

PUBLIC EDUCATION BASE BUDGET AMENDMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

House Sponsor: Susan Pulsipher

LONG TITLE

General Description:

This bill supplements or reduces appropriations otherwise provided for the support and operation of public education for the fiscal year beginning July 1, 2022, and ending June 30, 2023, and appropriates funds for the support and operation of public education for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Highlighted Provisions:

This bill:

- ▶ repeals obsolete provisions related to a past freeze on the minimum basic tax rate, including the equity pupil tax rate;
- ▶ provides appropriations for the use and support of school districts, charter schools, and state education agencies;
- ▶ sets the value of the weighted pupil unit (WPU) initially at \$4,175 for fiscal year 2023-2024;
- ▶ adjusts the number of WPUs in certain programs for student enrollment changes and statutory formula calculations;
- ▶ appropriates funds to the Uniform School Fund Restricted - Public Education Budget Stabilization Account;
- ▶ makes an appropriation from the Uniform School Fund Restricted - Trust Distribution Account to the School LAND Trust Program to support educational programs in the public schools;
- ▶ adjusts the revenue targets and estimates tax rates for the statewide Basic Rate and WPU Value Rate according to statutory provisions;

- 30 ▶ provides appropriations for other purposes as described; and
- 31 ▶ makes technical and conforming changes.

32 Money Appropriated in this Bill:

33 This bill appropriates \$58,931,500 in operating and capital budgets for fiscal year 2023,
34 including:

- 35 ▶ \$2,597,100 from the Uniform School Fund;
- 36 ▶ (\$1,500,000) from the Income Tax Fund; and
- 37 ▶ \$57,834,400 from various sources as detailed in this bill.

38 This bill appropriates (\$1,513,200) in restricted fund and account transfers for fiscal
39 year 2023.

40 This bill appropriates (\$101,400) in fiduciary funds for fiscal year 2023.

41 This bill appropriates \$6,978,248,400 in operating and capital budgets for fiscal year
42 2024, including:

- 43 ▶ \$8,704,000 from the General Fund;
- 44 ▶ \$3,981,754,800 from the Uniform School Fund;
- 45 ▶ \$206,228,600 from the Income Tax Fund; and
- 46 ▶ \$2,781,561,000 from various sources as detailed in this bill.

47 This bill appropriates \$3,627,100 in expendable funds and accounts for fiscal year
48 2024.

49 This bill appropriates \$789,467,900 in restricted funds and account transfers for fiscal
50 year 2024, including:

- 51 ▶ \$440,640,400 from the Uniform School Fund;
- 52 ▶ \$347,077,500 from the Income Tax Fund; and
- 53 ▶ \$1,750,000 from various sources as detailed in this bill.

54 This bill appropriates \$117,300 in fiduciary funds for fiscal year 2024.

55 Other Special Clauses:

56 This bill provides a special effective date.

57 Utah Code Sections Affected:

58 AMENDS:

59 **11-13-302**, as last amended by Laws of Utah 2022, Chapter 239

60 **11-13-310**, as last amended by Laws of Utah 2018, Chapters 415, 456

61 **53E-1-202**, as last amended by Laws of Utah 2022, Chapter 274

62 **53F-2-205**, as last amended by Laws of Utah 2021, Chapter 382

63 **53F-2-301**, as last amended by Laws of Utah 2021, Chapter 319

64 **53F-2-515**, as last amended by Laws of Utah 2018, Chapter 456 and renumbered and

65 amended by Laws of Utah 2018, Chapter 2

66 **53F-9-302**, as last amended by Laws of Utah 2022, Chapter 456

67 **53F-9-305**, as last amended by Laws of Utah 2022, Chapter 456

68 **53F-9-306**, as last amended by Laws of Utah 2022, Chapter 456

69 **53G-3-304**, as last amended by Laws of Utah 2018, Chapters 281, 456 and renumbered

70 and amended by Laws of Utah 2018, Chapter 3

71 **59-2-919.1**, as last amended by Laws of Utah 2022, Chapter 293

72 **59-2-926**, as last amended by Laws of Utah 2022, Chapter 451

73 **63I-2-211**, as last amended by Laws of Utah 2018, Chapters 337, 456

74 **63I-2-253**, as last amended by Laws of Utah 2022, Chapters 208, 229, 274, 354, 370,

75 and 409

76 **63I-2-259**, as last amended by Laws of Utah 2022, Chapter 264

77 REPEALS:

78 **53F-2-301.5**, as last amended by Laws of Utah 2022, Chapters 1, 409 and last amended

79 by Coordination Clause, Laws of Utah 2022, Chapter 409

80

81 *Be it enacted by the Legislature of the state of Utah:*

82 Section 1. Section **11-13-302** is amended to read:

83 **11-13-302. Payment of fee in lieu of ad valorem property tax by certain energy**

84 **suppliers -- Method of calculating -- Collection -- Extent of tax lien.**

85 (1) (a) Each project entity created under this chapter that owns a project and that sells

86 any capacity, service, or other benefit from it to an energy supplier or suppliers whose tangible
87 property is not exempted by Utah Constitution Article XIII, Section 3, from the payment of ad
88 valorem property tax, shall pay an annual fee in lieu of ad valorem property tax as provided in
89 this section to each taxing jurisdiction within which the project or any part of it is located.

90 (b) For purposes of this section, "annual fee" means the annual fee described in
91 Subsection (1)(a) that is in lieu of ad valorem property tax.

92 (c) The requirement to pay an annual fee shall commence:

93 (i) with respect to each taxing jurisdiction that is a candidate receiving the benefit of
94 impact alleviation payments under contracts or determination orders provided for in Sections
95 11-13-305 and 11-13-306, with the fiscal year of the candidate following the fiscal year of the
96 candidate in which the date of commercial operation of the last generating unit, other than any
97 generating unit providing additional project capacity, of the project occurs, or, in the case of
98 any facilities providing additional project capacity, with the fiscal year of the candidate
99 following the fiscal year of the candidate in which the date of commercial operation of the
100 generating unit providing the additional project capacity occurs; and

101 (ii) with respect to any taxing jurisdiction other than a taxing jurisdiction described in
102 Subsection (1)(c)(i), with the fiscal year of the taxing jurisdiction in which construction of the
103 project commences, or, in the case of facilities providing additional project capacity, with the
104 fiscal year of the taxing jurisdiction in which construction of those facilities commences.

105 (d) The requirement to pay an annual fee shall continue for the period of the useful life
106 of the project or facilities.

107 (2) (a) The annual fees due a school district shall be as provided in Subsection (2)(b)
108 because the ad valorem property tax imposed by a school district and authorized by the
109 Legislature represents both:

110 (i) a levy mandated by the state for the state minimum school program under Section
111 53F-2-301 [~~or 53F-2-301.5, as applicable~~]; and

112 (ii) local levies for capital outlay and other purposes under Sections 53F-8-303,
113 53F-8-301, and 53F-8-302.

114 (b) The annual fees due a school district shall be as follows:

115 (i) the project entity shall pay to the school district an annual fee for the state minimum
116 school program at the rate imposed by the school district and authorized by the Legislature
117 under Section 53F-2-301 [or 53F-2-301.5, as applicable]; and

118 (ii) for all other local property tax levies authorized to be imposed by a school district,
119 the project entity shall pay to the school district either:

120 (A) an annual fee; or

121 (B) impact alleviation payments under contracts or determination orders provided for
122 in Sections 11-13-305 and 11-13-306.

123 (3) (a) An annual fee due a taxing jurisdiction for a particular year shall be calculated
124 by multiplying the tax rate or rates of the jurisdiction for that year by the product obtained by
125 multiplying the fee base or value determined in accordance with Subsection (4) for that year of
126 the portion of the project located within the jurisdiction by the percentage of the project which
127 is used to produce the capacity, service, or other benefit sold to the energy supplier or suppliers.

128 (b) As used in this section, "tax rate," when applied in respect to a school district,
129 includes any assessment to be made by the school district under Subsection (2) or Section
130 63M-5-302.

131 (c) There is to be credited against the annual fee due a taxing jurisdiction for each year,
132 an amount equal to the debt service, if any, payable in that year by the project entity on bonds,
133 the proceeds of which were used to provide public facilities and services for impact alleviation
134 in the taxing jurisdiction in accordance with Sections 11-13-305 and 11-13-306.

135 (d) The tax rate for the taxing jurisdiction for that year shall be computed so as to:

136 (i) take into account the fee base or value of the percentage of the project located
137 within the taxing jurisdiction determined in accordance with Subsection (4) used to produce the
138 capacity, service, or other benefit sold to the supplier or suppliers; and

139 (ii) reflect any credit to be given in that year.

140 (4) (a) Except as otherwise provided in this section, the annual fees required by this
141 section shall be paid, collected, and distributed to the taxing jurisdiction as if:

142 (i) the annual fees were ad valorem property taxes; and
143 (ii) the project were assessed at the same rate and upon the same measure of value as
144 taxable property in the state.

145 (b) (i) Notwithstanding Subsection (4)(a), for purposes of an annual fee required by
146 this section, the fee base of a project may be determined in accordance with an agreement
147 among:

148 (A) the project entity; and

149 (B) any county that:

150 (I) is due an annual fee from the project entity; and

151 (II) agrees to have the fee base of the project determined in accordance with the
152 agreement described in this Subsection (4).

153 (ii) The agreement described in Subsection (4)(b)(i):

154 (A) shall specify each year for which the fee base determined by the agreement shall be
155 used for purposes of an annual fee; and

156 (B) may not modify any provision of this chapter except the method by which the fee
157 base of a project is determined for purposes of an annual fee.

158 (iii) For purposes of an annual fee imposed by a taxing jurisdiction within a county
159 described in Subsection (4)(b)(i)(B), the fee base determined by the agreement described in
160 Subsection (4)(b)(i) shall be used for purposes of an annual fee imposed by that taxing
161 jurisdiction.

162 (iv) (A) If there is not agreement as to the fee base of a portion of a project for any
163 year, for purposes of an annual fee, the State Tax Commission shall determine the value of that
164 portion of the project for which there is not an agreement:

165 (I) for that year; and

166 (II) using the same measure of value as is used for taxable property in the state.

167 (B) The valuation required by Subsection (4)(b)(iv)(A) shall be made by the State Tax
168 Commission in accordance with rules made by the State Tax Commission.

169 (c) Payments of the annual fees shall be made from:

170 (i) the proceeds of bonds issued for the project; and
171 (ii) revenues derived by the project entity from the project.

172 (d) (i) The contracts of the project entity with the purchasers of the capacity, service, or
173 other benefits of the project whose tangible property is not exempted by Utah Constitution
174 Article XIII, Section 3, from the payment of ad valorem property tax shall require each
175 purchaser, whether or not located in the state, to pay, to the extent not otherwise provided for,
176 its share, determined in accordance with the terms of the contract, of these fees.

177 (ii) It is the responsibility of the project entity to enforce the obligations of the
178 purchasers.

179 (5) (a) The responsibility of the project entity to make payment of the annual fees is
180 limited to the extent that there is legally available to the project entity, from bond proceeds or
181 revenues, money to make these payments, and the obligation to make payments of the annual
182 fees is not otherwise a general obligation or liability of the project entity.

