

53A-17a-144 Contribution of state to cost of minimum school program -- Determination of amounts -- Levy on taxable property -- Disbursal -- Deficiency.

The state's contribution to the total cost of the minimum school program is determined and distributed as follows:

- (1) The State Tax Commission shall levy an amount determined by the Legislature on all taxable property of the state.
 - (a) This amount, together with other funds provided by law, is the state's contribution to the minimum school program.
 - (b) The statewide levy is set at zero until changed by the Legislature.
- (2) During the first week in November, the State Tax Commission shall certify to the State Board of Education the amounts designated as state aid for each district under Section 59-2-902.
- (3)
 - (a) The actual amounts computed under Section 59-2-902 are the state's contribution to the minimum school program of each district.
 - (b) The state board shall provide each district with a statement of the amount of state aid.
- (4) Prior to the first day of each month, the state treasurer and the Division of Finance, with the approval of the State Board of Education, shall disburse 1/12 of the state's contribution to the cost of the minimum school program to each school district.
 - (a) A disbursement may not be made to a district whose payments have been interrupted under Subsection (4)(d).
 - (b) Discrepancies between the monthly disbursements and the actual cost of the program shall be adjusted in the final settlement under Subsection (5).
 - (c) If the monthly distributions overdraw the money in the Uniform School Fund, the Division of Finance is authorized to run this fund in a deficit position.
 - (d) The state board may interrupt disbursements to a district if, in the judgment of the board, the district is failing to comply with the minimum school program, is operating programs that are not approved by the state board, or has not submitted reports required by law or the state board.
 - (i) Disbursements shall be resumed upon request of the state board.
 - (ii) Back disbursements shall be included in the next regular disbursement, and the amount disbursed certified to the State Division of Finance and state treasurer by the state board.
 - (e) The State Board of Education may authorize exceptions to the 1/12 per month disbursement formula for grant funds if the board determines that a different disbursement formula would better serve the purposes of the grant.
- (5)
 - (a) If money in the Uniform School Fund is insufficient to meet the state's contribution to the minimum school program as appropriated, the amount of the deficiency thus created shall be carried as a deficiency in the Uniform School Fund until the next session of the Legislature, at which time the Legislature shall appropriate funds to cover the deficiency.
 - (b) If there is an operating deficit in public education Uniform School Fund appropriations, the Legislature shall eliminate the deficit by:
 - (i) budget transfers or other legal means;
 - (ii) appropriating money from the Education Budget Reserve Account;
 - (iii) appropriating up to 25% of the balance in the General Fund Budget Reserve Account; or
 - (iv) some combination of Subsections (5)(b)(i), (ii), and (iii).
 - (c) Nothing in Subsection (5)(b) precludes the Legislature from appropriating more than 25% of the balance in the General Fund Budget Reserve Account to fund operating deficits in public education appropriations.

Amended by Chapter 342, 2011 General Session