

Minimum School Program & School Building Program - Budget Detail Tables
2015 General Session
FY 2015 Revised Appropriated | FY 2016 Appropriated

A	B	C	D	E
	Fiscal Year 2015 Revised		Fiscal Year 2016 Appropriated	

Section 1: Total Minimum School Program Revenue

Revenue Sources		Amount		Amount
A. State Revenue				
1. Education Fund		\$2,621,355,200		\$2,713,360,000
a. Education Fund, One-time		9,180,000		3,600,000
2. Uniform School Fund		30,000,000		27,000,000
a. Uniform School Fund, One-time		4,000,000		10,000,000
3. USF Restricted - Interest & Dividends Account		37,580,700		39,730,000
4. EFR - Minimum Basic Growth Account				56,250,000
B. Transfers to Education Fund, One-time ⁽¹⁾		(58,902,600)		(8,000,000)
C. Beginning Nonlapsing Balances ⁽³⁾		96,263,100		40,835,500
D. Closing Nonlapsing Balances		(31,821,500)		(32,835,500)
Subtotal State Revenue:		\$2,707,654,900		\$2,849,940,000
D. Local Property Tax Revenue				
1. Basic Levy		\$296,709,700		\$380,172,300
2. Voted Local Levy		258,867,000		269,043,500
3. Board Local Levy		81,489,000		83,768,600
4. Board Local Levy - Reading Levy		15,000,000		15,000,000
Subtotal Local Revenue:		\$652,065,700		\$747,984,400
Total Revenue:		\$3,359,720,600		\$3,597,924,400

Section 2: Revenue & Expenditure Details by Program

Part A: Basic School Program (Weighted Pupil Unit Programs)				
<i>Primary WPU Value :</i>		\$2,972		\$3,092
<i>Add-on WPU Value :</i>		\$2,726		\$2,837
<i>Basic Tax Rate:</i>		0.001419		0.001764
Revenue Sources		Amount		Amount
A. State Revenue				
1. Education Fund		\$2,076,971,300		\$2,125,931,500
a. Education Fund, One-time		(4,000,000)		(10,000,000)
2. Uniform School Fund		30,000,000		27,000,000
a. Uniform School Fund, One-time		4,000,000		10,000,000
B. Local Property Tax Revenue - Basic Levy		296,709,700		380,172,300
C. Transfers to Education Fund, One-time ⁽¹⁾		(54,504,000)		0
D. Beginning Nonlapsing Balances		72,977,900		18,473,900
E. Closing Nonlapsing Balances		(18,473,900)		(18,473,900)
Total Revenue:		\$2,403,681,000		\$2,533,103,800
Expenditures by Program	WPU	Amount	WPU	Amount
A. Regular Basic School Program				
1. Kindergarten	29,215	\$86,827,000	28,319	\$87,562,300
2. Grades 1-12	555,130	1,649,846,400	562,824	1,740,251,800
3. Necessarily Existent Small Schools	9,357	27,809,000	9,357	28,931,800
4. Professional Staff	53,041	157,637,800	53,751	166,198,100
5. Administrative Costs	1,505	4,472,900	1,505	4,653,500
Subtotal:	648,248	\$1,926,593,100	655,756	\$2,027,597,500
B. Restricted Basic School Program				
1. Special Education - Regular - Add-on WPU	72,991	\$198,973,400	75,134	\$213,155,100
2. Special Education - Regular - Self-Contained	14,285	42,455,000	13,925	43,056,100
3. Special Education - Pre-School	9,753	28,985,900	9,878	30,542,800
4. Special Education - Extended Year Program	429	1,275,000	429	1,326,500
5. Special Education - State Programs	2,907	8,639,600	3,258	10,073,700
Subtotal:	100,365	\$280,328,900	102,624	\$298,154,200
6. Career & Technical Education - District Add-on	29,705	\$80,975,800	30,085	\$85,351,100
7. Class Size Reduction	38,958	\$115,783,200	39,457	\$122,001,000
Subtotal:	169,028	\$477,087,900	172,166	\$505,506,300
Total Expenditures:	817,276	\$2,403,681,000	827,922	\$2,533,103,800

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T H E L I N E

Part B: Related to Basic School Program

Revenue Sources		Amount		Amount
A. State Revenue				
1. Education Fund		\$467,888,100		\$487,909,100
a. Education Fund, One-time		13,180,000		13,600,000
2. USF Restricted - Interest & Dividends Account		37,580,700		39,730,000
B. Transfers to Education Fund, One-time ⁽¹⁾		(4,398,600)		(8,000,000)
C. Beginning Nonlapsing Balances ⁽³⁾		17,746,200		22,361,600
D. Closing Nonlapsing Balances		(13,347,600)		(14,361,600)
Total Revenue:		\$518,648,800		\$541,239,100