183 (b) No tax lien may attach upon any property or money of the project entity by virtue of
184 any failure to pay all or any part of an annual fee.

185 (c) The project entity or any purchaser may contest the validity of an annual fee to the
186 same extent as if the payment was a payment of the ad valorem property tax itself.

187 (d) The payments of an annual fee shall be reduced to the extent that any contest is
188 successful.

189 (6) (a) The annual fee described in Subsection (1):
190 (i) shall be paid by a public agency that:
191 (A) is not a project entity; and
192 (B) owns an interest in a facility providing additional project capacity if the interest is
193 otherwise exempt from taxation pursuant to Utah Constitution, Article XIII, Section 3; and
194 (ii) for a public agency described in Subsection (6)(a)(i), shall be calculated in
195 accordance with Subsection (6)(b).

196 (b) The annual fee required under Subsection (6)(a) shall be an amount equal to the tax
197 rate or rates of the applicable taxing jurisdiction multiplied by the product of the following:

198 (i) the fee base or value of the facility providing additional project capacity located
199 within the jurisdiction;

200 (ii) the percentage of the ownership interest of the public agency in the facility; and

201 (iii) the portion, expressed as a percentage, of the public agency's ownership interest
202 that is attributable to the capacity, service, or other benefit from the facility that is sold,
203 including any subsequent sale, resale, or layoff, by the public agency to an energy supplier or
204 suppliers whose tangible property is not exempted by Utah Constitution, Article XIII, Section
205 3, from the payment of ad valorem property tax.

206 (c) A public agency paying the annual fee pursuant to Subsection (6)(a) shall have the
207 obligations, credits, rights, and protections set forth in Subsections (1) through (5) with respect
208 to its ownership interest as though it were a project entity.

209 (d) On or before March 1 of each year, a project entity that owns a project and that
210 provides any capacity, service, or other benefit to an energy supplier or a public agency shall
211 file an electronic report with the State Tax Commission that identifies:

212 (i) each energy supplier and public agency to which the project entity delivers capacity,
213 service, or other benefit; and

214 (ii) the amount of capacity, service, or other benefit delivered to each energy supplier
215 and public agency.

216 Section 2. Section **11-13-310** is amended to read:

217 **11-13-310. Termination of impact alleviation contract.**

218 (1) If the project or any part of it or the facilities providing additional project capacity
219 or any part of them, or the output from the project or facilities providing additional project
220 capacity become subject, in addition to the requirements of Section **11-13-302**, to ad valorem
221 property taxation or other payments in lieu of ad valorem property taxation, or other form of
222 tax equivalent payments to any candidate which is a party to an impact alleviation contract with
223 respect to the project or facilities providing additional project capacity or is receiving impact
224 alleviation payments or means with respect to the project or facilities providing additional
225 project capacity pursuant to a determination by the board, then the impact alleviation contract

226 or the requirement to make impact alleviation payments or provide means therefor pursuant to
227 the determination, as the case may be, shall, at the election of the candidate, terminate.

228 (2) In any event, each impact alleviation contract or determination order shall terminate
229 upon the project, or, in the case of facilities providing additional project capacity, those
230 facilities becoming subject to the provisions of Section 11-13-302, except that no impact
231 alleviation contract or agreement entered by a school district shall terminate because of in lieu
232 ad valorem property tax fees levied under Subsection 11-13-302(2)(b)(i) or because of ad
233 valorem property taxes levied under Section 53F-2-301 [~~or 53F-2-301.5, as applicable,~~] for the
234 state minimum school program.

235 (3) In addition, if the construction of the project, or, in the case of facilities providing
236 additional project capacity, of those facilities, is permanently terminated for any reason, each
237 impact alleviation contract and determination order, and the payments and means required
238 thereunder, shall terminate.

239 (4) No termination of an impact alleviation contract or determination order may
240 terminate or reduce any liability previously incurred pursuant to the contract or determination
241 order by the candidate beneficiary under it.

242 (5) If the provisions of Section 11-13-302, or its successor, are held invalid by a court
243 of competent jurisdiction, and no ad valorem taxes or other form of tax equivalent payments
244 are payable, the remaining provisions of this chapter shall continue in operation without regard
245 to the commencement of commercial operation of the last generating unit of that project or of
246 facilities providing additional project capacity.

247 Section 3. Section 53E-1-202 is amended to read:

248 **53E-1-202. Reports to and action required of the Public Education**
249 **Appropriations Subcommittee.**

250 (1) In accordance with applicable provisions and Section 68-3-14, the following
251 recurring reports are due to the Public Education Appropriations Subcommittee:

252 (a) the State Superintendent's Annual Report by the state board described in Section
253 53E-1-203;

254 (b) the report described in Section 53E-10-703 by the Utah Leading through Effective,
255 Actionable, and Dynamic Education director on research and other activities; and

256 (c) the report by the STEM Action Center Board described in Section 9-22-109,
257 including the information described in Section 9-22-113 on the status of the computer science
258 initiative.

259 (2) In accordance with applicable provisions, the Public Education Appropriations
260 Subcommittee shall complete [~~the following: (a) the review described in Section 53F-2-301 of~~
261 ~~the WPU value rate; and (b)]₂, if required, the study described in Section 53F-4-304 of
262 scholarship payments.~~

263 Section 4. Section 53F-2-205 is amended to read:

264 **53F-2-205. Powers and duties of state board to adjust Minimum School Program**
265 **allocations -- Use of remaining funds at the end of a fiscal year.**

266 (1) As used in this section:

267 (a) "ESEA" means the Elementary and Secondary Education Act of 1965, 20 U.S.C.
268 Sec. 6301 et seq.

269 (b) "Program" means a program or allocation funded by a line item appropriation or
270 other appropriation designated as:

- 271 (i) Basic Program;
- 272 (ii) Related to Basic Programs;
- 273 (iii) Voted and Board Levy Programs; or
- 274 (iv) Minimum School Program.

275 (2) Except as provided in Subsection (3) or (5), if the number of weighted pupil units
276 in a program is underestimated, the state board shall reduce the value of the weighted pupil unit
277 in that program so that the total amount paid for the program does not exceed the amount
278 appropriated for the program.

279 (3) If the number of weighted pupil units in a program is overestimated, the state board
280 shall spend excess money appropriated for the following purposes giving priority to the
281 purpose described in Subsection (3)(a):

282 (a) to support the value of the weighted pupil unit in a program within the basic
283 state-supported school program in which the number of weighted pupil units is underestimated;

284 (b) to support the state guaranteed local levy increments as defined in Section
285 53F-2-601, if:

286 (i) local contributions to the voted local levy program or board local levy program are
287 overestimated; or

288 (ii) the number of weighted pupil units within school districts qualifying for a
289 guarantee is underestimated;

290 (c) to support the state supplement to local property taxes allocated to charter schools,
291 if the state supplement is less than the amount prescribed by Section 53F-2-704;

292 (d) to fund the cost of the salary supplements described in Section 53F-2-504; or

293 (e) to support a school district with a loss in student enrollment as provided in Section
294 53F-2-207.

295 (4) If local contributions from the minimum basic tax rate imposed under Section
296 53F-2-301 [~~or 53F-2-301.5, as applicable,~~] are overestimated, the state board shall reduce the
297 value of the weighted pupil unit for all programs within the basic state-supported school
298 program so the total state contribution to the basic state-supported school program does not
299 exceed the amount of state funds appropriated.

300 (5) If local contributions from the minimum basic tax rate imposed under Section
301 53F-2-301 [~~or 53F-2-301.5, as applicable,~~] are underestimated, the state board shall:

302 (a) spend the excess local contributions for the purposes specified in Subsection (3),
303 giving priority to supporting the value of the weighted pupil unit in programs within the basic
304 state-supported school program in which the number of weighted pupil units is underestimated;
305 and

306 (b) reduce the state contribution to the basic state-supported school program so the
307 total cost of the basic state-supported school program does not exceed the total state and local
308 funds appropriated to the basic state-supported school program plus the local contributions
309 necessary to support the value of the weighted pupil unit in programs within the basic

310 state-supported school program in which the number of weighted pupil units is underestimated.

311 (6) Except as provided in Subsection (3) or (5), the state board shall reduce the state
312 guarantee per weighted pupil unit provided under the local levy state guarantee program
313 described in Section 53F-2-601, if:

314 (a) local contributions to the voted local levy program or board local levy program are
315 overestimated; or

316 (b) the number of weighted pupil units within school districts qualifying for a
317 guarantee is underestimated.

318 (7) Money appropriated to the state board is nonlapsing, including appropriations to the
319 Minimum School Program and all agencies, line items, and programs under the jurisdiction of
320 the state board.

321 (8) The state board shall report actions taken by the state board under this section to the
322 Office of the Legislative Fiscal Analyst and the Governor's Office of Planning and Budget.

323 Section 5. Section 53F-2-301 is amended to read:

324 **53F-2-301. Minimum basic tax rate for a fiscal year that begins after July 1, 2022.**

325 (1) The provisions of this section are not in effect for a fiscal year that begins on July 1,
326 2018, 2019, 2020, 2021, or 2022.

327 (2) As used in this section:

328 (a) "Basic levy increment rate" means a tax rate that will generate an amount of
329 revenue equal to \$75,000,000.

330 (b) "Combined basic rate" means a rate that is the sum of:

331 (i) the minimum basic tax rate; and

332 (ii) the WPU value rate.

333 (c) "Commission" means the State Tax Commission.

334 [~~(d) "Equity pupil tax rate" means the tax rate that will generate an amount of revenue
335 equal to the amount generated by the equity pupil tax rate as defined in Section 53F-2-301.5 in
336 the fiscal year that begins July 1, 2022.~~]

337 [~~(e)~~ (d) "Minimum basic local amount" means an amount that is:

338 (i) equal to the sum of:
339 (A) the school districts' contribution to the basic school program the previous fiscal
340 year;
341 (B) the amount generated by the basic levy increment rate; and
342 [~~(C) the amount generated by the equity pupil tax rate; and~~]
343 [~~(D)~~] (C) the eligible new growth, as defined in Section 59-2-924 and rules of the State
344 Tax Commission multiplied by the minimum basic rate; and
345 (ii) set annually by the Legislature in Subsection (3)(a).
346 [~~(f)~~] (e) "Minimum basic tax rate" means a tax rate certified by the commission that
347 will generate an amount of revenue equal to the minimum basic local amount described in
348 Subsection (3)(a).
349 [~~(g)~~] (f) "Weighted pupil unit value" or "WPU value" means the amount established
350 each year in the enacted public education budget that is multiplied by the number of weighted
351 pupil units to yield the funding level for the basic school program.
352 [~~(h)~~] (g) "WPU value amount" means an amount:
353 (i) that is equal to the product of:
354 (A) the WPU value increase limit; and
355 (B) the percentage share of local revenue to the cost of the basic school program in the
356 immediately preceding fiscal year; and
357 (ii) set annually by the Legislature in Subsection (4)(a).
358 [~~(i)~~] (h) "WPU value increase limit" means the lesser of:
359 (i) the total cost to the basic school program to increase the WPU value over the WPU
360 value in the prior fiscal year; or
361 (ii) the total cost to the basic school program to increase the WPU value by 4% over
362 the WPU value in the prior fiscal year.
363 [~~(j)~~] (i) "WPU value rate" means a tax rate certified by the commission that will
364 generate an amount of revenue equal to the WPU value amount described in Subsection (4)(a).
365 (3) (a) The minimum basic local amount for the fiscal year that begins on July 1,

366 [~~2018, is \$408,073,800~~] 2023, is \$708,960,800 in revenue statewide.

