

## Table of Contents

Reduction Options.....	3
Funding Request Priority List.....	5
Appropriation Adjustments.....	6
Intent Language.....	7
Special Motions.....	8
Fee Change Report.....	10
Fees.....	11
Agency Details	
- <i>Minimum School Program</i> .....	13
- <i>MSP - Basic School Program</i> .....	15
- <i>School Building Program</i> .....	16
- <i>State Board of Education</i> .....	18
- <i>Rev Transfers - PED</i> .....	23
- <i>Restricted Account Transfers - PED</i> .....	24
- <i>School and Institutional Trust Fund Office</i> .....	25
Reduction Options Detail.....	26
Funding Request Priority List Detail.....	38
Appropriation Adjustments Detail.....	51



Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

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Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## Reduction Options

Reduction Options	General/Income Tax Funds		
	Ongoing	One-time	Other Funds
1. (MSP) Statutory Enrollment Growth	(12,505,000)		
2. (MSP) Enrollment Growth Hold Harmless	(77,000,000)		
3. (BSP) Public Education Economic Stabilization Adjustment	(42,833,600)		
4. (MSP) Adult Education - Nonlapsing Balance Adjustment	(300,000)		
5. (MSP) Salary Supplement for Highly Needed Educators - Nonlapsing Balance Adjustment		(2,000,000)	
6. (MSP) Student Health and Counseling Support - Nonlapsing Balance Adjustment	(1,225,000)		
7. (USBE) Early Learning Administration - Nonlapsing Balance Adjustment	(300,000)		
8. (USBE) Policy and Communication Optimization	(100,000)		
9. (USBE) School Turnaround and Leadership Development Act Optimization	(1,000,000)		
10. (USBE) Elementary Reading Assessment Software Tools Optimization	(100,000)		
11. (USBE) Computer Science Initiative Optimization		(244,100)	
12. (USBE) SOEP Student Course Capacity - Funding Item Follow-Up Report		(211,300)	
13. (USBE) SOEP Amendments - Funding Item Follow-Up Report		(117,400)	
14. (USBE) Early Literacy Outcomes Improvement - Funding Item Follow-Up Report		(4,282,700)	
15. (USBE) Student Support Services Correction	(4,000)		
16. (USBE) Leonardo Museum Closure	(598,100)		
17. (USBE) Supplemental Educational Improvement Matching Grants Closure	(3,200)		
18. (USBE) UPSTART Administrative Funds	(45,100)		
19. (USBE) Financial Operations FTE Vacancy	(114,000)		
20. (USBE) Software Licenses for Early Literacy Closure	(10,631,400)	(121,600)	
21. (USBE) Competency-Based Education Grants Discontinuation	(2,093,100)		
22. (USBE) Subsidy Program Elimination	(54,000)		
23. (MSP) Digital Teaching and Learning	(18,352,400)		
24. (USBE) Digital Teaching and Learning Administration Elimination	(599,400)		
25. (USBE) Art Outreach Provider	(271,900)		
26. (USBE) Support Staff Efficiencies	(1,035,000)		
27. (USBE) Statewide Charter School Training Programs Revision	(200,000)		
28. (USBE) STEM Endorsement Incentives Closure	(1,200,000)		

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

Reduction Options

Reduction Options	General/Income Tax Funds		
	Ongoing	One-time	Other Funds
29. (USBE) National Board-Certified Teachers Closure	(296,300)		
30. (USBE) National Board-Certified Teachers Direct Award Grant Revision	(50,000)		
31. (USBE) Excellence in Education and Leadership Optimization		(20,000,000)	
32. (MSP) Educator Salary Adjustment	(4,800,000)		
33. (MSP) Educator Professional Time Adjustment		(34,236,000)	
34. (BSP) Public Education Economic Stabilization to Ongoing Use	(58,840,900)		
Total:	(\$234,552,400)	(\$61,213,100)	\$0

Additional reduction option information can be found at: <https://cobi.utah.gov/2026/8/issues>



Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

**Funding Request Priority List**

Funding Requests	General/Income Tax Funds		
	Ongoing	One-time	Other Funds
1. (MSP) Early Literacy - Paraprofessionals K-3 Grants	16,000,000		
2. (MSP) At-Risk Students WPU Weighting Phase-in	25,000,000		
3. (MSP) Charter School Base Funding Amendments	3,600,000	2,570,000	
4. (USBE) Mentoring and Supporting Teacher Excellence and Refinement Program Amendments	2,400,000		
5. (MSP) Educator Salary Adjustment Eligibility	3,236,600		
6. (USBE) USDB Enrichment Program Correction		4,800,000	
7. (USBE) Restore One-Time Funding Promised to LEAs to Help Mitigate Loss of School Fees (FY2026)		17,768,900	
8. (USBE) Utah DOTS Education Infrastructure Partnership		15,000,000	
9. (USBE) Grow Your Own - Special Educators		5,000,000	
10. (USBE) K-12 Durable Skills Education Initiative		200,000	
11. (USBE) Anti-bullying Coalition—Stand4Kind	300,000		
12. (USBE) Rural Utah Student Initiative	660,200		
13. (USBE) Rural School Bus Connectivity		338,000	
14. (USBE) AP & Other Test Prep	500,000		
15. (USBE) School District Funding Amendments		15,000,000	
16. (USBE) Research, Writing, and Responsible AI Solution		1,400,000	
17. (USBE) APEX Center (Applied Professional Education Experience)		35,000,000	
18. (MSP) Open Education Resources		12,000,000	
19. (MSP) Grades 4-8: Literacy and Numeracy Interventions	9,600,000		
20. (USBE) School District Division Costs		5,279,000	
21. (USBE) United We Pledge, Give Me Liberty Program		100,000	
22. (USBE) Student Credential Account (SCA) Statewide Usage		3,800,000	
23. (USBE) 3DE by Junior Achievement: Aligning Education and Industry to Prepare Students for a Changing Economy		3,717,400	
24. (USBE) Research Supported Social Health Instruction	1,300,000		
25. (USBE) Special Needs Educational Assemblies		20,000	
26. (USBE) Science of Learning Family Literacy Packs		1,500,000	
27. (USBE) Comprehensive School Improvement Pilot		3,000,000	
28. (USBE) Local Food for Schools		2,000,000	
29. (USBE) Education & Leadership Matching Grants		1,000,000	
30. (USBE) USBE Critical FTE Funding	700,000		
<b>Total:</b>	<b>\$63,296,800</b>	<b>\$129,493,300</b>	<b>\$0</b>

Additional funding request information can be found at: <https://cobi.utah.gov/2026/8/issues>

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## Appropriation Adjustments

Appropriation Adjustment	General/Income Tax Funds		
	Ongoing	One-time	Other Funds
(MSP) College and Career Counseling - Transfer In	13,666,700		
(MSP) College and Career Counseling - Transfer Out	(13,666,700)		
(MSP) Suicide Prevention Program - Transfer Out	(75,000)		
(MSP) USDB Pupil Transportation - Transfer Out	(6,500,000)		
(USBE) Federal Increase			77,321,300
(USBE) Federal Increase (FY2026)			77,321,300
(USBE) Suicide Prevention Program - Transfer In	75,000		
(USBE) Trust Distribution Account Transfer - In			167,100
(USBE) Trust Distribution Account Transfer - Out			(167,100)
(USBE) USBE Staff Realignment - In	200,100		
(USBE) USBE Staff Realignment - In (FY2026)		150,400	
(USBE) USBE Staff Realignment - Out	(200,100)		
(USBE) USBE Staff Realignment - Out (FY2026)		(150,400)	
(USBE) USDB Financial Operations Realignment Transfer - In (FY2026)		550,000	
(USBE) USDB Financial Operations Realignment Transfer - Out (FY2026)		(550,000)	
(USBE) USDB Pupil Transportation - Transfer In	6,500,000		
(USBE) USDB Risk Mitigation Transfer - In (FY2026)		4,411,800	
(USBE) USDB Risk Mitigation Transfer - Out (FY2026)		(4,411,800)	
(USBE) USDB Technical Transfers - In	21,555,000		3,186,600
(USBE) USDB Technical Transfers - In (FY2026)		17,195,800	3,186,700
(USBE) USDB Technical Transfers - Out	(21,555,000)		(3,186,600)
(USBE) USDB Technical Transfers - Out (FY2026)		(17,195,800)	(3,186,700)
(USBE) Utah Fits All Administration Transfer - In	49,600		
(USBE) Utah Fits All Administration Transfer - In (FY2026)		49,600	
(USBE) Utah Fits All Administration Transfer - Out	(49,600)		
(USBE) Utah Fits All Administration Transfer - Out (FY2026)		(49,600)	
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$154,642,600</b>

Additional appropriation adjustment information can be found at: <https://cobi.utah.gov/2026/8/issues>

## Intent Language

### **State Board of Education - Educator Licensing**

1. *National Board-Certified Teachers*  
*The Legislature intends that the State Board of Education use up to \$50,000, appropriated in Senate Bill 2, Item 33 of the 2025 General Session for FY 2026, to support the Utah National Board Certified Coalition for travel to rural districts and other locations, recruitment and mentorship activities, and stipends that assist Utah teachers in obtaining National Board Certification, in accordance with Utah Code Section 63G-6b-201.*

### **State Board of Education - Utah Schools for the Deaf and the Blind**

2. *USDB Outreach Services*  
*The Legislature intends that the State Board of Education develop a fee-for-service plan for implementation in FY 2028 that recovers all costs for outreach services provided by the Utah Schools for the Deaf and the Blind from a student's resident local education agency and report to the Public Education Appropriations Subcommittee by October 15, 2026.*

#### *USDB Extension Classrooms*

*The Legislature intends that the State Board of Education review rules governing how weighted pupil units are generated by students served through Utah Schools for the Deaf and the Blind extension classrooms, evaluate local education agency data submission to determine compliance to current rules, and develop recommendations on how to remit Special Education Add-on weighted pupil units to the Utah Schools for the Deaf and the Blind for impacted students and report to the Public Education Appropriations Subcommittee by October 15, 2026.*

#### *USDB Data Standards*

*The Legislature intends that the State Board of Education establish student and personnel data standards at the Utah Schools for the Deaf and the Blind that address legislative audit findings and provide comparability of data with similar data points in the broader public education system and report to the Public Education Appropriations Subcommittee by August 15, 2026.*

*Intent language appearing twice would show up in more than one fiscal year.*

## Special Motions

1. *Include statutory changes in the final Public Education budget bill related to the following actions by the subcommittee:*

**a. College and Career Counseling**

*Amend 53F-2-311 to replace Comprehensive Guidance with the new program name of College and Career Counseling and develop new statutory language for a College and Career Counseling categorical program in the MSP - Basic School Program.*

