



# UTAH STATE BOARD OF EDUCATION

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## MEMORANDUM

**TO:** Members, Utah State Board of Education

**FROM:** Scott Jones  
Deputy Superintendent of Operations

**DATE:** November 3-4, 2016

**INFORMATION/  
ACTION:** FY2017 Section Budget Reviews

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### **Background:**

The Finance Committee will have the opportunity to discuss information provided by the State Charter School Board, Financial Operations including Minimum School Program, and Deputy Superintendent of Policy and Communication section.

### **Board Strategic Plan:**

This item supports the following imperative(s) and strategies in the Board's Strategic Plan:

- Educational Equity
- System Values

### **Anticipated Action:**

The Committee will receive program updates and budget reports from the various sections.

**Contact:** Scott Jones, Deputy Superintendent of Operations, 801-538-7514

Utah State Board of Education  
Board Summary Section Report  
For the Section - Policy and Communication (0881)  
As of: 9/30/2016

<b>Deputy Superintendent of Policy and Communication Funding Sources</b>	<b>Actual FY 2016</b>	<b>Board Approved Budget FY 2017</b>	<b>Revised Budget</b>	<b>Expenditures to Date</b>	<b>Expenditures as a % of Revised Budget</b>
State Funding (0881 project 03 - PP Superintendent)	\$ 339,100	\$ 533,135	\$ 609,259	\$ 129,885	21.32%
State Funding (0881 project 04 - PP SB222 Digital Teaching)	\$ 1,000,000				-
State Funding (0881 project 05 - PP HB360)	\$ 150,000				-
					-
					-
					-
					-
					-
<b>Total</b>	<b>\$ 1,489,100</b>	<b>\$ 533,135</b>	<b>\$ 609,259</b>	<b>\$ 129,885</b>	<b>21.32%</b>

<b>Deputy Superintendent of Policy and Communication Areas of Expenditures by Budget Categories</b>	<b>Actual FY 2016</b>	<b>Board Approved Budget FY 2017</b>	<b>Revised Budget</b>	<b>Expenditures to Date</b>	<b>Expenditures as a % of Revised Budget</b>
Salaries & Benefits	\$ 395,261	\$ 424,043	\$ 487,959	\$ 79,778	16.35%
Purchased Services	\$ 223,955	\$ 7,625	\$ 7,625	\$ 1,329	17.43%
Travel	\$ 3,600	\$ 8,800	\$ 8,800		0.00%
Supplies and Materials	\$ 8,830	\$ 9,675	\$ 9,675	\$ 763	7.89%
Unallocated Expenses	\$ -				-
Equipment	\$ 1,529	\$ 2,000	\$ 2,000	\$ 698	34.90%
Capital Expenditures	\$ -				-
Indirect Cost					-
Grants and Transfers to Other Agencies					-
Flow Through	\$ 75,495	\$ 80,992			-
<b>Total</b>	<b>\$ 708,670</b>	<b>\$ 533,135</b>	<b>\$ 516,059</b>	<b>\$ 82,568</b>	<b>16.00%</b>

Carry Forward - Unused Budget \$ 780,430 \$ -

# SFY 2017 BUDGET UPDATE UTAH STATE CHARTER SCHOOL BOARD



Kristin Elinkowski, Board Chair  
Jennifer Lambert, Executive Director

# State Charter School Board Vision and Mission

- Our mission is to provide for positive student outcomes by authorizing, overseeing, and elevating successful public charter schools through a rigorous approval process, effective oversight, and meaningful collaboration.
- Our vision is to advance excellence in public education in Utah.



# State Charter School Board Duties (53A-1a-501.6)

- Authorize and promote the establishment of charter schools;
- Annually review and evaluate the performance of charter schools and hold them accountable for their performance;
- Monitor charter schools for compliance with federal and state laws, rules, and regulations;
- Provide technical support to charter school applicants;
- Provide technical support to other authorizers;
- Make recommendations on legislation and rules pertaining to charter schools; and
- Make recommendations to the USBE on the funding of charter schools.



# Regulatory Functions

- Annual Review and 5-year review and evaluation of school performance; monitoring for compliance with charter and accountability requirements (53A-1a-507; 53A-1a-520; 53A-1a-510; 53A-1a-510.5; 53A-1-1205)
- Advise State Board of Education regarding requests for increases in school enrollment or charter matriculation (53A-1a-502.5; 53A-1a-508)
- Management of school closure, allocation of remaining assets of closing school (53A-1a-510.5)
- Monitoring schools for compliance with state and federal law (53A-1a-507; US Code 114–94 Every Student Succeeds Act of 2015; 53A-1-904; Title VII of the Civil Rights Act of 1964; US Code 108-446, et al. Individuals with Disabilities Education Act; Section 504 of the Rehabilitation Act of 1973; 53A-15-301)
- Monitoring charter revolving loan expenditures with Board-approved application (53A-1a-522)



# Other Permanent Assignments

- Review any lease, lease-purchase agreement, or other contract or agreement relating to the charter school's facilities or financing of the charter school's facilities and provide advice prior to the charter school entering into the lease, agreement, or contract (53a-1a-507)
- Administration of Charter school start-up grant program including: formation of procedures for applying for and awarding grants for charter school start-up costs, and ensuring that grant funds are spent only on permitted uses; establishment of a mentoring program for new and existing charter schools (53A-1a-513.5)
- Direct charter schools in developing an accountability plan during its first year of operation; monitor compliance with accountability plans through review, written reports and site visits; establish a review process that is required at least once every five years (53A-1a-520)
- Review requests by charter schools for revolving loans and make recommendations regarding approval or disapproval of the loan applications. Staff support to Charter School Revolving Account Committee (53A-1a-522)
- Provide expert advice and assistance to State Charter School Finance Authority regarding Charter School Credit Enhancement Program (53A-20b-204)



# Reporting Requirements

- Report on start-up grant compliance and performance (53A-1a-513.5)
- Report on required evaluation and review of schools (53A-1a-507; 53A-1a-520)
- Enrollment projections provided to Common Data Committee yearly (53A-1a-513)
- Report on how civic and character education are achieved in the charter schools through an integrated school curriculum and in the regular course of school work (53A-13-109)
- Solicit, prioritize, and consolidate proposals for USTAR Centers Program (53A-17a-159)
- Appoint members to committees (53A-1b-103; 36-29-102; 53A-1-203)



# USBE Support

- Support, via staff, the State Charter School Finance Authority (53A-20b-103)
- Manage Early Intervention Grant for charter schools
- Charter school enrollment projections
- Help review charter school plans in UCA
- Consult and assist USBE sections on charter school compliance
- Charter school technical assistance
- Field parent and other complaints for all charter schools
- Assist other charter authorizers in connecting with USBE and staff
- Amendment requests to USBE for other authorizers
- Maintain lists of charter school directors, governing board chairs, and business administrators for USBE staff use
- Provide USBE sections general data and information about all charter schools
- Often serve as first point of contact for questions from parents, schools, district offices etc. for any question from or about a charter school
- Create a reporting calendar to help all charter schools with timely reporting to USBE sections
- Assist USBE staff in connecting with charter schools
- Charter School reports to EdFacts
- Assist all charter schools as needed
- Represent charters at USBE meetings