367 (b) The preliminary estimate of the minimum basic tax rate for a fiscal year that begins
368 on July 1, [~~2018, is .001498~~] 2023, is .001356.

369 (4) (a) The WPU value amount for the fiscal year that begins on July 1, [~~2018, is~~
370 ~~\$18,650,000~~] 2023, is \$22,929,400 in revenue statewide.

371 (b) The preliminary estimate of the WPU value rate for the fiscal year that begins on
372 July 1, [~~2018, is .000069~~] 2023, is .000044.

373 (5) (a) On or before June 22, the commission shall certify for the year:

374 (i) the minimum basic tax rate; and

375 (ii) the WPU value rate.

376 (b) The estimate of the minimum basic tax rate provided in Subsection (3)(b) and the
377 estimate of the WPU value rate provided in Subsection (4)(b) are based on a forecast for
378 property values for the next calendar year.

379 (c) The certified minimum basic tax rate described in Subsection (5)(a)(i) and the
380 certified WPU value rate described in Subsection (5)(a)(ii) are based on property values as of
381 January 1 of the current calendar year, except personal property, which is based on values from
382 the previous calendar year.

383 (6) (a) To qualify for receipt of the state contribution toward the basic school program
384 and as a school district's contribution toward the cost of the basic school program for the school
385 district, each local school board shall impose the combined basic rate.

386 (b) (i) The state is not subject to the notice requirements of Section [59-2-926](#) before
387 imposing the tax rates described in this Subsection (6).

388 (ii) [~~(A) Except as provided in Subsection (6)(b)(ii)(B), the~~] The state is subject to the
389 notice requirements of Section [59-2-926](#) if the state authorizes a tax rate that exceeds the tax
390 rates described in this Subsection (6).

391 [~~(B) For a calendar year that begins on January 1, 2018, the state is not subject to the~~
392 ~~notice and public hearing requirements of Section [59-2-926](#) if the state authorizes a combined~~
393 ~~basic rate that exceeds the tax rates authorized in this section.]~~

394 (7) (a) The state shall contribute to each school district toward the cost of the basic
395 school program in the school district an amount of money that is the difference between the
396 cost of the school district's basic school program and the sum of revenue generated by the
397 school district by the following:

- 398 (i) the combined basic rate; and
- 399 (ii) the basic levy increment rate~~;~~ and].
- 400 [~~(iii) the equity pupil tax rate.~~]

401 (b) (i) If the difference described in Subsection (7)(a) equals or exceeds the cost of the
402 basic school program in a school district, no state contribution shall be made to the basic
403 school program for the school district.

404 (ii) The proceeds of the difference described in Subsection (7)(a) that exceed the cost
405 of the basic school program shall be paid into the Uniform School Fund as provided by law and
406 by the close of the fiscal year in which the proceeds were calculated.

407 (8) Upon appropriation by the Legislature, the Division of Finance shall deposit an
408 amount equal to the proceeds generated statewide:

409 (a) by the basic levy increment rate into the Minimum Basic Growth Account created
410 in Section [53F-9-302](#); and

411 [~~(b) by the equity pupil tax rate into the Local Levy Growth Account created in Section~~
412 [53F-9-305](#); and]

413 [~~(c)~~] (b) by the WPU value rate into the Teacher and Student Success Account created
414 in Section [53F-9-306](#).

415 [~~(9) After July 1, 2021, but before November 30, 2022, the Public Education~~
416 ~~Appropriations Subcommittee:~~]

417 [(a) shall review the WPU value rate, the impact of revenues generated by the WPU
418 value rate on public education funding, and whether local school boards should continue to
419 levy the WPU value rate; and]

420 [(b) may recommend an increase, repeal, or continuance of the WPU value rate.]

421 Section 6. Section **53F-2-515** is amended to read:

422 **53F-2-515. Federal Impact Aid Program -- Offset for underestimated allocations**
423 **from the Federal Impact Aid Program.**

424 (1) In addition to the revenues received from the levy imposed by a local school board
425 and authorized by the Legislature under Section 53F-2-301 [~~or 53F-2-301.5, as applicable~~], the
426 Legislature shall provide an amount equal to the difference between the school district's
427 anticipated receipts under the entitlement for the fiscal year from the Federal Impact Aid
428 Program and the amount the school district actually received from this source for the next
429 preceding fiscal year.

430 (2) If at the end of a fiscal year the sum of the receipts of a school district from a
431 distribution from the Legislature pursuant to Subsection (1) plus the school district's allocations
432 from the Federal Impact Aid Program for that fiscal year exceeds the amount allocated to the
433 school district from the Federal Impact Aid Program for the next preceding fiscal year, the
434 excess funds are carried into the next succeeding fiscal year and become in that year a part of
435 the school district's contribution to the school district's basic program for operation and
436 maintenance under the state minimum school finance law.

437 (3) During the next succeeding fiscal year described in Subsection (2), the school
438 district's required tax rate for the basic program shall be reduced so that the yield from the
439 reduced tax rate plus the carryover funds equal the school district's required contribution to the
440 school district's basic program.

441 (4) For the school district of a local school board that is required to reduce the school
442 district's basic tax rate under this section, the school district shall receive state minimum school
443 program funds as though the reduction in the tax rate had not been made.

444 Section 7. Section **53F-9-302** is amended to read:

445 **53F-9-302. Minimum Basic Growth Account.**

446 (1) As used in this section, "account" means the Minimum Basic Growth Account
447 created in this section.

448 (2) There is created within the Income Tax Fund a restricted account known as the
449 "Minimum Basic Growth Account."

450 (3) The account shall be funded by amounts deposited into the account in accordance
451 with Section 53F-2-301 [~~or 53F-2-301.5, as applicable~~].

452 (4) The account shall earn interest.

453 (5) Interest earned on the account shall be deposited into the account.

454 (6) Upon appropriation by the Legislature:

455 (a) 75% of the money from the account shall be used to fund the state's contribution to
456 the voted local levy guarantee described in Section 53F-2-601;

457 (b) 20% of the money from the account shall be used to fund the Capital Outlay
458 Foundation Program as provided in Section 53F-3-202; and

459 (c) 5% of the money from the account shall be used to fund the Capital Outlay
460 Enrollment Growth Program as provided in Section 53F-3-203.

461 Section 8. Section 53F-9-305 is amended to read:

462 **53F-9-305. Local Levy Growth Account.**

463 (1) As used in this section, "account" means the Local Levy Growth Account created in
464 this section.

465 (2) There is created within the Income Tax Fund a restricted account known as the
466 "Local Levy Growth Account."

467 (3) The account shall be funded by:

468 (a) amounts deposited into the account in accordance with Section 53F-2-301 [~~or~~
469 ~~53F-2-301.5, as applicable~~]; and

470 (b) other legislative appropriations.

471 (4) The account shall earn interest.

472 (5) Interest earned on the account shall be deposited into the account.

473 (6) The Legislature shall appropriate money in the account to the state board.

474 Section 9. Section 53F-9-306 is amended to read:

475 **53F-9-306. Teacher and Student Success Account.**

476 (1) As used in this section, "account" means the Teacher and Student Success Account
477 created in this section.

478 (2) There is created within the Income Tax Fund a restricted account known as the
479 "Teacher and Student Success Account."

480 (3) The account shall be funded by:

481 (a) amounts deposited into the account in accordance with Section 53F-2-301 [or
482 ~~53F-2-301.5, as applicable~~]; and

483 (b) other legislative appropriations.

484 (4) The account shall earn interest.

485 (5) Interest earned on the account shall be deposited into the account.

486 (6) The Legislature shall appropriate money in the account to the state board.

487 Section 10. Section 53G-3-304 is amended to read:

488 **53G-3-304. Property tax levies in new district and remaining district --**

489 **Distribution of property tax revenue.**

490 (1) Notwithstanding terms defined in Section 53G-3-102, as used in this section:

491 (a) "Divided school district" or "existing district" means a school district from which a
492 new district is created.

493 (b) "New district" means a school district created under Section 53G-3-302 after May
494 10, 2011.

495 (c) "Property tax levy" means a property tax levy that a school district is authorized to
496 impose, except:

497 (i) the minimum basic tax rate imposed under Section 53F-2-301 [or ~~53F-2-301.5, as~~
498 ~~applicable~~];

499 (ii) a debt service levy imposed under Section 11-14-310; or

500 (iii) a judgment levy imposed under Section 59-2-1330.

501 (d) "Qualifying taxable year" means the calendar year in which a new district begins to
502 provide educational services.

503 (e) "Remaining district" means an existing district after the creation of a new district.

504 (2) A new district and remaining district shall continue to impose property tax levies
505 that were imposed by the divided school district in the taxable year prior to the qualifying

506 taxable year.

507 (3) Except as provided in Subsection (6), a property tax levy that a new district and
508 remaining district are required to impose under Subsection (2) shall be set at a rate that:

509 (a) is uniform in the new district and remaining district; and

510 (b) generates the same amount of revenue that was generated by the property tax levy
511 within the divided school district in the taxable year prior to the qualifying taxable year.

512 (4) The county treasurer of the county in which a property tax levy is imposed under
513 Subsection (2) shall distribute revenues generated by the property tax levy to the new district
514 and remaining district in proportion to the percentage of the divided school district's enrollment
515 on the October 1 prior to the new district commencing educational services that were enrolled
516 in schools currently located in the new district or remaining district.

517 (5) On or before March 31, a county treasurer shall distribute revenues generated by a
518 property tax levy imposed under Subsection (2) in the prior calendar year to a new district and
519 remaining district as provided in Subsection (4).

520 (6) (a) Subject to the notice and public hearing requirements of Section 59-2-919, a
521 new district or remaining district may set a property tax rate higher than the rate required by
522 Subsection (3), up to:

523 (i) the maximum rate, if any, allowed by law; or

524 (ii) the maximum rate authorized by voters for a voted local levy under Section
525 53F-8-301.

526 (b) The revenues generated by the portion of a property tax rate in excess of the rate
527 required by Subsection (3) shall be retained by the district that imposes the higher rate.

528 Section 11. Section 59-2-919.1 is amended to read:

529 **59-2-919.1. Notice of property valuation and tax changes.**

530 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or
531 before July 22 of each year, shall notify each owner of real estate who is listed on the
532 assessment roll.