**b. Statewide Online Education and the Utah Private Course Choice Empowerment**

*Amend 53F-2-208 to include the Statewide Online Education and the Utah Private Course Choice Empowerment programs in the annual enrollment growth adjustment statute and coordinate statutory language for each program. Further, to include the following intent language in the final public education budget bill:*

*1. The Legislature intends that the State Board of Education allocate any administrative funds authorized under 53F-6-501(18) that are not needed for program administration purposes in FY 2026 to support student participation in the Utah Private Course Choice Empowerment Program in the current fiscal year.*

**c. Public Education Mental Health Screening**

*Amend 53F-2-522 to change the distribution formula for the Public Education Mental Health Screening program to remove the 90% distribution requirement in paragraph (5)(b) and allow the State Board to distribute funds on an as-needed basis to participating local education agencies.*

**d. Utah Private Course Choice Empowerment Program**

*Amend 53F-6-501 to address the potential double-funding of students through the Utah Private Course Choice Empowerment Program and the Utah Fits All Scholarship Program by requiring students that receive a scholarship to use the scholarship funds to pay for participation in the course choice program.*

**e. Utah Schools for the Deaf and the Blind**

*Amend 53E-8-302, Annual Salary Adjustments for educators at the Utah Schools for the Deaf and the Blind, to remove the statutory reference for step and lane changes in paragraph (2). Similarly, modify paragraph (3)(b) to exclude USDB educators from receiving general state salary increases approved by the Legislature.*

*Direct staff to draft intent language directing the State Board of Education to develop a salary schedule that rewards educators at the Utah Schools for the Deaf and the Blind on merit and performance.*

**f. Educator Salary Adjustments**

*Amend 53F-2-405, Educator Salary Adjustments to change the calculation of the annual increase to the salary adjustment amount outlined in paragraph (4)(d) to base the calculation on annual inflation instead of the percentage increase in the WPU Value in the prior year and implement this change for FY 2027 only.*

**g. State Board Office Strategic Reinvestment**

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## Special Motions

*Implement a structured review of certain State Board of Education system support line items, namely, Educator Licensing, MSP Categorical Program Administration, Policy, Communication, and Oversight, and System Standards & Accountability by requiring the State Superintendent of Public Instruction, in consultation with the State Board of Education, to conduct a full review of the use of state and federal funding within these line items and make recommendations on budget, program, staff, and expenditure changes to the Public Education Appropriations Subcommittee during the 2026 Interim.*

*Hold a percentage of state and federal funds allocated for these line items in a separate line item within the public education budget for future reallocation based on recommendations of the Superintendent and approval by this subcommittee.*



Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

**Consolidated Fee Changes**

		<u>Old Fee</u>	<u>New Fee</u>	<u>Fee Change</u>	<u>Est Rev Chg</u>
<b>State Board of Education - System Standards &amp; Accountability - Teaching and Learning</b>					
1.	Micro Credential Review	-	20.00	20.00	50,000
	<i>The \$20 fee paid by individuals wishing to have their micro credential reviewed for credit is paid directly in full to the reviewer for their time, regardless of it being an initial review or a resubmission.</i>				
Subtotal, Teaching and Learning					\$50,000
<b>State Board of Education - State Board and Administrative Operations - Indirect Cost Pool</b>					
	<b>Indirect Cost Pool</b>				
	<b>Restricted Funds</b>				
2.	USBE Percentage of Personnel Service Costs	14.8%	-		0
	<b>Unrestricted Funds</b>				
3.		18.5%	-		(1)
Subtotal, Indirect Cost Pool					(\$1)
Total, Public Education					\$49,999

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

**Rates and Fees**

State Board of Education - Policy, Communication, & Oversight - Student Support Services

- |    |   |       |
|----|---|-------|
| 1. | Conference or Professional Development Registration (per day)   | 50.00 |
|    | <i>This fee is intended to help cover some of the costs associated with organizing a conference or workshop. This fee is an up to \$50.00 a day amount.</i> |       |

State Board of Education - System Standards & Accountability - Teaching and Learning

- |    |   |       |
|----|---|-------|
| 2. | Micro Credential Review   | 20.00 |
|    | <i>The \$20 fee paid by individuals wishing to have their micro credential reviewed for credit is paid directly in full to the reviewer for their time, regardless of it being an initial review or a resubmission.</i> |       |

State Board of Education - System Standards & Accountability - RTC Fees

- |    |  |          |
|----|--|----------|
| 3. | RTC Special Education Program Monitoring Fee: 1-75 Students (per RTC)  | 2,200.00 |
|    | <i>This is an annual fee collected from eligible Residential Treatment Centers (RTCs) to cover the personnel cost in certifying RTCs to provide services for special education students.</i> |          |
| 4. | RTC Special Education Program Monitoring Fee: Distance Over 2 Hours (per RTC)  | 1,545.00 |
|    | <i>This fee is collected from eligible Residential Treatment Centers (RTCs) to cover the personnel travel for their onsite monitoring visits every 2 years.</i>                              |          |
| 5. | RTC Special Education Program Monitoring Fee: 76+ Students (per RTC)   | 2,900.00 |
|    | <i>This is an annual fee collected from eligible Residential Treatment Centers (RTCs) to cover the personnel cost in certifying RTCs to provide services for special education students.</i> |          |
| 6. | RTC Special Education Program Monitoring Fee: Distance Up to 2 Hours (per RTC)   | 490.00   |
|    | <i>This fee is collected from eligible Residential Treatment Centers (RTCs) to cover the personnel travel for their onsite monitoring visits every 2 years.</i>                              |          |

State Board of Education - Utah Schools for the Deaf and the Blind - Administration

- |     |  |        |
|-----|--|--------|
| 7.  | Educator - Conference Attendance Fee   | 100.00 |
|     | <i>This fee is for when USDB creates a conference and charges up to \$100 for educators to attend to assist in recouping the conference costs.</i>   |        |
| 8.  | Parent - Conference Attendance Fee   | 25.00  |
|     | <i>This nominal fee of \$25 is charged to parents of deaf or hard of hearing, blind or low-vision, or deaf-blind students. The fee assists USDB in creating and presenting the conference.</i> |        |
| 9.  | Adult Lunch Tickets (per meal)   | 4.50   |
|     | <i>This fee is charged to any USDB employee or parent that purchases a school lunch. The purpose of this fee is to recoup the cost of the lunch provided to the employee or parent.</i>        |        |
| 10. | Color Copies   | 0.20   |
|     | <i>This fee reimburses USDB for personal color copies made by staff.</i>   |        |
| 11. | Black/White  | 0.10   |
|     | <i>This fee reimburses USDB for black and white copies made by USDB personnel.</i>   |        |
| 12. | USDB Conference fees   | 100.00 |
|     | <i>This fee offsets the cost for support services to set up the meeting room, costs of utilities, and to clean the room after it has been used.</i>  |        |
| 13. | Multipurpose Room Rental   | 200.00 |
|     | <i>This fee covers the cost of setting up, taking down and cleaning the multipurpose room. The fee also includes utilities costs.</i>  |        |

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

Rates and Fees

State Board of Education - Utah Schools for the Deaf and the Blind - Administration

- |     |   |        |
|-----|---|--------|
| 14. | USDB Audiologist Fee (per hour)   | 100.40 |
|     | <i>This fee covers the salary and benefit costs of an audiologist utilized by LEA and Charter schools.</i>  |        |
| 15. | Study Abroad Fee  | 500.00 |
|     | <i>This fee is a commitment fee charged to students that sign up to participate in USDB's study abroad. The fee is returned to the student days before the trip and is used by the student for spending money. This teaches the student commitment, and budgeting and use of the funds during the trip.</i> |        |

State Board of Education - Utah Schools for the Deaf and the Blind - School for the Deaf

- |     |   |           |
|-----|---|-----------|
| 16. | Educator  | 94.22     |
|     | <i>This fee recovers the actual cost of providing an educator of the deaf, blind and O&amp;M to LEAs and Charter schools.</i>   |           |
| 17. | After-School Program  | 30.00     |
|     | <i>This fee covers the cost of any after-school program(s) that a student may participate in.</i>   |           |
| 18. | Pre-School Monthly Tuition  | 100.00    |
|     | <i>This nominal monthly fee helps offset some of the costs of running the USDB preschool.</i>   |           |
| 19. | Out-of-State Tuition  | 50,600.00 |
|     | <i>This fee is imposed on out-of-state school districts for sending one of their students to attend USDB. This fee offsets the costs of the educator, aide and other staff involved in the child's education.</i> |           |
| 20. | Educational Interpreter   | 53.40     |
|     | <i>This fee covers the cost to provide an interpreter for our deaf students to LEAs and Charter schools.</i>  |           |
| 21. | Athletic (per sport)  | 100.00    |
|     | <i>This \$100 fee is charged to USDB students that participate in any given sport. The fee is charged per sport that the student participates in.</i>   |           |

State Board of Education - Utah Schools for the Deaf and the Blind - School for the Blind

- |     |   |       |
|-----|---|-------|
| 22. | Student Education Services Aide (ESA)   | 46.58 |
|     | <i>This fee recovers the salary and benefit costs per hour for an educational service aide.</i>                                       |       |
| 23. | Dormitory   | 50.00 |
|     | <i>This fee covers the cost of having a parent or individual that is not a USDB student to stay in the dorms on the Ogden campus.</i> |       |

State Board of Education - Utah Schools for the Deaf and the Blind - Utah State Instructional Materials Access Center

- |     |   |        |
|-----|---|--------|
| 24. | USIMAC Book Processing Fee (per braille volume)   | 150.00 |
|     | <i>This fee covers the cost of printing a textbook in braille or large print for an out-of-state student.</i> |        |
| 25. | USIMAC Book Shipping Fee (per braille volume)   | 15.00  |
|     | <i>This fee covers the cost for USIMAC to ship a textbook to an out-of-state student.</i>                     |        |

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## Minimum School Program

Financing	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	One-Time	FY 2027 Revised Appropriation
Charter School Levy Account (ITFR)		\$47,454,800	\$54,158,100			\$54,158,100
Uniform School Fund		\$4,742,140,900	\$4,803,552,500	(\$6,575,000)		\$4,796,977,500
Public Education Economic Stabilization Restricted Account		\$205,670,300	\$164,100,000			\$164,100,000
Local Levy Growth Account		\$127,553,300	\$127,553,300			\$127,553,300
Local Revenue		\$1,825,375,900	\$2,047,214,200			\$2,047,214,200
Minimum Basic Growth Account (ITFR)		\$56,250,000	\$56,250,000			\$56,250,000
Automobile Driver Education Tax Account		\$2,000,000	\$2,000,000			\$2,000,000
Teacher and Student Success Account		\$228,549,600	\$228,549,600			\$228,549,600
Trust Distribution Account		\$111,314,500	\$133,551,600			\$133,551,600
Beginning Nonlapsing		\$70,559,700	\$72,922,600			\$72,922,600
Closing Nonlapsing		(\$72,922,600)	(\$67,741,300)			(\$67,741,300)
<b>Total</b>	<b>\$0</b>	<b>\$7,343,946,400</b>	<b>\$7,622,110,600</b>	<b>(\$6,575,000)</b>	<b>\$0</b>	<b>\$7,615,535,600</b>

