

Minimum School Program & School Building Program - Budget Detail Tables

*****DRAFT*** 2021 General Session ***DRAFT***
FY 2021 Revised | FY 2022 Appropriated**

	Fiscal Year 2021 Revised	Fiscal Year 2022 Appropriated
Section 1: Minimum School Program - Summary of Total Revenue Sources and Expenditures by Program		
Total Revenue Sources	Amount	Amount
A. General State Revenue		
1. Education Fund	3,411,903,700	0
a. Education Fund, One-time	32,906,300	0
B. Restricted State Revenue		
1. Uniform School Fund	25,500,000	3,633,458,900
a. Uniform School Fund, One-time	142,500,000	45,400,000
2. USF Restricted - Trust Distribution Account	88,829,100	92,842,800
3. EF Restricted - Minimum Basic Growth Account ⁽⁶⁾	56,250,000	56,250,000
4. EF Restricted - Charter School Levy Account ⁽⁵⁾	30,428,500	29,837,600
5. EF Restricted - Teacher and Student Success Account ⁽⁶⁾	93,250,000	115,734,800
6. EF Restricted - Local Levy Growth Account ⁽⁶⁾	70,135,200	100,083,400
Subtotal State Revenues:	\$3,951,702,800	\$4,073,607,500
C. Local Property Tax Revenue		
1. Minimum Basic Tax Rate		
a. Basic Levy	365,367,400	384,046,600
b. Basic Levy Increment Rate ⁽⁶⁾	75,000,000	75,000,000
2. Equity Pupil Tax Rate ⁽⁶⁾	70,135,200	100,083,400
3. WPU Value Rate ⁽⁶⁾	46,750,000	69,234,800
4. Voted Local Levy	380,353,200	401,318,400
5. Board Local Levy	241,253,800	251,524,600
a. Early Literacy Program	15,000,000	15,000,000
Subtotal Local Revenues:	\$1,193,859,600	\$1,296,207,800
D. Transfers	5,000,000	0
D. Beginning Nonlapsing Balances	16,489,900	85,795,600
E. Closing Nonlapsing Balances	(60,807,000)	(85,795,600)
Total Revenues:	\$5,106,245,300	\$5,369,815,300
Total Expenditures by Program		
A. Basic School Program	3,210,139,700	3,482,094,900
B. Related to Basic School Program	1,053,062,900	968,493,500
C. Voted & Board Local Levy Programs	843,042,700	919,226,900
Total Expenditures:	\$5,106,245,300	\$5,369,815,300

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Section 2: Minimum School Program - Detail of Revenue Sources & Expenditures by Program

Table A: Basic School Program (Weighted Pupil Unit Programs)

