

1 **Public Education Base Budget Amendments**  
 2026 GENERAL SESSION  
 STATE OF UTAH  
**Chief Sponsor: Stephen L. Whyte**  
 Senate Sponsor: Heidi Balderree

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3 **LONG TITLE**

4 **General Description:**

5 This bill supplements or reduces appropriations otherwise provided for the support and  
 6 operation of public education for the fiscal year beginning July 1, 2025, and ending June 30,  
 7 2026, and appropriates funds for the support and operation of public education for the fiscal  
 8 year beginning July 1, 2026, and ending June 30, 2027.

9 **Highlighted Provisions:**

10 This bill:

- 11 ▶ amends weighted pupil unit provisions for career and technical education programs to  
 12 address eligibility for Career and Technical Education center funding;
- 13 ▶ revises emergency funding provisions for students learning English;
- 14 ▶ modifies provisions related to designating programs for annual funding from the Public  
 15 Education Economic Stabilization Restricted Account;
- 16 ▶ provides appropriations for the use and support of school districts, charter schools, and  
 17 state education agencies;
- 18 ▶ sets the value of the weighted pupil unit (WPU) initially at \$4,870 for fiscal year  
 19 2026-2027;
- 20 ▶ adjusts the number of weighted pupil units (WPU) in certain programs for student  
 21 enrollment changes and statutory formula calculations;
- 22 ▶ appropriates funds to the Uniform School Fund Restricted - Public Education Budget  
 23 Stabilization Account;
- 24 ▶ makes an appropriation from the Uniform School Fund Restricted - Trust Distribution  
 25 Account to the School LAND Trust program to support educational programs in the  
 26 public schools;
- 27 ▶ adjusts the revenue targets and estimates tax rates for the statewide Basic Rate and WPU

- 28 Value Rate according to statutory provisions;  
29     ▸ provides appropriations for other purposes as described; and  
30     ▸ approves intent language.

31 **Money Appropriated in this Bill:**

32 This bill appropriates \$55,522,800 in operating and capital budgets for fiscal year 2026,  
33 including:

- 34     ▸ \$32,400 from Income Tax Fund; and  
35     ▸ \$55,490,400 from various sources as detailed in this bill.

36 This bill appropriates \$23,769,500 in restricted fund and account transfers for fiscal year 2026,  
37 including:

- 38     ▸ \$35,537,800 from Uniform School Fund; and  
39     ▸ (\$11,768,300) from various sources as detailed in this bill.

40 This bill appropriates \$35,537,800 in transfers to unrestricted funds for fiscal year 2026, all of  
41 which is from the various sources as detailed in this bill.

42 This bill appropriates \$8,788,297,400 in operating and capital budgets for fiscal year 2027,  
43 including:

- 44     ▸ \$9,039,500 from General Fund; and  
45     ▸ \$210,269,700 from Income Tax Fund; and  
46     ▸ \$4,803,552,500 from Uniform School Fund; and  
47     ▸ \$3,765,435,700 from various sources as detailed in this bill.

48 This bill appropriates \$3,200,800 in expendable funds and accounts for fiscal year 2027, all of  
49 which is from the various sources as detailed in this bill.

50 This bill appropriates \$1,050,682,800 in restricted fund and account transfers for fiscal year  
51 2027, including:

- 52     ▸ \$534,598,500 from Income Tax Fund; and  
53     ▸ \$502,566,000 from Uniform School Fund; and  
54     ▸ \$13,518,300 from various sources as detailed in this bill.

55 This bill appropriates \$118,600 in fiduciary funds for fiscal year 2027, all of which is from the  
56 various sources as detailed in this bill.

