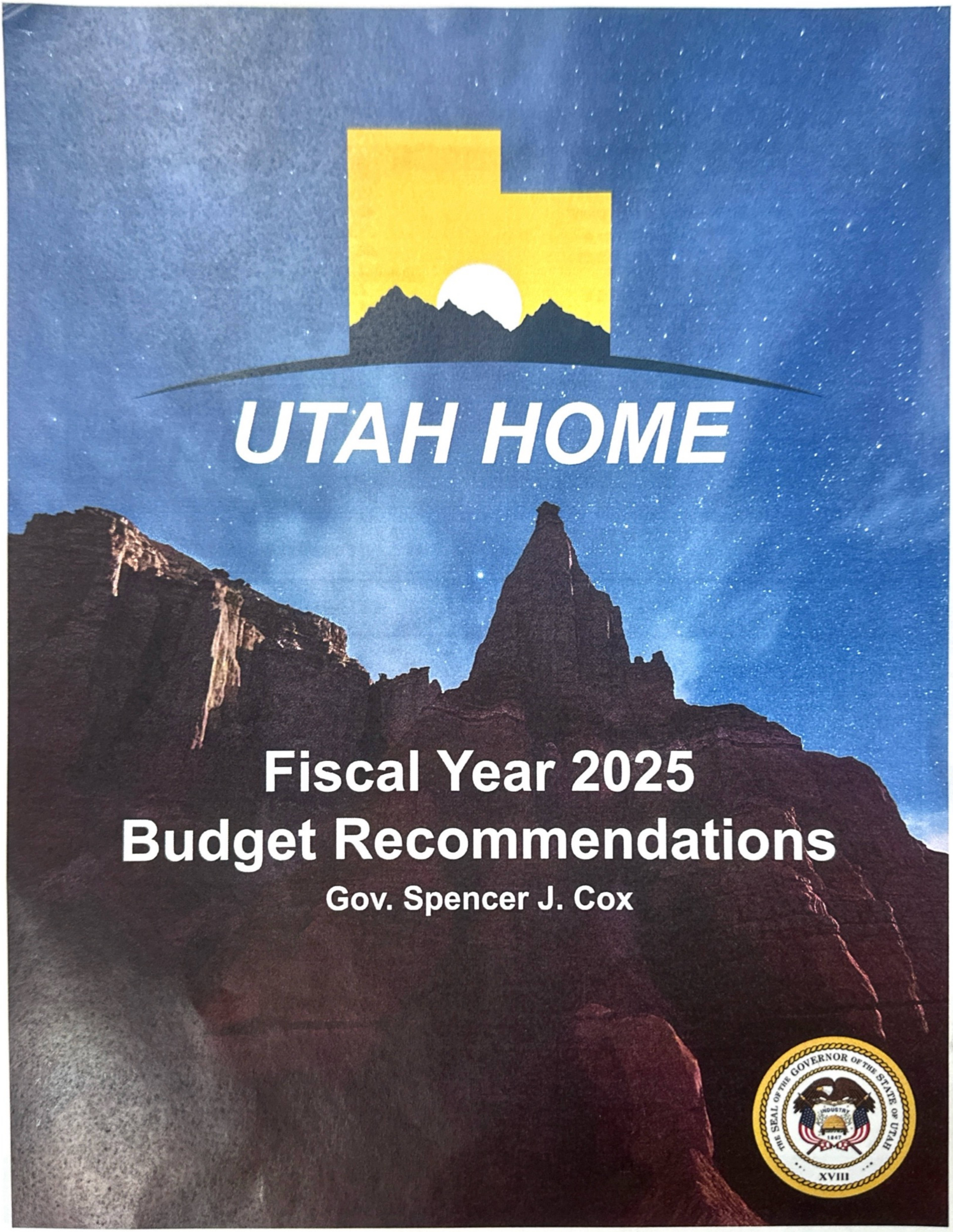

UTAH HOME

Fiscal Year 2025 Budget Recommendations

Gov. Spencer J. Cox

TABLE 16: RECOMMENDATIONS FOR EDUCATION

Public Education	Ongoing	One-time	Total
A. Income Tax Fund and General Fund			
WPU Value Increase - Inflationary Adjustment (3.8%)	161,256,600	–	161,256,600
WPU Value Increase - Discretionary Adjustment (1.2%)	50,487,200	–	50,487,200
Public Education Economic Stabilization Account*	40,867,500	–	40,867,500
Statutory Enrollment Growth	24,794,900	9,122,900	33,917,800
Rural Student WPU Add-On	32,702,900	1,200,000	33,902,900
Statutory Increase in Local Levy Guarantee	21,080,500	–	21,080,500
WPU Set-Aside for Earmark Amendment	3,978,600	–	3,978,600
State Employee Compensation & Benefits	1,757,200	345,200	2,102,400
USDB Teacher Steps & Lanes	1,539,000	–	1,539,000
USBE Market Adjustments & Targeted Compensation	1,216,700	–	1,216,700
The Safe Child Project	1,000,000	–	1,000,000
Regional Education Service Agencies Enhancements	400,600	–	400,600
Utah State Board of Education Fiscal Monitor & Other Staff	365,000	–	365,000
School Safety Support Staff	250,000	–	250,000
Internal Service Fund Adjustments	101,300	–	101,300
Section A Subtotal	**$341,798,000**	**$10,668,100**	**$352,466,100**
B. Property Tax Revenue from Statewide Levies			
Teacher & Student Success Program	29,240,600	–	29,240,600
Basic Levy (Statutory Enrollment Growth)	23,454,600	–	23,454,600
Charter School Levy (Statutory Enrollment Growth)	4,341,900	–	4,341,900
Section B Subtotal	**$57,037,100**	**$0**	**$57,037,100**
C. Funding from Other State-Directed Sources			
School LAND Trust Distribution	4,418,600	–	4,418,600
Section C Subtotal	**$4,418,600**	**$0**	**$4,418,600**
D. Public Education Economic Stabilization Account Appropriations			
Innovation Grant Fund	–	200,000,000	200,000,000
K-12 Property Insurance	–	101,160,600	101,160,600
Paid Professional Hours for Educators	–	90,000,000	90,000,000
Small School Critical Capital Needs	–	55,000,000	55,000,000
Student Teacher Stipends	–	12,000,000	12,000,000
Grow Your Own Teacher & Student Counselor Program	–	7,159,800	7,159,800
K-12 Computer Science Initiative	–	5,000,000	5,000,000
Statewide Online Education Program Small Schools Subsidy	–	3,165,200	3,165,200
The Safe Child Project	–	3,000,000	3,000,000
UServe High School Service Hours	–	3,000,000	3,000,000
Charter School Funding Base Program	–	1,772,300	1,772,300