FTE / Other	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	One-Time	FY 2027 Revised Appropriation
Weighted Pupil Units		886,115.0	871,516.0			871,516.0

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	One-Time	FY 2027 Revised Appropriation
<b>Operating and Capital Budgets</b>						
<i>Basic School Program</i>						
Appropriated in Previous Session		\$4,210,921,700				
Base Budget Appropriation		(\$69,183,000)	\$4,244,283,100			\$4,244,283,100
College and Career Counseling - Transfer In				\$13,666,700		\$13,666,700
College and Career Counseling - Transfer Out				(\$13,666,700)		(\$13,666,700)
<i>Subtotal</i>	<i>\$0</i>	<i>\$4,141,738,700</i>	<i>\$4,244,283,100</i>	<i>\$0</i>	<i>\$0</i>	<i>\$4,244,283,100</i>
<i>Related to Basic School Programs</i>						
Appropriated in Previous Session		\$1,875,147,800				
Base Budget Appropriation		\$27,632,600	\$1,907,725,400			\$1,907,725,400
Suicide Prevention Program - Transfer Out				(\$75,000)		(\$75,000)
USDB Pupil Transportation - Transfer Out				(\$6,500,000)		(\$6,500,000)
<i>Subtotal</i>	<i>\$0</i>	<i>\$1,902,780,400</i>	<i>\$1,907,725,400</i>	<i>(\$6,575,000)</i>	<i>\$0</i>	<i>\$1,901,150,400</i>

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

**Minimum School Program**

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-time	
<b><i>Operating and Capital Budgets</i></b>						
<i>Voted and Board Local Levy Programs</i>						
Appropriated in Previous Session		\$1,273,004,700				
Base Budget Appropriation		\$26,422,600	\$1,470,102,100			\$1,470,102,100
<i>Subtotal</i>	\$0	\$1,299,427,300	\$1,470,102,100	\$0	\$0	\$1,470,102,100
<b><i>Operating and Capital Budgets Subtotal</i></b>	<b>\$0</b>	<b>\$7,343,946,400</b>	<b>\$7,622,110,600</b>	<b>(\$6,575,000)</b>	<b>\$0</b>	<b>\$7,615,535,600</b>
<b><i>Agency Total</i></b>	<b>\$0</b>	<b>\$7,343,946,400</b>	<b>\$7,622,110,600</b>	<b>(\$6,575,000)</b>	<b>\$0</b>	<b>\$7,615,535,600</b>

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## MSP - Basic School Program

Financing	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	One-Time	FY 2027 Revised Appropriation
Uniform School Fund		\$476,178,200	\$483,474,000			\$483,474,000
<b>Total</b>	<b>\$0</b>	<b>\$476,178,200</b>	<b>\$483,474,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$483,474,000</b>

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	One-time	FY 2027 Revised Appropriation
<b>Restricted Fund and Account Transfers</b>						
<i>Public Ed Econ Stabilization Rest Acct</i>						
Appropriated in Previous Session		\$440,640,400				
Base Budget Appropriation		\$35,537,800	\$483,474,000			\$483,474,000
<i>Subtotal</i>	<i>\$0</i>	<i>\$476,178,200</i>	<i>\$483,474,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$483,474,000</i>
<b>Restricted Fund and Account Transfers Subtotal</b>						
	<b>\$0</b>	<b>\$476,178,200</b>	<b>\$483,474,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$483,474,000</b>

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## School Building Program

Financing	FY 2026 Adj.	FY 2026 Revised	Base	FY 2027 Adj.		FY 2027 Revised
	Supplemental	Appropriation		Ongoing	One-Time	Appropriation
Charter School Reserve Account (ITFR)		\$50,000	\$50,000			\$50,000
Income Tax Fund		\$8,860,900	\$8,860,900			\$8,860,900
Public Education Economic Stabilization Restricted Account		\$16,890,000	\$5,000,000			\$5,000,000
Minimum Basic Growth Account (ITFR)		\$18,750,000	\$18,750,000			\$18,750,000
Repayments		\$2,977,000	\$2,977,000			\$2,977,000
Interest Income		\$245,000	\$245,000			\$245,000
Dedicated Credits Revenue		\$5,100	\$5,100			\$5,100
Beginning Nonlapsing		\$18,326,100	\$18,576,200			\$18,576,200
Closing Nonlapsing		(\$18,576,200)	(\$18,826,300)			(\$18,826,300)
<b>Total</b>	<b>\$0</b>	<b>\$47,527,900</b>	<b>\$35,637,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,637,900</b>

Adjustments by Line Item	FY 2026 Adj.	FY 2026 Revised	Base	FY 2027 Adj.		FY 2027 Revised
	Supplemental	Appropriation		Ongoing	One-time	Appropriation
<b>Operating and Capital Budgets</b>						
<i>Capital Outlay Programs</i>						
Appropriated in Previous Session		\$27,610,900				
Base Budget Appropriation			\$27,610,900			\$27,610,900
<i>Subtotal</i>	<i>\$0</i>	<i>\$27,610,900</i>	<i>\$27,610,900</i>	<i>\$0</i>	<i>\$0</i>	<i>\$27,610,900</i>
<i>Charter School Revolving Account</i>						
Appropriated in Previous Session		\$1,511,400				
Base Budget Appropriation			\$1,511,400			\$1,511,400
<i>Subtotal</i>	<i>\$0</i>	<i>\$1,511,400</i>	<i>\$1,511,400</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,511,400</i>
<i>School Building Revolving Account</i>						
Appropriated in Previous Session		\$1,465,600				
Base Budget Appropriation			\$1,465,600			\$1,465,600
<i>Subtotal</i>	<i>\$0</i>	<i>\$1,465,600</i>	<i>\$1,465,600</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,465,600</i>
<i>Utah Charter School Finance Authority</i>						
Appropriated in Previous Session		\$50,000				
Base Budget Appropriation			\$50,000			\$50,000
<i>Subtotal</i>	<i>\$0</i>	<i>\$50,000</i>	<i>\$50,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$50,000</i>
<i>Public Education Capital Projects</i>						
Appropriated in Previous Session		\$16,890,000				
Base Budget Appropriation			\$5,000,000			\$5,000,000
<i>Subtotal</i>	<i>\$0</i>	<i>\$16,890,000</i>	<i>\$5,000,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$5,000,000</i>
<b>Operating and Capital Budgets Subtotal</b>	<b>\$0</b>	<b>\$47,527,900</b>	<b>\$35,637,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,637,900</b>



Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

School Building Program

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	FY 2027 Adj. One-time	FY 2027 Revised Appropriation
<i>Agency Total</i>	\$0	\$47,527,900	\$35,637,900	\$0	\$0	\$35,637,900

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## State Board of Education

Financing	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	One-Time	FY 2027 Revised Appropriation
General Fund		\$9,041,000	\$9,039,500			\$9,039,500
Income Tax Fund		\$303,022,400	\$323,996,400	\$6,575,000		\$330,571,400
Designated Sales Tax			\$173,800			\$173,800
Utah Fits All Scholarship Program Restricted Account		\$102,587,600	\$122,587,600			\$122,587,600
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR)		\$5,088,200	\$5,086,700			\$5,086,700
Federal Mineral Lease		\$1,815,600	\$1,812,700			\$1,812,700
Public Education Economic Stabilization Restricted Account		\$241,064,700	\$77,400,000			\$77,400,000
Hospitality Tourism Mgmt Education Account		\$126,200	\$126,200			\$126,200
Land Exchange Distribution Account (GFR)		\$16,300	\$16,300			\$16,300
Federal Funds	\$77,321,300	\$676,068,600	\$598,653,300	\$77,321,300		\$675,974,600
School and Inst Trust Fund Mgt Acct		\$167,100	\$167,100	(\$167,100)		
School Readiness (GFR)		\$72,500	\$72,300			\$72,300
Dedicated Credits Revenue		\$6,596,900	\$6,403,300			\$6,403,300
Expendable Receipts		\$453,800	\$453,400			\$453,400
Interest Income		\$10,600	\$10,600			\$10,600
Liquor Sales Revenue		\$50,134,300	\$50,131,700			\$50,131,700
Automobile Driver Education Tax Account		\$5,121,600	\$5,117,500			\$5,117,500
Transfers		(\$27,155,000)	\$8,328,600			\$8,328,600
Trust Distribution Account		\$834,200	\$833,000	\$167,100		\$1,000,100
Underage Drinking Prevention Program Restricted Account (ITFR)		\$1,759,500	\$1,759,500			\$1,759,500
Beginning Nonlapsing		\$423,265,300	\$307,670,300			\$307,670,300
Closing Nonlapsing		(\$307,686,400)	(\$267,763,000)			(\$267,763,000)
<b>Total</b>	<b>\$77,321,300</b>	<b>\$1,492,405,000</b>	<b>\$1,252,076,800</b>	<b>\$83,896,300</b>	<b>\$0</b>	<b>\$1,335,973,100</b>

FTE / Other	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	One-Time	FY 2027 Revised Appropriation
Budgeted FTE		839.6	842.8			842.8
Vehicles		79.0	79.0			79.0



Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

**State Board of Education**

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-time	
<b>Operating and Capital Budgets</b>						
<i>Child Nutrition Programs</i>						
Appropriated in Previous Session		\$408,214,400				
Base Budget Appropriation			\$405,677,700			\$405,677,700
<i>Subtotal</i>	\$0	\$408,214,400	\$405,677,700	\$0	\$0	\$405,677,700
<i>Educator Licensing</i>						
Appropriated in Previous Session		\$17,592,000				
Base Budget Appropriation			\$17,680,100			\$17,680,100
<i>Subtotal</i>	\$0	\$17,592,000	\$17,680,100	\$0	\$0	\$17,680,100
<i>Fine Arts Outreach</i>						
Appropriated in Previous Session		\$6,232,700				
Base Budget Appropriation		\$270,000	\$6,219,900			\$6,219,900
<i>Subtotal</i>	\$0	\$6,502,700	\$6,219,900	\$0	\$0	\$6,219,900
<i>Hospitality and Tourism Mgmt. Education Acct.</i>						
Appropriated in Previous Session		\$223,800				
Base Budget Appropriation			\$223,800			\$223,800
<i>Subtotal</i>	\$0	\$223,800	\$223,800	\$0	\$0	\$223,800
<i>Contracted Initiatives and Grants</i>						
Appropriated in Previous Session		\$101,463,000				
Base Budget Appropriation		\$68,102,300	\$40,297,800			\$40,297,800
USDB Risk Mitigation Transfer - Out	(\$3,000,000)	(\$3,000,000)				
<i>Subtotal</i>	(\$3,000,000)	\$166,565,300	\$40,297,800	\$0	\$0	\$40,297,800
<i>MSP Categorical Program Administration</i>						
Appropriated in Previous Session		\$8,558,400				
Base Budget Appropriation		\$423,000	\$8,566,300			\$8,566,300
<i>Subtotal</i>	\$0	\$8,981,400	\$8,566,300	\$0	\$0	\$8,566,300
<i>Regional Education Service Agencies</i>						
Appropriated in Previous Session		\$2,185,200				
Base Budget Appropriation		\$32,400	\$2,217,600			\$2,217,600
<i>Subtotal</i>	\$0	\$2,217,600	\$2,217,600	\$0	\$0	\$2,217,600
<i>Science Outreach</i>						
Appropriated in Previous Session		\$6,365,500				
Base Budget Appropriation		\$261,300	\$6,265,000			\$6,265,000
<i>Subtotal</i>	\$0	\$6,626,800	\$6,265,000	\$0	\$0	\$6,265,000

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## State Board of Education

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj. Ongoing	One-time	FY 2027 Revised Appropriation
<b>Operating and Capital Budgets</b>						
<i>Policy, Communication, &amp; Oversight</i>						
Appropriated in Previous Session		\$88,645,000				
Base Budget Appropriation		\$410,400	\$88,613,300			\$88,613,300
Federal Increase	\$57,579,600	\$57,579,600		\$57,579,600		\$57,579,600
Suicide Prevention Program - Transfer In				\$75,000		\$75,000
USBE Staff Realignment - In	\$150,400	\$150,400		\$175,100		\$175,100
<i>Subtotal</i>	<i>\$57,730,000</i>	<i>\$146,785,400</i>	<i>\$88,613,300</i>	<i>\$57,829,700</i>	<i>\$0</i>	<i>\$146,443,000</i>
<i>System Standards &amp; Accountability</i>						
Appropriated in Previous Session		\$331,488,700				
Base Budget Appropriation		\$36,087,200	\$298,183,400			\$298,183,400
Federal Increase	\$19,739,500	\$19,739,500		\$19,739,500		\$19,739,500
USBE Staff Realignment - In				\$25,000		\$25,000
USBE Staff Realignment - Out	(\$150,400)	(\$150,400)		(\$200,100)		(\$200,100)
USDB Risk Mitigation Transfer - Out	(\$1,411,800)	(\$1,411,800)				
<i>Subtotal</i>	<i>\$18,177,300</i>	<i>\$385,753,200</i>	<i>\$298,183,400</i>	<i>\$19,564,400</i>	<i>\$0</i>	<i>\$317,747,800</i>
<i>State Charter School Board</i>						
Appropriated in Previous Session		\$6,390,000				
Base Budget Appropriation			\$5,102,400			\$5,102,400
<i>Subtotal</i>	<i>\$0</i>	<i>\$6,390,000</i>	<i>\$5,102,400</i>	<i>\$0</i>	<i>\$0</i>	<i>\$5,102,400</i>
<i>Utah Schools for the Deaf and the Blind</i>						
Appropriated in Previous Session		\$54,650,400				
Base Budget Appropriation		\$4,267,200	\$59,219,600			\$59,219,600
Federal Increase	\$2,200	\$2,200		\$2,200		\$2,200
USDB Financial Operations Realignment Transfer - In				(\$1,014,000)		(\$1,014,000)
USDB Financial Operations Realignment Transfer - Out	(\$550,000)	(\$550,000)				
USDB Pupil Transportation - Transfer In				\$6,500,000		\$6,500,000
USDB Risk Mitigation Transfer - In	\$4,411,800	\$4,411,800				
USDB Technical Transfers - In	\$20,382,500	\$20,382,500		\$24,741,600		\$24,741,600
USDB Technical Transfers - Out	(\$20,382,500)	(\$20,382,500)		(\$24,741,600)		(\$24,741,600)
<i>Subtotal</i>	<i>\$3,864,000</i>	<i>\$62,781,600</i>	<i>\$59,219,600</i>	<i>\$5,488,200</i>	<i>\$0</i>	<i>\$64,707,800</i>
<i>Statewide Online Education Program Coordination</i>						
Appropriated in Previous Session		\$4,874,600				
Base Budget Appropriation			\$5,886,700			\$5,886,700
<i>Subtotal</i>	<i>\$0</i>	<i>\$4,874,600</i>	<i>\$5,886,700</i>	<i>\$0</i>	<i>\$0</i>	<i>\$5,886,700</i>



Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

**State Board of Education**

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-time	
<b>Operating and Capital Budgets</b>						
<i>State Board and Administrative Operations</i>						
Appropriated in Previous Session		\$98,208,500				
Base Budget Appropriation		(\$39,203,200)	\$39,645,300			\$39,645,300
Trust Distribution Account Transfer - In				\$167,100		\$167,100
Trust Distribution Account Transfer - Out				(\$167,100)		(\$167,100)
USDB Financial Operations Realignment Transfer - In	\$550,000	\$550,000		\$1,014,000		\$1,014,000
<i>Subtotal</i>	<i>\$550,000</i>	<i>\$59,555,300</i>	<i>\$39,645,300</i>	<i>\$1,014,000</i>	<i>\$0</i>	<i>\$40,659,300</i>
<i>Utah Fits All Scholarship Program</i>						
Appropriated in Previous Session		\$102,634,700				
Base Budget Appropriation			\$122,634,700			\$122,634,700
Utah Fits All Administration Transfer - In	\$49,600	\$49,600		\$49,600		\$49,600
<i>Subtotal</i>	<i>\$49,600</i>	<i>\$102,684,300</i>	<i>\$122,634,700</i>	<i>\$49,600</i>	<i>\$0</i>	<i>\$122,684,300</i>
<i>Statewide Technology Contracts</i>						
Base Budget Appropriation			\$22,937,000			\$22,937,000
<i>Subtotal</i>	<i>\$0</i>	<i>\$0</i>	<i>\$22,937,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$22,937,000</i>
<b>Operating and Capital Budgets Subtotal</b>	<b>\$77,370,900</b>	<b>\$1,385,748,400</b>	<b>\$1,129,370,600</b>	<b>\$83,945,900</b>	<b>\$0</b>	<b>\$1,213,316,500</b>
<b>Restricted Fund and Account Transfers</b>						
<i>Charter School Reserve Account</i>						
Appropriated in Previous Session		\$4,000,000				
<i>Subtotal</i>	<i>\$0</i>	<i>\$4,000,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<i>Utah Fits All Scholarship Program Restricted Account</i>						
Appropriated in Previous Session		\$102,587,600				
Base Budget Appropriation			\$122,587,600			\$122,587,600
Utah Fits All Administration Transfer - Out	(\$49,600)	(\$49,600)		(\$49,600)		(\$49,600)
<i>Subtotal</i>	<i>(\$49,600)</i>	<i>\$102,538,000</i>	<i>\$122,587,600</i>	<i>(\$49,600)</i>	<i>\$0</i>	<i>\$122,538,000</i>
<b>Restricted Fund and Account Transfers Subtotal</b>	<b>(\$49,600)</b>	<b>\$106,538,000</b>	<b>\$122,587,600</b>	<b>(\$49,600)</b>	<b>\$0</b>	<b>\$122,538,000</b>
<b>Fiduciary Funds</b>						
<i>Education Tax Check-off Lease Refunding</i>						
Appropriated in Previous Session		\$2,200				
Base Budget Appropriation			\$2,200			\$2,200
<i>Subtotal</i>	<i>\$0</i>	<i>\$2,200</i>	<i>\$2,200</i>	<i>\$0</i>	<i>\$0</i>	<i>\$2,200</i>

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

**State Board of Education**

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-time	
<b><i>Fiduciary Funds</i></b>						
<i>Schools for the Deaf and the Blind Donation Fund</i>						
Appropriated in Previous Session		\$116,400				
Base Budget Appropriation			\$116,400			\$116,400
<i>Subtotal</i>	\$0	\$116,400	\$116,400	\$0	\$0	\$116,400
<b><i>Fiduciary Funds Subtotal</i></b>	<b>\$0</b>	<b>\$118,600</b>	<b>\$118,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,600</b>
<b><i>Agency Total</i></b>	<b>\$77,321,300</b>	<b>\$1,492,405,000</b>	<b>\$1,252,076,800</b>	<b>\$83,896,300</b>	<b>\$0</b>	<b>\$1,335,973,100</b>

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
 For the 2026 General Session

Rev Transfers - PED

Financing	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-Time	
Beginning Nonlapsing		\$35,537,800				
<b>Total</b>	<b>\$0</b>	<b>\$35,537,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-time	
<b>Transfers to Unrestricted Funds</b>						
<i>Uniform School Fund - PED</i>						
Base Budget Appropriation		\$35,537,800				
<i>Subtotal</i>	<i>\$0</i>	<i>\$35,537,800</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<b>Transfers to Unrestricted Funds Subtotal</b>						
	<b>\$0</b>	<b>\$35,537,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## Restricted Account Transfers - PED

Financing	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-Time	
Income Tax Fund		\$412,010,900	\$412,010,900			\$412,010,900
Uniform School Fund		\$19,092,000	\$19,092,000			\$19,092,000
Liquor Control Fund		\$1,750,000	\$1,750,000			\$1,750,000
Interest Income			\$11,768,300			\$11,768,300
<b>Total</b>	<b>\$0</b>	<b>\$432,852,900</b>	<b>\$444,621,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$444,621,200</b>