57 **Other Special Clauses:**

58 This bill provides a special effective date.

59 **Uncodified Material Affected:**

60 ENACTS UNCODIFIED MATERIAL

61 **Utah Code Sections Affected:**

62 AMENDS:

63 **53F-2-301 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 518

64 **53F-2-311 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapter 165

65 **53F-2-316 (Effective 07/01/26)**, as enacted by Laws of Utah 2025, Chapter 389

66 **53F-9-204 (Effective 07/01/26)**, as last amended by Laws of Utah 2025, Chapters 413,  
67 433



68 *Be it enacted by the Legislature of the state of Utah:*

69 Section 1. Section **53F-2-301** is amended to read:

70 **53F-2-301 (Effective 07/01/26). Minimum basic tax rate for a fiscal year that**  
71 **begins after July 1, 2022.**

72 (1) As used in this section:

73 (a) "Basic levy increment rate" means a tax rate that will generate an amount of revenue  
74 equal to \$75,000,000.

75 (b) "Commission" means the State Tax Commission.

76 (c) "Minimum basic local amount" means an amount that is:

77 (i) equal to the sum of:

78 (A) the school districts' contribution to the basic school program the previous  
79 fiscal year;

80 (B) the amount generated by the basic levy increment rate; and

81 (C) the eligible new growth, as defined in Section 59-2-924 and rules of the State  
82 Tax Commission multiplied by the minimum basic rate; and

83 (ii) set annually by the Legislature in Subsection (2)(a).

84 (d) "Minimum basic tax rate" means a tax rate certified by consensus between the  
85 commission, the Governor's Office of Planning and Budget, and the Office of the  
86 Legislative Fiscal Analyst that will generate an amount of revenue equal to the  
87 minimum basic local amount described in Subsection (2)(a).

88 (2)(a) The minimum basic local amount for the fiscal year that begins on July 1, [2025]  
89 2026, is [~~\$810,593,200~~] \$866,842,700 in revenue statewide.

90 (b) The preliminary estimate of the minimum basic tax rate for a fiscal year that begins  
91 on July 1, [2025] 2026, is [~~.001408~~] .001352.

92 (3)(a) On or before June 22, the commission, the Governor's Office of Planning and  
93 Budget, and the Office of the Legislative Fiscal Analyst shall by consensus certify  
94 the minimum basic tax rate for the year.  
95

- 96 (b) The estimate of the minimum basic tax rate provided in Subsection (2)(b) is based on  
97 a forecast for property values for the next calendar year.
- 98 (c) The certified minimum basic tax rate described in Subsection (3)(a) is based on  
99 property values as of January 1 of the current calendar year, except personal property,  
100 which is based on values from the previous calendar year.
- 101 (4)(a) To qualify for receipt of the state contribution toward the basic school program  
102 and as a school district's contribution toward the cost of the basic school program for  
103 the school district, each local school board shall impose the minimum basic tax rate.
- 104 (b)(i) The state is not subject to the notice requirements of Section 59-2-926 before  
105 imposing the tax rates described in this Subsection (4).
- 106 (ii) The state is subject to the notice requirements of Section 59-2-926 if the state  
107 authorizes a tax rate that exceeds the tax rates described in this Subsection (4).
- 108 (5)(a) The state shall contribute to each school district toward the cost of the basic  
109 school program in the school district an amount of money that is the difference  
110 between the cost of the school district's basic school program and the sum of revenue  
111 generated by the school district by the following:
- 112 (i) the minimum basic tax rate; and  
113 (ii) the basic levy increment rate.
- 114 (b)(i) If the difference described in Subsection (5)(a) equals or exceeds the cost of the  
115 basic school program in a school district, no state contribution shall be made to  
116 the basic school program for the school district.
- 117 (ii) The proceeds of the difference described in Subsection (5)(a) that exceed the cost  
118 of the basic school program shall be paid into the Uniform School Fund as  
119 provided by law and by the close of the fiscal year in which the proceeds were  
120 calculated.
- 121 (6) Upon appropriation by the Legislature, the Division of Finance shall deposit an amount  
122 equal to the proceeds generated statewide by the basic levy increment rate into the  
123 Minimum Basic Growth Account created in Section 53F-9-302.
- 124 (7) Nothing in the repeal of the tax rate indexed to the increase in the value of the WPU  
125 affects the ongoing appropriations to the Teacher and Student Success Account created  
126 in Section 53F-9-306.

