

Utah State Office of Education
Board Summary Section Report
For the Section - Minimum School Program
As of: 11/13/2015

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Minimum School Program State Funding Sources (Local Revenue Excluded)	Actual FY 2015	Board Approved Budget FY 2016 Legislative Estimates	Revised Budget Appropriations + Carryforward	MSP Transfer for Admin - Budget	MSP Transfer to Other Agencies - Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Kindergarten (1)	\$ -	\$ 75,620,430	\$ 75,620,430				\$ 25,192,690	33.31%
Grades 1 - 12 (2) (3)	\$ 1,770,225,529	\$ 1,477,968,798	\$ 1,490,963,861		\$ 200,000		\$ 499,766,710	33.52%
NESS	\$ 28,570,466	\$ 28,931,800	\$ 29,337,517				\$ 9,638,491	32.85%
Professional Staff	\$ 157,637,800	\$ 166,198,100	\$ 169,367,491				\$ 54,833,382	32.38%
Administrative Costs	\$ 4,472,900	\$ 4,653,500	\$ 5,005,800				\$ 1,524,495	30.45%
Special Education Add-on	\$ 198,624,384	\$ 213,155,100	\$ 215,075,697				\$ 71,004,339	33.01%
Special Education Preschool	\$ 28,950,951	\$ 31,180,347	\$ 31,373,129				\$ 10,429,821	33.24%
Special Education Self Contained	\$ 42,314,774	\$ 43,056,100	\$ 43,370,497				\$ 14,349,872	33.09%
Special Education Extended Year	\$ 1,268,038	\$ 1,326,500	\$ 1,343,026				\$ 441,324	32.86%
Special Education State Programs	\$ 14,383,422	\$ 10,073,700	\$ 14,783,024		\$ 24,000		\$ 2,971,773	20.10%
Career & Technology Education	\$ 80,622,727	\$ 85,351,100	\$ 86,254,671	\$ 182,650			\$ 28,834,191	33.43%
Class Size Reduction	\$ 115,783,200	\$ 122,001,000	\$ 122,796,841				\$ 40,649,891	33.10%
END OF BASIC PROGRAM								
Gang Prevention	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 60,000			\$ -	0.00%
Flexible Allocation	\$ 23,106,600	\$ 23,106,600	\$ 23,106,600				\$ 7,699,377	33.32%
Pupil Transportation - To/From	\$ 71,978,000	\$ 75,830,200	\$ 75,830,200		\$ 3,730,255		\$ 27,763,589	36.61%
Guarantee Transportation Levy	\$ 500,000	\$ 500,000	\$ 500,000				\$ 166,668	33.33%
Early Intervention	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000				\$ 394,220	5.26%
Enhancement for At-Risk Students	\$ 23,176,400	\$ 25,681,000	\$ 24,850,362	\$ 244,810			\$ 46,035	0.19%
Youth At-Risk (Youth-in-Custody)	\$ 20,332,476	\$ 20,974,500	\$ 21,442,316	\$ 1,048,725			\$ -	0.00%
Adult Education	\$ 10,560,695	\$ 10,303,400	\$ 11,208,902	\$ 206,068			\$ 3,458,267	30.85%
Accelerated Learning	\$ 4,424,700	\$ 4,557,500	\$ 4,557,500				\$ 597,948	13.12%
Concurrent Enrollment	\$ 9,270,600	\$ 9,766,700	\$ 9,766,700				\$ 1,745,865	17.88%
School Land Trust Program	\$ 39,194,208	\$ 39,730,000	\$ 45,744,883		\$ 16,645		\$ 45,329,709	99.09%
Charter School Local Replacement (3)	\$ 107,311,721	\$ 111,667,176	\$ 122,540,885				\$ 39,737,506	32.43%
Charter School Administration	\$ 7,287,000	\$ 6,741,000	\$ 7,478,800				\$ 2,275,955	30.43%
K-3 Reading Improvement	\$ 15,035,376	\$ 15,000,000	\$ 15,035,376				\$ 232,754	1.55%
Public Education Job Enhancement	\$ 699,463	\$ -	\$ 496,800				\$ -	0.00%
Educator Salary Adjustments	\$ 163,380,508	\$ 163,944,125	\$ 163,944,617		\$ 772,978		\$ 54,375,573	33.17%
USFR Teacher Salary Supplement Restricted	\$ 5,423,861	\$ 6,553,600	\$ 7,776,616				\$ -	0.00%
Library Books & Electronic Resources	\$ 554,850	\$ 1,600,000	\$ 1,630,109				\$ 452,366	27.75%
Matching Fund for School Nurses	\$ 886,383	\$ 1,002,000	\$ 1,006,383		\$ 1,189		\$ 333,627	33.15%
Critical Languages & Dual Immersion	\$ 2,365,800	\$ 2,915,400	\$ 2,965,800	\$ 109,400	\$ 100,000		\$ 923,765	31.15%
USTAR Centers	\$ 13,009,523	\$ 6,200,000	\$ 12,987,289				\$ 2,626,229	20.22%
Performance Based Compensation	\$ 10,000	\$ -	\$ 10,000				\$ -	0.00%
Teacher Supplies & Materials	\$ 5,000,000	\$ 6,000,000	\$ 6,000,000		\$ 24,528		\$ 4,796,558	79.94%
Beverly Taylor Sorenson Elementary Arts	\$ 5,134,925	\$ 6,500,000	\$ 7,171,025	\$ 120,000	\$ 650,012		\$ 56,703	0.79%
Title I Para Educator	\$ 300,000	\$ 300,000	\$ 300,000				\$ -	0.00%
Capitol Visit Funding	\$ 9,800	\$ 150,000	\$ 159,800				\$ -	0.00%
K-12 Digital Library	\$ -	\$ 5,000,000	\$ 5,000,000				\$ -	0.00%
Special Education Intensive Services	\$ -	\$ 2,000,000	\$ 2,000,000				\$ -	0.00%
Voted Leeway (2)	\$ 66,409,011	\$ 123,375,800	\$ 123,375,800				\$ 34,541,837	28.00%
Board Leeway (2)	\$ 14,824,367	\$ 32,393,600	\$ 32,393,600				\$ 9,083,123	28.04%
Capital Outlay Foundation Program (2)	\$ 12,610,900	\$ 27,610,900	\$ 27,610,900				\$ 9,203,644	33.33%
Capital Outlay Enrollment Growth Program (2)	\$ 1,888,800	\$ 5,638,800	\$ 5,638,800				\$ 1,879,613	33.33%
Total	\$ 3,076,240,158	\$ 3,002,058,776	\$ 3,056,522,047	\$ 1,971,653	\$ 5,519,607	\$ -	\$ 1,007,357,909	32.96%