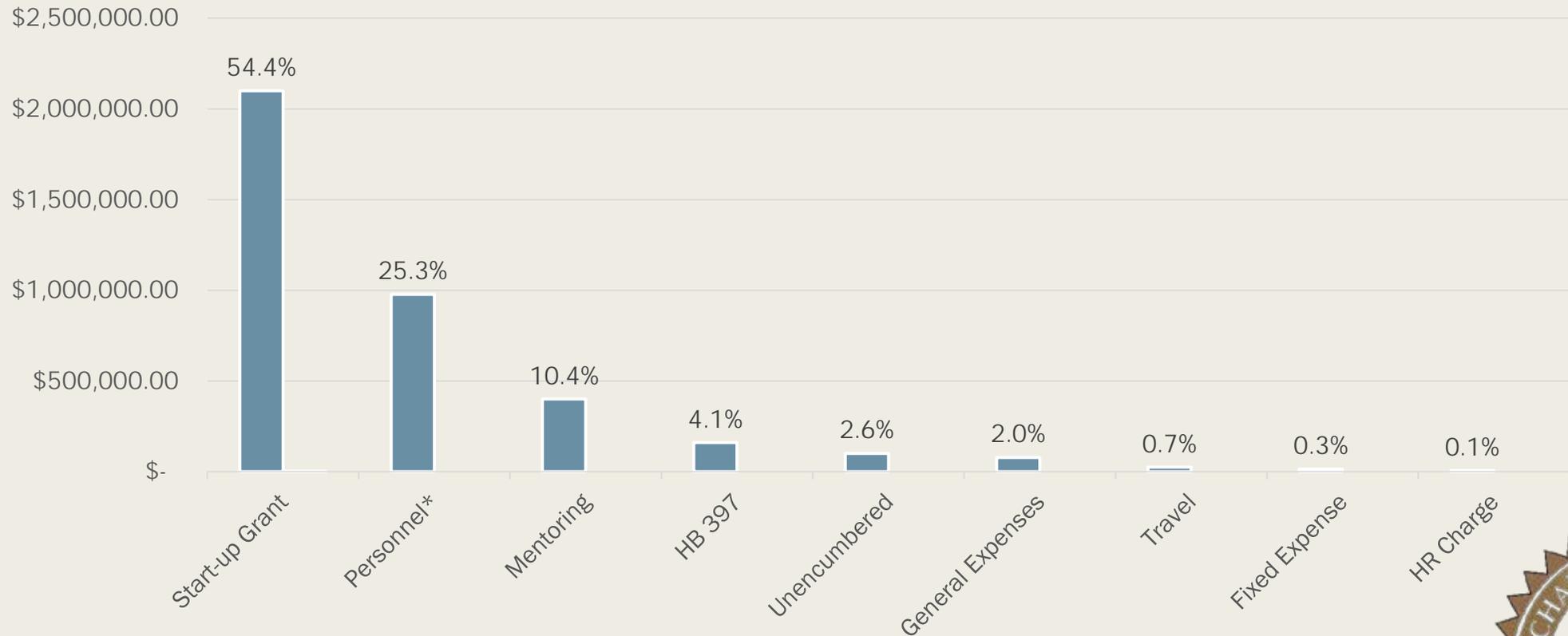
# Funds

- \$6,000,000 for Charter School Revolving Account (one time funds, non-lapsing) (HB 164 – 2007 General Session)
- \$200,000 for Regional Seminars (ongoing funds, non-lapsing) (HB 2 – 2015 General Session)
- \$3,860,100 (\$2,500,000 for start-up grant; balance for State Charter School Board operation) (HB1 S1 – 2016 General Session)
- Most (65%) of the SCSB's budget consists of flow through money that goes directly to charter schools for the purpose of start-up and implementation grants, two mentoring type grants, and other monies to support charter schools.



# FY17 Allocation: \$3,860,100

65% is flow-through

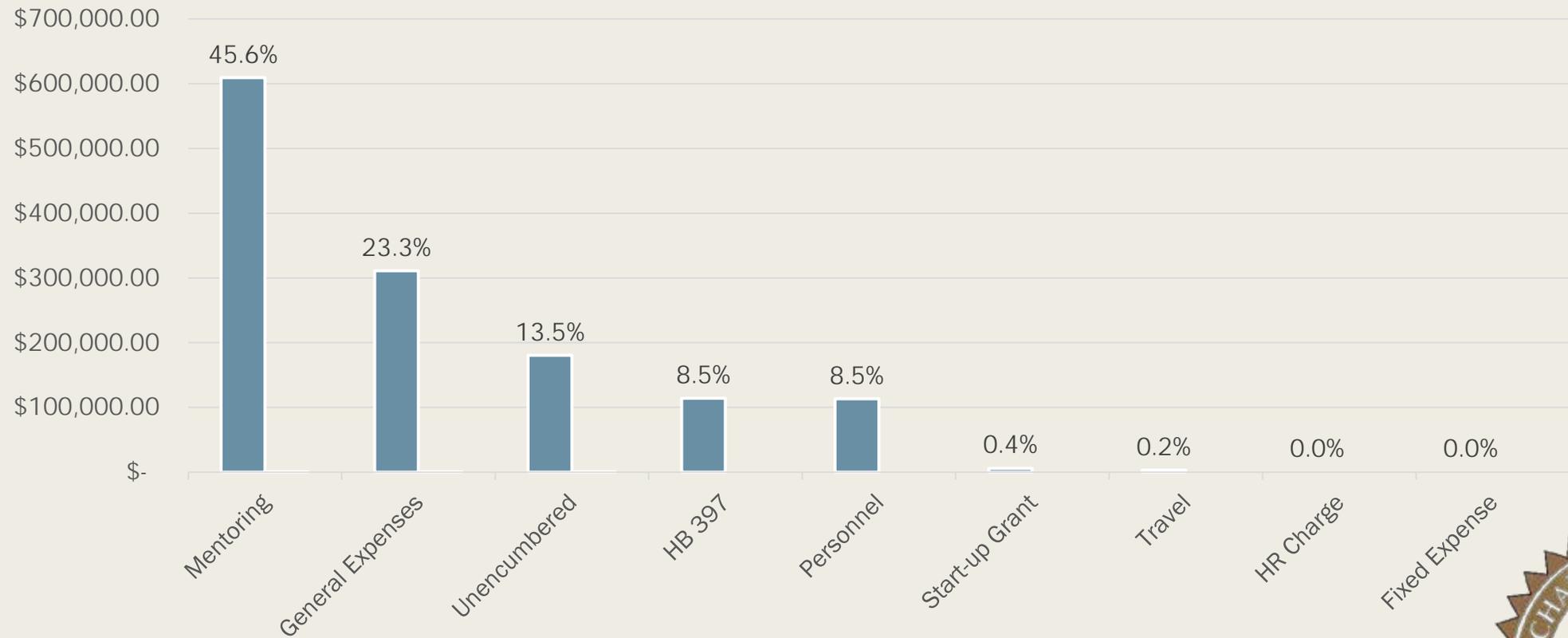


\*Personnel includes in addition to the approved FTEs, one FTE that was not fully approved, but previously budgeted.



# FY17 Carry Forward: \$1,337,142

73% is flow-through to schools



## FY 2016 Carry Forward – Approved Spend Plan

<b>Professional Development Reimbursement</b>	<b>209,323</b>
During FY16, the SCSB approved professional development reimbursements to schools, using carry forward funds. \$235k was budgeted, or 1,850 per school. Schools had from 12/15 to 12/16 to use the funds.	
<b>Time Limited IT Analyst</b>	<b>95,105</b>
To develop an application (Utah Charter Access Point, or UCAP) to support portfolio management.	
<b>Educational Architect</b>	<b>25,000</b>
Charter school consultation from outgoing director, to provide support for smooth transition.	
<b>Best Practices Study</b>	<b>35,000</b>
Contract with an organization to identify innovative and effective programs used by Utah charter schools.	
<b>Incentive Award to Schools</b>	<b>114,000</b>
Under the Best Practices Study, to encourage participation in a survey.	
<b>Early Intervention Supplement</b>	<b>248,846</b>
This would use SCSB funds to supplement the Early Intervention Grant monies to charter schools.	
<b>Innovative Student Improvement Programs Grant</b>	<b>400,000</b>
This would support a competitive grant to SCSB schools to award up to \$100,000 to an awardee for innovative programs that improve student outcomes.	
<b>Travel</b>	<b>3,000</b>
To improve personal contact, staff and board members will increase travel to all SCSB schools.	
<b>Office Supplies</b>	<b>6,000</b>
Varidesks and ergonomically sound chairs for staff that will provide health benefits and help with back pain	
<b>Start-up Carry Forward</b>	<b>6,011</b>
This money remains from amounts allocated to a school that closed and should be used as needed for other new schools.	