127 Section 2. Section **53F-2-311** is amended to read:

128 **53F-2-311 (Effective 07/01/26). Weighted pupil units for career and technical**  
129 **education programs -- Funding of approved programs -- Performance measures --**

130 **Qualifying criteria.**

131 (1)(a) Money appropriated to the state board for approved career and technical education  
132 programs and the comprehensive guidance program:

133 (i) shall be allocated to eligible recipients as provided in Subsections (2), (3), and (4);  
134 and

135 (ii) may not be used to fund programs below grade 9.

136 (b) Subsection (1)(a)(ii) does not apply to the following programs:

137 (i) comprehensive guidance; and

138 (ii) work-based learning programs.

139 (2)(a) Weighted pupil units are computed for pupils in approved programs.

140 (b)(i) The state board shall fund approved programs based upon hours of membership  
141 of grades 9 through 12 students.

142 (ii) Subsection (2)(b)(i) does not apply to the following programs:

143 (A) comprehensive guidance; and

144 (B) work-based learning programs.

145 (c) The state board shall use an amount not to exceed 20% of the total appropriation  
146 under this section to fund approved programs based on performance measures such  
147 as placement and competency attainment defined in standards set by the state board.

148 (d) The state board shall make the necessary calculations for distribution of the  
149 appropriation to a school district and charter school and may revise and recommend  
150 changes necessary for achieving equity and ease of administration.

151 (3)(a) Twenty weighted pupil units shall be computed for career and technical education  
152 administrative costs for each school district, except 25 weighted pupil units may be  
153 computed for each school district that consolidates career and technical education  
154 administrative services with one or more other school districts.

155 (b) Between 10 and 25 weighted pupil units shall be computed for each high school  
156 conducting approved career and technical education programs in a school district  
157 according to standards established by the state board.

158 (c) Forty weighted pupil units shall be computed for each school district that operates an  
159 approved career and technical education center, which may include a comprehensive  
160 high school that meets the requirements of this Subsection (3).

161 (d) Between five and seven weighted pupil units shall be computed for each summer  
162 career and technical education agriculture program according to standards established  
163 by the state board.

- 164 (e)(i) The state board shall, by rule, establish qualifying criteria for a school district  
165 or charter school to receive weighted pupil units under this Subsection (3).  
166 (ii) In making rules under Subsection (3)(e)(i), the state board may not regulate the  
167 operational structure or staffing model of a career and technical education center.
- 168 (f)(i) A comprehensive high school may qualify as an approved career and technical  
169 education center under Subsection (3)(c) if the high school offers career and  
170 technical education programs that meet state board standards.
- 171 (ii) A local school board or charter school governing board may determine the  
172 administrative structure for a career and technical education center, including  
173 whether to designate a separate administrator for the center.
- 174 (4)(a) Money remaining after the allocations made under Subsections (2) and (3) shall  
175 be allocated using average daily membership in approved programs for the previous  
176 year.
- 177 (b) A school district or charter school that has experienced student growth in grades 9  
178 through 12 for the previous year shall have the growth factor applied to the previous  
179 year's weighted pupil units when calculating the allocation of money under this  
180 Subsection (4).
- 181 (c) An LEA may use funds received through the general allocation described in this  
182 Subsection (4) for Technology-Life-Careers and student leadership organizations.
- 183 (5)(a) The state board shall establish rules for upgrading high school career and  
184 technical education programs.
- 185 (b) The rules shall reflect career and technical training and actual marketable job skills  
186 in society.
- 187 (c) The rules shall include procedures to assist school districts and charter schools to  
188 convert existing programs that are not preparing students for the job market into  
189 programs that will accomplish that purpose.
- 190 (6) Programs that do not meet state board standards may not be funded under this section.  
191 Section 3. Section **53F-2-316** is amended to read:  
192 **53F-2-316 (Effective 07/01/26). Emergency funding for schools with increased**  
193 **enrollment of students learning English.**
- 194 (1) As used in this section[;] :  
195 (a) "Interrupted formal education" means a student who was not born in any state and  
196 has not been attending one or more schools in any one or more states for at least 2  
197 full academic years.