533 (2) The notice described in Subsection (1) shall:

534 (a) except as provided in Subsection ~~[(6)]~~ (5), be sent to all owners of real property by
535 mail 10 or more days before the day on which:

- 536 (i) the county board of equalization meets; and
- 537 (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax
538 rate;

539 (b) be on a form that is:

- 540 (i) approved by the commission; and
- 541 (ii) uniform in content in all counties in the state; and
- 542 (c) contain for each property:
 - 543 (i) the assessor's determination of the value of the property;
 - 544 (ii) the taxable value of the property;
 - 545 (iii) (A) the deadline for the taxpayer to make an application to appeal the valuation or
546 equalization of the property under Section 59-2-1004; or
 - 547 (B) for property assessed by the commission, the deadline for the taxpayer to apply to
548 the commission for a hearing on an objection to the valuation or equalization of the property
549 under Section 59-2-1007;
 - 550 (iv) for a property assessed by the commission, a statement that the taxpayer may not
551 appeal the valuation or equalization of the property to the county board of equalization;
 - 552 (v) itemized tax information for all applicable taxing entities, including:
 - 553 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year;
 - 554 and
 - 555 (B) the dollar amount of the taxpayer's tax liability under the current rate;
 - 556 (vi) the following, stated separately:
 - 557 (A) the charter school levy described in Section 53F-2-703;
 - 558 (B) the multicounty assessing and collecting levy described in Subsection
559 59-2-1602(2);
 - 560 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4); and
 - 561 ~~[(D) for a fiscal year that begins before July 1, 2023, the combined basic rate as defined~~

562 in Section ~~53F-2-301.5~~; and]

563 ~~[(E)]~~ (D) for a fiscal year that begins on or after July 1, 2023, the combined basic rate

564 as defined in Section ~~53F-2-301~~;

565 (vii) the tax impact on the property;

566 (viii) the time and place of the required public hearing for each entity;

567 (ix) property tax information pertaining to:

568 (A) taxpayer relief;

569 (B) options for payment of taxes;

570 (C) collection procedures; and

571 (D) the residential exemption described in Section ~~59-2-103~~;

572 (x) information specifically authorized to be included on the notice under this chapter;

573 (xi) the last property review date of the property as described in Subsection

574 ~~59-2-303.1~~(1)(c); and

575 (xii) other property tax information approved by the commission.

576 (3) If a taxing entity that is subject to the notice and hearing requirements of

577 Subsection ~~59-2-919~~(4) proposes a tax increase, the notice described in Subsection (1) shall

578 state, in addition to the information required by Subsection (2):

579 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;

580 (b) the difference between the dollar amount of the taxpayer's tax liability if the

581 proposed increase is approved and the dollar amount of the taxpayer's tax liability under the

582 current rate, placed in close proximity to the information described in Subsection (2)(c)(viii);

583 and

584 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under

585 the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability

586 under the current tax rate.

587 ~~[(4) For tax year 2022, the notice described in Subsection (1) shall state:]~~

588 ~~[(a) the difference between:]~~

589 ~~[(i) the dollar amount of the taxpayer's liability for the combined basic rate as defined~~

590 in Section ~~53F-2-301.5~~; and]

591 [(ii) the dollar amount that the taxpayer's liability for the combined basic rate as
592 defined in Section ~~53F-2-301.5~~ would have been if the combined basic rate were equal to the
593 sum of the minimum basic tax rate and the WPU value rate, as those terms are defined in
594 Section ~~53F-2-301.5~~; and]

595 [(b) the percentage change between the amount described in Subsection (4)(a)(i) and
596 the amount described in Subsection (4)(a)(ii).]

597 [~~(5)~~ (4) For tax years 2022 through 2025, the notice described in Subsection (1) shall
598 state:

599 (a) the difference between:

600 (i) the dollar amount of the taxpayer's liability for the rate imposed under Subsection
601 ~~59-2-1602~~(2)(b)(i); and

602 (ii) the dollar amount of the taxpayer's liability if the rate imposed under Subsection
603 ~~59-2-1602~~(2)(b)(i) were the certified revenue levy; and

604 (b) the percentage change between the amount described in Subsection [~~(5)(a)(i)~~]
605 (4)(a)(i) and the amount described in Subsection [~~(5)(a)(ii)~~] (4)(a)(ii).

606 [~~(6)~~ (5) (a) Subject to the other provisions of this Subsection [~~(6)~~ (5), a county auditor
607 may, at the county auditor's discretion, provide the notice required by this section to a taxpayer
608 by electronic means if a taxpayer makes an election, according to procedures determined by the
609 county auditor, to receive the notice by electronic means.

610 (b) (i) If a notice required by this section is sent by electronic means, a county auditor
611 shall attempt to verify whether a taxpayer receives the notice.

612 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more
613 before the county board of equalization meets and the taxing entity holds a public hearing on a
614 proposed increase in the certified tax rate, the notice required by this section shall also be sent
615 by mail as provided in Subsection (2).

616 (c) A taxpayer may revoke an election to receive the notice required by this section by
617 electronic means if the taxpayer provides written notice to the county auditor on or before April

618 30.

619 (d) An election or a revocation of an election under this Subsection ~~[(6)]~~ (5):

620 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
621 before the due date for paying the tax; or

622 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
623 equalization of the taxpayer's real property submit the application for appeal within the time
624 period provided in Subsection 59-2-1004(3).

625 (e) A county auditor shall provide the notice required by this section as provided in
626 Subsection (2), until a taxpayer makes a new election in accordance with this Subsection ~~[(6)]~~
627 (5), if:

628 (i) the taxpayer revokes an election in accordance with Subsection ~~[(6)(c)]~~ (5)(c) to
629 receive the notice required by this section by electronic means; or

630 (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.

631 (f) A person is considered to be a taxpayer for purposes of this Subsection ~~[(6)]~~ (5)
632 regardless of whether the property that is the subject of the notice required by this section is
633 exempt from taxation.

634 Section 12. Section 59-2-926 is amended to read:

635 **59-2-926. Proposed tax increase by state -- Notice -- Contents -- Dates.**

636 If the state authorizes a tax rate that exceeds the ~~[applicable tax]~~ combined basic rate
637 described in Section 53F-2-301 ~~[or 53F-2-301.5]~~, or authorizes a levy pursuant to Section
638 59-2-1602 that exceeds the certified revenue levy as defined in Section 59-2-102, the state shall
639 publish a notice no later than 10 days after the last day of the annual legislative general session
640 that meets the following requirements:

641 (1) (a) The Office of the Legislative Fiscal Analyst shall advertise that the state
642 authorized a levy that generates revenue in excess of the previous year's ad valorem tax
643 revenue, plus eligible new growth as defined in Section 59-2-924, but exclusive of revenue
644 from collections from redemptions, interest, and penalties:

645 (i) in a newspaper of general circulation in the state; and

646 (ii) as required in Section 45-1-101.

647 (b) Except an advertisement published on a website, the advertisement described in
648 Subsection (1)(a):

649 (i) shall be no less than 1/4 page in size and the type used shall be no smaller than 18
650 point, and surrounded by a 1/4-inch border;

651 (ii) may not be placed in that portion of the newspaper where legal notices and
652 classified advertisements appear; and

653 (iii) shall be run once.

654 (2) The form and content of the notice shall be substantially as follows:

655 "NOTICE OF TAX INCREASE

656 The state has budgeted an increase in its property tax revenue from \$ _____ to
657 \$ _____ or ____%. The increase in property tax revenues will come from the following
658 sources (include all of the following provisions):

659 (a) \$ _____ of the increase will come from (provide an explanation of the cause
660 of adjustment or increased revenues, such as reappraisals or factoring orders);

661 (b) \$ _____ of the increase will come from natural increases in the value of the
662 tax base due to (explain cause of eligible new growth, such as new building activity,
663 annexation, etc.); and

664 (c) a home valued at \$100,000 in the state of Utah which based on last year's (levy for
665 the basic state-supported school program, applicable tax rate for the Property Tax Valuation
666 Fund, or both) paid \$ _____ in property taxes would pay the following:

667 (i) \$ _____ if the state of Utah did not budget an increase in property tax revenue
668 exclusive of eligible new growth; and

669 (ii) \$ _____ under the increased property tax revenues exclusive of eligible new
670 growth budgeted by the state of Utah."

671 Section 13. Section 63I-2-211 is amended to read:

672 **63I-2-211. Repeal dates: Title 11.**

673 [~~(1) Subsections 11-13-302(2)(a)(i) and (2)(b)(i), the language that states "or~~

674 ~~53F-2-301.5, as applicable" is repealed July 1, 2023.]~~

675 [~~(2) Section 11-13-310, the language that states "or 53F-2-301.5, as applicable," is~~
676 ~~repealed July 1, 2023.]~~

677 [~~(3) Title 11, Chapter 53, Residential Property Reimbursement, is repealed on January~~
678 ~~1, 2020.]~~

679 Reserved.

680 Section 14. Section **63I-2-253** is amended to read:

681 **63I-2-253. Repeal dates: Titles 53 through 53G.**

682 [~~(1)(a) Subsection 53B-2a-108(5), regarding exceptions to the composition of a~~
683 ~~technical college board of trustees, is repealed July 1, 2022.]~~

684 [~~(b) When repealing Subsection 53B-2a-108(5), the Office of Legislative Research and~~
685 ~~General Counsel shall, in addition to its authority under Subsection 36-12-12(3), make~~
686 ~~necessary changes to subsection numbering and cross references.]~~

687 [~~(2)~~] (1) Section 53B-6-105.7 is repealed July 1, 2024.

688 [~~(3)~~] (2) Section 53B-7-707 regarding performance metrics for technical colleges is
689 repealed July 1, 2023.

690 [~~(4)~~] (3) Section 53B-8-114 is repealed July 1, 2024.

691 [~~(5)~~] (4) The following provisions, regarding the Regents' scholarship program, are
692 repealed on July 1, 2023:

693 (a) in Subsection 53B-8-105(12), the language that states, "or any scholarship
694 established under Sections 53B-8-202 through 53B-8-205";

695 (b) Section 53B-8-202;

696 (c) Section 53B-8-203;

697 (d) Section 53B-8-204; and

698 (e) Section 53B-8-205.

699 [~~(6)~~] (5) Section 53B-10-101 is repealed on July 1, 2027.

700 [~~(7)~~] (6) Title 53B, Chapter 18, Part 14, Uintah Basin Air Quality Research Project, is
701 repealed July 1, 2023.

702 ~~[(8)]~~ (7) Subsection [53E-1-201](#)(1)(s) regarding the report by the Educational
703 Interpretation and Translation Services Procurement Advisory Council is repealed July 1, 2024.

704 ~~[(9)]~~ (8) Section [53E-1-202.2](#), regarding a Public Education Appropriations
705 Subcommittee evaluation and recommendations, is repealed January 1, 2024.

706 ~~[(10)]~~ (9) Subsection [53E-10-309](#)(7), related to the PRIME pilot program, is repealed
707 July 1, 2024.

708 ~~[(11) In Subsections [53F-2-205](#)(4) and (5), regarding the State Board of Education's~~
709 ~~duties if contributions from the minimum basic tax rate are overestimated or underestimated,~~
710 ~~the language that states "or [53F-2-301.5](#), as applicable" is repealed July 1, 2023.]~~

711 ~~[(12)]~~ (10) Section [53F-2-209](#), regarding local education agency budgetary flexibility,
712 is repealed July 1, 2024.

713 ~~[(13)]~~ (11) Subsection [53F-2-301](#)(1), relating to the years the section is not in effect, is
714 repealed July 1, 2023.

715 ~~[(14)]~~ (12) Section [53F-2-302.1](#), regarding the Enrollment Growth Contingency
716 Program, is repealed July 1, 2023.

717 ~~[(15)]~~ (13) Subsection [53F-2-314](#)(4), relating to a one-time expenditure between the
718 at-risk WPU add-on funding and previous at-risk funding, is repealed January 1, 2024.