## FY 2017 Operating Budget Detail

	FY16 Expenditures	FY17 Budget New	FY17 Budget Carry Forward	FY17 Total
Personnel	\$ 797,492.16	\$ 977,899.88	\$ 113,269.84	\$ 1,091,169.72
HR Charge	\$ 3,310.00	\$ 5,536.00	\$ 0.00	\$ 5,536.00
Travel	\$ 23,526.75	\$ 25,200.00	\$ 3,000.00	\$ 28,200.00
Fixed Expense	\$ 14,741.45	\$ 13,420.80	\$ 0.00	\$ 13,420.80
General Expenses	\$ 553,490.29	\$ 78,210.00	\$ 311,046.00	\$ 389,256.00
Mentoring	\$ 210,075.39	\$ 400,000.00	\$ 609,323.00	\$ 1,009,323.00
Start-up Grant	\$ 2,141,042.00	\$ 2,100,000.00	\$ 6,011.00	\$ 2,106,011.00
HB 397	\$ 202,039.75	\$ 160,000.00	\$ 114,000.00	\$ 274,000.00
<b>TOTAL EXPENSES</b>	<b>\$ 3,945,717.79</b>	<b>\$ 3,760,266.68</b>	<b>\$ 1,156,649.84</b>	<b>\$ 4,916,916.52</b>
Unencumbered	\$ 1,337,142.55	\$ 99,833.32	\$ 180,492.71	\$ 280,326.03



# Staff

- 7 FTE Approved
  - *Director (Jennifer Lambert)*
  - *Executive Assistant (Jo Schmitt)*
  - *Education Specialist, Charter Authorizing (Rabecca Cisneros)*
  - *Research Consultant (Blanca Estrada)*
  - *Education Coordinator, Performance Oversight (Hiring)*
  - *Financial Manager/Auditor (Hiring, possible discussion to share half-time with USBE)*
  - *IT Analyst (Hiring, time-limited for 1 more year, housed in USBE IT)*
- *Board Attorney (from AG Office)*
- Have funds to hire additional staff and will be requesting approval to hire 1-2 Portfolio Managers



# Staff Structure



Note: According to a national authorizer association, NACSA, the average staff-to-school ratio is 1:7. Current SCSB approved staff-to-school ratio is 1:15, more than double the current ratio. Without the time-limited IT staff, the ratio grows to 1:17. With 2 additional FTEs for portfolio managers and a permanent IT staff, the ratio would be 1:12.



## FY 2017 Operating Budget Detail continued: General Expenses

Category	Total Budget	Additional Detail
Phone	\$ 2,500	
Postage & Handling	\$ 700	
Professional & Technical Serv	\$ 80,000	Charter Contractor RFQ, Best Practices RFP, New School Application reviewers.
Water	\$ 110	
Office Supplies	\$ 3,700	
Printing & Binding	\$ 500	
Books & Sub	\$ 750	Materials provided to new schools.
Photocopy	\$ 2,000	
Office Furniture	\$ 2,500	
Other Small Equip Supplies	\$ 1,000	
Employee Training & Development	\$ 5,000	
Reception & Meeting Costs	\$ 6,000	Board meetings
Membership Dues	\$ 3,000	NACSA membership dues
Conventions, Seminars Works	\$ 18,000	Meetings and trainings for schools
Professional Development	\$ 7,500	
Data Processing Hardware	\$ 6,500	
Data Processing Supplies	\$ 300	
Data Processing Software Maintenance	\$ 350	
Formula Determined Funds to Schools	\$ 248,846	Early Intervention Grant supplement
<b>Total</b>	<b>\$ 389,256</b>	



## FY 2017 Operating Budget Detail continued: Mentoring Grant

Category	Total Budget	Additional Detail
Professional & Technical Services	\$ 200,000	Mentoring Grant from Start-up funds, allocated by Legislature
Formula determined fund	\$ 400,000	Innovative School Improvement Grant
Professional Development	\$ 209,323	Reimbursements to schools
Professional & Technical Services	\$ 200,000	Regional Seminars, allocated by Legislature
<b>Total</b>	<b>\$ 1,009,323</b>	



## FY 2017 Operating Budget Detail continued: Start-up Grant and HB 397

Category (Start-up Grant)	Total Budget	Additional Detail
Formula determined fund	\$ 2,106,011	
<b>Total</b>	<b>\$ 2,106,011</b>	

Category (HB 397)	Total Budget	Additional Detail
Attorney Fees	\$ 160,000	To AG office for attorney
Formula determined fund	\$ 114,000	Innovative School Improvement Grant school incentive
<b>Total</b>	<b>\$ 274,000</b>	



Utah State Board of Education  
Board Summary Section Report  
For the Section - State Charter School Board (2701)  
As of: 9/30/2016

State Charter School Board (2701) Funding Sources	Actual FY 2016	Board Approved Budget FY 2017	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Carry Forward State Funding (2701 project 01)	\$ 753,719	\$ -	\$ -		-
State Funding (2701 project 01)	\$ 1,135,600	\$ 1,711,000	\$ 1,160,100	\$ 123,597	10.65%
Carry Forward CS Mentoring Program State (2701 project 02)	\$ 444,449	\$ -	\$ -		-
Carry Forward CS Start Up Funds (2701 project 03)	\$ 47,053	\$ -	\$ -		-
Carry Forward CS Admin HB 397 State Funding (2701 project 05)	\$ 202,040	\$ -	\$ -	\$ -	-
State Funding (2701 project 02)	\$ 400,000	\$ -	\$ 400,000	\$ 66,872	16.72%
State Funding (2701 project 03)	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 1,006,778	47.94%
CS Admin HB 397 State Funding (2701 project 05)	\$ 200,000	\$ -	\$ 200,000	\$ -	0.00%
<b>Total</b>	<b>\$ 5,282,861</b>	<b>\$ 3,811,000</b>	<b>\$ 3,860,100</b>	<b>\$ 1,197,247</b>	<b>31.02%</b>

State Charter School Board (2701) Areas of Expenditures by Budget Categories	Actual FY 2016	Board Approved Budget FY 2017	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 669,598	\$ 916,180	\$ 821,075	\$ 116,002	14.13%
Purchased Services	\$ 392,428		\$ 433,258		0.00%
Travel	\$ 23,527	\$ -	\$ 25,200	\$ 82	0.33%
Supplies and Materials	\$ 113,950	\$ -	\$ 253,908	\$ 55,317	21.79%
Unallocated Expenses	\$ -	\$ 619,830	\$ 59,833	\$ 19,068	31.87%
Equipment	\$ 8,691	\$ -	\$ 10,000		0.00%
Capital Expenditures	\$ -	\$ -			-
Indirect Cost	\$ 127,893	\$ 174,990	\$ 156,826		0.00%
Grants and Transfers to Other Agencies	\$ -	\$ -	\$ -		-
Flow Through Funds to LEAs	\$ 2,609,631	\$ 2,100,000	\$ 2,100,000	\$ 1,006,778	47.94%
<b>Total</b>	<b>\$ 3,945,718</b>	<b>\$ 3,811,000</b>	<b>\$ 3,860,100</b>	<b>\$ 1,197,247</b>	<b>31.02%</b>

Carry Forward - Unused Budget \$ 1,337,143

Utah State Board of Education  
Board Summary Section Report  
For the Section - Financial Operations (0102/0440/0441)  
As of: 9/30/2016