Public Education Vision Setting	–	250,000	250,000
Section D Subtotal	**$0**	**$481,507,900**	**$481,507,900**
Public Education Total*	**$403,253,700**	**$492,176,000**	**$895,429,700**

**$40,867,500 new ongoing ITF is appropriated into the Public Education Economic Stabilization Account (per Utah Code 53F-9-204) and is used to fund one-time recommendations from this account, which results in it being double counted in the total. The governor's recommendation for public education is $854.6 million.*

TABLE 16: RECOMMENDATIONS FOR EDUCATION (CONTINUED)

Higher Education	Ongoing	One-time	Total
E. Income Tax Fund and General Fund			
COLA (2.3%)	35,205,600	–	35,205,600
Health Insurance Increase (7.2%)	14,697,300	–	14,697,300
Dental Insurance Increase (0.9%)	66,700	–	66,700
Targeted Compensation	9,184,300	–	9,184,300
Performance Funding	23,676,000	–	23,676,000
Snow College Social Science Classroom & Lab Building	–	19,473,800	19,473,800
Internal Service Fund Adjustments	9,260,600	–	9,260,600
Life Sciences Workforce Initiative	7,000,000	–	7,000,000
Technical Colleges Growth	6,657,000	–	6,657,000
Education Software	–	4,000,000	4,000,000
Behavioral Health Workforce Initiative	2,850,000	–	2,850,000
Talent Ready Connections	2,000,000	–	2,000,000
Snow College Land Bank - Nephi Property	–	2,000,000	2,000,000
Northstar Enterprise System	–	1,500,000	1,500,000
Internships for Policy Institutes	–	1,500,000	1,500,000
Technical Colleges Attorney General	255,600	–	255,600
SUU Land Bank - HWY 56 Phoenix Plaza O&M	162,600	–	162,600
Snow College Social Science Classroom & Lab Building O&M	450,100	-450,100	–
One-Time O&M Adjustments	–	-8,759,100	-8,759,100
Section E Subtotal	**$111,465,800**	**$19,264,600**	**$130,730,400**
F. Funding from Other State-Directed Sources			
Snow College Social Science Classroom & Lab Building*	–	21,791,200	21,791,200
Performance Funding**	6,324,000	–	6,324,000
Utah State University Human Resources Building*	–	4,987,700	4,987,700
SUU Land Bank - HWY 56 Phoenix Plaza*	–	4,635,000	4,635,000
Section F Subtotal	**$6,324,000**	**$31,413,900**	**$37,737,900**
Higher Education Total	**$117,789,800**	**$50,678,500**	**$168,468,300**
Income Tax Fund and General Fund (Sections A and E) Total	**$453,263,800**	**$29,932,700**	**$483,196,500**
State-Directed Funding for Education Total	**$521,043,500**	**$542,854,500**	**$1,063,898,000**