719 ~~[(16)]~~ (14) Section [53F-2-524](#), regarding teacher bonuses for extra work assignments,
720 is repealed July 1, 2024.

721 ~~[(17) In Subsection [53F-2-515](#)(1), the language that states "or [53F-2-301.5](#), as~~
722 ~~applicable" is repealed July 1, 2023.]~~

723 ~~[(18) Subsection [53F-4-401](#)(3)(b), regarding a child enrolled or eligible for enrollment~~
724 ~~in kindergarten, is repealed July 1, 2022.]~~

725 ~~[(19) In Subsection [53F-4-404](#)(4)(c), the language that states "Except as provided in~~
726 ~~Subsection (4)(d)" is repealed July 1, 2022.]~~

727 ~~[(20) Subsection [53F-4-404](#)(4)(d) is repealed July 1, 2022.]~~

728 ~~[(21) In Subsection [53F-9-302](#)(3), the language that states "or [53F-2-301.5](#), as~~
729 ~~applicable" is repealed July 1, 2023.]~~

730 ~~[(22) In Subsection 53F-9-305(3)(a), the language that states "or 53F-2-301.5, as~~
731 ~~applicable" is repealed July 1, 2023.]~~

732 ~~[(23) In Subsection 53F-9-306(3)(a), the language that states "or 53F-2-301.5, as~~
733 ~~applicable" is repealed July 1, 2023.]~~

734 ~~[(24) In Subsection 53G-3-304(1)(c)(i), the language that states "or 53F-2-301.5, as~~
735 ~~applicable" is repealed July 1, 2023.]~~

736 ~~[(25)]~~ (15) On July 1, 2023, when making changes in this section, the Office of
737 Legislative Research and General Counsel shall, in addition to the office's authority under
738 Subsection 36-12-12(3), make corrections necessary to ensure that sections and subsections
739 identified in this section are complete sentences and accurately reflect the office's perception of
740 the Legislature's intent.

741 Section 15. Section **63I-2-259** is amended to read:

742 **63I-2-259. Repeal dates: Title 59.**

743 ~~[(1) In Section 59-2-926, the language that states "applicable" and "or 53F-2-301.5" is~~
744 ~~repealed July 1, 2023.]~~

745 ~~[(2)]~~ (1) Subsection 59-7-610(8), relating to claiming a tax credit in the same taxable
746 year as the targeted business income tax credit, is repealed December 31, 2024.

747 ~~[(3)]~~ (2) Subsection 59-7-614.10(5), relating to claiming a tax credit in the same
748 taxable year as the targeted business income tax credit, is repealed December 31, 2024.

749 ~~[(4)]~~ (3) Section 59-7-624 is repealed December 31, 2024.

750 ~~[(5)]~~ (4) Subsection 59-10-210(2)(b)(vi) is repealed December 31, 2024.

751 ~~[(6)]~~ (5) Subsection 59-10-1007(8), relating to claiming a tax credit in the same taxable
752 year as the targeted business income tax credit, is repealed December 31, 2024.

753 ~~[(7)]~~ (6) Subsection 59-10-1037(5), relating to claiming a tax credit in the same taxable
754 year as the targeted business income tax credit, is repealed December 31, 2024.

755 ~~[(8)]~~ (7) Section 59-10-1112 is repealed December 31, 2024.

756 Section 16. **Repealer.**

757 This bill repeals:

758 Section **53F-2-301.5**, Minimum basic tax rate for a fiscal year that begins on July 1,
 759 **2018, 2019, 2020, 2021, or 2022.**

760 Section 17. **Fiscal Year 2023 Appropriations.**

761 The following sums of money are appropriated for the fiscal year beginning July 1,
 762 2022, and ending June 30, 2023. These are additions to amounts otherwise appropriated for
 763 fiscal year 2023.

764 Subsection 17(a). **Operating and Capital Budgets.**

765 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the
 766 Legislature appropriates the following sums of money from the funds or accounts indicated for
 767 the use and support of the government of the state of Utah.

768 PUBLIC EDUCATION

769 STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM

770 ITEM 1 To State Board of Education - Minimum School Program - Basic School Program

771 From Beginning Nonlapsing Balances 17,538,100

772 From Closing Nonlapsing Balances (16,400,200)

773 Schedule of Programs:

774 Necessarily Existent Small Schools 1,137,900

775 ITEM 2 To State Board of Education - Minimum School Program - Related to Basic School

776 Programs

777 From Uniform School Fund, One-Time 2,597,100

778 From Beginning Nonlapsing Balances 22,654,800

779 From Closing Nonlapsing Balances (4,740,700)

780 Schedule of Programs:

781 Pupil Transportation Grants for Unsafe Routes 5,600

782 At-Risk Students - Gang Prevention and Intervention 1,000,000

783 Centennial Scholarship Program 23,600

784 Title I Schools Paraeducators Program 200,000

785 School LAND Trust Program 80,100

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786	<u>Charter School Local Replacement</u>	<u>8,000,000</u>	
787	<u>Educator Salary Adjustments</u>	<u>2,597,100</u>	
788	<u>Matching Fund for School Nurses</u>	<u>400</u>	
789	<u>Special Education - Intensive Services</u>	<u>1,000,000</u>	
790	<u>Digital Teaching and Learning Program</u>	<u>2,000,000</u>	
791	<u>Effective Teachers in High Poverty Schools Incentive</u>		
792	<u>Program</u>	<u>150,000</u>	
793	<u>Elementary School Counselor Program</u>	<u>284,400</u>	
794	<u>Teacher and Student Success Program</u>	<u>200,000</u>	
795	<u>Student Health and Counseling Support Program</u>	<u>4,070,000</u>	
796	<u>English Language Learner Software</u>	<u>900,000</u>	
797	<u>ITEM 3 To State Board of Education - Minimum School Program - Voted and Board Local</u>		
798	<u>Levy Programs</u>		
799	<u>From Beginning Nonlapsing Balances</u>		<u>38,790,800</u>
800	<u>Schedule of Programs:</u>		
801	<u>Voted Local Levy Program</u>	<u>12,151,200</u>	
802	<u>Board Local Levy Program</u>	<u>26,639,600</u>	
803	<u>STATE BOARD OF EDUCATION</u>		
804	<u>ITEM 4 To State Board of Education - Child Nutrition Programs</u>		
805	<u>From Revenue Transfers, One-Time</u>		<u>(174,400)</u>
806	<u>From Beginning Nonlapsing Balances</u>		<u>924,700</u>
807	<u>From Closing Nonlapsing Balances</u>		<u>(749,800)</u>
808	<u>Schedule of Programs:</u>		
809	<u>Federal Commodities</u>	<u>500</u>	
810	<u>ITEM 5 To State Board of Education - Educator Licensing</u>		
811	<u>From Revenue Transfers, One-Time</u>		<u>(131,900)</u>
812	<u>From Beginning Nonlapsing Balances</u>		<u>1,601,500</u>
813	<u>From Closing Nonlapsing Balances</u>		<u>(1,519,300)</u>

S.B. 1**Enrolled Copy**

814	<u>Schedule of Programs:</u>	
815	<u>Educator Licensing</u>	<u>(56,900)</u>
816	<u>STEM Endorsement Incentives</u>	<u>7,200</u>
817	<u>ITEM 6 To State Board of Education - Fine Arts Outreach</u>	
818	<u>From Beginning Nonlapsing Balances</u>	<u>(615,800)</u>
819	<u>From Closing Nonlapsing Balances</u>	<u>1,511,700</u>
820	<u>Schedule of Programs:</u>	
821	<u>Professional Outreach Programs in the Schools</u>	<u>841,900</u>
822	<u>Subsidy Program</u>	<u>54,000</u>
823	<u>ITEM 7 To State Board of Education - Contracted Initiatives and Grants</u>	
824	<u>From Income Tax Fund, One-Time</u>	<u>(1,500,000)</u>
825	<u>From Public Education Economic Stabilization Restricted Account,</u>	
826	<u>One-Time</u>	<u>1,500,000</u>
827	<u>From Revenue Transfers, One-Time</u>	<u>(6,900)</u>
828	<u>From Beginning Nonlapsing Balances</u>	<u>9,501,900</u>
829	<u>From Closing Nonlapsing Balances</u>	<u>(10,434,500)</u>
830	<u>From Lapsing Balance</u>	<u>(6,700)</u>
831	<u>Schedule of Programs:</u>	
832	<u>Autism Awareness</u>	<u>(6,700)</u>
833	<u>Carson Smith Scholarships</u>	<u>(423,900)</u>
834	<u>Early Warning Pilot Program</u>	<u>(75,000)</u>
835	<u>ELL Software Licenses</u>	<u>71,100</u>
836	<u>General Financial Literacy</u>	<u>(20,500)</u>
837	<u>UPSTART</u>	<u>(281,900)</u>
838	<u>ULEAD</u>	<u>(203,600)</u>
839	<u>Special Needs Opportunity Scholarship Administration</u>	<u>(5,700)</u>
840	<u>ITEM 8 To State Board of Education - MSP Categorical Program Administration</u>	
841	<u>From Revenue Transfers, One-Time</u>	<u>(95,700)</u>

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842	<u>From Beginning Nonlapsing Balances</u>	<u>1,488,000</u>
843	<u>From Closing Nonlapsing Balances</u>	<u>(1,431,000)</u>
844	<u>Schedule of Programs:</u>	
845	<u>Adult Education</u>	<u>26,600</u>
846	<u>Beverley Taylor Sorenson Elementary Arts Learning</u>	
847	<u>Program</u>	<u>(3,400)</u>
848	<u>Digital Teaching and Learning</u>	<u>(108,100)</u>
849	<u>Dual Immersion</u>	<u>24,300</u>
850	<u>Special Education State Programs</u>	<u>(116,800)</u>
851	<u>Youth-in-Custody</u>	<u>60,400</u>
852	<u>Early Literacy Program</u>	<u>16,600</u>
853	<u>CTE Online Assessments</u>	<u>(35,000)</u>
854	<u>State Safety and Support Program</u>	<u>82,700</u>
855	<u>Student Health and Counseling Support Program</u>	<u>2,300</u>
856	<u>Early Intervention</u>	<u>11,700</u>
857	<u>ITEM 9 To State Board of Education - Science Outreach</u>	
858	<u>From Beginning Nonlapsing Balances</u>	<u>646,000</u>
859	<u>From Closing Nonlapsing Balances</u>	<u>(646,000)</u>
860	<u>ITEM 10 To State Board of Education - Policy, Communication, & Oversight</u>	
861	<u>From Revenue Transfers, One-Time</u>	<u>(331,800)</u>
862	<u>From Beginning Nonlapsing Balances</u>	<u>3,746,100</u>
863	<u>From Closing Nonlapsing Balances</u>	<u>(3,570,300)</u>
864	<u>Schedule of Programs:</u>	
865	<u>Policy and Communication</u>	<u>(673,900)</u>
866	<u>Student Support Services</u>	<u>(158,000)</u>
867	<u>School Turnaround and Leadership Development Act</u>	<u>675,900</u>
868	<u>ITEM 11 To State Board of Education - System Standards & Accountability</u>	
869	<u>From Revenue Transfers, One-Time</u>	<u>(467,200)</u>