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-time	
<b>Restricted Fund and Account Transfers</b>						
<i>ITFR - Minimum Basic Growth Account</i>						
Appropriated in Previous Session		\$77,633,500				
Base Budget Appropriation		(\$2,633,500)	\$77,633,500			\$77,633,500
<i>Subtotal</i>	<i>\$0</i>	<i>\$75,000,000</i>	<i>\$77,633,500</i>	<i>\$0</i>	<i>\$0</i>	<i>\$77,633,500</i>
<i>Underage Drinking Prevention Program Restricted Acct</i>						
Appropriated in Previous Session		\$1,808,300				
Base Budget Appropriation		(\$58,300)	\$1,808,300			\$1,808,300
<i>Subtotal</i>	<i>\$0</i>	<i>\$1,750,000</i>	<i>\$1,808,300</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,808,300</i>
<i>Local Levy Growth Account</i>						
Appropriated in Previous Session		\$131,124,000				
Base Budget Appropriation		(\$3,570,700)	\$131,124,000			\$131,124,000
<i>Subtotal</i>	<i>\$0</i>	<i>\$127,553,300</i>	<i>\$131,124,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$131,124,000</i>
<i>Teacher and Student Success Account</i>						
Appropriated in Previous Session		\$234,055,400				
Base Budget Appropriation		(\$5,505,800)	\$234,055,400			\$234,055,400
<i>Subtotal</i>	<i>\$0</i>	<i>\$228,549,600</i>	<i>\$234,055,400</i>	<i>\$0</i>	<i>\$0</i>	<i>\$234,055,400</i>
<b>Restricted Fund and Account Transfers Subtotal</b>	<b>\$0</b>	<b>\$432,852,900</b>	<b>\$444,621,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$444,621,200</b>
<b>Agency Total</b>	<b>\$0</b>	<b>\$432,852,900</b>	<b>\$444,621,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$444,621,200</b>

Recommendation of the Appropriations Subcommittee for  
**Public Education**  
For the 2026 General Session

## School and Institutional Trust Fund Office

Financing	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-Time	
School and Inst Trust Fund Mgt Acct		\$4,383,800	\$4,379,100			\$4,379,100
Beginning Nonlapsing		\$3,819,828,200	\$3,819,828,200			\$3,819,828,200
Closing Nonlapsing		(\$3,819,828,200)	(\$3,819,828,200)			(\$3,819,828,200)
<b>Total</b>	<b>\$0</b>	<b>\$4,383,800</b>	<b>\$4,379,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,379,100</b>

FTE / Other	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-Time	
Budgeted FTE		14.9	14.9			14.9

Adjustments by Line Item	FY 2026 Adj. Supplemental	FY 2026 Revised Appropriation	Base	FY 2027 Adj.		FY 2027 Revised Appropriation
				Ongoing	One-time	
<b>Operating and Capital Budgets</b>						
<i>School and Institutional Trust Fund Office</i>						
Appropriated in Previous Session		\$4,383,800				
Base Budget Appropriation			\$4,379,100			\$4,379,100
<i>Subtotal</i>	<i>\$0</i>	<i>\$4,383,800</i>	<i>\$4,379,100</i>	<i>\$0</i>	<i>\$0</i>	<i>\$4,379,100</i>
<b>Operating and Capital Budgets Subtotal</b>						
	<b>\$0</b>	<b>\$4,383,800</b>	<b>\$4,379,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,379,100</b>
<b>Agency Total</b>	<b>\$0</b>	<b>\$4,383,800</b>	<b>\$4,379,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,379,100</b>

## Reduction Options Detail

### Adult Education - Nonlapsing Balance Adjustment

*This is not a WPU program, but it has historically received funding tied to enrollment growth and the WPU value. Funds are distributed to participating Local Education Agencies (LEAs). At the end of each fiscal year, a portion of the funding typically remains unallocated. The reduction in ongoing appropriations reflects the availability of surplus nonlapsing funds that can be used to support program expenditures.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$300,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$300,000)</b>	<b>\$0</b>

### Art Outreach Provider

*An ongoing reduction to funding for an art outreach provider within the POPS organization that delivers arts based programming and outreach services, reflecting a restructuring of program delivery and funding priorities.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$271,900)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$271,900)</b>	<b>\$0</b>

### Competency-Based Education Grants Discontinuation

*The program supports competency-based learning through personalized learning, blended learning in both online and in-person settings, and extended learning opportunities. USBE reported that LEAs have, at times, taken years to administer the grants and have not submitted invoices for reimbursement. Since the program's passage in 2020, its necessity has become obsolete as other online and supplemental education opportunities have emerged for students. LEAs would still have the option to fund similar competency-based opportunities if they choose to do so.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$2,093,100)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$2,093,100)</b>	<b>\$0</b>

## Reduction Options Detail

### Computer Science Initiative Optimization

*A review of the program's closing balances from recent fiscal years shows that balances have remained consistent. The initiative is to increase the number of teachers qualified to teach computer science courses through the creation of online instructional materials, professional development, and competitive grants for incentives for educators to earn a computer science endorsement. A one-time reduction is recommended to reduce balances.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	(\$244,100)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$244,100)</b>

### Digital Teaching and Learning

*This reduction reflects the elimination of the Digital Teaching and Learning Program funding allocation.*

*In 2015, the State Board of Education established a task force to create a comprehensive plan and funding proposal for digital teaching and learning. The resulting Digital Teaching and Learning Program provides grants to local education agencies to support LEA-approved plans aimed at improving student outcomes through digital technology, including devices, connectivity, curriculum and assessment tools, technical support, professional learning, and related infrastructure*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$18,352,400)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$18,352,400)</b>	<b>\$0</b>

### Digital Teaching and Learning Administration Elimination

*This line item represents the administrative support for the Minimum School Program (MSP) - Digital Teaching and Learning. If the Legislature adopts the elimination of the Digital Teaching and Learning Program funding allocation in the Minimum School Program, this administrative allocation would no longer be necessary.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$599,400)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$599,400)</b>	<b>\$0</b>

## Reduction Options Detail

### Early Learning Administration - Nonlapsing Balance Adjustment

*This program was created in 2022 to provide transparency surrounding administrative costs for the Early Learning Training and Assessment program in the Minimum School Program. It has consistently carried closing nonlapsing balances. Current expenditures doubled from FY24 to FY25 reaching \$1 million. This item represents a decrease in the ongoing appropriation due to surplus nonlapsing funds available for expenditure.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$300,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$300,000)</b>	<b>\$0</b>

### Early Literacy Outcomes Improvement - Funding Item Follow-Up Report

*A one-time reduction is recommended based on the reporting included in the Public Education section of the 2025 Funding Item Follow-Up Report. The Early Literacy Outcomes Improvement program started in 2022 General Session, and they met their target of 49% of students reading on grade level by the third grade. They have \$4,282,700 in unexpended funds.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	(\$4,282,700)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,282,700)</b>

### Educator Professional Time Adjustment

*Statute 53F-9-204 directs the Executive Appropriations Committee to allocate the lesser of: (1) 10 percent of funds available in the restricted account, or (2) the cost of providing 32 paid professional hours. The current allocation exceeds this statutory minimum. This reduction adjusts the allocation to the lesser amount—10 percent of available funds.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	(\$34,236,000)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$34,236,000)</b>

## Reduction Options Detail

### Educator Salary Adjustment

*The current inflation adjustment is tied to the Weighted Pupil Unit (WPU) value increase from the prior year. This recommendation would instead base the adjustment on the current-year core inflation rate rather than the prior-year WPU increase. This change would require a statutory amendment to Section 53F-2-405. Under this proposal, the inflationary increase would be 3 percent instead of 4 percent.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$4,800,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$4,800,000)</b>	<b>\$0</b>

### Elementary Reading Assessment Software Tools Optimization

*A review of the program's closing balances from recent fiscal years shows that balances have remained consistent, around \$1.2 million. The persistence of these balances indicates that the program's funding level may be higher than necessary. A reduction in ongoing funding would result in more manageable balances. The program's purpose is to administer the DIBELS test that serves as the benchmark assessment for grades 1-3.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$100,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>\$0</b>

### Enrollment Growth Hold Harmless

*Weighted pupil units are funded using a method called prior-year plus growth. This means that local education agencies experiencing an enrollment decline are held at their prior-year average daily membership of students for WPU calculation purposes. This creates a funding hold-harmless for one year as the LEA adjusts to a lower student count.*

*With system-wide enrollment decline, there is a core of ongoing state funding supporting these WPUs. Since the hold harmless is a one-time event (recalculated each year), the cost could be funded using one-time sources and the ongoing funds redirected to support other priorities.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$77,000,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$77,000,000)</b>	<b>\$0</b>

## Reduction Options Detail

### Excellence in Education and Leadership Optimization

*This is a partial one-time reduction of funding for the Excellence in Education and Leadership program within the State Board and Administrative Operations line item. The reduction was originally recommended by the State Board of Education in their 2026 General Session 5% Reduction Recommendations and partially adopted by the Public Education Appropriations Subcommittee. The funding reduction will come from the Public Education Economic Stabilization Account allocation.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	(\$20,000,000)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$20,000,000)</b>

### Financial Operations FTE Vacancy

*There is an open FTE within the Financial Operations program with no plan stated by the State Board to fill the vacancy. As a result, the funding for the FTE should be discontinued.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$114,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$114,000)</b>	<b>\$0</b>

### Leonardo Museum Closure

*The Leonardo Science Outreach Program has ended with the closure of the museum, so the Informal Science Education Enhancement funds should be reduced by the full amount of the Leonardo's operations.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$598,100)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$598,100)</b>	<b>\$0</b>

## Reduction Options Detail

### National Board-Certified Teachers Closure

*Full reduction of funding and closure of the National Board-Certified Teachers program within the Educator Licensing line item. Originally recommended by the State Board of Education in their 2026 General Session 5% Reduction Recommendations and adopted by the Public Education Appropriations Subcommittee.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$296,300)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$296,300)</b>	<b>\$0</b>

### National Board-Certified Teachers Direct Award Grant Revision

*The National Board-Certified Teachers is a nonprofit organization that receives a Direct Award Grant to support staff travel, recruitment, and training for teachers to gain the National Board-Certification. Recruitment and certification activities are the responsibility of the organization and are not a direct duty of the state.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$50,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>\$0</b>

### Policy and Communication Optimization

*A review of the program's closing balances from recent fiscal years shows that balances have remained consistent, around \$1.4 million. The persistence of these balances indicates that the program's funding level may be higher than necessary. The program funds the policy, law, and professional practices that assist USBE with writing Board policy and administrative rules, legislative relations, and providing assistance to USBE and LEAs on legal issues.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$100,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>\$0</b>

## Reduction Options Detail

### Public Education Economic Stabilization Adjustment

*State statute requires that 15 percent of the growth in revenue supporting the Uniform School Fund (USF) be deposited into the Public Education Economic Stabilization Restricted Account. This requirement is intended to set aside a portion of ongoing revenue growth in strong economic years to create a buffer for public education.*

*This reduction would offset this year's increase, decreasing the growth revenue deposited into the Uniform School Fund and contributing to the 5 percent reduction target.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$42,833,600)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$42,833,600)</b>	<b>\$0</b>

### Public Education Economic Stabilization to Ongoing Use

*Converts a portion of one-time stabilization funding into ongoing support for the Minimum School Program.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$58,840,900)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$58,840,900)</b>	<b>\$0</b>