**This is funding that was previously set aside for higher education capital projects.*

***This is existing ongoing funding in the Performance Funding Restricted Account that has not previously been appropriated.*

5% - WPU

TABLE 17: MINIMUM SCHOOL PROGRAM AND SCHOOL BUILDING BUILDING PROGRAMS

	FY 2023 Actual	WPUs	FY 2024 Revised	WPUs	FY 2025 Recommended
Section 1: Total Minimum School Program Revenue					
Revenue Sources					
Restricted State Revenue	–		–		–
Uniform School Fund	3,874,091,600		4,433,388,300		4,675,459,000
Uniform School Fund, One-time	17,942,600		-87,036,600		1,200,000
USF Restricted - Multiple Accounts	264,449,800		222,514,800		205,154,000
ITF Restricted - Multiple Accounts	336,672,000		386,772,700		441,435,700
Subtotal State Revenue	**$4,493,156,000**		**$4,956,639,200**		**$5,323,248,700**
Local Property Tax Revenue	–		–		–
Minimum Basic Tax Rate	602,229,300		506,312,700		529,767,300
Equity Pupil Tax Rate	108,461,300		108,461,300		108,461,300
WPU Value Rate	94,186,800		121,300,400		150,541,000
Voted Local Levy	511,366,700		545,534,000		530,059,400
Board Local Levy	338,268,500		379,038,200		385,179,400
Subtotal Local Revenue	**$1,654,612,600**		**$1,660,646,600**		**$1,704,008,400**
Federal Funds	–		–		–
Transfers	-891,700		-128,204,400		–
Beginning Nonlapsing Balances	125,684,000		259,484,600		131,280,200
Closing Nonlapsing Balances	-259,484,600		-131,280,200		-131,280,200
Lapsing Balances	-26,800		–		–
Total Revenue	**$6,012,949,500**		**$6,616,285,800**		**$7,027,257,100**
Section 2: Revenue & Expenditure Details by Program					
Part A: Basic School Program (Weighted Pupil Unit Programs)					
WPU Value	***$4,038***		***$4,280***		***$4,494***
Basic Tax Rate	***0.001652***		***0.001458***		***0.001484***
Revenue Sources					
Restricted State Revenue	–		–		–
Uniform School Fund	3,014,113,600		3,282,324,900		3,479,136,500
Uniform School Fund, One-time	65,095,500		–		1,200
USF - Economic Stabilization Acct, One-time	3,600,000		4,186,500		–
Subtotal State Revenues	**$3,082,809,100**		**$3,286,511,400**		**$3,480,336,500**
Local Property Tax Revenue	–		–		–
Minimum Basic Tax Rate	–		–		–
Basic Levy	527,229,300		431,312,700		454,767,300
Basic Levy Increment Rate	75,000,000		75,000,000		75,000,000
Equity Pupil Tax Rate	108,461,300		108,461,300		108,461,300
WPU Value Rate	94,186,800		121,300,400		150,541,000
Subtotal Local Property Tax Revenues	**$804,877,400**		**$736,074,400**		**$788,769,600**
Transfers	–		-126,000,000		–
Beginning Nonlapsing Balances	38,043,800		196,800,500		70,800,500
Closing Nonlapsing Balances	-196,800,500		-70,800,500		-70,800,500
Total Revenue	**$3,728,929,800**		**$4,022,585,800**		**$4,269,106,100**
Expenditures by Program		**WPUs**		**WPUs**	
Regular Basic School Program					
1. Kindergarten	76,966,700	40,052	171,424,100	39,217	176,242,800
2. Grades 1-12	2,532,696,900	611,450	2,617,006,100	607,978	2,732,253,200
3. Foreign Exchange Students	1,239,700	398	1,703,600	405	1,820,300
4. NESS*	42,742,200	10,708	49,430,200	–	–
5. Rural Student WPU Add-On*	–	–	–	17,938	81,813,300
6. Professional Staff	230,687,900	57,118	244,465,100	57,457	258,211,800
7. Enrollment Growth Contingency	–	–	19,101,000	–	19,101,000
Subtotal	**$2,884,333,400**	**719,726**	**$3,103,130,100**	**722,995**	**$3,269,442,400**
Restricted Basic School Program					
8. Special Education - Regular - Add-on WPUs	374,002,200	93,579	400,518,100	101,350	455,467,000
9. Special Education - Regular - Self-Contained	45,019,900	11,334	48,509,600	11,588	52,076,500
10. Special Education - Pre-School	45,856,700	11,372	48,672,200	11,306	50,809,200
11. Special Education - Extended Year Program	1,846,700	460	1,968,800	457	2,053,800
12. Special Education - Impact Aid	8,288,500	2,072	8,868,100	2,060	9,257,600
13. Special Education - Extended Year for Special Educators	3,697,700	909	3,890,600	909	4,085,200
14. Students At Risk of Academic Failure	76,810,500	23,102	99,463,100	23,330	104,845,000
15. Career & Technical Education - District Add-on	118,127,500	29,257	125,220,000	29,087	130,717,000
16. Class Size Reduction	170,946,700	42,604	182,345,200	42,357	190,352,400
Subtotal	**$844,596,400**	**214,689**	**$919,455,700**	**222,444**	**$999,663,700**
Total Expenditures	**$3,728,929,800**	**934,415**	**$4,022,585,800**	**945,439**	**$4,269,106,100**
Part B: Related to Basic School Program					
Revenue Sources					
Restricted State Revenue	–		–		–
Uniform School Fund	760,417,500		1,048,336,100		1,093,595,200
Uniform School Fund, One-time	2,847,100		-87,036,600		–
USF - Trust Distribution Account	95,849,800		101,803,300		106,221,900
USF - Economic Stabilization Acct, One-time	165,000,000		116,525,000		98,932,100
ITF - Teacher and Student Success Account	140,686,800		167,800,400		197,041,000
ITF - Charter School Levy Account	31,273,900		35,169,000		39,510,900
Federal Funds	–		–		–
Transfers	-891,700		-2,204,400		–
Beginning Nonlapsing Balances	48,849,400		50,023,100		47,818,700
Closing Nonlapsing Balances	-50,023,100		-47,818,700		-47,818,700
Lapsing Balances	-26,800		–		–
Total Revenue	**$1,193,982,900**		**$1,382,597,200**		**$1,535,301,100**