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870	<u>From Beginning Nonlapsing Balances</u>	<u>23,046,900</u>
871	<u>From Closing Nonlapsing Balances</u>	<u>(22,315,200)</u>
872	<u>Schedule of Programs:</u>	
873	<u>Teaching and Learning</u>	<u>68,300</u>
874	<u>Assessment and Accountability</u>	<u>618,400</u>
875	<u>Career and Technical Education</u>	<u>4,400</u>
876	<u>Special Education</u>	<u>(414,800)</u>
877	<u>RTC Fees</u>	<u>(11,800)</u>
878	<u>ITEM 12 To State Board of Education - State Charter School Board</u>	
879	<u>From Revenue Transfers, One-Time</u>	<u>(51,900)</u>
880	<u>From Beginning Nonlapsing Balances</u>	<u>2,208,400</u>
881	<u>From Closing Nonlapsing Balances</u>	<u>(1,957,000)</u>
882	<u>Schedule of Programs:</u>	
883	<u>State Charter School Board</u>	<u>199,500</u>
884	<u>ITEM 13 To State Board of Education - Utah Schools for the Deaf and the Blind</u>	
885	<u>From Beginning Nonlapsing Balances</u>	<u>1,873,100</u>
886	<u>From Closing Nonlapsing Balances</u>	<u>(3,152,000)</u>
887	<u>Schedule of Programs:</u>	
888	<u>Administration</u>	<u>(2,435,500)</u>
889	<u>Transportation and Support Services</u>	<u>1,714,700</u>
890	<u>Utah State Instructional Materials Access Center</u>	<u>(612,700)</u>
891	<u>School for the Deaf</u>	<u>105,600</u>
892	<u>School for the Blind</u>	<u>(51,000)</u>
893	<u>ITEM 14 To State Board of Education - Statewide Online Education Program Subsidy</u>	
894	<u>From Beginning Nonlapsing Balances</u>	<u>3,792,100</u>
895	<u>From Closing Nonlapsing Balances</u>	<u>(3,792,100)</u>
896	<u>ITEM 15 To State Board of Education - State Board and Administrative Operations</u>	
897	<u>From Beginning Nonlapsing Balances</u>	<u>10,161,100</u>

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898	<u>From Closing Nonlapsing Balances</u>	<u>(10,624,900)</u>
899	<u>From Lapsing Balance</u>	<u>64,500</u>
900	<u>Schedule of Programs:</u>	
901	<u>Indirect Cost Pool</u>	<u>385,600</u>
902	<u>Data and Statistics</u>	<u>(833,000)</u>
903	<u>School Trust</u>	<u>48,100</u>
904	Subsection 17(b). Expendable Funds and Accounts.	
905	<u>The Legislature has reviewed the following expendable funds. The Legislature</u>	
906	<u>authorizes the State Division of Finance to transfer amounts between funds and accounts as</u>	
907	<u>indicated. Outlays and expenditures from the funds or accounts to which the money is</u>	
908	<u>transferred may be made without further legislative action, in accordance with statutory</u>	
909	<u>provisions relating to the funds or accounts.</u>	
910	<u>PUBLIC EDUCATION</u>	
911	<u>STATE BOARD OF EDUCATION</u>	
912	<u>ITEM 16 To State Board of Education - Charter School Revolving Account</u>	
913	<u>From Beginning Fund Balance</u>	<u>(171,100)</u>
914	<u>From Closing Fund Balance</u>	<u>171,100</u>
915	<u>ITEM 17 To State Board of Education - Hospitality and Tourism Management Education</u>	
916	<u>Account</u>	
917	<u>From Beginning Fund Balance</u>	<u>157,200</u>
918	<u>From Closing Fund Balance</u>	<u>(157,200)</u>
919	<u>ITEM 18 To State Board of Education - School Building Revolving Account</u>	
920	<u>From Beginning Fund Balance</u>	<u>(81,700)</u>
921	<u>From Closing Fund Balance</u>	<u>81,700</u>
922	<u>ITEM 19 To State Board of Education - Charter School Closure Reserve Account</u>	
923	<u>From Beginning Fund Balance</u>	<u>2,800</u>
924	<u>From Closing Fund Balance</u>	<u>(2,800)</u>
925	Subsection 17(c). Restricted Fund and Account Transfers.	

926 The Legislature authorizes the State Division of Finance to transfer the following
 927 amounts between the following funds or accounts as indicated. Expenditures and outlays from
 928 the funds to which the money is transferred must be authorized by an appropriation.
 929 ITEM 20 To Uniform School Fund Restricted - Public Education Economic Stabilization
 930 Restricted Account

931	<u>From Beginning Fund Balance</u>	<u>22,900</u>
932	<u>From Closing Fund Balance</u>	<u>(1,536,100)</u>
933	<u>Schedule of Programs:</u>	
934	<u>Public Education Economic Stabilization Restricted</u>	
935	<u>Account</u>	<u>(1,513,200)</u>

936 Subsection 17(d). **Fiduciary Funds.**

937 The Legislature has reviewed proposed revenues, expenditures, fund balances, and
 938 changes in fund balances for the following fiduciary funds.

939 PUBLIC EDUCATION

940 STATE BOARD OF EDUCATION

941 ITEM 21 To State Board of Education - Education Tax Check-off Lease Refunding

942	<u>From Beginning Fund Balance</u>	<u>900</u>
943	<u>From Closing Fund Balance</u>	<u>(900)</u>

944 ITEM 22 To State Board of Education - Schools for the Deaf and the Blind Donation Fund

945	<u>From Dedicated Credits Revenue, One-Time</u>	<u>(90,000)</u>
946	<u>From Interest Income, One-Time</u>	<u>(4,400)</u>
947	<u>From Beginning Fund Balance</u>	<u>12,900</u>
948	<u>From Closing Fund Balance</u>	<u>(19,900)</u>

949 Schedule of Programs:

950	<u>Schools for the Deaf and the Blind Donation Fund</u>	<u>(101,400)</u>
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951 Section 18. **Fiscal Year 2024 Appropriations.**

952 The following sums of money are appropriated for the fiscal year beginning July 1,
 953 2023, and ending June 30, 2024. These are additions to amounts otherwise appropriated for

954	<u>fiscal year 2024.</u>	
955	Subsection 18(a). Operating and Capital Budgets.	
956	<u>Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the</u>	
957	<u>Legislature appropriates the following sums of money from the funds or accounts indicated for</u>	
958	<u>the use and support of the government of the state of Utah.</u>	
959	<u>PUBLIC EDUCATION</u>	
960	<u>STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM</u>	
961	<u>ITEM 23 To State Board of Education - Minimum School Program - Basic School Program</u>	
962	<u>From Uniform School Fund</u>	<u>3,086,473,300</u>
963	<u>From Local Revenue</u>	<u>731,890,200</u>
964	<u>From Beginning Nonlapsing Balances</u>	<u>36,906,000</u>
965	<u>From Closing Nonlapsing Balances</u>	<u>(36,906,000)</u>
966	<u>Schedule of Programs:</u>	
967	<u>Kindergarten (25,647 WPU's)</u>	<u>107,076,200</u>
968	<u>Grades 1 - 12 (611,450 WPU's)</u>	<u>2,552,803,800</u>
969	<u>Foreign Exchange (398 WPU's)</u>	<u>1,661,800</u>
970	<u>Necessarily Existent Small Schools (10,708 WPU's)</u>	<u>44,705,900</u>
971	<u>Professional Staff (57,118 WPU's)</u>	<u>238,467,700</u>
972	<u>Special Education - Add-on (93,579 WPU's)</u>	<u>390,692,300</u>
973	<u>Special Education - Self-Contained (11,334 WPU's)</u>	<u>47,319,500</u>
974	<u>Special Education - Preschool (11,372 WPU's)</u>	<u>47,478,100</u>
975	<u>Special Education - Extended School Year (460 WPU's)</u>	<u>1,920,500</u>
976	<u>Special Education - Impact Aid (2,072 WPU's)</u>	<u>8,650,500</u>
977	<u>Special Education - Extended Year for Special Educators</u>	
978	<u>(909 WPU's)</u>	<u>3,795,100</u>
979	<u>Career and Technical Education - Add-on (29,257 WPU's)</u>	<u>122,148,000</u>
980	<u>Class Size Reduction (42,604 WPU's)</u>	<u>177,871,800</u>
981	<u>Students At-Risk Add-on (17,670 WPU's)</u>	<u>73,772,300</u>

982	<u>ITEM 24 To State Board of Education - Minimum School Program - Related to Basic School</u>	
983	<u>Programs</u>	
984	<u>From Uniform School Fund</u>	<u>795,721,000</u>
985	<u>From Income Tax Fund Restricted - Charter School Levy Account</u>	<u>35,169,000</u>
986	<u>From Teacher and Student Success Account</u>	<u>163,616,200</u>
987	<u>From Uniform School Fund Restricted - Trust Distribution Account</u>	<u>101,803,300</u>
988	<u>From Beginning Nonlapsing Balances</u>	<u>30,935,300</u>
989	<u>From Closing Nonlapsing Balances</u>	<u>(30,935,300)</u>
990	<u>Schedule of Programs:</u>	
991	<u>Pupil Transportation To & From School</u>	<u>121,440,100</u>
992	<u>Flexible Allocation - WPU Distribution</u>	<u>19,101,000</u>
993	<u>At-Risk Students - Gang Prevention and Intervention</u>	<u>2,322,800</u>
994	<u>Youth in Custody</u>	<u>30,684,900</u>
995	<u>Adult Education</u>	<u>17,245,300</u>
996	<u>Enhancement for Accelerated Students</u>	<u>6,670,900</u>
997	<u>Concurrent Enrollment</u>	<u>17,273,700</u>
998	<u>Title I Schools Paraeducators Program</u>	<u>300,000</u>
999	<u>School LAND Trust Program</u>	<u>101,803,300</u>
1000	<u>Charter School Local Replacement</u>	<u>247,138,000</u>
1001	<u>Early Literacy Program</u>	<u>14,550,000</u>
1002	<u>Educator Salary Adjustments</u>	<u>194,181,800</u>
1003	<u>Teacher Salary Supplement</u>	<u>22,266,100</u>
1004	<u>School Library Books and Electronic Resources</u>	<u>765,000</u>
1005	<u>Matching Fund for School Nurses</u>	<u>1,002,000</u>
1006	<u>Dual Immersion</u>	<u>5,030,000</u>
1007	<u>Teacher Supplies and Materials</u>	<u>5,500,000</u>
1008	<u>Beverly Taylor Sorenson Elementary Arts Learning</u>	
1009	<u>Program</u>	<u>17,080,000</u>