<b>Financial Operations (Deputy &amp; Assistant Superintendent, Internal Accounting, and Mailroom) (0102) Funding Sources</b>	<b>Actual FY 2016</b>	<b>Board Approved Budget FY 2017</b>	<b>Revised Budget</b>	<b>Expenditures to Date</b>	<b>Expenditures as a % of Revised Budget</b>
State Funding (0102 project 04 - Accounting)	\$ -	\$ 473,270	\$ 512,000	\$ 40,234	7.86%
State Funding (0102 project 07 - Deputy & Assistant Superintendent Operations)	\$ 461,000	\$ -	\$ 245,366	\$ 27,615	11.25%
Indirect Cost (0102 project 04 - Accounting)	\$ 1,597,693	\$ 1,394,163	\$ 1,394,163	\$ 261,702	18.77%
Indirect Cost (0102 project 07 - Deputy & Assistant Superintendent Operations)	\$ -	\$ 492,262	\$ 492,262	\$ 96,922	19.69%
Indirect Cost (0102 project 09 - Mailroom)	\$ 78,500	\$ 77,721	\$ 77,721	\$ 9,666	12.44%
Approved Carry Forward - (0102 project 07 - Deputy & Assistant Superintendent Operations)	\$ 217,700	\$ -	\$ 300,000	\$ -	0.00%
Approved Carry Forward - (0102 project 04 - Accounting)	\$ 317,000	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 2,671,893</b>	<b>\$ 2,437,416</b>	<b>\$ 3,021,512</b>	<b>\$ 436,139</b>	<b>14.43%</b>

<b>Financial Operations (Deputy &amp; Assistant Superintendent) (Project 07) Areas of Expenditures by Budget Categories</b>	<b>Actual FY 2016</b>	<b>Board Approved Budget FY 2017</b>	<b>Revised Budget</b>	<b>Expenditures to Date</b>	<b>Expenditures as a % of Revised Budget</b>
Salaries & Benefits	\$ 418,787	\$ 470,807	\$ 670,275	\$ 115,313	17.20%
Purchased Services	\$ 4,660	\$ 5,172	\$ 7,772	\$ 881	11.34%
Travel	\$ 5,494	\$ 6,600	\$ 9,250	\$ -	0.00%
Supplies and Materials	\$ 6,972	\$ 7,644	\$ 10,194	\$ 8,343	81.84%
Unallocated Expenses	\$ -	\$ -	\$ 300,000	\$ -	0.00%
Equipment	\$ 2,211	\$ 2,040	\$ 2,040	\$ -	0.00%
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	-
Indirect Cost	\$ 79,988	\$ -	\$ -	\$ -	-
Grants and Transfers to Other Agencies (Road Home)	\$ -	\$ -	\$ -	\$ -	-
Flow Through	\$ -	\$ -	\$ 38,098	\$ -	0.00%
<b>Total</b>	<b>\$ 518,112</b>	<b>\$ 492,263</b>	<b>\$ 1,037,629</b>	<b>\$ 124,537</b>	<b>12.00%</b>

<b>Financial Operations (Internal Accounting and Mailroom) (Project 04, 09) Areas of Expenditures by Budget Categories</b>	<b>Actual FY 2016</b>	<b>Board Approved Budget FY 2017</b>	<b>Revised Budget</b>	<b>Expenditures to Date</b>	<b>Expenditures as a % of Revised Budget</b>
Salaries & Benefits	\$ 1,470,742	\$ 1,623,595	\$ 1,636,485	\$ 302,081	18.46%
Purchased Services	\$ 167,509	\$ 176,077	\$ 176,078	\$ 6,319	3.59%
Travel	\$ 1,442	\$ 5,580	\$ 5,580	\$ -	0.00%
Supplies and Materials	\$ 41,006	\$ 74,876	\$ 74,876	\$ 1,458	1.95%
Unallocated Expenses	\$ -	\$ -	\$ -	\$ 1,743	-
Equipment	\$ 19,422	\$ 12,434	\$ 12,434	\$ -	0.00%
Capital Expenditures	\$ 6,492	\$ -	\$ -	\$ -	-
Indirect Cost	\$ -	\$ -	\$ -	\$ -	-
Grants and Transfers to Other Agencies (Road Home)	\$ -	\$ -	\$ -	\$ -	-
Flow Through	\$ 25,064	\$ 52,591	\$ 78,432	\$ -	0.00%
<b>Total</b>	<b>\$ 1,731,677</b>	<b>\$ 1,945,153</b>	<b>\$ 1,983,885</b>	<b>\$ 311,601</b>	<b>15.71%</b>

Carry Forward - Unused Budget

\$ 422,104 \$ -

<b>School Finance (0441/0440) Funding Sources</b>	<b>Actual FY 2016</b>	<b>Board Approved Budget FY 2017</b>	<b>Revised Budget</b>	<b>Expenditures to Date</b>	<b>Expenditures as a % of Revised Budget</b>
State Funding - School Finance	\$ 1,417,314	\$ 1,790,043	\$ 1,586,738	\$ 236,533	14.91%
State Funding SOEP - Admin	\$ 265,100	\$ 250,000	\$ 250,000	\$ 25,360	10.14%
State Funding SOEP - Home & Private	\$ 750,000	\$ 900,000	\$ 900,000	\$ 24,331	2.70%
Federal Reimbursement Travel Funding - School Finance	\$ 15,377	\$ -	\$ ① 19,162	\$ 6,239	32.56%
Carry Forward (HB 3-122 for HB 116)	\$ 258,000	\$ -	\$ ⑤ 258,000	\$ -	0.00%
Carry Forward Discretionary Fund Board Approved - School Finance	\$ 299,635	\$ -	\$ ② 132,057	\$ -	0.00%
Carry Forward State Funding SOEP - Admin	\$ 463,613	\$ -	\$ ③ 522,906	\$ -	0.00%
Carry Forward State Funding SOEP - Home & Private	\$ 618,651	\$ -	\$ ④ 510,477	\$ -	0.00%
State Funding Road Home	\$ 15,000	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 4,102,690</b>	<b>\$ 2,940,043</b>	<b>\$ 4,179,340</b>	<b>\$ 292,463</b>	<b>7.00%</b>

<b>Financial Operations (School Finance) Areas of Expenditures by Budget Categories</b>	<b>Actual FY 2016</b>	<b>Board Approved Budget FY 2017</b>	<b>Revised Budget</b>	<b>Expenditures to Date</b>	<b>Expenditures as a % of Revised Budget</b>
Salaries & Benefits	\$ 1,251,704	\$ 1,364,335	\$ 1,196,842	\$ 233,450	19.51%
Purchased Services	\$ 17,369	\$ 19,384	\$ 19,384	\$ 1,284	6.63%
Travel	\$ 15,777	\$ 17,225	\$ 26,185	\$ 7,589	28.98%
Supplies and Materials	\$ 42,953	\$ 105,561	\$ 105,561	\$ 449	0.43%
Unallocated Expenses	\$ -	\$ -	\$ -	\$ -	-
Equipment	\$ 19,346	\$ 13,950	\$ 13,950	\$ -	0.00%
Capital Expenditures	\$ 3,844	\$ 9,000	\$ 9,000	\$ -	0.00%
Indirect Cost	\$ 239,075	\$ 260,588	\$ 224,777	\$ -	0.00%
Grants and Transfers to Other Agencies (Road Home)	\$ 15,000	\$ -	\$ -	\$ -	-
Flow Through Funds to LEAs	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 1,605,068</b>	<b>\$ 1,790,043</b>	<b>\$ 1,595,698</b>	<b>\$ 242,772</b>	<b>15.21%</b>

<b>Financial Operations (SOEP) Areas of Expenditures by Budget Categories</b>	<b>Actual FY 2016</b>	<b>Board Approved Budget FY 2017</b>	<b>Revised Budget</b>	<b>Expenditures to Date</b>	<b>Expenditures as a % of Revised Budget</b>
Salaries & Benefits	\$ 158,598	\$ 191,776	\$ 191,776	\$ 24,928	13.00%
Purchased Services	\$ 3,054	\$ 2,986	\$ 2,986	\$ -	0.00%
Travel	\$ 6,024	\$ 7,200	\$ 7,200	\$ 372	5.16%
Supplies and Materials	\$ 7,481	\$ 9,198	\$ 9,198	\$ 60	0.65%
Unallocated Expenses	\$ -	\$ -	\$ 522,906	\$ -	0.00%
Equipment	\$ 358	\$ 2,210	\$ 2,210	\$ -	0.00%
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	-
Indirect Cost	\$ 30,292	\$ 36,629	\$ 36,629	\$ -	0.00%
Grants and Transfers to Other Agencies	\$ 858,174		\$ -	\$ -	-
Flow Through Funds to LEAs	\$ -	\$ 900,000	\$ 1,410,477	\$ 24,331	1.73%
<b>Total</b>	<b>\$ 1,063,981</b>	<b>\$ 1,150,000</b>	<b>\$ 2,183,383</b>	<b>\$ 49,691</b>	<b>2.28%</b>

