300,000
Early Literacy Program	\$14,550,000	\$0	\$14,550,000
Early Intervention (OEK)	\$24,455,000	\$0	\$24,455,000
English Language Learner Software Grants	\$3,000,000	\$0	\$3,000,000

Categorical Programs	State Funds	Other	Total Funds
<i>Educator Supports</i>			
Educator Salary Adjustments	\$191,584,700	\$0	\$191,584,700
Teacher Salary Supplement	\$22,266,100	\$0	\$22,266,100
Teacher Supplies & Materials	\$5,500,000	\$0	\$5,500,000
Effective Teachers in High Poverty Schools	\$688,000	\$0	\$688,000
Elementary School Counselor Program	\$2,100,000	\$0	\$2,100,000
Grants for Professional Learning	\$3,935,000	\$0	\$3,935,000
<i>Statewide Initiatives</i>			
School LAND Trust Program	\$0	\$95,849,800	\$95,849,800
Teacher and Student Success Program	\$146,953,600	\$0	\$146,953,600
Student Health and Counseling Support	\$25,480,000	\$0	\$25,480,000
School Library Books & Electronic Resources	\$765,000	\$0	\$765,000
Matching Fund for School Nurses	\$1,002,000	\$0	\$1,002,000
Dual Immersion	\$5,030,000	\$0	\$5,030,000
Beverly Taylor Sorenson Elementary Arts	\$12,880,000	\$0	\$12,880,000
Digital Teaching & Learning Program	\$19,852,400	\$0	\$19,852,400
Total	\$867,031,400	\$127,123,700	\$994,155,100

Budget Issues & Recommendations

2022 GS | MSP – Related Basic School Program

2a.

Pupil Transportation

2022 GS | Related Basic School Program

Issue

- Distribution of Funds Based on Prior-Year Eligible Costs (Base + Miles & Minutes)
 - Routes Approved by the State Board of Education
 - [53F-2-402](#): “State shall contribute 85% of approved transportation costs”
- FY22 – State Funds Contribute Approximately 80% of Costs
- Issue: Clarification on Statutory Provision
 - Some Districts Nearing or Exceeding State 85% Contribution Limit in USBE Distribution Formula
 - Contribution Limit on Both State Total and District Amounts?

Recommendation

- Amend Statute to Clarify State Contribution
 - Cost Estimate: No Cost
 - “State shall contribute up to 85% of approved transportation costs for each school district, subject to budget constraints.”

Charter School Base Funding

2022 GS | Related Basic School Program

Issue

- One-time Funding Appropriated in FY 2022
 - Mitigate Reductions from 2020 (FY 2021)
 - Elimination of the Charter School Administrative Cost Program
 - Provided \$100/Student for Charters Enrolling Fewer than 2,000 Students
- Original Distribution Formula
 - \$45,000 Base
 - Charter Schools Enrolling Over 450 Students Received Additional \$100/Student
 - Charter Schools Enrolling Over 2,000 Excluded

Recommendation

- Appropriate Funding in FY 2023
 - Cost Estimate: \$5,000,000 One-time
 - Continues Funding for an Additional Year
 - Subcommittee Study an Ongoing Program
 - Original Formula is a Model for Ongoing Program
 - Adjust Base Amount to Fund 50% of Admin FTE
 - Charter Schools Enrolling Over Base Amount at \$100/Student Receive Additional \$100/Student
 - Adjust Base and Per-Student Amount for Inflation and Enrollment Growth
 - Continue to Exclude Charter Schools Enrolling Over 2,000 Students

Concurrent Enrollment Growth Formula

2022 GS | Related Basic School Program

Issue

- Clarification of Statutory Growth Formula
 - [53F-2-409](#) – Concurrent Enrollment Funding
 - Adjust “in proportion to the percentage increase over the previous year in: (a) concurrent enrollment”
 - Is Percentage Increase in Students, Courses, Credits?
- Base Budget Growth Adjustment
 - Based on Change in Total Student Population
 - 0.54% Increase over Fall 2021
- Growth in Concurrent Enrollment Students Exceeds General Population Growth
 - 7.10% in 2020 | 12.90% in 2021

