

Compendium of Budget Information for the 2014 General Session

Public Education Appropriations Subcommittee

Agency: School Building Programs

Line Item: School Building Programs

Function

The School Building Programs assist school districts in the construction or renovation of school facilities and paying debt service.

Funding Detail

For more detail about a particular source of finance or organizational unit, click a linked entry in the left column of the table(s) below.

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Uniform School Fund	\$0	\$0	\$0	\$0	\$0	\$0
Education Fund	\$14,499,700	\$14,499,700	\$0	\$14,499,700	\$0	\$14,499,700
Education Fund, One-time	\$0	\$0	\$0	\$0	\$0	\$0
Dedicated Credits Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Lapsing Balance	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$14,499,700	\$14,499,700	\$0	\$14,499,700	\$0	\$14,499,700

Programs	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Capital Outlay Enrollment Growth Program	\$1,888,800	\$1,888,800	\$0	\$1,888,800	\$0	\$1,888,800
Capital Outlay Foundation Program	\$12,610,900	\$12,610,900	\$0	\$12,610,900	\$0	\$12,610,900
Total	\$14,499,700	\$14,499,700	\$0	\$14,499,700	\$0	\$14,499,700

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Other Charges/Pass Thru	\$14,499,700	\$14,499,700	\$0	\$14,499,700	\$0	\$14,499,700
Total	\$14,499,700	\$14,499,700	\$0	\$14,499,700	\$0	\$14,499,700

Program: Capital Outlay Foundation Program

Function

The Capital Outlay Foundation Program supports capital facility construction, renovation, and debt service in qualifying school districts. A school district receives funding based on its local property tax effort and property tax yield per student when compared to a foundation guarantee funding level.

The State Board of Education determines the foundation guarantee level per ADM (Average Daily Membership) that fully allocates the funding appropriated by the Legislature. "If a school district imposes a combined capital levy rate that is greater than or equal to the base tax effort rate, the State Board of Education shall allocate to the qualifying school district an amount equal to the product of the qualifying school district's ADM and an amount equal to the difference between the foundation guarantee level per ADM and the qualifying school district's property tax yield per ADM." (USOE, School Finance, MSP Descriptions).

During the 2010 General Session, the Legislature modified the program by eliminating base funding levels for all school districts with more than 1,000 students in ADM. The Legislature also modified the program to set "the base tax rate at the average of the highest school district's capital and debt service levies and the statewide average of school districts' capital and debt service levies" (USOE, Finance and Statistics, Website, March 2010). Finally, revisions direct the State Board of Education to determine a district's allocation of funds under the program using data from two fiscal years prior to the allocation year.

Funding Detail

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Uniform School Fund	\$0	\$0	\$0	\$0	\$0	\$0
Education Fund	\$12,610,900	\$12,610,900	\$0	\$12,610,900	\$0	\$12,610,900
Education Fund, One-time	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$12,610,900	\$12,610,900	\$0	\$12,610,900	\$0	\$12,610,900

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Other Charges/Pass Thru	\$12,610,900	\$12,610,900	\$0	\$12,610,900	\$0	\$12,610,900
Total	\$12,610,900	\$12,610,900	\$0	\$12,610,900	\$0	\$12,610,900

Program: Capital Outlay Enrollment Growth Program

Function

The Enrollment Growth Program provides funding to school districts experiencing the most pressing needs for facilities due to rapid student enrollment growth. To be eligible for program funding, a district "must (a) have an average annual net enrollment increase; and (b) have a property tax base per ADM in the year two years prior that is less than two times the statewide average property tax base per ADM in the two years prior." (USOE, School Finance, MSP Descriptions)

Qualifying school districts receive funding based on the following formula. "The quotient of the eligible school district's average annual net enrollment increase, divided by the sum of the average annual net enrollment increase in all eligible school districts; and the total amount appropriated for the Capital Outlay Enrollment Growth Program." (USOE, School Finance, MSP Descriptions)

Funding Detail

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Uniform School Fund	\$0	\$0	\$0	\$0	\$0	\$0
Education Fund	\$1,888,800	\$1,888,800	\$0	\$1,888,800	\$0	\$1,888,800
Dedicated Credits Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Lapsing Balance	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,888,800	\$1,888,800	\$0	\$1,888,800	\$0	\$1,888,800

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
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Other Charges/Pass Thru	\$1,888,800	\$1,888,800	\$0	\$1,888,800	\$0	\$1,888,800
Total	\$1,888,800	\$1,888,800	\$0	\$1,888,800	\$0	\$1,888,800

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's Comprehensive Annual Financial Reports.