Carry Forward - Unused Budget

\$ 1,433,642

**Changes in Revised Budget**

1. \$19,162 NCES grant for required travel to DC for required training
2. \$132,057 carryover from School Finance. Spend plan approved by Board.
3. \$522,906 carryover from SOEP - Admin (unrestricted)
4. \$510,477 carryover from SOEP - Home and Private tuition, restricted to pay for tuition of home and private students.
5. Not fully expended because I have not yet figured out how to utilize \$258,000 from HB116

Utah State Board of Education  
Board Summary Section Report  
For the Section - Minimum School Program  
As of: 9/30/2016

USHE  
USDB

Minimum School Program State Funding Sources (Local Revenue Excluded)	Actual FY 2016	Board Approved Budget FY 2017	Revised Budget Appropriations + Carryforward	MSP Transfer for Admin - Budget	MSP Transfer to Other Agencies - Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Kindergarten	\$ 68,553,685	\$ 68,038,960	\$ 68,038,960			\$ 17,216,683	25.30%
Grades 1 - 12 (1)	\$ 1,371,091,363	\$ 1,442,397,347	\$ 1,442,546,677			\$ 376,060,024	26.07%
Foreign Exchange (5)	\$ -	\$ 1,044,400	\$ 1,044,400			\$ 215,726	20.66%
NESS	\$ 29,337,517	\$ 30,292,700	\$ 30,323,837			\$ 7,523,151	24.81%
Professional Staff	\$ 169,367,491	\$ 176,957,200	\$ 177,450,589			\$ 42,839,553	24.14%
Administrative Costs	\$ 5,005,800	\$ 4,744,200	\$ 5,278,353			\$ 1,138,285	21.57%
Special Education Add-on	\$ 215,075,697	\$ 246,804,500	\$ 249,079,692			\$ 61,505,647	24.69%
Special Education Preschool	\$ 30,626,496	\$ 32,597,800	\$ 32,597,800			\$ 8,276,268	25.39%
Special Education Self Contained	\$ 43,370,497	\$ 44,385,000	\$ 44,855,873			\$ 11,052,164	24.64%
Special Education Extended Year	\$ 1,343,026	\$ 1,365,900	\$ 1,393,244			\$ 339,252	24.35%
Special Education State Programs (4)	\$ 14,783,024	\$ -	\$ -			\$ -	
Special Education - Impact Aid (4)	\$ -	\$ 6,418,900	\$ 6,765,225			\$ 1,597,775	23.62%
Special Education - Intensive Services (4)	\$ -	\$ 1,264,000	\$ 1,268,689			\$ -	0.00%
Special Education - Ext. Year for Special Educators - Stipends (4)	\$ -	\$ 2,894,300	\$ 6,440,127		\$ 82,334	\$ 1,263,959	19.63%
Career & Technology Education	\$ 86,254,671	\$ 89,279,400	\$ 90,942,882	\$ 51,433		\$ 22,407,547	24.64%
Class Size Reduction	\$ 122,796,841	\$ 127,328,200	\$ 129,009,582			\$ 31,604,717	24.50%
END OF BASIC PROGRAM							
Gang Prevention	\$ 1,430,802	\$ 1,200,000	\$ 1,824,383	\$ 20,996		\$ 486,146	26.65%
Flexible Allocation	\$ 23,106,600	\$ 7,788,000	\$ 7,788,000			\$ 1,953,718	25.09%
Pupil Transportation - To/From	\$ 75,830,200	\$ 79,265,300	\$ 79,265,300		\$ 4,288,752	\$ 23,032,897	29.06%
Guarantee Transportation Levy	\$ 500,000	\$ 500,000	\$ 500,000			\$ 125,004	25.00%
Early Intervention	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000			\$ 199,689	2.66%
Enhancement for At-Risk Students	\$ 24,619,560	\$ 25,339,500	\$ 25,696,926	\$ 9,015		\$ 9,015	0.04%
Youth At-Risk (Youth-in-Custody)	\$ 21,442,316	\$ 21,505,000	\$ 21,881,034		\$ 239,779	\$ 60,000	0.27%
Adult Education	\$ 11,208,902	\$ 10,563,900	\$ 11,305,055		\$ 185,055	\$ 2,579,120	22.81%
Accelerated Learning	\$ 4,557,500	\$ 4,764,000	\$ 4,766,142			\$ -	0.00%
Concurrent Enrollment	\$ 9,766,700	\$ 10,209,200	\$ 10,209,200			\$ 1,386,192	13.58%
School Land Trust Program (2)	\$ 39,730,000	\$ 45,000,000	\$ 45,000,000		\$ 17,105	\$ 48,285,556	107.30%
Charter School Local Replacement (1)	\$ 121,111,184	\$ 129,156,000	\$ 129,156,000			\$ 37,162,090	28.77%
Charter School Administration	\$ 7,381,600	\$ 7,463,700	\$ 7,463,700			\$ 1,857,208	24.88%
K-3 Reading Improvement	\$ 15,035,376	\$ 15,000,000	\$ 15,035,376			\$ -	0.00%
Public Education Job Enhancement (3)	\$ 496,800	\$ -	\$ 426,914			\$ 7,610	1.78%
Educator Salary Adjustments	\$ 167,094,892	\$ 167,094,400	\$ 167,777,548		\$ 818,138	\$ 41,509,428	24.74%
USFR Teacher Salary Supplement Restricted	\$ 7,776,619	\$ 6,799,900	\$ 8,124,578			\$ 20,447	0.25%
Library Books & Electronic Resources	\$ 1,630,109	\$ 850,000	\$ 885,938			\$ 212,384	23.97%
Matching Fund for School Nurses	\$ 1,006,383	\$ 1,002,000	\$ 1,015,049			\$ 237,100	23.36%
Critical Languages & Dual Immersion	\$ 2,965,800	\$ 2,956,000	\$ 2,987,949			\$ 720,253	24.11%
USTAR Centers	\$ 12,987,289	\$ 6,200,000	\$ 9,700,539			\$ 1,108,363	11.43%
Teacher Supplies & Materials	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000		\$ 28,651	\$ 4,797,166	79.95%
Beverly Taylor Sorenson Elementary Arts	\$ 7,321,779	\$ 9,630,000	\$ 10,221,888		\$ 897,892	\$ -	0.00%
Title I Para Educator	\$ 300,000	\$ 300,000	\$ 300,000			\$ -	0.00%
Capitol Visit Funding	\$ 159,800	\$ 75,000	\$ 157,144			\$ -	0.00%
K-12 Digital Library	\$ 5,000,000	\$ -	\$ 5,000,000			\$ -	0.00%
Special Education Intensive Services	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000			\$ -	0.00%
Centennial Scholarships (5)	\$ -	\$ -	\$ 250,000		\$ 250,000	\$ 95,371	38.15%
Pupil Transportation - Grants for Unsafe Routes (6)	\$ -	\$ 500,000	\$ 500,000			\$ -	0.00%
Digital Teaching & Learning (6)	\$ -	\$ 13,406,826	\$ 13,837,912	\$ 1,185,512		\$ 29,775	0.22%
Voted Leeway	\$ 123,375,800	\$ 144,866,700	\$ 144,866,700			\$ 35,888,140	24.77%
Board Leeway	\$ 32,393,600	\$ 34,799,500	\$ 36,618,465			\$ 8,608,416	23.51%
Capital Outlay Foundation Program	\$ 27,610,900	\$ 27,610,900	\$ 27,610,900			\$ 6,902,731	25.00%
Capital Outlay Enrollment Growth Program	\$ 5,638,800	\$ 5,638,800	\$ 5,638,800			\$ 1,409,708	25.00%
<b>Total</b>	<b>\$ 2,924,585,419</b>	<b>\$ 3,069,797,433</b>	<b>\$ 3,097,347,370</b>	<b>\$ 1,266,956</b>	<b>\$ 6,807,706</b>	<b>\$ 801,724,276</b>	<b>25.88%</b>