Recommendation

- Amend Statute to Clarify Growth Calculation
 - Cost Estimate: \$1,700,000 Ongoing
 - Base Growth Adjustment on Percent Change in Credits Earned
 - Aligns Growth Calculation with Distribution Formula (Credit Hours Earned)
 - Increase in 2021 = 13.30%
 - Range Since 2017 = 6.50% to 14.90%

Educator Professional Development Time

2022 GS | Related Basic School Program

Issue

- Provide Additional Professional Development, Collaboration, and Preparation Time
- Targeted to School-Level Educators
- Time to Focus on Teaching & Improving Student Learning
 - Build Instructional Knowledge
 - Share Skills and Collaborate
 - Interpret Student Data

Recommendation

- Appropriate Funding to Support Educator Professional Development Time
 - Cost Estimate: \$30,000,000 Ongoing
 - Distribute Funds to LEAs Proportional to Number of School-Level Educators
 - Provide Approximately 3-4 Additional Days – Number Will Fluctuate by LEA Based on Cost Structures
 - Direct USBE to Develop Distribution Formula and Provide Direction on Best Use of Funds to Improve Student Learning Outcomes

Early Intervention

2022 GS | Related Basic School Program

Issue

- Supports Enhanced Kindergarten Program
 - Additional Instructional Time for Students
 - Optional for Students
 - Targeted to At-Risk Students
- Distribution of Funding
 - Divided Between Districts and Charters Proportional to Statewide Enrollment
 - Districts Receive a Base + Proportional to Free & Reduced-Price Lunch Population
 - Certain Charters Receive Funding Based on Greatest Need as Determined by the State Board of Education

Recommendation

- Increase State Funding Supporting the Early Intervention Program
 - Cost Estimate: \$21,000,000 Ongoing

Educator COVID Stipend Nonlapsing Balances

2022 GS | Related Basic School Program

Issue

- Program Funded One-time Stipends to Educators & Classified Staff in FY 2021
 - \$1,500 for Educators | \$1,000 for Staff
 - Plus Employer-Paid Benefits
- Limited to School Level Employees that Worked Directly with Students
 - Estimated High to Ensure Sufficient Funding
 - Balance Remained at End of FY 2021
 - Cannot Be Used Unless Legislature Reallocates Funding

Recommendation

- Reallocate Remaining Balances to Other One-time Priorities
 - Cost Estimate: (\$20,784,200) One-time
 - One-time Funds Originated from the Public Education Economic Stabilization Account
 - Restricted to Public Education

Educators in High-Need Schools Grants Balance

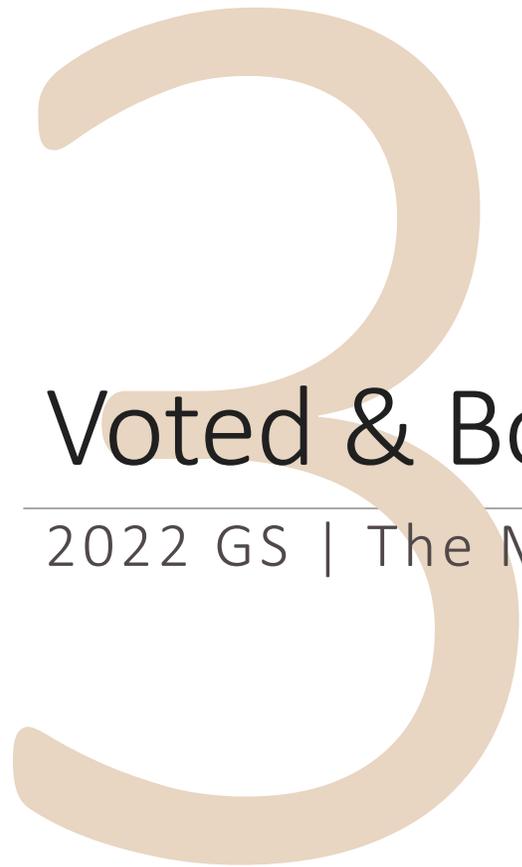
2022 GS | Related Basic School Program

Issue

- Legislature Eliminated the Program During the 2021 General Session
 - Low Participation by LEAs
 - Ongoing Funding Reallocated in FY 2022
- Funding Balance at Close of FY 2021
 - Unobligated Balance Remaining from Close-Out of Program