<i>WPU Value :</i>		\$3,596			\$3,809
<i>Basic Tax Rate:</i>		0.001628			0.001663
Revenue Sources	Supplemental	Amount	Changes	Amount	
A. State Revenue					
1. Education Fund	0	2,605,872,000	(2,605,872,000)		0
a. Education Fund, One-time ⁽²⁾⁽³⁾	14,911,700	44,332,200	0		0
B. Restricted State Revenue					
1. Uniform School Fund	0	25,500,000	2,800,530,100		2,826,030,100
a. Uniform School Fund, One-time	21,500,000	21,500,000	27,700,000		27,700,000
Subtotal - State Revenues:		\$2,697,204,200			\$2,853,730,100
C. Local Property Tax Revenue					
1. Minimum Basic Tax Rate					
a. Basic Levy	0	365,367,400	18,679,200		384,046,600
b. Basic Levy Increment Rate ⁽⁶⁾	0	75,000,000	0		75,000,000
2. Equity Pupil Tax Rate ⁽⁶⁾	0	70,135,200	29,948,200		100,083,400
3. WPU Value Rate ⁽⁶⁾	0	46,750,000	22,484,800		69,234,800
Subtotal - Local Property Tax Revenues:		\$557,252,600			\$628,364,800
D. Beginning Nonlapsing Balances	0	1,378,100			57,980,600
E. Closing Nonlapsing Balances	0	(45,695,200)			(57,980,600)
Total Revenues:		\$3,210,139,700			\$3,482,094,900
Expenditures by Categorical Program	WPU	Amount	WPU	Amount	
A. Regular Basic School Program					
1. Kindergarten	27,308	98,199,600	26,446		100,732,800
2. Grades 1-12 ⁽²⁾⁽³⁾	606,016	2,179,447,800	604,069		2,300,898,800
3. Foreign Exchange Students ⁽⁸⁾	0	0	328		1,249,400
4. Necessarily Existent Small Schools ⁽²⁾	10,577	38,508,600	10,708		44,387,800
5. Professional Staff	56,572	204,027,900	57,070		217,379,600
6. Enrollment Growth Contingency ⁽²⁾	0	21,500,000	7,727		50,932,100
Subtotal - Regular Basic School Program:	700,473	\$2,541,683,900	706,348		\$2,715,580,600
B. Restricted Basic School Program					
1. Special Education - Regular - Add-on WPU ⁽³⁾	86,450	310,865,700	88,328		336,441,400
2. Special Education - Regular - Self-Contained	13,229	47,571,500	12,510		47,650,600
3. Special Education - Pre-School	11,311	40,674,500	11,311		43,083,600
4. Special Education - Extended Year Program	457	1,643,400	457		1,740,700
5. Special Education - Impact Aid ⁽¹⁾	2,060	7,407,800	2,060		7,846,400
6. Special Education - Extended Year for Special Educators	909	3,268,800	909		3,462,400
7. Students At-Risk - Add-on ⁽¹⁾⁽²⁾	0	0	13,505		54,040,900
8. Career & Technical Education - District Add-on ⁽¹⁾	29,100	104,643,600	29,100		110,841,900
9. Class Size Reduction	42,375	152,380,500	42,375		161,406,400
Subtotal - Restricted Basic School Program:	185,891	\$668,455,800	200,555		\$766,514,300
Total Expenditures:	886,364	\$3,210,139,700	906,903		\$3,482,094,900