Minimum School Program Areas of Expenditures by Budget Categories	Actual FY 2016	Board Approved Budget FY 2017	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 647,320	\$ 163,993	\$ 387,202	\$ 23,892	6.17%
Purchased Services	\$ 57,608	\$ 504,426	\$ 505,810	\$ 183	0.04%
Travel	\$ 21,866	\$ 13,000	\$ 13,000	\$ -	0.00%
Supplies and Materials	\$ 270,279	\$ 44,579	\$ 269,253	\$ 5,700	2.12%
Unallocated Expenses	\$ 93,255	\$ -	\$ -	\$ -	-
Equipment	\$ 7,920	\$ 5,000	\$ 5,000	\$ -	0.00%
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	-
Indirect Cost	\$ 118,570	\$ 23,428	\$ 56,680	\$ -	0.00%
<b>Total</b>	\$ 1,216,817	\$ 754,426	\$ 1,236,945	\$ 29,775	2.41%
Additional MSP Admin - pass through to another loworg	\$ -	\$ 213,174	\$ 30,011	\$ -	0.00%
Grants and Transfers to Other Agencies	\$ 10,515,488	\$ 5,135,541	\$ 6,807,706	\$ 4,465,316	65.59%
Flow Through Funds to LEAs	\$ 2,912,853,114	\$ 3,063,694,292	\$ 3,089,272,708	\$ 797,229,185	25.81%
<b>Total</b>	\$ 2,924,585,419	\$ 3,069,797,433	\$ 3,097,347,370	\$ 801,724,276	25.88%

Carry Forward - Unused Budget

\$ -

(1) 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 \$20,187,693.

(2) The School LAND Trust Program receives its fourth quarter interest payment after the Legislative session is completed; therefore, the appropriation does not include the full amount that can be allocated to LEAs in FY2017.

(3) Teaching & Learning manages the PEJEP program. The programs purpose is to award grants to eligible PEJEP participants that commit to required courses for advanced degrees and endorsements by providing tuition reimbursement. The section indicates all funds are obligated.

Program	Calculation	Code	Funding use
<b>ABOVE THE LINE</b>			
<b>Kindergarten</b>	For LEAs: (Prior year K ADM + growth) *.55 = WPU's	53A-17a-106; 53A-1A-513(3)(b-c); R277-419	Unrestricted public education funding
<b>Grades 1-12</b>	For Districts: (Prior year 1-12 ADM + growth) *1.0 = WPU's For charter schools: Prior year 1-6, 7-8, 9-12 ADM + growth * weighting factor by grade (0.90 grades 1-6; 0.99 grades 7-8; 1.2 for grades 9-12) = WPU's	53A-17a-106; 53A-1A-513(3)(b-c); R277-419	Unrestricted public education funding
<b>Foreign Exchange Students</b>	The total number of foreign exchange students counted for state funding is the lesser of 328 or the number of foreign exchange students enrolled in LEAs on October 1 of the PY.	53A-2-206, R277-612	To pay the costs of educating foreign exchange students who meet all criteria of the law.
<b>Necessarily Existent Small Schools</b>	For districts: Must apply for NESS funds for eligible schools who qualify based on small size, and significant transportation distances to nearby schools. Application due by April 2 & USBE decision by June 2. A regression formula is calculated for elementary, secondary, and high schools that derives a decreasing number of WPU's as school size increases. Eligible schools PY ADM + growth then determines NESS WPU's which is multiplied by the WPU value of \$3,184.	53A-17a-109; R277-445	Unrestricted public education funding
<b>Professional Staff</b>	For LEAs: A weighting is applied to each licensed educator listed in CACTUS (LEAs operational in PY, CACTUS pull from June 30; new LEAs, CACTUS pull from Nov 15), based on education & years of service, as established in statute. An average weighting factor is calculated by LEA, which is multiplied by the WPU's calculated in grades K-12, and NESS. The derived ProStaff WPU number is multiplied by the value of the WPU \$3,184.	53A-17a-107; R277-486	To support LEAs in recruiting and retaining highly educated and experienced educators for instructional, administrative and other types of professional employment in public schools. Generally unrestricted.
<b>District Administrative Costs</b>	Statute determines admin. cost WPU's based on District October 1 enrollment as follows: between 1-500 students = 95 WPU's; 501 - 1,000 students = 80 WPU's; 1,001 to 2,000 = 70 WPU's; 2,001 - 5,000 = 60 WPU's. WPU's are then multiplied by \$3,184.	53A-17a-108	Unrestricted public education funding
<b>Special Education - Add On</b>	The formula foundation is calculated using the average of Special Education (Self-Contained and Resource) ADM over the previous five years. The calculated base is the prior year Special Education Add-on WPU, which is adjusted for positive weighted growth and multiplied by a factor of 1.53. The base is also adjusted for negative growth.	53A-17a-111, R277-479	Restricted to provide educational services for students with disabilities as required by federal law.
<b>Special Education - Self Contained</b>	This funding is for students who are reported as receiving 180 minutes or more of service per day. Funding is distributed by WPU, which is equal to the Self-Contained ADM from two years prior.	53A-17a-112	Restricted to provide educational services for students with disabilities as required by federal law.
<b>Special Education - Preschool</b>	For Districts only. The formula is based on the count of students with disabilities age 3-5 enrolled in preschool and reported by the LEA in the December 1 count. The child count of the previous year is multiplied by a factor of 1.47 to determine the number of WPU's for the district. The state enrollment is limited to a growth rate of no greater than 8%.	53A-17a-112	Restricted to school districts to provide specialized preschool programs.
<b>Special Education - Extended Year for Several Disabled</b>	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. The base formula amount is \$2,259, and the remaining allocation is prorated based on the prior year enrollment of students with disabilities age 3-21.	53A-17a-112, R277-751	Restricted to provide educational services for students with disabilities as required by federal law.
<b>Special Education - Impact Aid</b>	Impact Aid is allocated based on relative percentage of the total December 1 child count age 3-21 of the previous year. State prisons funds are distributed to support special education services provided to incarcerated students.		Restricted to provide educational services for students with disabilities as required by federal law.
<b>Special Education - Intensive Services</b>	The Intensive Service funding of \$1,264,000 & 1,000,000 (one-time) state funding, with an additional \$1,000,000 from IDEA federal funds, is distributed among LEAs who have qualifying students based on the formula from statute. 50 percent of the appropriation funds the highest costing eligible students and the other 50 percent funds the highest impacted LEAs.	53A-17a-112.1	Restricted to provide educational services for students with disabilities as required by federal law.
<b>Special Education - Extended Year for Special Educators (Stipends)</b>	The Extended Year for Special Educator Stipends funding allocates 909 WPU's to LEAs for educators to receive a \$200 stipend per day for days worked outside of the contract year.	53A-17a-112, 53A-17a-158, R277-525	Restricted to provide educational services for students with disabilities as required by federal law.
<b>Career and Technology Education - Add On (ATE)</b>	CTE ADM is calculated differently than the K-12 ADM. The formula is based on prior year CTE ADM plus growth. Positive growth is added to the CTE ADM up to a maximum of 10%. WPU's are also prorated to the Summer Agriculture, Comprehensive Counseling and Guidance, Work Based Learning, CTE Introduction, CTE Student Organizations, and Competency CTE programs.	53A-17a-113, R277-462, R277-911, R277-914, R277-916	Restricted to provide educational services for CTE students.