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1010	<u>Early Intervention</u>	<u>36,655,000</u>
1011	<u>Digital Teaching and Learning Program</u>	<u>19,852,400</u>
1012	<u>Effective Teachers in High Poverty Schools Incentive</u>	
1013	<u>Program</u>	<u>801,000</u>
1014	<u>Elementary School Counselor Program</u>	<u>2,100,000</u>
1015	<u>Pupil Transportation Rural School Reimbursement</u>	<u>500,000</u>
1016	<u>Pupil Transportation - Rural School Grants</u>	<u>1,000,000</u>
1017	<u>Teacher and Student Success Program</u>	<u>178,616,200</u>
1018	<u>Student Health and Counseling Support Program</u>	<u>25,480,000</u>
1019	<u>Grants for Professional Learning</u>	<u>3,935,000</u>
1020	<u>Charter School Funding Base Program</u>	<u>3,015,000</u>
1021	<u>ITEM 25 To State Board of Education - Minimum School Program - Voted and Board Local</u>	
1022	<u>Levy Programs</u>	
1023	<u>From Uniform School Fund</u>	<u>99,560,500</u>
1024	<u>From Local Levy Growth Account</u>	<u>108,461,300</u>
1025	<u>From Local Revenue</u>	<u>924,572,200</u>
1026	<u>From Income Tax Fund Restricted - Minimum Basic Growth Account</u>	<u>56,250,000</u>
1027	<u>Schedule of Programs:</u>	
1028	<u>Voted Local Levy Program</u>	<u>724,228,100</u>
1029	<u>Board Local Levy Program</u>	<u>464,615,900</u>
1030	<u>STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS</u>	
1031	<u>ITEM 26 To State Board of Education - School Building Programs - Capital Outlay Programs</u>	
1032	<u>From Income Tax Fund</u>	<u>14,499,700</u>
1033	<u>From Income Tax Fund Restricted - Minimum Basic Growth Account</u>	<u>18,750,000</u>
1034	<u>Schedule of Programs:</u>	
1035	<u>Foundation Program</u>	<u>27,610,900</u>
1036	<u>Enrollment Growth Program</u>	<u>5,638,800</u>
1037	<u>STATE BOARD OF EDUCATION</u>	

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1038	<u>ITEM 27 To State Board of Education - Child Nutrition Programs</u>	
1039	<u>From Income Tax Fund</u>	400
1040	<u>From Federal Funds</u>	337,864,300
1041	<u>From Dedicated Credits Revenue</u>	6,200
1042	<u>From Dedicated Credit - Liquor Tax</u>	50,046,600
1043	<u>From Revenue Transfers</u>	(570,300)
1044	<u>From Beginning Nonlapsing Balances</u>	2,189,200
1045	<u>From Closing Nonlapsing Balances</u>	(512,700)
1046	<u>Schedule of Programs:</u>	
1047	<u>Child Nutrition</u>	358,752,300
1048	<u>Federal Commodities</u>	30,271,400
1049	<u>ITEM 28 To State Board of Education - Educator Licensing</u>	
1050	<u>From Income Tax Fund</u>	4,531,000
1051	<u>From Revenue Transfers</u>	(384,900)
1052	<u>From Beginning Nonlapsing Balances</u>	2,027,800
1053	<u>From Closing Nonlapsing Balances</u>	(1,415,200)
1054	<u>Schedule of Programs:</u>	
1055	<u>Educator Licensing</u>	2,835,200
1056	<u>STEM Endorsement Incentives</u>	1,627,200
1057	<u>National Board-Certified Teachers</u>	296,300
1058	<u>ITEM 29 To State Board of Education - Fine Arts Outreach</u>	
1059	<u>From Income Tax Fund</u>	5,710,000
1060	<u>From Beginning Nonlapsing Balances</u>	29,200
1061	<u>From Closing Nonlapsing Balances</u>	(29,200)
1062	<u>Schedule of Programs:</u>	
1063	<u>Professional Outreach Programs in the Schools</u>	5,371,000
1064	<u>Provisional Program</u>	285,000
1065	<u>Subsidy Program</u>	54,000

1066	<u>ITEM 30 To State Board of Education - Contracted Initiatives and Grants</u>	
1067	<u>From General Fund</u>	<u>8,293,700</u>
1068	<u>From Income Tax Fund</u>	<u>52,412,300</u>
1069	<u>From General Fund Restricted - Autism Awareness Account</u>	<u>50,700</u>
1070	<u>From Revenue Transfers</u>	<u>(135,700)</u>
1071	<u>From Beginning Nonlapsing Balances</u>	<u>15,064,900</u>
1072	<u>From Closing Nonlapsing Balances</u>	<u>(9,957,600)</u>
1073	<u>From Lapsing Balance</u>	<u>(15,700)</u>
1074	<u>Schedule of Programs:</u>	
1075	<u>Autism Awareness</u>	<u>35,000</u>
1076	<u>Carson Smith Scholarships</u>	<u>8,137,300</u>
1077	<u>Computer Science Initiatives</u>	<u>117,500</u>
1078	<u>Contracts and Grants</u>	<u>3,194,300</u>
1079	<u>Software Licenses for Early Literacy</u>	<u>12,678,100</u>
1080	<u>Early Warning Pilot Program</u>	<u>700,000</u>
1081	<u>Elementary Reading Assessment Software Tools</u>	<u>3,767,100</u>
1082	<u>General Financial Literacy</u>	<u>469,400</u>
1083	<u>Intergenerational Poverty Interventions</u>	<u>1,055,800</u>
1084	<u>Interventions for Reading Difficulties</u>	<u>366,500</u>
1085	<u>IT Academy</u>	<u>500,000</u>
1086	<u>Paraeducator to Teacher Scholarships</u>	<u>30,500</u>
1087	<u>Partnerships for Student Success</u>	<u>2,843,800</u>
1088	<u>ProStart Culinary Arts Program</u>	<u>521,500</u>
1089	<u>UPSTART</u>	<u>25,024,000</u>
1090	<u>ULEAD</u>	<u>378,000</u>
1091	<u>Supplemental Educational Improvement Matching Grants</u>	<u>156,900</u>
1092	<u>Competency-Based Education Grants</u>	<u>2,931,700</u>
1093	<u>Special Needs Opportunity Scholarship Administration</u>	<u>55,200</u>

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1094	<u>Education Technology Management System</u>	<u>1,850,000</u>
1095	<u>School Data Collection and Analysis</u>	<u>900,000</u>
1096	<u>ITEM 31 To State Board of Education - MSP Categorical Program Administration</u>	
1097	<u>From Income Tax Fund</u>	<u>7,583,300</u>
1098	<u>From Revenue Transfers</u>	<u>(515,500)</u>
1099	<u>From Beginning Nonlapsing Balances</u>	<u>5,244,300</u>
1100	<u>From Closing Nonlapsing Balances</u>	<u>(4,413,600)</u>
1101	<u>Schedule of Programs:</u>	
1102	<u>Adult Education</u>	<u>335,100</u>
1103	<u>Beverley Taylor Sorenson Elementary Arts Learning</u>	
1104	<u>Program</u>	<u>118,700</u>
1105	<u>CTE Comprehensive Guidance</u>	<u>281,400</u>
1106	<u>Digital Teaching and Learning</u>	<u>435,500</u>
1107	<u>Dual Immersion</u>	<u>601,900</u>
1108	<u>At-Risk Students</u>	<u>474,400</u>
1109	<u>Special Education State Programs</u>	<u>157,900</u>
1110	<u>Youth-in-Custody</u>	<u>1,275,600</u>
1111	<u>Early Literacy Program</u>	<u>435,500</u>
1112	<u>CTE Online Assessments</u>	<u>624,300</u>
1113	<u>CTE Student Organizations</u>	<u>1,010,900</u>
1114	<u>State Safety and Support Program</u>	<u>622,500</u>
1115	<u>Student Health and Counseling Support Program</u>	<u>338,100</u>
1116	<u>Early Learning Training and Assessment</u>	<u>968,100</u>
1117	<u>Early Intervention</u>	<u>218,600</u>
1118	<u>ITEM 32 To State Board of Education - Regional Education Service Agencies</u>	
1119	<u>From Income Tax Fund</u>	<u>2,000,000</u>
1120	<u>Schedule of Programs:</u>	
1121	<u>Regional Education Service Agencies</u>	<u>2,000,000</u>

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1122	<u>ITEM 33 To State Board of Education - Science Outreach</u>	
1123	<u>From Income Tax Fund</u>	<u>6,265,000</u>
1124	<u>From Beginning Nonlapsing Balances</u>	<u>685,700</u>
1125	<u>From Closing Nonlapsing Balances</u>	<u>(642,600)</u>
1126	<u>Schedule of Programs:</u>	
1127	<u>Informal Science Education Enhancement</u>	<u>6,070,000</u>
1128	<u>Provisional Program</u>	<u>238,100</u>
1129	<u>ITEM 34 To State Board of Education - Policy, Communication, & Oversight</u>	
1130	<u>From General Fund</u>	<u>410,000</u>
1131	<u>From Income Tax Fund</u>	<u>14,366,600</u>
1132	<u>From Federal Funds</u>	<u>73,469,200</u>
1133	<u>From Dedicated Credits Revenue</u>	<u>64,300</u>
1134	<u>From General Fund Restricted - Electronic Cigarette Substance and Nicotine Product</u>	
1135	<u>Tax Restricted Account</u>	<u>5,084,200</u>
1136	<u>From General Fund Restricted - Mineral Lease</u>	<u>167,000</u>
1137	<u>From Revenue Transfers</u>	<u>(1,028,600)</u>
1138	<u>From Income Tax Fund Restricted - Underage Drinking Prevention Program Restricted</u>	
1139	<u>Account</u>	<u>1,756,100</u>
1140	<u>From Beginning Nonlapsing Balances</u>	<u>14,190,700</u>
1141	<u>From Closing Nonlapsing Balances</u>	<u>(16,255,300)</u>
1142	<u>Schedule of Programs:</u>	
1143	<u>Math Teacher Training</u>	<u>110,700</u>
1144	<u>Teacher Retention in Indigenous Schools Grants</u>	<u>501,400</u>
1145	<u>Policy and Communication</u>	<u>1,817,500</u>
1146	<u>Student Support Services</u>	<u>85,059,100</u>
1147	<u>School Turnaround and Leadership Development Act</u>	<u>4,735,500</u>
1148	<u>ITEM 35 To State Board of Education - System Standards & Accountability</u>	
1149	<u>From General Fund</u>	<u>100</u>

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1150	<u>From Income Tax Fund</u>	<u>32,791,700</u>
1151	<u>From Federal Funds</u>	<u>119,429,800</u>
1152	<u>From Dedicated Credits Revenue</u>	<u>7,046,600</u>
1153	<u>From Expendable Receipts</u>	<u>446,000</u>
1154	<u>From General Fund Restricted - Mineral Lease</u>	<u>404,100</u>
1155	<u>From Revenue Transfers</u>	<u>(2,466,700)</u>
1156	<u>From Beginning Nonlapsing Balances</u>	<u>28,858,500</u>
1157	<u>From Closing Nonlapsing Balances</u>	<u>(16,634,100)</u>
1158	<u>Schedule of Programs:</u>	
1159	<u>Teaching and Learning</u>	<u>32,370,800</u>
1160	<u>Assessment and Accountability</u>	<u>29,012,400</u>
1161	<u>Career and Technical Education</u>	<u>17,190,300</u>
1162	<u>Special Education</u>	<u>81,829,100</u>
1163	<u>RTC Fees</u>	<u>73,200</u>
1164	<u>Early Literacy Outcomes Improvement</u>	<u>9,130,200</u>
1165	<u>CPR Training Grant Program</u>	<u>270,000</u>
1166	<u>ITEM 36 To State Board of Education - State Charter School Board</u>	
1167	<u>From Income Tax Fund</u>	<u>3,729,100</u>
1168	<u>From Revenue Transfers</u>	<u>(275,100)</u>
1169	<u>From Beginning Nonlapsing Balances</u>	<u>6,889,100</u>
1170	<u>From Closing Nonlapsing Balances</u>	<u>(6,320,000)</u>
1171	<u>Schedule of Programs:</u>	
1172	<u>State Charter School Board</u>	<u>4,023,100</u>
1173	<u>ITEM 37 To State Board of Education - Utah Charter School Finance Authority</u>	
1174	<u>From Income Tax Fund Restricted - Charter School Reserve Account</u>	<u>50,000</u>
1175	<u>From Income Tax Fund Restricted - Charter School Reserve Account,</u>	
1176	<u>One-Time</u>	<u>(1,900)</u>
1177	<u>Schedule of Programs:</u>	

