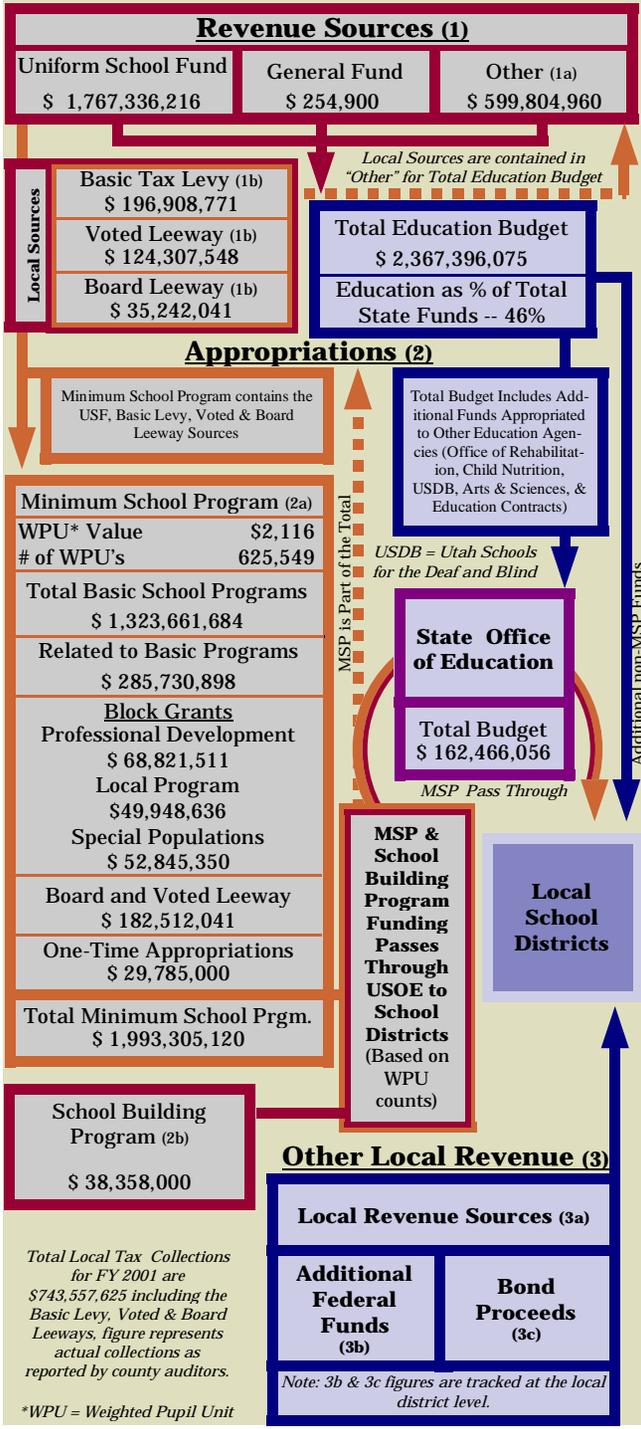


Continued  
From Center  
Section

# Public Education Funding



## Notes

- 1-- Revenues: Revenue estimates, FY 2002 from the 2001-2002 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 2001-2002 Appropriations Report. See Appropriations Report for Detail.
- 3-- Appropriations: Figures reflect Legislative Appropriations for FY 2002. 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 2002 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.  
Created by: Ben Leishman, Office of the Legislative Fiscal Analyst  
Brochure is available online.

Fiscal Year

2002

UTAH LEGISLATURE



# State Funding Guide

Charting State Funding through the Legislature to State Agencies & Projects

Including:  
The Public Education Funding System

Office of the Legislative Fiscal Analyst  
425 State Capitol  
Salt Lake City, Utah 84114  
Phone - 801-538-1034  
Fax - 801-538-1692  
[www.le.state.ut.us/lfa](http://www.le.state.ut.us/lfa)

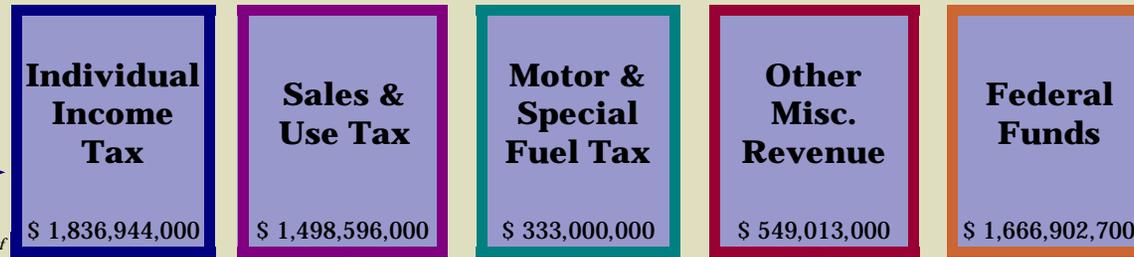
# Funding in Utah

Notes Detailed on Back Panel



**Utah Citizens & Businesses**  
**PAY TAXES**  
 Total Rev. \$ 5,884,455,700

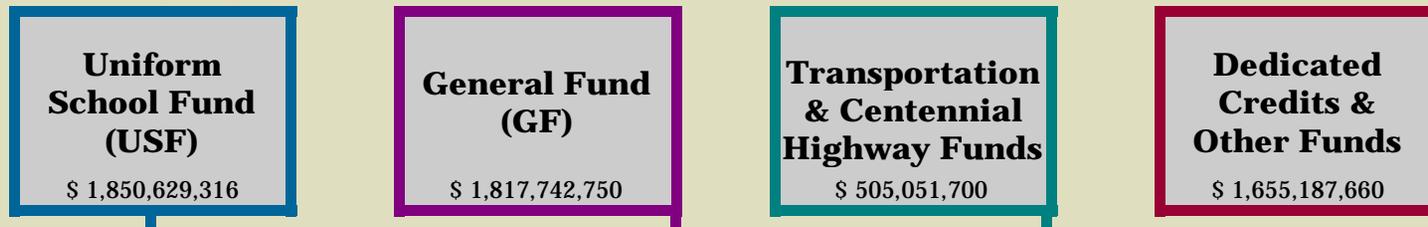
## State Revenue Sources (1)



To the right are the major Tax/Revenue sources for the State. All State programs are funded from one or more of these sources.

Includes Mineral Lease Revenue

## Funds (2)



Income Tax revenue is distributed to Higher Education and some Higher Education Capital Projects

All revenue is placed in one of several funds to await appropriation by the Legislature. The major funds are listed below.

**Includes:**  
 Departmental Collections, Tuition, Investment Income, Liquor Profit, Licenses, Permits, Fees, Bond Proceeds and Lease Financing, Corporate Tax, USF & GF Restricted Funds, Local Property Tax, Olympic Special Revenue, Other Taxes and Miscellaneous Revenue.

## 2002 Appropriations (3)



UEN = Utah Education Network

Public & Higher Education, Applied Technology Ed. Programs, Utah Education Network, Dept. of Human Resources & Capital Facilities (Debt & Administrative Services) receive USF appropriations.

Public Education Detail Continued On Side Page