Recommendation

- Reallocate Remaining Balances to Other One-time Priorities
 - Cost Estimate: (\$509,000) One-time



Voted & Board Local Levy Programs

2022 GS | The Minimum School Program

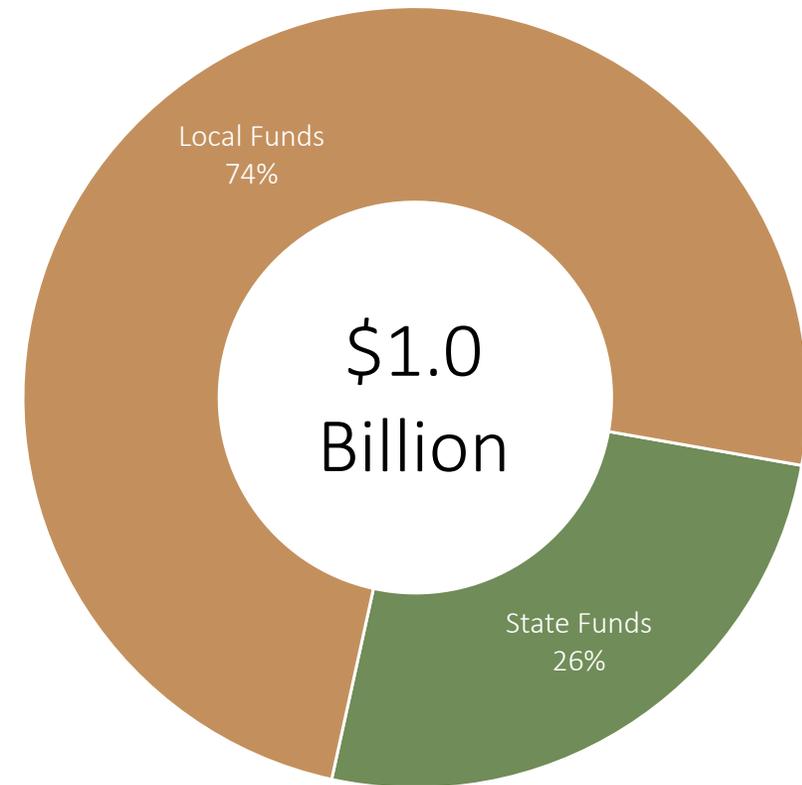


Voted & Board Local Levy Programs

FY 2023 | State Property Tax Guarantee Programs

- Ability to Expand Educational Opportunities Beyond the Basic School Program
- Discretionary Property Tax Levies
 - State Guarantees a Minimum Amount per WPU
 - If District Tax Generates Less than State Guarantee Rate – State Fills in the Difference
 - Unrestricted Revenue to School District
- Charter Schools Don't Participate Directly
 - Local Revenue & State Guarantee Funding Included in Local Replacement Formula
- State & Local Cost Sharing
 - Mostly Local Property Taxes
 - State Funds Only to Qualifying School Districts

Total – by Source



Funding by Program

FY 2023 | Voted & Board Local Levy Guarantee Programs

- Breakdown of Budget by Source and Program
 - State Funds Includes 3 Sources:
 - Base Rate Funding – Uniform School Fund at \$95 M Ongoing
 - Equalization Increase – EFR: Minimum Basic Growth at \$56.3 M Ongoing
 - Equity Pupil Increase – EFR: Local Levy Growth at \$100.1 M Ongoing
 - Local Funds Include Only Property Tax Revenue Factored into the State Guarantee Formula
 - Not Collected by the State

Voted & Board Local Levy Programs FY 2023 Base Budget			
Categorical Programs	State Funds	Local Funds	Total Funds
Voted Local Levy	\$178,694,100	\$471,681,500	\$650,375,600
Board Local Levy	\$85,577,700	\$294,506,700	\$380,084,400
Total	\$264,271,800	\$766,188,200	\$1,030,460,000



Questions?