Minimum School Program Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits						-
Purchased Services			\$ 34,400		\$ 17,650	51.31%
Travel						-
Supplies and Materials			\$ 75,000		\$ 4,114	5.49%
Unallocated Expenses						-
Equipment						-
Capital Expenditures						-
Indirect Cost						-
Total	\$ -	\$ -	\$ 109,400	\$ -	\$ 21,764	19.89%
Additional MSP Admin - pass through to another loworg	\$ 2,418,360	\$ -	\$ 1,862,253	\$ -	\$ -	0.00%
Grants and Transfers to Other Agencies	\$ 9,207,766	\$ 4,528,950	\$ 5,519,607	\$ -	\$ 3,967,138	71.87%
Flow Through Funds to LEAs	\$ 3,064,614,032	\$ 2,997,529,826	\$ 3,049,030,787	\$ -	\$ 1,003,369,007	32.91%
Total	\$ 3,076,240,158	\$ 3,002,058,776	\$ 3,056,522,047	\$ -	\$ 1,007,357,909	32.96%

Carry Forward - Unused Budget \$

See notes on accompanying schedule.

Notes to the MSP Board Report

(1) In FY2015, the Kindergarten appropriation was netted with grades 1-12.

(2) In FY2015, local revenues collected from the basic rate were included in the BASE budgets. Local revenues stay with the LEAs; thus, they are not reflected in our budgets in the current year. SB97, from the 2015 session, increased the basic rate local revenue by an additional \$75 million, which stayed with the local districts. This reduces the amount of state funds required to fund the basic program. The \$75 million in state dollars were added to the Voted, Board, and Capital Outlay programs (below the line).

(3) The local school district contribution for charter school local replacement is netted against the grades 1-12 program budget. When these funds are reduced from grades 1-12 program, they are used to pay the charter schools. The local contribution in the current year is \$17,753,511.

MINIMUM SCHOOL PROGRAM

School Finance Section

Basic School Program (Above the Line)

The Basic programs are public education programs for K-12 that are operated by all LEAs to provide reasonably equal educational opportunities to all children in the State, regardless of their place of residence or economic situation of their respective school districts or other agencies.

The Weighted Pupil Unit (WPU), valued at \$3,092 for FY2016, is multiplied by the WPU's calculated for each program, or some other factor as defined by statute, to determine the cost of the Basic Programs. The cost of the basic program is funded through the local Basic Levy assessed by local school districts, and the remainder from State Income Tax Revenues. The State Basic Levy is 0.001736 for Fy2016.