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Table B: Related to Basic School Program (Below-the-Line)		
<i>Charter School Local Replacement Rate:</i>		\$2,562
		\$2,701
Revenue Sources	Supplemental	Amount
	Changes	Amount
A. State Revenue		
1. Education Fund	\$0	710,981,200
a. Education Fund, One-time	5,327,800	3,574,100
2. Uniform School Fund	0	0
a. Uniform School Fund, One-time	121,000,000	121,000,000
B. Restricted State Revenue		
1. USF Restricted - Trust Distribution Account	0	88,829,100
2. EF Restricted - Teacher and Student Success Account ⁽⁶⁾	0	93,250,000
3. EF Restricted - Charter School Levy Account ⁽⁵⁾	0	30,428,500
Subtotal - State Revenues:		\$1,048,062,900
C. Transfers - COVID-19 Response ⁽²⁾	5,000,000	5,000,000
D. Beginning Nonlapsing Balances	0	15,111,800
E. Closing Nonlapsing Balances	0	(15,111,800)
Total Revenues:		\$1,053,062,900
Expenditures by Categorical Program	Supplemental	Funding
	Changes	Amount
A. Related to Basic Programs		
1. Pupil Transportation - To & From School ⁽²⁾⁽⁴⁾	0	101,421,000
2. Pupil Transportation - Rural Transportation Grants	0	1,000,000
3. Pupil Transportation - Rural School Reimbursement	0	500,000
4. Charter School Local Replacement ⁽⁵⁾	0	205,331,500
5. Charter School Funding Base Program ⁽²⁾	0	3,100,000
Subtotal - Related to Basic Programs:		\$311,352,500
B. Focus Populations		
1. Enhancement for At-Risk Students ⁽¹⁾⁽³⁾	\$0	48,203,700
a. Gang Prevention and Intervention	\$0	0
2. Youth-in-Custody ⁽¹⁾	0	25,980,500
3. Adult Education ⁽¹⁾	0	14,601,400
4. Enhancement for Accelerated Students	0	5,648,100
5. Concurrent Enrollment	0	12,104,100
6. Title I Schools in Improvement - Paraeducators	0	300,000
7. Early Literacy Program ⁽¹⁾	0	14,550,000
8. Early Intervention ⁽²⁾	5,000,000	17,455,000
9. Special Education Intensive Services ⁽²⁾	0	0
10. English Language Learner Software Grants ⁽²⁾	0	3,000,000
Subtotal - Focus Populations:		\$141,842,800
C. Educator Supports		
1. Educator Salary Adjustments ⁽²⁾	5,327,800	187,954,200
2. Teacher Salary Supplement ⁽²⁾	0	22,228,600
3. National Board Certified Teacher Programs ⁽⁹⁾	0	246,300
4. Teacher Supplies & Materials	0	5,500,000
5. Effective Teachers in High Poverty Schools	0	250,000
6. Grants for Educators in High-need Schools ⁽⁹⁾	0	500,000
7. Elementary School Counselor Program	0	2,100,000
8. Grants for Professional Learning	0	0
9. Grow Your Own Teacher and Counselor Program ⁽²⁾	0	0
10. Supplemental Education COVID Stipend ⁽²⁾	121,000,000	121,000,000
Subtotal - Educator Supports:		\$339,779,100
D. Statewide Initiatives		
1. School LAND Trust Program	0	88,829,100
2. Teacher and Student Success Program ⁽⁶⁾⁽⁷⁾	0	108,250,000
3. Student Health and Counseling Support Program ⁽¹⁾⁽²⁾	0	25,480,000
4. School Library Books & Electronic Resources	0	765,000
5. Matching Fund for School Nurses	0	1,002,000
6. Dual Immersion ⁽¹⁾	0	5,030,000
7. Beverley Taylor Sorenson Arts Learning Program ⁽¹⁾⁽²⁾	0	10,880,000
8. Digital Teaching & Learning Program ⁽¹⁾	0	19,852,400
Subtotal - Other Programs:		\$260,088,500
Total Expenditures:		\$1,053,062,900

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Table C: Voted & Board Local Levy Programs		
<i>Guarantee Rate (per Tax Rate of 0.0001 per WPU)⁽¹⁰⁾ :</i>		\$48.28
		\$52.39
Revenue Sources	Supplemental	Amount
		Changes
		Amount
A. State Revenue		
1. Education Fund	\$0	95,050,500
a. Education Fund, One-time ⁽³⁾	(\$15,000,000)	(15,000,000)
2. Uniform School Fund	\$0	0
B. Restricted State Revenue		
1. EFR - Minimum Basic Growth Account ⁽⁶⁾	0	56,250,000
2. EFR - Local Levy Growth Account ⁽⁶⁾	0	70,135,200
Subtotal - State Revenues:		206,435,700
C. Local Property Tax Revenue		
1. Voted Local Levy	0	380,353,200
2. Board Local Levy	0	241,253,800
a. Reading Improvement Program	0	15,000,000
Subtotal - Local Property Tax Revenues:		636,607,000
Total Revenues:		\$843,042,700
Expenditures by Categorical Program	Supplemental	Amount
		Changes
		Amount
A. Voted and Board Local Levy Programs		
1. Voted Local Levy Program ⁽³⁾⁽⁶⁾	(7,500,000)	531,048,500
2. Board Local Levy Program ⁽³⁾⁽⁶⁾	(7,500,000)	296,994,200
3. Board Local Levy - Early Literacy Program	0	15,000,000
Total Expenditures:		\$843,042,700
Total Minimum School Program Expenditures:		\$5,106,245,300
		\$5,369,815,300

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Section 3: School Building Programs - Total Revenues & Expenditures (Not Included in MSP Totals Above)