Program	Calculation	Code	Funding use
<b>Class Size Reduction</b>	An LEA's PY ADM for grades K-8 plus growth is calculated and each LEA's percentage of total K-8 adm + growth is determined. The appropriation is allocated to each LEA in proportion to their percentage of K-8 enrollment.	53A-17a-124.5	Restrictions: 50% must be spent on reducing class size in grades K-2, with an emphasis on improving student reading skills. If an LEA's average class size falls below 18 students in grades K-2, the LEA can seek State Board of Education for approval to use these funds for class size reduction in grades 3-8. An LEA may use 20% for capital facilities projects, if such projects will help to reduce class size. An LEA with an increase of 5% or 700 students in enrollment from the Previous year may use up to 50% of the allocation for classroom construction.
<b>The Line</b>			
<b>Pupil Transportation - To and From School</b>	For Districts and USDB only: \$4,288,752 is allocated to USDB and a base of \$30,000 is allocated per district. LEA eligible annual miles and minutes are multiplied by a calculated average cost per mile and minute. These costs are then added to the In Lieu of Transportation costs to come up with an estimated to/from costs per district. The appropriation, less the base, is allocated to each district in proportion to the districts total estimated to/from costs.	53A-17a-126, 53A-17a-127, R277-600	Transportation funds are used to reimburse school districts for the costs reasonably related to transporting students to and from school. State transportation funds shall be used only for transporting eligible students.
<b>Transportation - Levy</b>	For Districts: It is the difference between 85% of the average state cost per qualifying mile multiplied by the number of qualifying miles and the current funds raised per school district by an amount of revenue equal to at least .0002 per dollar of taxable value of the school district's Board Local Levy.	53A-17a-126, 53A-17a-127, R277-600	Transportation funds are used to reimburse school districts for the costs reasonably related to transporting students to and from school. State transportation funds shall be used only for transporting eligible students.
<b>Pupil Transportation - Grants for Unsafe Routes</b>	Funds are awarded based on grant awards to qualifying school districts.	53A-17a-126.5	Grant awards shall provide funding for unsafe routes as noted in grant proposals.
<b>Flexible Allocation -- WPU Distribution</b>	LEA percentage of the above the line WPUs to total state above the line WPUs. LEA's percentage of appropriation allocated proportionally to all LEAs.	H.B. 2 2015 Session Line 278-282	Unrestricted public education funding
<b>Related to Basic</b>			
<b>Enhancement for At-Risk Students</b>	4% base to all eligible LEAs. 20% of the state appropriation is allocated to LEA with at least 75% poverty. Of the funds remaining, the USOE shall determine the LEA share based on the LEA's percentage of students with at-risk factors for the state (low performance on U-PASS tests, poverty, mobility, and limited English proficiency).	53A-17a-166; R277-708	A school district or charter school shall use money distributed under this section to improve the academic achievement of students who are at risk of academic failure.
<b>Enhancement for At-Risk Students - Gang Prevention</b>	100% through RFP process of eligible LEAs.	53A-15-603; R277-436; R277-708	This program is designed to distribute funding for gang prevention and intervention programs in public schools.
<b>Youth in Custody (YIC)</b>	LEAs with YIC students within their jurisdiction can apply. LEAs apply as contractors under one or more of 12 service codes, ranging from instruction in the core curriculum in secure facilities to the mentoring of students in foster care.	R277-709	To provide educational services to persons under the age of 21 who are in the custody of the Department of Human Services, an equivalent agency of a tribe recognized by the Bureau of Indian Affairs, or a juvenile detention facility.
<b>Adult Education</b>	Total state funds are allocated to eligible Adult Education programs based on performance outcomes, instructional and assessment contact hours, and number of diplomas or GEDs earned. This program serves approximately 20,100 enrollees ages 16-60+.	R277-733	To be utilized to offer adult education programs and curriculum for the adult education students.
<b>Enhancement for Accelerated Students - Advanced Placement</b>	Total appropriation (less IB) * .38 = AP appropriation. The funds are allocated proportional to the number of Advanced Placement (AP) exams passed in the previous year, resulting in a fixed amount per exam passed.	53A-15-101, 53A-17a-165, R277-707	To allow students to take college level courses while in high school and thereby obtain college credit by passing end of year tests associated with the courses and administered by the Educational Testing Service (ETS) on behalf of the College Board.
<b>Enhancement for Accelerated Students - Gifted and Talented</b>	Total appropriation (less IB) * .62 = G/T Appropriation. The funds are distributed proportional to the LEA's WPUs in K-12 compared to the state total.	53A-17a-165, R277-707	Differentiated and challenging educational programs designed to meet the needs of gifted and talented students in one or more of the following areas: (1) general intellectual (students who demonstrate a high aptitude for abstract reasoning and conceptualization, who master skills and concepts quickly, and who are exceptionally alert and observant); (2) specific academic (students who demonstrate extraordinary learning ability in one or more specific disciplines; and (3) visual and performing arts (students who are consistently superior in the development of a product or performance in any of the visual and performing arts).
<b>Enhancement for Accelerated Students – International Baccalaureate</b>	The greater of 1.5% or \$100,000 of the appropriation is used for IB programs. LEAs must have an IB authorized program to qualify for funds. 50% of the total funds is equally distributed among all eligible IB programs, and the remaining is distributed to LEAs with Diploma Programs based on a fixed amount per IB exam passed.	53A-17a-165, R277-707	Restricted to the IB program.
<b>Concurrent Enrollment</b>	Concurrent enrollment funding is allocated based on total credits earned. Courses are taught by both public education teachers in a public school, or higher ed teachers at a higher ed institution. Both educational institutions share in the reimbursement amount. Total credits earned in FY2015 were 198,162, at a value of \$49 per credit.	53A-17a-120.5, R277-713	Concurrent enrollment allows students the option to complete high school graduation requirements and prepares students to meet college admission requirements at the conclusion of the eleventh grade, but does not preclude a student involved in accelerated learning programs from graduating by the eleventh grade.