TABLE 17: MINIMUM SCHOOL PROGRAM AND SCHOOL BUILDING BUILDING PROGRAMS (CONTINUED)

	FY 2023 Actual		FY 2024 Revised		FY 2025 Recommended
Part B: Related to Basic School Program (Continued)					
Expenditures by Program		Changes**		Changes**	
Related to Basic Programs					
1. Pupil Transportation - To & From School	117,446,900		130,493,700	6,281,500	130,775,200
2. Pupil Transportation - Rural Transportation Grants	1,000,000		1,000,000		1,000,000
3. Pupil Transportation - Rural School Reimbursement	500,000		500,000		500,000
4. Charter School Local Replacement	232,328,100		247,138,000	15,935,100	263,073,100
5. Charter School Funding Base Program	8,015,000		9,740,000	1,772,300	9,637,300
6. Flexible Allocation - WPU Distribution	–		31,767,000	3,978,600	85,317,200
Subtotal	**$359,290,000**		**$420,638,700**		**$490,302,800**
Focus Populations					
7. Gang Prevention and Intervention	2,133,400		2,381,200	120,200	2,501,400
8. Youth-in-Custody	30,073,600		31,456,500	1,587,100	33,043,600
9. Adult Education	16,821,400		17,678,900	892,000	18,570,900
10 Enhancement for Accelerated Students	6,440,300		6,838,600	345,100	7,183,700
11. Concurrent Enrollment	15,610,500		17,708,000	2,961,900	20,669,900
12. Title I Schools in Improvement - Paraeducators	–		300,000		300,000
13. Early Literacy Program	14,550,000		14,550,000		14,550,000
14. Early Intervention	36,655,000		–		–
15. Early Learning	-891,700		–		–
16. English Language Learner Software Grants	4,488,500		5,000,000		–
Subtotal	**$125,881,000**		**$95,913,200**		**$96,819,500**
Educator Supports					
17. Educator Salary Adjustments	194,171,400	9,122,900	400,219,100	17,219,600	423,959,800
18. Teacher Salary Supplement	20,739,300		23,092,100		24,036,200
19. National Board Certified Teacher Programs	106,400		–		–
20. Teacher Supplies & Materials	5,497,500		5,500,000		5,500,000
21. Effective Teachers in High-poverty Schools	371,500		801,000		801,000
22. Educator Grants in High-need Schools	144,300		–		–
23. Elementary School Counselor Program	2,095,100		2,100,000		2,100,000
24. Grants for Professional Learning	3,931,800		3,935,000		3,935,000
25. Grow Your Own Teacher and Counselor Program	2,811,500		7,150,000	7,159,800	7,159,800
26. Educator Professional Time	64,000,000		64,000,000	90,000,000	90,000,000
Subtotal	**$293,868,800**		**$506,797,200**		**$557,491,600**
Statewide Initiatives					
27. School LAND Trust Program	95,903,100		101,803,300	4,418,600	106,221,900
28. Teacher and Student Success Program	155,681,600		182,800,400	29,240,600	212,041,000
29. Student Health and Counseling Support Program	23,666,500		25,480,000		25,480,000
30. School Library Books & Electronic Resources	765,000		–		–
31. Matching Fund for School Nurses	1,002,000		–		–
32. Dual Immersion	5,007,000		7,367,000	279,900	7,646,900
33. Beverley Taylor Sorenson Arts Learning Program	16,100,800		21,945,000		19,445,000
34. Digital Teaching & Learning Program	25,317,100		19,852,400		19,852,400
35. Public Education Capital and Technology	91,500,000		–		–
Subtotal	**$414,943,100**		**$359,248,100**		**$390,687,200**
Total Expenditures	**$1,193,982,900**		**$1,382,597,200**		**$1,535,301,100**
Part C: Voted & Board Local Levy Programs					
Revenue Sources					
Restricted State Revenue					
Uniform School Fund	99,560,500		102,727,300		102,727,300
Uniform School Fund, One-time	-50,000,000		–		–
ITF - Minimum Basic Growth Account	56,250,000		56,250,000		56,250,000
ITF - Local Levy Growth Account	108,461,300		127,553,300		148,633,800
Subtotal State Revenues	**$214,271,800**		**$286,530,600**		**$307,611,100**
Local Property Tax Revenue					
Voted Local Levy	511,366,700		545,534,000		530,059,400
Board Local Levy	338,268,500		379,038,200		385,179,400
Subtotal Local Property Tax Revenues	**$849,635,200**		**$924,572,200**		**$915,238,800**
Beginning Nonlapsing Balances	38,790,800		12,661,000		12,661,000
Closing Nonlapsing Balances	-12,661,000		-12,661,000		-12,661,000
Total Revenue	**$1,090,036,800**		**$1,211,102,800**		**$1,222,849,900**
Expenditures by Program				Changes**	
Guarantee Rate (per 0.0001 Tax Rate per WPU)	***$57.11***		***$65.21***		***$65.31***
Voted and Board Local Levy Programs					
1. Voted Local Levy Program	652,212,000		743,320,100	28,717,500	772,037,600
2. Board Local Levy Program	437,824,800		467,782,700	-16,970,400	450,812,300
Total Expenditures	**$1,090,036,800**		**$1,211,102,800**		**$1,222,849,900**
Total Minimum School Program Expenditures	**$6,012,949,500**		**$6,616,285,800**		**$7,027,257,100**
School Building Programs (Not Included in MSP Totals Above)					
Revenue Sources					
State Revenue					
Income Tax Fund	14,499,700		14,499,700		14,499,700
ITF - Minimum Basic Growth Account	18,750,000		18,750,000		18,750,000
Total Revenue	**$33,249,700**		**$33,249,700**		**$33,249,700**
Expenditures by Program					
Capital Outlay Programs					
1. Foundation	27,610,900		27,610,900		27,610,900
2. Enrollment Growth	5,638,800		5,638,800		5,638,800
Total Expenditures	**$33,249,700**		**$33,249,700**		**$33,249,700**

**The governor recommends creating a Rural Student WPU Add-On and moving NESS funding into this program.*

***Changes are proposed increases and may not reflect the absolute difference between fiscal years because of one-time appropriations.*

