

Public Education Funding

Revenue Sources (1)

Uniform School Fund \$ 1,586,582,794	General Fund \$ 254,900	Other (1a) \$ 634,229,715
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Local Sources	Basic Tax Levy (1b) \$ 206,690,578
	Voted Leeway (1b) \$ 126,669,788
	Board Leeway (1b) \$ 36,058,649

Local Sources are Totaled in "Other."

Total Education Budget
\$ 2,317,167,109

Education as % of Total State Funds -- 48%

Appropriations (2)

The Uniform School Fund plus Local Revenue Sources make up Minimum School Program Funding

MSP	\$1,956,001,809
USOE	\$165,955,000
USOR	\$50,275,300
USDB	\$21,995,000
Child Nutrition	\$87,769,400
Fine Arts/Sciences	\$2,934,300
Education Contracts	\$3,878,300

Minimum School Program (2a)
WPU* Value \$2,132
of WPU's 627,795

Total Basic School Programs
\$1,338,458,940

Related to Basic Programs
\$375,891,879
Includes: Block Grants, Pupil Transportation, Social Security & Retirement

Special Populations & Other
\$53,503,458

Board and Voted Leeway
\$183,147,532

One-Time Appropriations
\$5,000,000

Total Minimum School Prgm.
\$1,956,001,809

State Board of Education

Total Budget
\$ 332,807,300

MSP & School Building Program Funds Pass through the State Board to School Districts (Based on WPU counts)

Local School Districts (Funding Sources: MSP Allocation, USOE Pass-through, Federal & Local Revenues)

School Building Program (2b)
\$ 28,358,000

Other Local Revenue (3)

Local Revenue Sources (3a)

Additional Federal Funds (3b)

Bond Proceeds (3c)

Note: 3b & 3c figures are tracked at the local district level.

School Districts collect approximately \$750,000,000 annually in local taxes including the Basic Levy, Voted & Board Leeways. Actual collections by school districts can be obtained through county auditors.

*WPU = Weighted Pupil Unit

Notes

1-- Revenues: Revenue estimates, FY 2003 from the 2002-2003 Appropriations Report. Other Miscellaneous Revenue includes: Liquor Profits, Insurance Premiums, Beer, Cigarette, & Tobacco Taxes, Oil & Gas Severance, Metal Severance, Inheritance, Investment Income, Corporate Franchise Tax, Mineral Production Withholding, Gross Receipts Tax, Escheats, Permanent Fund Interest, Motor Vehicle Registration and other small sources of revenue.

2-- Funds: Fund balances are based on the 2002-2003 Appropriations Report. See Appropriations Report for Detail.

3-- Appropriations: Figures reflect Legislative Appropriations for FY 2003. The State Agencies total includes all agencies other than Public Education, Higher Education and the Capital Budget (contained in the Budget of the Department of Facilities Construction & Maintenance). The other State Agencies are: Legislature, Elected Officials, Courts, Corrections, Public Safety, Administrative Services, Department of Health, Department of Human Services, Commerce & Revenue, Economic Development, Human Resources, National Guard, Environmental Quality, and Transportation.

Public Education Notes

1-- Revenue Sources: There are 3 primary sources of revenue, the Uniform School Fund (income tax revenue), Federal Funds (primarily education grants), and Local Funds (tax levies placed on local property).

1a-- Other Revenue includes: The Basic Tax Levy, Voted & Board Leeways, Federal Funds, Federal Mineral Lease, Dedicated Credits, Restricted Revenue - General Fund Restricted Substance Abuse Prevention, USFR Growth in Student Population & Uniform School Fund Restricted Professional Practices, and Transfers. Detail Available in the Appropriations Report.

1b-- **Basic Tax Levy** - a basic tax rate each school district must impose on property, allowing it to participate in the basic school program. -- **Voted Leeway** - a special tax on property approved by the voters allowing a school district to support programs which exceed the cost of the basic program. -- **Board Leeway** - a special tax on property established by a local school board. Restricted to class size reduction efforts. Leeway may be used for other programs when class size is not excessive.

2-- Appropriations: Figures reflect Legislative Appropriations for FY 2003 as reported in the annual appropriations report.

2a-- The Minimum School Program is a State supported funding and equalization program to finance the public school system. State funds are distributed on a formula basis to school districts. The basis for funding is the Weighted Pupil Unit. All funds pass through the State Office of Education. The USF makes up 85% of the MSP, and Local Revenue makes up the remaining 15%.

2b-- The School Building Programs provide revenue to school districts for the purpose of capital outlay bonding, construction, and renovation.

3-- Local School Districts have additional sources of revenue other than funds received from the State. They include:

3a-- Local Revenue Sources include: Local Property Tax - School districts may levy a tax against the value of property. The tax levies and revenues received vary for each school district, & Other Funds - Depending on the school district, there may be added sources of revenue, for example: Business or Foundation Grants, Donations or lease agreements.

3b-- Additional Federal Funds - School districts may apply for additional grants provided by the federal government.