The add-on WPU, valued at \$2,837 for FY2016 is used for the Special Education and CTE add-on basic programs.

Minimum Basic Program	State Appropriation (Income Tax)	Local Revenue from Basic Levy
Kindergarten	\$ 75,620,430	
Grades 1 - 12	\$ 1,372,021,370	
NESS	\$ 28,931,800	
Professional Staff	\$ 166,198,100	
Administrative Costs	\$ 4,653,500	
Special Education Add-on	\$ 213,155,100	
Special Education Preschool	\$ 30,542,800	
Special Education Self Contained	\$ 43,056,100	
Special Education Extended Year	\$ 1,326,500	
Special Education State Programs	\$ 10,073,700	
Career & Technology Education Add-on	\$ 85,351,100	
Class Size Reduction	\$ 122,001,000	
Totals	\$ 2,152,931,500	\$ 380,172,300
Total Basic Program	\$ 2,533,103,800	

WPU Grades K-12

- School District-

The number of WPU's are calculated based on a local school districts prior year average daily membership (ADM) hours/180 + growth. Growth is calculated using the increase between Oct 1 headcounts. In year's of declining enrollment districts are "held harmless" at the higher of the last two years of ADM.

- Charter Schools-

The number of WPU's are calculated based on the greater of the charter's prior year average daily membership (ADM) hours/180 + growth or the next school year's projected enrollment on October 1. Growth is calculated using the increase between Oct 1 headcounts.

How is Membership (ADM) Calculated?

Student 1 : 10th grade
full time
enrolled in 8 of 8 available class periods = 180 days of membership

Student 2 : 8th grade
less than full time
enrolled in 6 of 8 available class periods = 135 days of membership

Student 3 : 11th grade
part time
enrolled in 4 of 8 available class periods = 90 days of membership

Student 4 : 5th grade
full time = 180 days of membership

Student 5 : 6th grade
part time = 90 days of membership

Total 675 days of membership for LEA

WPU calculated for ADM vs October 1

10 Day Rule

Student	Enrolled	Consecutive days of unexcused absences	Final Membership Days	WPU (Membership /180)
Student 1	180 days	11	179	.994
Student 2	135 day	0	135	.75
Student 3	90 days	10	90	.50
Student 4	180 days	40	150	.833
Student 5	90 days	5	90	.50
Total	675		644	3.577 WPU

How WPU's are calculated

School District (ADM)	Charter School (October 1)
.994	1
.75	1
.50	1
.833	1
.50	1
3.577 WPU	5 WPU

Weighting of WPU's

53-17a-106 (2) Kindergarten
53A-1a-513 (3)c Charter Weighting

Grade	School District Weighting Factor	2015-2016 WPU \$3,092	Charter School WPU's	2015-2016 WPU \$3,092
Kindergarten	.55	\$1,700.60	.55	\$1,700.60
Grades 1-6	1	\$3,092	.90	\$2,782.80
Grades 7-8	1	\$3,092	.99	\$3,061.08
Grades 9-12	1	\$3,092	1.20	\$3,710.40

Calculated WPU's and Funding Impact for ADM Compared to October 1

Student	School District			Charter Schools (Oct 1)		
	WPU	WPU Value	Calculated WPU's	WPU	WPU Value	Calculated WPU's
Student 1, Grade 10	0.994	1.0	0.994	1.0	1.2	1.2
Student 2, Grade 8	0.75	1.0	0.75	1.0	0.99	0.99
Student 3, Grade 11	0.5	1.0	0.5	1.0	1.2	1.2
Student 4, Grade 5	0.833	1.0	0.833	1.0	0.9	0.9
Student 5, Grade 6	0.5	1.0	0.5	1.0	0.9	0.9
Totals	<u>3.577</u>		<u>3.577</u>	<u>5.0</u>		<u>5.19</u>
2015-16 WPU Value			\$ 3,092			\$ 3,092
WPU Funding Generated			\$ 11,061			\$ 16,047

Add – on WPU

- Special Education
 - The number of WPU's are calculated based on the greater of the average of Special Education (Self Contained and Resource) ADM over the previous 5 years (which establishes the "foundation" below which the current year WPU can never fall) or prior year Special Education ADM plus weighted growth. Growth is multiplied by a factor of 1.53.
- Career and Technology Education
 - CTE ADM is calculated differently than the K-12 ADM. CTE ADM is CTE membership divided by the number of school days multiplied by class periods per day. The formula is based on prior year & two prior years CTE ADM then adjusted for positive growth. Growth is added only if CTE ADM has grown in each of the two prior years up to a maximum of 10%; if CTE ADM declines, the LEA is held harmless (growth is set equal to 0%).