Table 43

UTAH SYSTEM OF HIGHER EDUCATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	535,300	1,527,724,700	–	23,508,900	998,018,300	21,724,000	66,760,600	2,638,271,800
FY FY 2023 Total	**535,300**	**1,527,724,700**	–	**23,508,900**	**998,018,300**	**21,724,000**	**66,760,600**	**2,638,271,800**
FY 2024								
FY 2024 Authorized	**283,551,500**	**1,529,046,500**	–	**32,909,000**	**973,043,700**	**22,524,000**	**34,023,300**	**2,875,098,000**
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Northstar Enterprise System	–	1,500,000	–	–	–	–	–	1,500,000
Variable Revenue Adjustment								
Tuition Revenue Adjustments	–	–	–	(6,700)	35,429,700	–	–	35,423,000
One-time Total	–	*1,500,000*	–	*(6,700)*	*35,429,700*	–	–	*36,923,000*
FY 2024 Recommended Adjustments Total	–	**1,500,000**	–	**(6,700)**	**35,429,700**	–	–	**36,923,000**
FY FY 2024 Total	**283,551,500**	**1,530,546,500**	–	**32,902,300**	**1,008,473,400**	**22,524,000**	**34,023,300**	**2,912,021,000**
2025								
FY 2025 Base	**765,551,100**	**924,825,600**	–	**3,909,000**	**973,043,700**	**22,524,000**	**203,879,200**	**2,893,732,600**
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Internships for Policy Institutes	–	1,500,000	–	–	–	–	–	1,500,000
One-Time O&M Adjustments	–	(8,759,100)	–	–	–	–	–	(8,759,100)
Presidential Debate	6,500,000	–	–	–	–	–	–	6,500,000
Snow College Social Science Classroom & Lab Building O&M	–	(450,100)	–	–	–	–	–	(450,100)
Reallocation								
Balance Between Funding Sources	(600,000,000)	600,000,000	–	–	–	–	–	–
Variable Revenue Adjustment								
Tuition Revenue Adjustments	–	–	–	(6,700)	–	–	–	(6,700)
One-time Total	*(593,500,000)*	*592,290,800*	–	*(6,700)*	–	–	–	*(1,215,900)*
Ongoing								
Adjustment								
Behavioral Health Workforce Initiative	–	2,850,000	–	–	–	–	–	2,850,000
Life Sciences Workforce Initiative	–	7,000,000	–	–	–	–	–	7,000,000
Performance Funding	–	–	–	–	–	30,000,000	–	30,000,000
Snow College Social Science Classroom & Lab Building O&M	–	450,100	–	–	–	–	–	450,100
SUU Land Bank - HWY 56 Phoenix Plaza O&M	–	162,600	–	–	–	–	–	162,600
Talent Ready Connections	–	2,000,000	–	–	–	–	–	2,000,000
Technical Colleges Attorney General	–	255,600	–	–	–	–	–	255,600
Technical Colleges Growth	–	6,657,000	–	–	–	–	–	6,657,000
Higher Education Compensation								
Higher Ed COLA (2.3%)	–	34,878,200	–	–	9,511,300	–	–	44,389,500
Higher Ed Dental Insurance Increase (0.9%)	–	66,000	–	–	16,900	–	–	82,900