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1178	<u>Utah Charter School Finance Authority</u>	<u>48,100</u>
1179	<u>ITEM 38 To State Board of Education - Utah Schools for the Deaf and the Blind</u>	
1180	<u>From Income Tax Fund</u>	<u>39,894,300</u>
1181	<u>From Federal Funds</u>	<u>111,900</u>
1182	<u>From Dedicated Credits Revenue</u>	<u>4,905,100</u>
1183	<u>From Revenue Transfers</u>	<u>6,356,600</u>
1184	<u>From Beginning Nonlapsing Balances</u>	<u>7,122,600</u>
1185	<u>From Closing Nonlapsing Balances</u>	<u>(10,709,700)</u>
1186	<u>Schedule of Programs:</u>	
1187	<u>Support Services</u>	<u>16,000</u>
1188	<u>Administration</u>	<u>11,138,100</u>
1189	<u>Transportation and Support Services</u>	<u>11,738,400</u>
1190	<u>Utah State Instructional Materials Access Center</u>	<u>2,265,800</u>
1191	<u>School for the Deaf</u>	<u>12,911,300</u>
1192	<u>School for the Blind</u>	<u>9,611,200</u>
1193	<u>ITEM 39 To State Board of Education - Statewide Online Education Program Subsidy</u>	
1194	<u>From Income Tax Fund</u>	<u>8,257,000</u>
1195	<u>From Revenue Transfers</u>	<u>(60,900)</u>
1196	<u>From Beginning Nonlapsing Balances</u>	<u>4,434,400</u>
1197	<u>From Closing Nonlapsing Balances</u>	<u>(4,138,400)</u>
1198	<u>Schedule of Programs:</u>	
1199	<u>Statewide Online Education Program</u>	<u>8,492,100</u>
1200	<u>ITEM 40 To State Board of Education - State Board and Administrative Operations</u>	
1201	<u>From General Fund</u>	<u>200</u>
1202	<u>From Income Tax Fund</u>	<u>14,188,200</u>
1203	<u>From Federal Funds</u>	<u>1,785,500</u>
1204	<u>From General Fund Restricted - Mineral Lease</u>	<u>1,173,200</u>
1205	<u>From General Fund Restricted - Land Exchange Distribution Account</u>	<u>16,300</u>

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1206	<u>From General Fund Restricted - School Readiness Account</u>	<u>66,900</u>
1207	<u>From Revenue Transfers</u>	<u>5,321,700</u>
1208	<u>From Uniform School Fund Restricted - Trust Distribution Account</u>	<u>773,300</u>
1209	<u>From Beginning Nonlapsing Balances</u>	<u>19,136,800</u>
1210	<u>From Closing Nonlapsing Balances</u>	<u>(8,140,500)</u>
1211	<u>Schedule of Programs:</u>	
1212	<u>Financial Operations</u>	<u>4,514,000</u>
1213	<u>Information Technology</u>	<u>14,616,800</u>
1214	<u>Indirect Cost Pool</u>	<u>7,280,900</u>
1215	<u>Data and Statistics</u>	<u>1,682,900</u>
1216	<u>School Trust</u>	<u>791,000</u>
1217	<u>Board and Administration</u>	<u>5,436,000</u>
1218	<u>SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE</u>	
1219	<u>ITEM 41 To School and Institutional Trust Fund Office</u>	
1220	<u>From School and Institutional Trust Fund Management Account</u>	<u>3,404,200</u>
1221	<u>Schedule of Programs:</u>	
1222	<u>School and Institutional Trust Fund Office</u>	<u>3,404,200</u>
1223	<u>Subsection 18(b). Expendable Funds and Accounts.</u>	
1224	<u>The Legislature has reviewed the following expendable funds. The Legislature</u>	
1225	<u>authorizes the State Division of Finance to transfer amounts between funds and accounts as</u>	
1226	<u>indicated. Outlays and expenditures from the funds or accounts to which the money is</u>	
1227	<u>transferred may be made without further legislative action, in accordance with statutory</u>	
1228	<u>provisions relating to the funds or accounts.</u>	
1229	<u>PUBLIC EDUCATION</u>	
1230	<u>STATE BOARD OF EDUCATION</u>	
1231	<u>ITEM 42 To State Board of Education - Charter School Revolving Account</u>	
1232	<u>From Dedicated Credits Revenue</u>	<u>4,600</u>
1233	<u>From Interest Income</u>	<u>132,200</u>

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1234	<u>From Repayments</u>	<u>1,511,400</u>
1235	<u>From Beginning Fund Balance</u>	<u>7,258,700</u>
1236	<u>From Closing Fund Balance</u>	<u>(7,395,400)</u>
1237	<u>Schedule of Programs:</u>	
1238	<u>Charter School Revolving Account</u>	<u>1,511,500</u>
1239	<u>ITEM 43 To State Board of Education - Hospitality and Tourism Management Education</u>	
1240	<u>Account</u>	
1241	<u>From Dedicated Credits Revenue</u>	<u>300,000</u>
1242	<u>From Interest Income</u>	<u>5,200</u>
1243	<u>From Beginning Fund Balance</u>	<u>745,200</u>
1244	<u>From Closing Fund Balance</u>	<u>(400,400)</u>
1245	<u>Schedule of Programs:</u>	
1246	<u>Hospitality and Tourism Management Education Account</u>	<u>650,000</u>
1247	<u>ITEM 44 To State Board of Education - School Building Revolving Account</u>	
1248	<u>From Dedicated Credits Revenue</u>	<u>500</u>
1249	<u>From Interest Income</u>	<u>112,800</u>
1250	<u>From Repayments</u>	<u>1,465,600</u>
1251	<u>From Beginning Fund Balance</u>	<u>10,217,100</u>
1252	<u>From Closing Fund Balance</u>	<u>(10,330,400)</u>
1253	<u>Schedule of Programs:</u>	
1254	<u>School Building Revolving Account</u>	<u>1,465,600</u>
1255	<u>ITEM 45 To State Board of Education - Charter School Closure Reserve Account</u>	
1256	<u>From Beginning Fund Balance</u>	<u>1,002,800</u>
1257	<u>From Closing Fund Balance</u>	<u>(1,002,800)</u>
1258	<u>Subsection 18(c). Restricted Fund and Account Transfers.</u>	
1259	<u>The Legislature authorizes the State Division of Finance to transfer the following</u>	
1260	<u>amounts between the following funds or accounts as indicated. Expenditures and outlays from</u>	
1261	<u>the funds to which the money is transferred must be authorized by an appropriation.</u>	

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1262	<u>PUBLIC EDUCATION</u>	
1263	<u>ITEM 46 To Uniform School Fund Restricted - Public Education Economic Stabilization</u>	
1264	<u>Restricted Account</u>	
1265	<u>From Uniform School Fund</u>	<u>440,640,400</u>
1266	<u>From Beginning Fund Balance</u>	<u>2,168,800</u>
1267	<u>From Closing Fund Balance</u>	<u>(2,168,800)</u>
1268	<u>Schedule of Programs:</u>	
1269	<u>Public Education Economic Stabilization Restricted</u>	
1270	<u>Account</u>	<u>440,640,400</u>
1271	<u>ITEM 47 To Income Tax Fund Restricted - Minimum Basic Growth Account</u>	
1272	<u>From Income Tax Fund</u>	<u>75,000,000</u>
1273	<u>Schedule of Programs:</u>	
1274	<u>Income Tax Fund Restricted - Minimum Basic Growth</u>	
1275	<u>Account</u>	<u>75,000,000</u>
1276	<u>ITEM 48 To Underage Drinking Prevention Program Restricted Account</u>	
1277	<u>From Liquor Control Fund</u>	<u>1,750,000</u>
1278	<u>Schedule of Programs:</u>	
1279	<u>Underage Drinking Prevention Program Restricted</u>	
1280	<u>Account</u>	<u>1,750,000</u>
1281	<u>ITEM 49 To Local Levy Growth Account</u>	
1282	<u>From Income Tax Fund</u>	<u>108,461,300</u>
1283	<u>Schedule of Programs:</u>	
1284	<u>Local Levy Growth Account</u>	<u>108,461,300</u>
1285	<u>ITEM 50 To Teacher and Student Success Account</u>	
1286	<u>From Income Tax Fund</u>	<u>163,616,200</u>
1287	<u>Schedule of Programs:</u>	
1288	<u>Teacher and Student Success Account</u>	<u>163,616,200</u>
1289	<u>Subsection 18(d). Fiduciary Funds.</u>	

1290 The Legislature has reviewed proposed revenues, expenditures, fund balances, and
 1291 changes in fund balances for the following fiduciary funds.

1292 PUBLIC EDUCATION

1293 STATE BOARD OF EDUCATION

1294 ITEM 51 To State Board of Education - Education Tax Check-off Lease Refunding

1295	<u>From Beginning Fund Balance</u>	<u>38,300</u>
1296	<u>From Closing Fund Balance</u>	<u>(37,400)</u>

1297 Schedule of Programs:

1298	<u>Education Tax Check-off Lease Refunding</u>	<u>900</u>
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1299 ITEM 52 To State Board of Education - Schools for the Deaf and the Blind Donation Fund

1300	<u>From Dedicated Credits Revenue</u>	<u>115,000</u>
1301	<u>From Interest Income</u>	<u>5,400</u>
1302	<u>From Beginning Fund Balance</u>	<u>293,800</u>
1303	<u>From Closing Fund Balance</u>	<u>(297,800)</u>

1304 Schedule of Programs:

1305	<u>Schools for the Deaf and the Blind Donation Fund</u>	<u>116,400</u>
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1306 Section 19. **Effective date.**

1307 (1) Except as provided in Subsection (2), this bill takes effect on July 1, 2023.

1308 (2) If approved by two-thirds of all the members elected to each house, the following
 1309 sections take effect upon approval by the Governor, or the day following the constitutional time
 1310 limit of Utah Constitution Article VII, Section 8, without the Governor's signature, or in the
 1311 case of a veto, the date of veto override:

1312 (a) Section 17, Fiscal Year 2023 Appropriations;

1313 (b) Subsection 17(a), Operating and Capital Budgets;

1314 (c) Subsection 17(b), Expendable Funds and Accounts;

1315 (d) Subsection 17(c), Restricted Fund and Account Transfers; and

1316 (e) Subsection 17(d), Fiduciary Funds.