Expenditures by Program

	Changes	Funding	Changes	Amount
A. Related to Basic Programs				
1. To and From School Pupil Transportation	0	71,978,000	3,852,200	75,830,200
2. Guarantee Transportation Levy	0	500,000	0	500,000
3. Flexible Allocation - WPU Distribution ⁽⁶⁾	0	23,106,600	0	23,106,600
Subtotal:	\$0	\$95,584,600	\$3,852,200	\$99,436,800
B. Special Populations				
1. Enhancement for At-Risk Students	\$0	24,376,400	1,304,600	25,681,000
2. Youth-in-Custody	0	19,909,000	1,065,500	20,974,500
3. Adult Education	0	9,780,000	523,400	10,303,400
4. Enhancement for Accelerated Students ⁽²⁾	0	4,424,700	132,800	4,557,500
5. Concurrent Enrollment	0	9,270,600	496,100	9,766,700
6. Title I Schools in Improvement - Paraeducators	0	300,000	0	300,000
Subtotal:	\$0	\$68,060,700	\$3,522,400	\$71,583,100
C. Other Programs				
1. School LAND Trust Program	0	37,580,700	2,149,300	39,730,000
2. Charter School Local Replacement ⁽⁶⁾	0	98,286,600	1,659,600	99,946,200
3. Charter School Administrative Costs	0	6,657,800	83,200	6,741,000
4. K-3 Reading Improvement Program	0	15,000,000	0	15,000,000
5. Educator Salary Adjustments ⁽⁴⁾	3,430,000	163,381,000	3,430,000	163,381,000
6. Teacher Salary Supplement Restricted Account ⁽⁴⁾	1,650,000	6,650,000	1,553,600	6,553,600
7. School Library Books & Electronic Resources	0	550,000	300,000	850,000
8. Matching Fund for School Nurses	0	882,000	120,000	1,002,000
9. Critical Languages & Dual Immersion	0	2,315,400	600,000	2,915,400
10. Year-Round Math & Science (USTAR Centers)	0	6,200,000	0	6,200,000
11. Early Intervention	0	7,500,000	0	7,500,000
12. Beverly Taylor Sorenson Arts Learning Program	0	2,000,000	2,000,000	4,000,000
Subtotal:	\$5,080,000	\$347,003,500	\$11,895,700	\$353,819,200
D. One-time Funding Items				
1. Teacher Supplies & Materials	0	5,000,000	6,000,000	6,000,000
2. Beverley Taylor Sorenson Arts Learning Program	0	3,000,000	2,500,000	2,500,000
3. Civics Education - State Capitol Field Trips	0	0	150,000	150,000
4. K-12 Digital Literacy	0	0	5,000,000	5,000,000
5. School Library Books & Electronic Resources	0	0	750,000	750,000
6. Special Education - Intensive Services	0	0	2,000,000	2,000,000
				0
Subtotal:	\$0	\$8,000,000	\$16,400,000	\$16,400,000
Total Expenditures:	\$5,080,000	\$518,648,800	\$35,670,300	\$541,239,100

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Part C: Voted & Board Local Levy Programs				
Revenue Sources	Changes	Amount	Changes	Amount
A. State Revenue				
1. Education Fund		\$76,495,800		\$99,519,400
2. Education Fund, One-time ⁽³⁾		0		0
3. EFR - Minimum Basic Growth Account				56,250,000
B. Local Property Tax Revenue				
1. Voted Local Levy		258,867,000		269,043,500
2. Board Local Levy		81,489,000		83,768,600
3. Board Local Levy - Reading Improvement Program		15,000,000		15,000,000
C. Beginning Nonlapsing Balances ⁽⁵⁾		5,539,000		0
D. Closing Nonlapsing Balances		0		0
Total Revenue:		\$437,390,800		\$523,581,500
Expenditures by Program	Changes	Amount	Changes	Amount
<i>Guarantee Rate (per 0.0001 Tax Rate per WPU):</i>		<i>\$27.92</i>		<i>\$33.27</i>
A. Voted and Board Local Levy Programs				
1. Voted Local Levy Program	\$4,102,900	\$323,712,900	\$68,706,400	\$392,419,300
2. Board Local Levy Program	1,436,100	98,677,900	17,484,300	116,162,200
3. Board Local Levy - Reading Improvement Program	0	15,000,000	0	15,000,000
Total Expenditures:	\$0	\$437,390,800	\$86,190,700	\$523,581,500
Total Minimum School Program Expenditures:		\$3,359,720,600		\$3,597,924,400

Section 3: School Building Programs (Not Included in MSP Totals Above)

Revenue Sources		Amount		Amount
A. State Revenue				
1. Education Fund		\$14,499,700		\$14,499,700
2. EFR - Minimum Basic Growth Account				\$18,750,000
Total Revenue:		\$14,499,700		\$33,249,700
Expenditures by Program	Changes	Amount	Changes	Amount
A. Capital Outlay Programs				
1. Foundation	\$0	\$12,610,900	\$15,000,000	\$27,610,900
2. Enrollment Growth	0	1,888,800	3,750,000	5,638,800
Total Expenditures:	\$0	\$14,499,700	\$18,750,000	\$33,249,700

Office of the Legislative Fiscal Analyst

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Notes:

- The Legislature transferred up to \$58.9 million in nonlapsing balances from various MSP programs to the Education Fund at the end of FY 2015. This allows the State Board of Education to close both FY 2014 and FY 2015 budgets before the transfer occurs.
- Includes one-time amounts.
- An additional \$9,014,000 in estimated nonlapsing balances at the close of FY 2015 was included in S.B. 3, Appropriations Adjustments. This amount includes, \$8.5 million in the Charter School Local Replacement program and \$514,000 in the Charter School Administration program. Both amounts are based on fewer students enrolling in charter schools in fall 2014 than projected.
- Additional amounts appropriated as an FY 2015 supplemental are one-time. An additional ongoing amount was appropriated in FY 2016 for each program.
- At the close of FY 2014, there was \$5,539,000 in nonlapsing balances remaining in the Voted & Board Local Levy Programs. Statute, 53A-17a-133(4), allows the State Board of Education to distribute this balance in the following fiscal year.
- H.B. 119, "Charter School Finance Amendments" increased the local school district contribution to the cost of the Charter School Local Replacement (CSLR) program. This reduced the state cost by approximately \$2.8 million. The ongoing \$2.8 million was removed from the CSLR program and added to the Flexible Allocation - WPU Distribution program. However, the Legislature reduced the appropriation to the Flexible Allocation program by \$2.8 million one-time in FY 2016 to fund one-time priorities. The ongoing funding will be included in the FY 2017 base budget for the Flexible Allocation program.