Regular Basic School Program

- Kindergarten & Grades 1-12 –\$1,827,814,400 (includes \$380,172,300 local basic revenue)
To support the educational services of students in kindergarten through grade 12
Foreign Exchange – 328 WPU, included in above appropriation
To compensate LEAs for the costs of educating foreign exchange students
- Necessarily Existent Small Schools (NESS) - \$28,931,800
To assist small schools that are located in remote areas and are therefore expensive to operate. E
Eligibility criteria must be met.
- Professional Staff (ProStaff) - \$166,198,100
To support LEAs in recruiting and retaining highly educated & experienced educators
- Administrative Costs (districts only) - \$4,653,500 (95, 80, 70, 60 WPU per eligible district)
To support districts with small enrollments in maintaining administrative resources. The amount of
WPU allocated per district are reduced as the enrollment of students increases and is capped at
5,000 students and 60 WPU.

Restricted Basic School Programs

- **Special Education Programs:**

- Add-on - \$213,155,100 – To provide educational services for students with disabilities.
- Self-Contained - \$43,056,100 – To compensate for the higher cost of providing more extensive educational services to students who are in a self contained setting.
- Pre-School - \$30,542,800 – To provide preschool educational services for children with disabilities from ages 3-5.
- Extended Year Program - \$1,326,500 – To provide a longer school year for those students with disabilities whose regression over school breaks is so severe that an inordinate amount of time is necessary to recoup previous learning.
- State Programs - \$10,073,700 – To serve SPED students with extensive needs, to provide stipends for SPED teachers who work 2 weeks prior or after the school year, to provide educational services for students with disabilities who are incarcerated, and to reimburse LEA expenses for individual students that are greater than 3x the average expenditure.

In FY2016 – Intensive services also was appropriated \$2 million one time funds

- **Career & Technical Education** – Add-on - \$85,351,100
To compensate for the higher costs of state approve CTE courses
- **Class Size Reduction** - \$122,001,000
To reduce the size of classes or maintain smaller classes in grades K-8

Related to Basic Program (below the line)

Related to basic programs are 100% funded with State Income Tax.

Related to Basic Programs	State Appropriation (Income Tax)
Flexible Allocation	\$ 23,106,600
Pupil Transportation - To/From	\$ 75,830,200
Guarantee Transportation Levy	\$ 500,000
Total	\$ 99,436,800

- **Flexible Allocation**
An unrestrictive source of funding for all LEAs. Allocated based on total Basic Program WPU's
- **To & From Scholl Pupil Transportation**
To support the transportation of students to & from school for Districts only. Allocated based on total expenditure and eligible miles and minutes.
- **Guarantee Transportation Levy - \$500,000**
Can be used for transporting students and for the replacement of school buses.

Related to Basic - Special Populations

Enhancement for At-Risk Students -To improve the academic achievement of students who are at risk of academic failure. \$1,200,000 of the appropriation is for gang prevention

Youth-in-Custody- To provide educational services to persons under the age of 21 who are in custody of the Dept. of Human Services, Bureau of Indian Affairs, or a juvenile detention facility.

Adult Education - To provide affording opportunities for youth 16yrs or older who lack sufficient mastery of basic educational skills to enable them to function effectively in society.

Accelerated Learning -

- Gifted and Talented – educational programs designed to meet the needs of gifted & talented students
- Advanced Placement – to allow students to take college level courses while in high school
- International Baccalaureate – to provide funds to approved IB programs provided by LEAs

Concurrent Enrollment - To allow students to earn high school and college credit at the same time. Payments to LEAs and IHE's.

Title I Schools in Improvement – Paraeducators -To provide funding for eligible schools to hire paraeducators to provide additional instructional aid in the classroom to assist students in achieving academic success and assist the school in exiting Title I school improvement status.

Grant applications or other eligibility criteria must be met to participate in these programs.