### Salary Supplement for Highly Needed Educators - Nonlapsing Balance Adjustment

*Teachers who meet the required qualifications are eligible for a \$4,100 salary supplement. The ongoing allocation for this program has increased over time, yet a portion of the funds consistently remains unused. The recommended reduction in ongoing appropriations reflects the availability of surplus nonlapsing funds that can be used to support current expenditures.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	\$0	(\$2,000,000)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,000,000)</b>

## Reduction Options Detail

### School Turnaround and Leadership Development Act Optimization

*A review of the program's closing balances from recent fiscal years shows that balances have remained consistent, over \$14.0 million. USBE identifies low-performing district and charter schools. To be designated as a turnaround school, a school must rank in the bottom three percent statewide for two consecutive years. USBE selects independent school turnaround providers through a RFP process.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$1,000,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$1,000,000)</b>	<b>\$0</b>

### SOEP Amendments - Funding Item Follow-Up Report

*A one-time reduction is recommended based on the reporting included in the Public Education section of the 2025 Funding Item Follow-Up Report. SOEP Amendments was passed in the 2025 General Session. The report recommends additional years of reporting. For the first year, there were \$117,400 of unexpended funds.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	(\$117,400)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$117,400)</b>

### SOEP Student Course Capacity - Funding Item Follow-Up Report

*A one-time reduction is recommended based on the reporting included in the Public Education section of the 2025 Funding Item Follow-Up Report. The SOEP Student Course Capacity program was funded in the 2024 General Session. The program surpassed its target by over 20,000 course additions. They had \$211,300 in unexpended funds.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	(\$211,300)
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$211,300)</b>

## Reduction Options Detail

### Software Licenses for Early Literacy Closure

*Through the 2025 Interim Accountable Budget Process, the Software Licenses for Early Literacy program was reviewed. As a result of this review, the Public Education Appropriations Subcommittee determined that the program should be discontinued due to unsatisfactory student outcomes. This concludes the program's funding and terminates its operations.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$10,631,400)	(\$121,600)
<b>Total</b>	<b>\$0</b>	<b>(\$10,631,400)</b>	<b>(\$121,600)</b>

### Statewide Charter School Training Programs Revision

*The State Charter School Board is a separate organization that receives funding to support its training activities. These activities are the responsibility of the organization and are not a direct responsibility of the state. Therefore, it is recommended that the organization funds these efforts, potentially through the collection of fees from participating charter schools.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$200,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>\$0</b>

### Statutory Enrollment Growth

*Funding is provided to cover the costs of enrollment growth, as required under Utah Code 53F-2-208. This funding is dynamic, automatically adjusting with changes in student enrollment to ensure that local education agencies have the resources needed to maintain class sizes, staff levels, and educational programs. The current decrease reflects a declining student population, which reduces the amount required to support enrollment-based costs.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$12,505,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$12,505,000)</b>	<b>\$0</b>

## Reduction Options Detail

### STEM Endorsement Incentives Closure

*This item is a full reduction of funding and closure of the STEM Endorsement Incentives program within the Educator Licensing line item. The reduction was originally recommended by the State Board of Education in their 2026 General Session 5% Reduction Recommendations and adopted by the Public Education Appropriations Subcommittee.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$1,200,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$1,200,000)</b>	<b>\$0</b>

### Student Health and Counseling Support - Nonlapsing Balance Adjustment

*During the 2025 General Session, the Legislature implemented adjustments, including a \$108,700 one-time reduction, \$1.5 million ongoing reduction, and \$500,000 transfer to suicide prevention. Even with these reductions, the Closing Nonlapsing continues to have substantial balances (\$6.7 million in FY25). This item represents a decrease in ongoing appropriation due to surplus nonlapsing funds available for expenditure.*

*53F-2-415: Funding is subject to legislative appropriations. Allows LEAs to use appropriated funds to hire licensed mental-health professionals, employ behavioral health support personnel, or contract for services, including telehealth. The distribution formula must be designed to encourage collaboration with local mental health authorities and provide guidance on qualifications, training, and parent involvement. To receive funding, LEAs must submit a plan with measurable goals related to student safety, engagement, climate, or achievement, and report annually on progress and staffing changes. Funds may not replace existing federal, state, or local dollars for similar services. The state board may use a small portion of the appropriation for administration and scholarships to train future school-based mental-health workers, and may also direct funds to SafeUT, youth suicide prevention, or other authorized prevention grants.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$1,225,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$1,225,000)</b>	<b>\$0</b>

### Student Support Services Correction

*The state appropriated extra funding for compensation and ISF impacts for FY 2026. This reduction is an ongoing correction.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$4,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$4,000)</b>	<b>\$0</b>

## Reduction Options Detail

### Subsidy Program Elimination

*While POPS organizations provide services to schools at no cost, the organization administering the Subsidy Program receives state funds and charges schools to participate. This represents a non-essential use of state funds.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$54,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$54,000)</b>	<b>\$0</b>

### Supplemental Educational Improvement Matching Grants Closure

*The Supplemental Educational Improvement Matching Grants program closed during the 2025 General Session. A majority of the funding was discontinued in Fiscal Year 2026. The remaining funding that continued into Fiscal Year 2027 is now also discontinued.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
General Fund	\$0	(\$2,500)	\$0
Income Tax Fund	\$0	(\$700)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$3,200)</b>	<b>\$0</b>

### Support Staff Efficiencies

*Staffing reductions totaling nine FTEs are proposed across Career and Technical Education (\$111,700), Teaching and Learning (\$277,700), and Assessment and Accountability (\$645,600) programs. These reductions would be implemented proportionally across the three programs and within the line item. The System Standards and Accountability line item includes 14 executive secretary positions and 16 educational coordinator positions. Through the APB review, support staff roles were evaluated, and it was determined that FTE levels have increased in recent years. However, justification for this expansion has not yet been provided by USBE. This reduction involves three programs. The total state funds are added together and reported as the total State Funding Ongoing in Base amount. The state funds for each program are as follows: Career and Technical Education - \$2,595,100, Teaching and Learning - \$6,458,700, and Assessment and Accountability - \$15,001,800. The total is \$24,055,600.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$1,035,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$1,035,000)</b>	<b>\$0</b>

## Reduction Options Detail

### UPSTART Administrative Funds

*The UPSTART program was removed from the Public Education budget during the 2023 General Session. It is now operated within the Governor's Office of Economic Opportunity, and all operations within the State Board of Education have concluded. Therefore, the remaining ongoing funding for administration is now discontinued.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	(\$45,100)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$45,100)</b>	<b>\$0</b>

## Funding Request Priority List Detail

### 1. Early Literacy - Paraprofessionals K-3 Grants

*This item establishes a statewide competitive grant program (SB 0241) providing matching funds to local education agencies (LEAs) to hire and train paraprofessionals to support instruction in kindergarten through third-grade classrooms (Sen. Millner).*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	\$16,000,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$16,000,000</b>	<b>\$0</b>

### 2. At-Risk Students WPU Weighting Phase-in

*The Public Education Appropriations Committee moved to prioritize increasing the funding for this item.*

*The purpose of this program is to adjust the costs of providing needs-based services and support for students to promote equal education opportunities. Created during the 2021 General Session, the Students At-Risk WPU Add-on program provides additional WPUs for certain students based on economically disadvantaged and English Language Learner characteristics. Initial and goal weightings were established in statute at 0.3 for economically disadvantaged and 0.1 for English Language Learner students. At implementation, the Public Education Appropriations Subcommittee voted to grow the student weightings over a 10-year time frame (faster if possible). The 2020 Utah Education Funding Study commissioned by the Utah State Board of Education found that the cost of providing equal education opportunities for Utah students from economically disadvantaged backgrounds is 42% greater than the general student population (95% confidence interval of 32%-52%).*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	\$25,000,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$25,000,000</b>	<b>\$0</b>

## Funding Request Priority List Detail

### 3. Charter School Base Funding Amendments

*Enactment of this legislation assumes \$15,995,000 one-time of the total \$483,474,000 in Uniform School Funds transferred in FY 2027 to the Public Education Economic Stabilization Restricted Account will be used to fund the appropriation detailed in the bill.*

*Enactment of this legislation could cost the State Board of Education \$14,495,000 ongoing from the Income Tax Fund beginning in FY 2028 with a one-time appropriation from the Public Education Economic Stabilization Restricted Account in FY 2027 for additional funding for the Charter School Base Funding program. Of this allocation, the State Board of Education could use up to \$70,000 one-time to contract with a third party for the study as outlined in the bill.*

*Enactment of this Legislation could also cost the State Board of Education \$1,500,000 ongoing from the Income Tax Fund beginning in FY 2028 with a one-time appropriation from the Public Education Economic Stabilization Restricted Account in FY 2027 to fund a Charter School Regional Service Area.*

*Enactment of this legislation could further cost the Senate \$1,600 one-time from the General Fund in FY 2026 for a senator to participate in the study group as outlined in the bill. Enactment of this legislation could also cost the House of Representatives \$1,600 one-time from the General Fund in FY 2026 for a representative to participate in the study group as outlined in the bill. Enactment may also cost the Legislative Fiscal Analyst \$8,800 one-time from the General Fund in FY 2026, for a financial analyst to participate in a study group as outlined in the bill. The office has indicated that these costs are absorbable.*

*Enactment of this legislation could increase a charter school's base allocation, not to exceed \$220,000 per school, at a rate of \$115 per student, beginning in FY 2027, subject to appropriations for operational and administrative costs.*

*(Requested By: Sen. Balderree, H.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	\$3,600,000	\$2,570,000
<b>Total</b>	<b>\$0</b>	<b>\$3,600,000</b>	<b>\$2,570,000</b>

### 4. Mentoring and Supporting Teacher Excellence and Refinement Program Amendments

*Enactment of this legislation could cost the State Board of Education \$2,400,000 ongoing from the Income Tax Fund beginning in fiscal year 2027 to make the program's operations ongoing. (Requested By: Rep. Pierucci, C.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$2,400,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$2,400,000</b>	<b>\$0</b>

## Funding Request Priority List Detail

### 5. Educator Salary Adjustment Eligibility

*Enactment of this legislation could cost the State Board of Education \$3,236,600 ongoing from the Uniform School Fund beginning in FY 2027 to include school nurses in the educator salary adjustment as outlined in the bill. (Requested By: Sen. Musselman, C.R.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	\$3,236,600	\$0
<b>Total</b>	<b>\$0</b>	<b>\$3,236,600</b>	<b>\$0</b>

### 6. USDB Enrichment Program Correction

*One-time funds from the Public Education Economic Stabilization Account to address and correct spending within enrichment program activities at the Utah Schools for the Deaf and Blind.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$4,800,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,800,000</b>