3c-- Bond Proceeds - Local school districts may choose to issue bonds (subject to vote) to increase revenue. Generally used to finance school construction and maintenance costs.

The data contained in this pamphlet is the most current available. Figures are based on Legislative Appropriations where applicable. Actual figures may differ.
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Brochure is available online.

Fiscal Year

2003

UTAH LEGISLATURE



State Funding Guide

Charting State Funding through the Legislature to State Agencies & Projects

Including: The Public Education Funding System

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Funding in Utah

OFFICE OF THE



Fiscal Year 2003

Utah Citizens & Business

PAY TAXES

Funding Begins With

State Revenue Sources (1) *Revenue is the yield of taxes and other sources of income that the state collects.*

Individual Income Tax \$ 1,676,625,000	Sales & Use Tax \$ 1,465,650,000	Motor & Special Fuel Tax \$ 386,650,000	Other Misc. Revenue \$ 418,030,000	Federal Funds \$ 1,714,788,400
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The 2003 Appropriations Report contains more detailed information, it is available online at: www.le.state.ut.us/lfa/reports/03arept/03arept.

The right lists the major State Tax & Revenue sources. State programs are funded from one or more of these sources.

Utah law restricts Income Tax Revenue for use in education. Higher Education & Capital Facilities (for HE facilities) receives Income Tax revenue, this funding does not pass through the USF. This dotted line shows Income tax Distribution.

Total Income Tax Distributed:
\$ 75,180,800

Funds (2) *Funds are an independent fiscal and accounting entity with a self-balancing set of accounts. Revenues are deposited into one of these funds to await appropriation.*

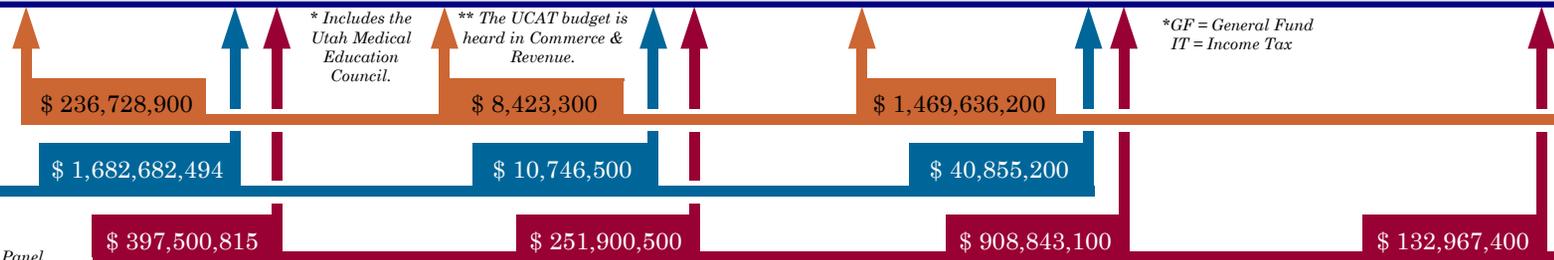
Uniform School Fund (USF) \$ 1,734,284,194	General Fund (GF) \$ 1,758,884,600	Transportation & Centennial Highway Funds \$ 492,756,100	Dedicated Credits & Other Funds \$ 1,691,211,815
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Dedicated Credits Revenue is money that is paid to an agency by other agencies or the public for services or goods. These funds are usually dedicated to paying for expenses of the agency. Other Funds Include: USF, GF & Transportation Restricted Funds, Local Property Tax, Corporate Taxes, Federal Mineral Lease, etc.

2003 Appropriations (3) *An appropriation gives Legislative authorization to make expenditures and incur obligations. The following detail major appropriations made by the Legislature.*

<p>Public Education</p> <ul style="list-style-type: none"> Minimum School Program \$1,956,001,809 State Board of Education \$332,807,300 School Building Program \$28,358,000 <p>\$ 2,317,167,109</p>	<p>Higher Education</p> <ul style="list-style-type: none"> Board of Regents \$19,824,200 Utah Education Network ... \$18,908,900 Universities* \$593,303,200 Colleges \$209,622,300 Utah College of Applied Technology (UCAT)** \$41,692,500 <p>\$ 883,351,100</p>	<p>State Agencies</p> <ul style="list-style-type: none"> Dept. of Health \$1,216,785,200 Dept. of Transportation ... \$850,817,400 Human Services \$456,242,700 Remaining Agencies \$1,558,343,000 - Road construction is contained in the Department of Transportation Budget. <p>\$ 4,082,188,300</p>	<p>Capital Budget</p> <ul style="list-style-type: none"> -Total State Funded Projects - \$193.4 million, of which: \$52.5 million from GF/IT* Funds. \$124.4 is funded through bonding. -Non-State Funded Projects - \$88.4 million. <p>\$ 184,399,400</p>
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Public Education, Higher Education, Utah Education Network, Tax Commission & Debt Service receive USF appropriations.



* Page Notes are Detailed on Back Panel

*GF = General Fund
IT = Income Tax