Related to Basic Programs	State Appropriation (Income Tax)
Enhancement for At-Risk Students	\$ 25,681,000
Youth At-Risk (Youth-in-Custody)	\$ 20,974,500
Adult Education	\$ 10,303,400
Accelerated Learning	\$ 4,557,500
Concurrent Enrollment	\$ 9,766,700
Title I Para Educator	\$ 300,000
Total	\$ 71,583,100

Related to Basic - Other Programs

- **School Land Trust Program** - \$39,730,000 + 4th Q Interest & Dividends of \$6,053,571
To address critical academic needs in each school in accordance with a plan developed by the school community council and approved by the local school board
- **Charter School Local Replacement** - \$99,946,200 + District local contribution of \$14.9 million
To substitute for local property tax revenue received by districts
- **Charter School Administrative Costs** - \$6,741,000
To provide funding for administrative functions
- **K-3 Reading Improvement Program** - \$15,000,000
To achieve the state's goal of having 3rd graders reading at or above grade level
District have to match in order to fully participate in the program - \$15 million in local funds
- **Educator Salary Adjustments** - \$163,381,000
To attract & retain highly skilled and dedicated educators
- **Teacher Salary Supplement Restricted Account** - \$6,553,600
To provide a salary supplement to eligible teachers

Related to Basic - Other Programs cont'd

- School Library Books & Electronic Resources - \$850,000 ongoing & \$750,000 1x
To purchase library books and electronic resources for public schools
- Matching Fund for School Nurses - \$1,002,000
To provide matching funds to LEAs for school nurses
- Critical Language & Dual Immersion - \$2,915,400
To provide students with an opportunity to acquire skills in foreign language in order for them to successfully compete in a global society.
- Year-Round Math & Science (USTAR) - \$6,200,000
To provide a increase compensation for math/science teachers, increase capacity of school buildings, and increase opportunities for students in math & science classes
- Early Intervention - \$7,500,000
To offer early intervention program, delivered through an enhanced kindergarten program
- Beverly Taylor Sorenson Arts Learning Program - \$4,000,000 ongoing & 2,500,000 1x
To enhance the social, emotional, academic, and arts learning of students in grades K-6.

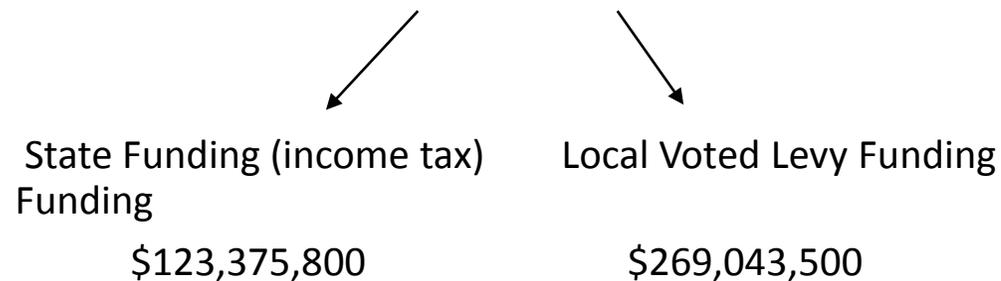
One-Time Funding Items

- **Teacher Supplies & Materials - \$6,000,000**
To distribute money to classroom teachers for school materials and supplies and field trips
- **Civics Education – State Capitol Field Trips - \$150,000**
Grant money to pay for transportation expenses related to field trips to the State Capitol
- **K-12 Digital Literacy - \$5,000,000 – \$1 million to USOE, \$4 million to UETN**
To establish a digital teaching & learning task force to develop funding proposals for digital teaching and learning and a master plan for a statewide digital teaching & learning program

Voted & Board Local Levy & Capital Outlay Programs (includes SB97)

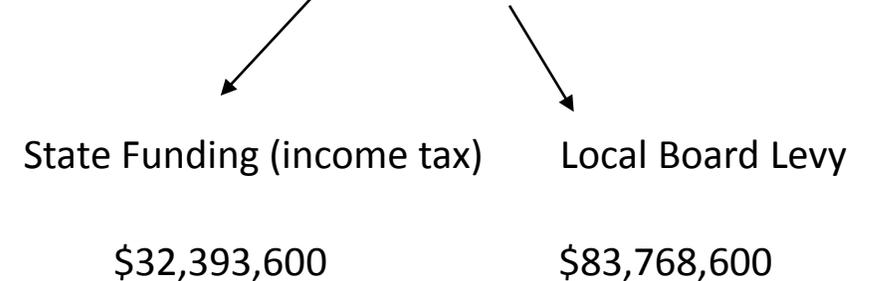
Voted Local Levy Program

- Total Appropriation : \$392,419,300



Board Local Levy Program

\$116,162,200



Voted/Board Local Levy – to provide Districts with unrestrictive funds to add to its basic educational program

- **Capital Outlay Foundation** - \$27,610,900
To support Districts in capital outlay bonding, facilities construction & renovation, and debt service
- **Capital Outlay Enrollment Growth** - \$5,638,800
To provide additional support to those Districts that are experiencing net enrollment increases