### 7. Restore One-Time Funding Promised to LEAs to Help Mitigate Loss of School Fees

*HB 415 S2 from the 2024 Legislative Session included \$35,537,800 in one-time funds for LEAs to mitigate the loss of being able to charge school fees. The funding was to be spread over three years. Half of it (\$17.5 M) was distributed to all LEAs in August of 2025. In December 2025, EAC approved a motion to move the \$35 M to the Catalyst Center program. This RFA would restore half of the appropriation promised to LEAs. (Requested By: Rep. Miller, T.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$17,768,900	\$0	\$0
<b>Total</b>	<b>\$17,768,900</b>	<b>\$0</b>	<b>\$0</b>

## Funding Request Priority List Detail

### 8. Utah DOTS Education Infrastructure Partnership

*Utah students need more support, but districts and institutions are drowning in disconnected and expensive tools that leave parents out of the loop entirely.*

*The Utah DOTS AI Education Infrastructure gives every Utah student-K-12 through higher education a classroom connected, parent in the loop AI tutor, while establishing a shared Student Success Platform with data and tools that enable continuous assessment with real-time insights, letting teachers, families, districts, and USBE identify and address student needs in days instead of semesters or years.*

*At \$10M annually, less than half of the current spend, Utah replaces fragmented systems with unified statewide infrastructure governed by an Education Innovation Council with USBE and UEN, maintaining full state control over data privacy, AI safety, and implementation standards while co-developing next-generation assessment approaches together.*

*This builds the coordinated support system students need while reducing total screen time and establishing Utah as the national AI infrastructure model other states will follow. (Requested By: Rep. Whyte, S.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$15,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000,000</b>

### 9. Grow Your Own - Special Educators

*Provide targeted funds to provide grants to public schools to develop additional special education teachers through the Grow Your Own - Teacher and Counselor Pipeline program. This established program provides scholarships to non-licensed staff within a public school to complete higher education training programs to get a teaching license. The funds would be used specifically for candidates wanting to enter into the special education field. (Requested By: Rep. Hall, K.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$5,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000,000</b>

## Funding Request Priority List Detail

### 10. K-12 Durable Skills Education Initiative

*This initiative focuses on developing the character and durable skills of K-12 students across the state of Utah. As artificial intelligence rapidly transforms education and the workforce, investing in durable skill development is increasingly critical. The requested funding will support the expansion of statewide K–12 outreach and educator training using the L.E.A.D. model: Learning, Empathy, Authenticity, and Drive. This framework equips students with the skills needed to lead Utah's future. (Requested By: Rep. Thompson, J.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$200,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>

### 11. Anti-bullying Coalition—Stand4Kind

*This funding would provide training programs to address suicide awareness, mental health, and classroom management. Positive behaviors support PBIS and anti-bullying. Help give Utah schools training, programs and resources. (Requested By: Sen. Fillmore, L.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$300,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>

### 12. Rural Utah Student Initiative

*This initiative aims to continue funding that helps Utah's rural students access state-of-the-art STEM, skill development, and literacy research activities through Mission.io. The initiative provides rural teachers with lessons that incorporate science and engineering practices through collaboration, problem solving, and teamwork through a library of standards-based, whole-class missions. For three years, the initiative has grown in every county in the state. This request hopes to continue that success by bringing innovation and engagement to every rural student. (Requested By: Sen. Hinkins, D.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$660,200	\$0
<b>Total</b>	<b>\$0</b>	<b>\$660,200</b>	<b>\$0</b>

## Funding Request Priority List Detail

### 13. Rural School Bus Connectivity

*From HB 462, Rural School Funding Amendments. The request would allow for the installation and operation of internet connectivity systems on school buses in districts in counties in the 4th-6th classes. (Requested by Rep. Auxier)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$338,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$338,000</b>

### 14. AP & Other Test Prep

*Individualized diagnostic and learning plan test prep software for grades 7-12, AP courses, Pre-ACT prep for middle school, and ASVAB for military prep. (Requested By: Rep. Whyte, S.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$500,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>

### 15. School District Funding Amendments

*State Expenditure Impact: Enactment of this legislation may cost the State Board of Education \$15,000,000 one-time from the Public Education Economic Stabilization Restricted Account in FY 2027 to implement the High Growth District Grant Program as outlined in the bill. (Requested By: Sen. Buss, E.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$15,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000,000</b>

## Funding Request Priority List Detail

### 16. Research, Writing, and Responsible AI Solution

*Funding to continue for year seven of an existing program to provide an online platform for students and teachers statewide that a) supports research and writing instruction; b) mitigates “AI plagiarism” by enabling students to “show your work” for writing assignments and helping teachers ensure student work is original; and c) enables students to use AI responsibly in a safeguarded “walled garden” when allowed by teachers. Senator Fillmore requested funding for the current school year in the 2025 General Session. State funding enables bulk purchase at volume pricing, saving taxpayers 30%+ versus each school/district purchasing on its own. (Requested By: Sen. Fillmore, L.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$1,400,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,400,000</b>

### 17. APEX Center (Applied Professional Education Experience)

*The Catalyst Centers have been renamed to APEX Centers (Applied Professional Education Experiences). This request provides additional funding for center grants in Fiscal Year 2027.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$35,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000,000</b>

## Funding Request Priority List Detail

### 18. Open Education Resources

*S.B. 119 (2026 General Session) directs the Utah State Board of Education to lead the development and implementation of comprehensive open educational resources for kindergarten through eighth grade that align with Utah core standards. The bill would provide \$12 million each year for five years to support the development of these resources for use by local education agencies. The materials include free teaching and learning content in the public domain or under an open license and must cover all core subjects, along with teacher support such as lesson plans and assessments, student materials, and implementation guides. All resources must be made available through a centralized digital platform and may be used, adapted, and customized by LEAs at no cost.*

*The bill requires the State Board to establish quality standards, consult with educators and stakeholders, use phased development with pilot testing, and provide for ongoing updates. The State Board retains ownership of the intellectual property, which must be licensed under a Creative Commons or similar open license, and the Instructional Materials Commission is excluded from reviewing or approving the state developed resources. Adoption of the materials by school districts and charter schools is optional.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	\$0	\$12,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,000,000</b>

### 19. Grades 4-8: Literacy and Numeracy Interventions

*This program supports proven instructional strategies to advance student reading and math achievement and promote academic and lifelong success for grades 4-8.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	\$9,600,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$9,600,000</b>	<b>\$0</b>

### 20. School District Division Costs

*This provides a one-time allocation of funds from the Public Education Economic Stabilization Restricted Account to stabilize three new school districts following a division. (Requested By: Sen. Brammer, B.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$5,279,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,279,000</b>

## Funding Request Priority List Detail

### 21. United We Pledge, Give Me Liberty Program

*The Give Me Liberty program augments civics education in 5th, 8th, and 12th grade classrooms. This program supports the Utah State Board of Education standards. This educational program provides hands-on, interactive learning that engages the students throughout the school year. (Requested By: Sen. Johnson, J.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$100,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>

### 22. Student Credential Account (SCA) Statewide Usage

*The Student Credential Account (SCA) system, known as YouScience Brightpath in schools, provides a statewide platform that helps Utah students identify their aptitudes, interests, and skills and connect them to academic pathways, industry-recognized credentials, and work-based learning opportunities aligned to local workforce needs. The SCA system is used by students, educators, counselors, and administrators to support informed course planning, credential attainment, and career readiness across Utah schools. Ongoing funding of \$3,800,000 is requested to sustain statewide access, training, professional development, and educator support. Since 2019, the Legislature has funded the SCA system through one-time appropriations; this request supports continued implementation, stability, and consistent outcomes for students and educators statewide. (Requested By: Sen. Owens, D.R.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$3,800,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,800,000</b>

## Funding Request Priority List Detail

### 23. 3DE by Junior Achievement: Aligning Education and Industry to Prepare Students for a Chan

*Request to launch and scale 3DE by Junior Achievement, a proven high school model that integrates real world case studies into core academic courses, enabling students to solve real problems tied to in-demand industries and graduate with professional portfolios and experience. As Utah's economy grows and industries rapidly evolve, 3DE aligns education with the state's workforce and economic development priorities by building whole-student, durable skills such as critical thinking, collaboration, communication, and problem solving. By turning classroom learning into career-ready action, Utah can reduce workforce gaps, increase postsecondary readiness, and support long-term economic mobility. The model is delivered in partnership with Junior Achievement and national/local business mentors and educators, with Granite and Jordan School Districts each preparing to pilot a school in 2026-2027 and student participation commencing in 2027 and expanding to six 3DE high schools by 2030, with more to follow. This initiative reflects a long-term commitment to aligning education and industry, creating systems and community-based partnerships that prepare students not just for their first job, but for a changing workforce. (Requested By: Rep. Defay, A.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$3,717,400
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,717,400</b>

### 24. Research Supported Social Health Instruction

*To continue Contract 26RSEI, funding will support the We Are Friends social health instruction program in grades K–3, which has been funded for three consecutive years using one-time funds. Funds will also enable implementation of the We Are Winners social health instruction program in grades 4–6. Both programs are research-backed and have been proven to enhance social health and social skill development among Utah students. (Requested By: Sen. Fillmore, L.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$1,300,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$1,300,000</b>	<b>\$0</b>

## Funding Request Priority List Detail

### 25. Special Needs Educational Assemblies

*The Remarkability Project will deliver interactive assemblies to 25 elementary schools statewide, reaching over 10,000 students in the next school year. These assemblies, led in partnership by our neurotypical coaches and our special needs performing group, foster empathy, inclusion, and understanding of diverse abilities. The program addresses a critical gap in disability awareness and helps students to appreciate the remarkable abilities of every individual. (Requested By: Rep. Cutler, P.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$20,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>

### 26. Science of Learning Family Literacy Packs

*This request seeks to provide intensive literacy support for kindergarten through 2nd grade students attending schools with federal CSI or TSI designations. The program will deliver three rounds of targeted interventions designed to improve student outcomes. By focusing on these high-need schools, the project aims to bridge achievement gaps and ensure foundational reading proficiency. (Requested By: Rep. Welton, D.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$1,500,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>

### 27. Comprehensive School Improvement Pilot

*This appropriations request provides funding for the Utah State Board of Education to administer a grant to a single LEA to create a comprehensive school improvement pilot program for one or more chronically underperforming schools. A 'chronically underperforming school' is a school that has been ranked in the bottom 10 percent of schools in the state for the last three consecutive years on statewide assessments. (Requested By: Sen. Fillmore, L.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$3,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>

## Funding Request Priority List Detail

### 28. Local Food for Schools

*This was formally a program funded by a USDA cooperative agreement which the federal government stopped funding early last year. This request would fund the program to be administered by USBE for the fiscal year in order to support local producers in providing new, reliable market opportunities for local and regional farmers, ranchers, and fishers. It would provide better food for students by distributing fresh, healthy, and culturally appropriate food to student populations. (Requested By: Sen. Cullimore, K. A.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$2,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>