Higher Ed Health Insurance Increase (7.2%)	–	14,559,000	–	–	3,885,700	–	–	18,444,700
Higher Ed Targeted Compensation	–	9,098,900	–	–	2,481,100	–	–	11,580,000
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	–	59,900	–	–	16,300	–	–	76,200
Government Operations ISF Rate Impact	–	1,804,900	–	–	502,800	–	–	2,307,700
Property Insurance ISF Rate Impact	–	7,395,600	–	–	2,329,300	–	–	9,724,900
Reallocation								
Balance Between Funding Sources	(105,000,000)	105,000,000	–	–	–	–	–	–
Higher Education Internal Reallocation (In)	–	10,967,900	–	–	–	–	–	10,967,900
Higher Education Internal Reallocation (Out)	–	(10,967,900)	–	–	–	–	–	(10,967,900)
Reallocate Performance Funding from USHE to Institutions	–	(35,000,000)	–	–	–	–	–	(35,000,000)
Reallocate Performance Funding to Institutions from USHE	–	27,623,800	–	–	–	–	–	27,623,800

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Tuition Revenue Adjustments	–	–	–	–	35,429,700	–	–	35,429,700
Ongoing Total	*(105,000,000)*	*184,861,600*	–	–	*54,173,100*	*30,000,000*	–	*164,034,700*
FY 2025 Recommended Adjustments Total	**(698,500,000)**	**777,152,400**	–	**(6,700)**	**54,173,100**	**30,000,000**	–	**162,818,800**
FY 2025 Total	**67,051,100**	**1,701,978,000**	–	**3,902,300**	**1,027,216,800**	**52,524,000**	**203,879,200**	**3,056,551,400**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	–	22,824,000	–	–	–	–	(6,324,000)	16,500,000
FY FY 2023 Total	**–**	**22,824,000**	**–**	**–**	**–**	**–**	**(6,324,000)**	**16,500,000**
FY 2024								
FY 2024 Authorized	–	22,824,000	–	–	–	–	(6,324,000)	16,500,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Performance Fund One-Time Unallocated	–	(1,500,000)	–	–	–	–	–	(1,500,000)
One-time Total	–	*(1,500,000)*	–	–	–	–	–	*(1,500,000)*
FY 2024 Recommended Adjustments Total	–	**(1,500,000)**	–	–	–	–	–	**(1,500,000)**
FY FY 2024 Total	**–**	**21,324,000**	**–**	**–**	**–**	**–**	**(6,324,000)**	**15,000,000**
2025								
FY 2025 Base	–	22,824,000	–	–	–	–	(6,324,000)	16,500,000
FY 2025 Recommended Adjustments								
Ongoing								
Adjustment								
Performance Funding	–	23,676,000	–	–	–	–	–	23,676,000
Reallocation								
Reallocate Performance Funding to Institutions from USHE	–	7,376,200	–	–	–	–	–	7,376,200
Ongoing Total	–	*31,052,200*	–	–	–	–	–	*31,052,200*
FY 2025 Recommended Adjustments Total	–	**31,052,200**	–	–	–	–	–	**31,052,200**
FY 2025 Total	**–**	**53,876,200**	**–**	**–**	**–**	**–**	**(6,324,000)**	**47,552,200**