Revenue Sources	Supplemental	Amount	Changes	Amount
A. State Revenue				
1. Education Fund	0	14,499,700	0	14,499,700
B. Restricted State Revenue				
1. EFR - Minimum Basic Growth Account	0	18,750,000	0	18,750,000
Total Revenues:		\$33,249,700		\$33,249,700
Expenditures by Categorical Program	Supplemental	Amount	Changes	Amount
A. Capital Outlay Programs				
1. Foundation Program	0	27,610,900	0	27,610,900
2. Enrollment Growth Program	0	5,638,800	0	5,638,800
Total Expenditures:		\$33,249,700		\$33,249,700

Office of the Legislative Fiscal Analyst

Date Modified:

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Notes:

1. Administrative funding for certain MSP categorical programs can be found in the "MSP Categorical Program Administration" line item in the State Board of Education's budget. Adding program and administration funding will provide the full-cost for the program.
2. Includes one-time funding appropriated by the Legislature in FY 2021 or FY 2022, as follows:
 - a. FY 2021: Enrollment Growth Contingency - \$21.5 m, ELL Software - \$3.0 m, Educator Supplemental COVID Stipend - \$121.0 m, Educator Salary Adjustments - \$3.0 m, and Early Intervention - \$5.0 m (Transfer of state funded COVID-19 Response Funding).
 - b. FY 2022: Small District Base (Part of NESS) - \$3.6 m, Enrollment Growth Contingency - \$21.5 m, Students At-Risk Add-on - \$2.6 m, Pupil Transportation - \$1.0 m, Charter School Funding Base - \$5.0 m, Special Education Intensive Services - \$1.0 m, ELL Software - \$1.5 m (Transfer of funding balance remaining in old Initiatives Program), Grow Your Own Teacher and Counselor Program - \$9.2 m (for 2 cohorts over 3 years).
3. Transferred a total of \$15.0 million one-time from the Voted & Board Local Levy Programs to the Basic School Program - Grades 1-12 in FY 2021 to provide the State Board of Education flexibility to maintain categorical program funding levels as authorized under 53F-2-205.
4. Includes approximately \$4.3 million in funding for student transportation at the Utah Schools for the Deaf and the Blind.
5. Local school districts levy a tax rate for their contribution to the Charter School Local Replacement program. The revenue generated from the tax is deposited into the Education Fund Restricted - Charter School Levy Account and appropriated to the program.
 - a. The FY 2021 estimate was too high based on an initial formula error in H.B. 1, "Public Education Base Budget Amendments" (2020 GS), the error was corrected in S.B. 2, "Public Education Budget Amendments" (2020 GS) but the estimated revenue was not reduced. The estimate for FY 2022 adjusts for this differential.
6. Education Fund Restricted (EFR) accounts created by the Legislature funded from state fund "savings" generated through increased property tax revenues collected by various tax rates that are part of the Basic Levy. When local school districts pay more of the cost of WPU's from the property tax, less state revenue is required. This state revenue is transferred to the restricted funds to support other education programs.
7. The Teacher and Student Success Program includes \$15.0 million appropriated in FY 2020 from the Education Fund. This program is funded from two sources, the Education Fund as mentioned, and the remaining funding from the EFR-Teacher and Student Success Account.
8. The Legislature reduced funding for the Foreign Exchange program one-time in FY 2021, the 328 WPU's and funding were re-established for FY 2022 in the base budget.
9. The Legislature transferred funding for the National Board Certified Teacher Program from the Minimum School Program to the State Board of Education Educator Licensing line item to align funding with the management of the program. The Legislature eliminated the Grants for Educators in High Need Schools program in FY 2022, with ongoing funding transferred to the State Board of Education to support grants to LEAs for Suicide Prevention Programs. Balances remaining in the program were transferred to the Education Fund.
10. The State Guarantee Rate was originally estimated at \$51.51 for FY 2022. The Legislature passed S.B. 142, "Public Education Funding Amendments" (2021 GS), which allows the State Board of Education to increase the State Guarantee Rate to expend "excess" state funds when calculating the cost of the statutory rate indexing and growth produces an amount less than amount of state funds appropriated to the guarantee.

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