### 29. Education & Leadership Matching Grants

*This request seeks a \$1,000,000 state appropriation from the Income Tax Fund to support education and leadership programming in economically distressed ZIP codes through a matching grant framework.*

*State funds will be matched at a minimum two-to-one by non-state sources, including a \$1,000,000 commitment from Cities Strong Foundation and at least \$1,000,000 from other civic and philanthropic partners.*

*One hundred percent of state funds will be used for direct program delivery, with no administrative or overhead costs charged to the appropriation.*

*Grant awards shall prioritize evidence-based school leadership programs, including Leader in Me-aligned models, that demonstrate measurable improvements in school climate, leadership capacity, and student engagement. (Requested By: Rep. Whyte, S.)*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$0	\$1,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>

## Funding Request Priority List Detail

### 30. USBE Critical FTE Funding

*Requested from the State Board of Education. Addresses critical capacity needs related to staffing roles, responsibilities, and compliance requirements to improve service to the field and respond to audit findings and program expectations.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$700,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$0</b>

## Appropriations Adjustment Detail

### College and Career Counseling - Transfer In

*Transfer of the Comprehensive Guidance allocation, located within the CTE Add-on program and the Basic School Program line item, to the new College and Career Counseling program located within the same line item in the amount of \$13,666,700 (2,860 WPU) in Fiscal Year 2027. As recommended in the presentation, "5. Career and Technical Education Programs\_GS26" on pages 8 and 19 and presented to the subcommittee on February 2, 2026.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	\$13,666,700	\$0
<b>Total</b>	<b>\$0</b>	<b>\$13,666,700</b>	<b>\$0</b>

### College and Career Counseling - Transfer Out

*Transfer of the Comprehensive Guidance allocation, located within the CTE Add-on program and the Basic School Program line item, to the new College and Career Counseling program located within the same line item in the amount of \$13,666,700 (2,860 WPU) in Fiscal Year 2027. As recommended in the presentation, "5. Career and Technical Education Programs\_GS26" on pages 8 and 19 and presented to the subcommittee on February 2, 2026.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$13,666,700)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$13,666,700)</b>	<b>\$0</b>

### Federal Increase

*Federal Funds Increase*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Federal Funds	\$77,321,300	\$77,321,300	\$0
<b>Total</b>	<b>\$77,321,300</b>	<b>\$77,321,300</b>	<b>\$0</b>

## Appropriations Adjustment Detail

### Suicide Prevention Program - Transfer In

*The transfer reallocates \$75,000 from the Student Health and Counseling Support Program to the dedicated Suicide Prevention program within the Policy, Communication, and Oversight line item. The added funding will expand suicide prevention grant awards by supporting additional funding for participating schools and increasing the number of recipient schools.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$75,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>

### Suicide Prevention Program - Transfer Out

*The transfer reallocates \$75,000 from the Student Health and Counseling Support Program to the dedicated Suicide Prevention program within the Policy, Communication, and Oversight line item. The added funding will expand suicide prevention grant awards by supporting additional funding for participating schools and increasing the number of recipient schools.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$75,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$75,000)</b>	<b>\$0</b>

### Trust Distribution Account Transfer - In

*Correction of a Fiscal Year 2027 allocation. Trust Distribution Account funds were mistakenly appropriated to the Board and Administration program, so this correction transfers them to the correct program, School Trust.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Trust Distribution Account (ITFR)	\$0	\$167,100	\$0
<b>Total</b>	<b>\$0</b>	<b>\$167,100</b>	<b>\$0</b>

## Appropriations Adjustment Detail

### Trust Distribution Account Transfer - Out

*Correction of a Fiscal Year 2027 allocation. Trust Distribution Account funds were mistakenly appropriated to the Board and Administration program, so this correction transfers them to the correct program, School Trust.*

Funding Source	FY 2026 Supplemental	FY 2027	
		Ongoing	One-time
School and Inst Trust Fund Mgt Acct	\$0	(\$167,100)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$167,100)</b>	<b>\$0</b>

### USBE Staff Realignment - In

*Request from the State Board of Education to transfer funds between State Board of Education administrative line items to accommodate staff realignment and meet personnel service demands.*

Funding Source	FY 2026 Supplemental	FY 2027	
		Ongoing	One-time
Income Tax Fund	\$150,400	\$200,100	\$0
<b>Total</b>	<b>\$150,400</b>	<b>\$200,100</b>	<b>\$0</b>

### USBE Staff Realignment - Out

*Request from the State Board of Education to transfer funds between State Board of Education administrative line items to accommodate staff realignment and meet personnel service demands.*

Funding Source	FY 2026 Supplemental	FY 2027	
		Ongoing	One-time
Income Tax Fund	(\$150,400)	(\$200,100)	\$0
<b>Total</b>	<b>(\$150,400)</b>	<b>(\$200,100)</b>	<b>\$0</b>

### USDB Financial Operations Realignment Transfer - In

*In accordance with HB 537, Utah Schools for the Deaf and Blind Amendments from the 2025 General Session, the financial operation funding for the Utah Schools for the Deaf and Blind (USDB) is transferred to the State Board of Education administration line item. This action realigns the new management of finances for USDB.*

Funding Source	FY 2026 Supplemental	FY 2027	
		Ongoing	One-time
Income Tax Fund	\$550,000	\$0	\$0
<b>Total</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>

## Appropriations Adjustment Detail

### USDB Financial Operations Realignment Transfer - Out

*In accordance with HB 537, Utah Schools for the Deaf and Blind Amendments from the 2025 General Session, the financial operation funding for the Utah Schools for the Deaf and Blind (USDB) is transferred to the State Board of Education administration line item. This action realigns the new management of finances for USDB.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	(\$550,000)	\$0	\$0
<b>Total</b>	<b>(\$550,000)</b>	<b>\$0</b>	<b>\$0</b>

### USDB Pupil Transportation - Transfer In

*Pupil transportation for students served by the Utah Schools for the Deaf and the Blind (USDB) has been funded as part of the statewide To and From School Pupil Transportation program, with USDB's share taken off the top of total appropriated funds before the remaining balance is distributed to local education agencies. This approach has limited visibility into the actual costs and funding needs associated with USDB's specialized transportation services, which include door to door routes for students with significant accessibility and disability related needs.*

*Establishing a distinct USDB Pupil Transportation program within the USDB line items will improve transparency and consistency in budgeting and reporting by clearly identifying transportation expenditures specific to USDB and separating them from the broader statewide pupil transportation formula. This change will allow for more accurate legislative oversight, evaluation of program costs, and long term planning.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$0	\$6,500,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$6,500,000</b>	<b>\$0</b>

## Appropriations Adjustment Detail

### USDB Pupil Transportation - Transfer Out

*Pupil transportation for students served by the Utah Schools for the Deaf and the Blind (USDB) has been funded as part of the statewide To and From School Pupil Transportation program, with USDB's share taken off the top of total appropriated funds before the remaining balance is distributed to local education agencies. This approach has limited visibility into the actual costs and funding needs associated with USDB's specialized transportation services, which include door to door routes for students with significant accessibility and disability related needs.*

*Establishing a distinct USDB Pupil Transportation program within the USDB line items will improve transparency and consistency in budgeting and reporting by clearly identifying transportation expenditures specific to USDB and separating them from the broader statewide pupil transportation formula. This change will allow for more accurate legislative oversight, evaluation of program costs, and long term planning.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Uniform School Fund	\$0	(\$6,500,000)	\$0
<b>Total</b>	<b>\$0</b>	<b>(\$6,500,000)</b>	<b>\$0</b>

### USDB Risk Mitigation Transfer - In

*To mitigate risk in the Utah Schools for the Deaf and Blind (USDB) line item budget for Fiscal Year 2026, supplemental transfers are being made from other State Board of Education line items to assist USDB balance its funding.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$4,411,800	\$0	\$0
<b>Total</b>	<b>\$4,411,800</b>	<b>\$0</b>	<b>\$0</b>

### USDB Risk Mitigation Transfer - Out

*To mitigate risk in the Utah Schools for the Deaf and Blind (USDB) line item budget for Fiscal Year 2026, supplemental transfers are being made from other State Board of Education line items to assist USDB balance its funding.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	(\$4,411,800)	\$0	\$0
<b>Total</b>	<b>(\$4,411,800)</b>	<b>\$0</b>	<b>\$0</b>

## Appropriations Adjustment Detail

### USDB Technical Transfers - In

*As part of ongoing efforts to reorganize, standardize, and revamp the financing and operational structure at the Utah Schools for the Deaf and Blind, the State Board of Education requests technical transfers to reflect accurate funding placement and financing needs on a supplemental basis for Fiscal Year 2026 and on an ongoing basis beginning in Fiscal Year 2027.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$17,195,800	\$21,555,000	\$0
Dedicated Credits Revenue	\$1,889,900	\$1,889,800	\$0
Transfers	\$1,296,800	\$1,296,800	\$0
<b>Total</b>	<b>\$20,382,500</b>	<b>\$24,741,600</b>	<b>\$0</b>

### USDB Technical Transfers - Out

*As part of ongoing efforts to reorganize, standardize, and revamp the financing and operational structure at the Utah Schools for the Deaf and the Blind, the State Board of Education requests technical transfers to reflect accurate funding placement and financing needs on a supplemental basis for Fiscal Year 2026 and on an ongoing basis beginning in Fiscal Year 2027.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	(\$17,195,800)	(\$21,555,000)	\$0
Dedicated Credits Revenue	(\$1,889,900)	(\$1,889,800)	\$0
Transfers	(\$1,296,800)	(\$1,296,800)	\$0
<b>Total</b>	<b>(\$20,382,500)</b>	<b>(\$24,741,600)</b>	<b>\$0</b>

### Utah Fits All Administration Transfer - In

*Request from the State Board of Education to transfer funds from the Utah Fits All Scholarship Program Restricted Account into the Utah Fits All Scholarship Program to accommodate the administrative budget needed to operate and manage the program.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	\$49,600	\$49,600	\$0
<b>Total</b>	<b>\$49,600</b>	<b>\$49,600</b>	<b>\$0</b>

## Appropriations Adjustment Detail

### Utah Fits All Administration Transfer - Out

*Request from the State Board of Education to transfer funds from the Utah Fits All Scholarship Program Restricted Account into the Utah Fits All Scholarship Program to accommodate the administrative budget needed to operate and manage the program.*

Funding Source	FY 2026	FY 2027	
	Supplemental	Ongoing	One-time
Income Tax Fund	(\$49,600)	(\$49,600)	\$0
<b>Total</b>	<b>(\$49,600)</b>	<b>(\$49,600)</b>	<b>\$0</b>