Table 50
PUBLIC EDUCATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	8,305,000	4,130,368,700	–	839,350,400	71,482,200	698,433,500	1,467,976,500	7,215,916,300
FY FY 2023 Total	8,305,000	4,130,368,700	–	839,350,400	71,482,200	698,433,500	1,467,976,500	7,215,916,300
FY 2024								
FY 2024 Authorized	8,758,300	4,537,037,600	–	597,313,800	66,382,500	794,829,700	1,699,221,900	7,703,543,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Statutory Enrollment Growth	–	9,122,900	–	–	–	–	–	9,122,900
Variable Revenue Adjustment								
Federal Funds Adjustments	–	–	–	332,073,000	–	–	–	332,073,000
One-time Total	–	*9,122,900*	–	*332,073,000*	–	–	–	*341,195,900*
FY 2024 Recommended Adjustments Total	–	9,122,900	–	332,073,000	–	–	–	341,195,900
FY FY 2024 Total	8,758,300	4,546,160,500	–	929,386,800	66,382,500	794,829,700	1,699,221,900	8,044,739,700
2025								
FY 2025 Base	8,757,400	4,674,025,300	–	597,261,800	66,360,200	515,144,400	1,696,717,600	7,558,266,700
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Charter School Funding Base Program	–	–	–	–	–	1,772,300	–	1,772,300
Grow Your Own Teacher & Student Counselor Pipeline Program	–	–	–	–	–	7,159,800	–	7,159,800
Innovation Grant Fund	–	–	–	–	–	200,000,000	–	200,000,000
K-12 Computer Science Initiative	–	–	–	–	–	5,000,000	–	5,000,000
Paid Professional Hours for Educators	–	–	–	–	–	90,000,000	–	90,000,000
Public Education Vision Setting	–	–	–	–	–	250,000	–	250,000
Rural Student WPU Add-On	–	1,200,000	–	–	–	–	–	1,200,000
Small School Critical Capital Needs	–	–	–	–	–	55,000,000	–	55,000,000
Statewide Online Education Program Small Schools Subsidy	–	–	–	–	–	3,165,200	–	3,165,200
Student Teacher Stipends	–	–	–	–	–	12,000,000	–	12,000,000
The Safe Child Project	–	–	–	–	–	3,000,000	–	3,000,000
Compensation								
Employee 401(k) Match Increase	1,700	343,500	–	57,200	23,400	700	62,500	489,000
Reallocation								
Reallocate from NESS to Rural Student WPU Add-On	–	–	–	–	–	–	(3,060,500)	(3,060,500)
Reallocate to Rural Student WPU Add-On from NESS	–	–	–	–	–	–	3,060,500	3,060,500
Variable Revenue Adjustment								
Federal Funds Adjustments	–	–	–	81,009,600	–	–	–	81,009,600
One-time Total	*1,700*	*1,543,500*	–	*81,066,800*	*23,400*	*377,348,000*	*62,500*	*460,045,900*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Reallocate to Voted Guarantee from Board Guarantee	-	-	-	-	-	29,183,500	-	29,183,500
Regional Education Service Agencies Enhancements	-	400,600	-	-	-	-	-	400,600
Rural Student WPU Add-On	-	32,702,900	-	-	-	-	-	32,702,900
School LAND Trust Distribution	-	-	-	-	-	4,418,600	-	4,418,600
Statutory Enrollment Growth	400,000	24,394,900	-	-	-	4,341,900	14,121,200	43,258,000
Statutory Increase in Local Levy Guarantee	-	-	-	-	-	21,080,500	-	21,080,500
Teacher & Student Success Program	-	-	-	-	-	29,240,600	29,240,600	58,481,200
The Safe Child Project	-	1,000,000	-	-	-	-	-	1,000,000
USDB Teacher Steps & Lanes	-	1,539,000	-	-	-	-	-	1,539,000
Utah State Board of Education Fiscal Monitor & Other Staff	-	365,000	-	-	-	-	-	365,000
Utah State Board of Education Market Adjustments	-	843,400	-	-	-	-	-	843,400
WPU Set-Aside for Earmark Amendment	-	3,978,600	-	-	-	-	-	3,978,600