Program	Calculation	Code	Funding use
<b>Paraeducator Funding</b>	The funds are allocated to eligible Title I schools and are divided equally among them.	53A-17a-168, R277-524	The program provides 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 1 school improvement status.
<b>Summary special populations</b>			
<b>School Land Trust Account</b>	The program is funded each year from the interest and dividends from the State School Trust Fund and the interest and dividends from the investment of money in the permanent State School Fund in the immediately preceding year and interest accrued on money in the Interest and Dividends Account in the immediately preceding fiscal year. All districts receive a 10% equal base and the remaining 90% proportional to prior year fall enrollment. For charter schools, the distribution is based on a per pupil basis and each school receiving a minimum 0.4 percent of the total available to charters schools as a group.	53A-17-131.17, 53A-16-101.5, R277-477	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.
<b>Charter School Local Replacement</b>	An average local replacement value per student is calculated based on total board, local, and capital levy tax collections in each district divided by the total prior year ADM (both district and charter school students that live in the district). Each school district contributes 25% of their average local revenue per student. State appropriations contribute the remaining amount necessary for each district to reach the state average. Charter schools receive the average local replacement amount multiplied by their October 1 headcounts.	53A-1a-513	Unrestricted public education funding
<b>Charter School Administrative Costs</b>	Funds are distributed in the amount of \$100 for each charter school student in enrollment.	53A-17a-108	Unrestricted public education funding. Charter schools are encouraged to identify and use cost-effective methods of performing administrative functions, including contracting for administrative services with the State Charter School Board as provided in Section 53A-1a-501.6.
<b>K-3 Reading Achievement - State</b>	Within the Reading Achievement program, there are three funding programs: Base Level, low Income Students and Guarantee Program. An LEA must submit a State Board approved plan for reading proficiency improvement to continue receiving program funds. The Base formula is allocated based on the number of participating LEAs. The Low Income Program is allocated based on the prorated share of students qualifying for free and reduced lunch multiplied by 2. The Guarantee Program is allocated based on the difference between \$21 times the LEA's total WPUs and the revenue the LEAs is required to allocated by a required tax levy of .000056.	53A-17A-150; R277-406	Given to supplement other school resources to achieve the state's goal of having third graders reading at or above grade level.
<b>Educator Salary Adjustments</b>	Funds appropriated in an effort to attract and retain highly skilled and dedicated educators. Funds are distributed in proportion to the number of full-time-equivalent (FTE) educator positions in school districts, charter schools, and the Utah Schools for the Deaf and Blind as compared to the total number of FTE educator positions. Currently the legislature funds an amount to ensure a \$4,200 Educator Salary Adjustment for a full time educator.	53A-17a-153 R277-110	Given only to educators who have received a satisfactory rating or above on their most recent evaluation. Part-time educators shall receive partial salary adjustments. These funds may not be used for one time bonuses.
<b>Teacher Salary Supplement Restricted Account</b>	Math and science teachers apply to qualify. Each qualifying teacher receives \$4,100 and the LEA receives an amount for benefits and retirement. Administrators receive a stipend of \$2,500.	53A-17a-156, 157	Money received shall be used by an LEA to provide a salary supplement equal to the amount specified for each eligible teacher.
<b>Library Books and Electronic Resources</b>	25% of the funding is divided equally among all public schools. 75% is divided based on average daily membership as compared to the total state average daily membership.	53A-17a-155	Must be used to purchase library books and electronic resources
<b>School Nurses</b>	LEAs will submit grant proposals including explanation of how they will match the funds. These funds are awarded by grant.	53A-17a-154	
<b>Critical Languages and Dual Immersion</b>	Critical Language Pilot Program - encourages LEAs to implement courses in the critical languages, including Chinese, Arabic, Russian, Farsi, Hindi, and Korean. Subject to funding to the program, the program provides \$6,000 per language per school, for up to 60 schools, \$100 per student who completes a critical languages course, and \$400 per foreign exchange student who completes a critical languages course. Funding is reduced pro-rata if insufficient funding is available. Dual Immersion Pilot Program - Provides funds as an incentive to 15 qualifying schools for dual immersion programs in 4 languages. Qualifying schools receive \$18,000 per year for up to 6 years.	53A-15-104, 105 R277-488	Must be used to pay expenses related to the adoption and implementation of the program
<b>Utah Science Technology and Research Initiative (USTAR) Centers Program</b>	The Board awards grants to LEAs to pay for costs related to adoption and implementation of the USTAR program - involves using resources (such as the school and teachers) year-round. Grants are awarded on a competitive basis.	53A-17a-159 R277-492	Must be used to pay for costs related to the adoption and implementation of the USTAR program

Program	Calculation	Code	Funding use
<b>Early Intervention (extended day K)</b>	Charter school allocation is determined by multiplying the ratio of charter school students to total number of students in the public education system (in the prior school year) by the total appropriation - distributed to those schools with the greatest need for an enhanced kindergarten program as determined by the SCSB. Each school district receives a Base that is calculated by taking the WPU value *.45 *20. The remaining funds are allocated to applicant school districts by number of students eligible to receive free & reduced lunch in each district.	53A-17a-167 R277-489	An LEA must use these funds to offer an early intervention program, delivered through an enhanced kindergarten program that (a) is an academic program focused on building age-appropriate literacy and numeracy skills; (b) uses an evidence-based early intervention model; (c) is targeted to at-risk students; and (d) is delivered through additional hours or other means.
<b>Beverly Taylor Sorenson Arts Learning Program</b>	Grant program established with the intent to hire 50 full-time arts specialists at 50 schools and provide up to \$10,000 in one-time funds for each specialist. LEA must provide a match of 10% of the grant in the first year, which increases 10% each year until the school is making a full match of the state funds.	53A-17a-162 R277-490	Must be used to enhance the social, emotional, academic, and arts learning of students in kindergarten through grade six
<b>Digital Teaching &amp; Learning</b>	Funds are awarded based on grant awards to qualifying LEAs. Charter funds are allocated in proportion to their enrollment compared to the total enrollment in participating charter schools in the PY. USDB funds are allocated based on its Oct. 1 headcount divided by the Oct. 1 headcount in the PY in LEAS statewide. Districts are allocated 10% of their funds equally as a base and the remaining 90% of the funds are allocated on a per-student basis, based on the Oct. 1 headcount in the PY.	53A-1-1400s, R277-922	Grant funds shall be utilized as outlined in the approved LEA program plan and may not be used to fund nontechnology programs, to purchase mobile telephones, to fund voice or data plans for mobile telephones, or to pay indirect costs charged by the LEA.
<b>Summary Other</b>			
<b>Teacher Supplies &amp; Materials</b>	Provides funds to reimburse educators for purchase of supplies used in the classroom - \$250 for teachers in grades K-6 on salary steps 1-3, \$175 for teachers in grades K-6 on steps 4 or above, \$200 for teachers in grades 7-12 on salary steps 1-3, \$150 for teachers in grades 7-12 on salary steps 4 or above.	H.B. 2 2015 Session lines 175-200; R277-459	Restricted to use for teacher supply reimbursements
<b>State Capitol Field Trips</b>	The Board awards grants to LEAs to take students on field trips to the State Capitol.	53A-17a-170, R277-412	Grant funds may be used to pay transportation expenses related to a field trip to the State Capitol .
<b>Voted Local Levy</b>	A local school board may levy a voted local levy in addition to the board levy. This levy must be approved by the voters residing within the local school district's boundaries. In addition to the revenue a school district collects from the imposition of the voted local levy, the state contributes an amount to guarantee that each .0001 of the first .0016 per dollar of taxable value will generate an amount equal to the state guarantee amount established in statute multiplied by the WPU's the district has.	53A-17a-133, R277-422	Unrestricted public education funding
<b>Board Local Levy</b>	A local school board may levy a tax to fund the school district's general fund. A board local levy tax rate imposed by a school district may not exceed 0.001800 per dollar of taxable value or 0.002500 if certain conditions exist. In addition to the revenue a school district collects from the imposition of the board local levy, the state contributes an amount to guarantee that each .0001 of the first .0004 per dollar of taxable value will generate an amount equal to the state guarantee amount established in statute multiplied by the WPU's the district has.	53A-17a-164, R277-422	Unrestricted public education funding
<b>Capital Outlay - Enrollment Growth</b>	District must have an average annual net enrollment increase; and have a property tax base per ADM in the year two years prior that is less than two times the statewide average property tax base per ADM in the two years prior. Formula: The quotient of the eligible school district's average annual net enrollment increase, divided by the sum of the average annual net enrollment increase in all eligible school districts; and the total amount appropriated for the Capital Outlay Enrollment Growth Program.	53A-21, 59-2-924	To provide additional support to those school districts that are experiencing net enrollment increase.
<b>Capital Outlay - Foundation</b>	LEAs qualify if their property tax yield per ADM is less than the foundation guarantee level per ADM. Formula: If a qualifying school district imposes a combined capital levy rate that is greater than or equal to the base tax effort rate, the State Board of Education shall allocate to the qualifying school district an amount equal to the product of the qualifying school district's ADM and an amount equal to the difference between the foundation guarantee level per ADM and the qualifying school district's property tax yield per ADM.	53A-21, 59-2-924	To support school districts in capital outlay bonding, facilities construction and renovation, and debt service.
<b>Capital Outlay - School Building Revolving Account</b>	A committee established by the State Superintendent reviews requests by school districts to provide short term loans for the construction and renovation of school buildings. Funds are disbursed after the committee recommends approval and provides a recommended amount, payback schedule, and interest rate to be charged.	53A-21-401 R277-480	Funds must be used for school building construction and renovation
<b>UPASS</b>	\$1.8 million is distributed by PY October 1 headcount. For new charter schools, we use projected head count until actual current year headcount is known.	53A-1-708, R277-408	