WPU Value Increase - Discretionary Adjustment (1.2%)	-	50,487,200	-	-	-	-	-	50,487,200
WPU Value Increase - Inflationary Adjustment (3.8%)	-	161,256,600	-	-	-	-	-	161,256,600
Compensation								
COLA (2.3%)	6,200	1,018,800	-	313,700	52,800	9,400	163,200	1,564,100
Dental Insurance Increase (0.9%)	-	3,300	-	600	100	-	500	4,500
Health Insurance Increase (7.2%)	3,500	636,000	-	119,600	38,300	2,900	112,200	912,500
Retirement Rate Changes	(1,000)	(224,700)	-	(51,600)	(13,500)	(1,500)	(37,100)	(329,400)
Targeted Compensation	1,700	371,600	-	82,200	22,800	2,400	62,700	543,400
Term Pool Rate Changes	200	58,200	-	13,400	3,400	400	9,900	85,500
Tier-II Retirement Employee Contribution & Equity	700	222,400	-	43,100	13,600	1,500	36,800	318,100
Workers Compensation Rate Change	200	33,400	-	7,200	1,900	200	5,600	48,500
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	14,800	-	-	100	-	-	14,900
Government Operations ISF Rate Impact	-	54,900	-	-	5,800	-	-	60,700
Property Insurance ISF Rate Impact	-	31,600	-	-	6,400	-	-	38,000
Reallocation								
Reallocate from Board Guarantee to Voted Guarantee	-	-	-	-	-	(29,183,500)	-	(29,183,500)
Reallocate from Grades 1-12 to Teacher & Student Success	-	(29,240,600)	-	-	-	-	-	(29,240,600)
Reallocate from NESS to Rural Student WPU Add-On	-	(47,910,400)	-	-	-	-	-	(47,910,400)
Reallocate to Rural Student WPU Add-On from NESS	-	47,910,400	-	-	-	-	-	47,910,400
Variable Revenue Adjustment								
Federal Funds Adjustments	-	-	-	49,962,800	-	-	-	49,962,800
Ongoing Total	*411,500*	*249,947,900*	-	*50,491,000*	*131,700*	*59,096,900*	*43,715,600*	*403,794,600*
FY 2025 Recommended Adjustments Total	**413,200**	**251,491,400**	-	**131,557,800**	**155,100**	**436,444,900**	**43,778,100**	**863,840,500**
FY 2025 Total	**9,170,600**	**4,925,516,700**	-	**728,819,600**	**66,515,300**	**951,589,300**	**1,740,495,700**	**8,422,107,200**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	–	572,248,100	–	–	1,042,400	1,750,000	20,237,600	595,278,100
FY FY 2023 Total	–	572,248,100	–	–	1,042,400	1,750,000	20,237,600	595,278,100
FY 2024								
FY 2024 Authorized	–	810,994,100	–	–	–	1,750,000	–	812,744,100
FY FY 2024 Total	–	810,994,100	–	–	–	1,750,000	–	812,744,100
2025								
FY 2025 Base	–	810,994,100	–	–	–	1,750,000	–	812,744,100
FY 2025 Recommended Adjustments								
Ongoing								
Adjustment								
Public Education Economic Stabilization Account	–	40,867,500	–	–	–	–	–	40,867,500
Statutory Increase in Local Levy Guarantee	–	21,080,500	–	–	–	–	–	21,080,500
Reallocation								
Reallocate from Grades 1-12 to Teacher & Student Success	–	29,240,600	–	–	–	–	–	29,240,600
Ongoing Total	–	*91,188,600*	–	–	–	–	–	*91,188,600*
FY 2025 Recommended Adjustments Total	–	91,188,600	–	–	–	–	–	91,188,600
FY 2025 Total	–	902,182,700	–	–	–	1,750,000	–	903,932,700

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	–	–	–	–	–	–	2,200	2,200
FY FY 2023 Total	–	–	–	–	–	–	2,200	2,200
FY 2024								
FY 2024 Authorized	–	–	–	–	–	–	900	900
FY FY 2024 Total	–	–	–	–	–	–	900	900
2025								
FY 2025 Base	–	–	–	–	–	–	2,200	2,200
FY 2025 Total	–	–	–	–	–	–	2,200	2,200