- 198 (b) [~~student~~] "Student learning English" means a student, currently enrolled at a public  
199 elementary or secondary educational institution, [~~whose most recent score on an~~  
200 ~~English language proficiency assessment is the lowest score available under the given~~  
201 ~~assessment~~] who has experienced an interrupted formal education.
- 202 (2)(a) An LEA may receive emergency funding from the state board if enrollment, at a  
203 school within the LEA, of students learning English increases by:
- 204 (i) [~~75%~~] 40% or more above the previous three-year average enrollment for students  
205 learning English in the school; and
- 206 (ii) [~~30~~] 10 or more students above the previous three-year average enrollment for  
207 students learning English in the school.
- 208 (b) An LEA shall ensure that an application the LEA submits under Subsection (3)(a):
- 209 (i) demonstrates substantial need for the emergency funding;
- 210 (ii) includes the percentage by which the school's student learning English enrollment  
211 exceeds the previous three-year average for the school; and
- 212 (iii) demonstrates that the school has insufficient existing funds to adequately support  
213 the increased student learning English enrollment.
- 214 (c) Notwithstanding Subsection (2)(a), the state board may approve an LEA to receive  
215 emergency funding under this section if:
- 216 (i) the LEA demonstrates a significant enrollment increase of students learning  
217 English that does not meet the threshold described in Subsection (2)(a); and
- 218 (ii) the LEA demonstrates that the enrollment increase creates a substantial need for  
219 emergency funding.
- 220 (3) The state board shall:
- 221 (a) establish and oversee the application process to award emergency funding;
- 222 (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
223 create rules to:
- 224 (i) determine a method for measuring an increase in enrollment at a school; and  
225 (ii) identify a school that meets the threshold requirement described in Subsection  
226 (2)(a); and
- 227 (c) subject to the availability of funds or legislative appropriations, prioritize  
228 applications and distribute funding based on:
- 229 (i) the greatest percentage increase in students learning English enrollment in the  
230 school; and
- 231 (ii) the severity of the financial need of the school.

- 232 (4) An LEA shall use emergency funds received under this section to:
- 233 (a) provide training or certification to teachers on the instruction of a student learning
- 234 English;
- 235 (b) reduce the number of students learning English in a class;
- 236 (c) hire an aide to assist with students learning English in the classroom; or
- 237 (d) provide other resources specific to the needs of a student learning English.
- 238 (5) An LEA may not use emergency funding received under this section for administrative
- 239 expenses.
- 240 (6)(a) The state board shall draw the emergency funding described in Subsection (2)(a)
- 241 from nonlapsing funds remaining in the at-risk weighted pupil unit described in
- 242 Section 53F-2-314.
- 243 (b) The state board may not draw, from the at-risk weighted pupil unit, more than
- 244 \$500,000, per fiscal year, for the emergency funding described in this section.
- 245 Section 4. Section **53F-9-204** is amended to read:
- 246 **53F-9-204 (Effective 07/01/26). Public Education Economic Stabilization**
- 247 **Restricted Account.**
- 248 (1) There is created within the Uniform School Fund a restricted account known as the
- 249 "Public Education Economic Stabilization Restricted Account."
- 250 (2)(a) Except as provided in Subsection (2)(b), the account shall be funded from the
- 251 following revenue sources:
- 252 (i) 15% of the difference between, as determined by the Office of the Legislative
- 253 Fiscal Analyst:
- 254 (A) the estimated amount of ongoing Income Tax Fund and Uniform School Fund
- 255 revenue available for the Legislature to appropriate for the next fiscal year; and
- 256 (B) the amount of ongoing appropriations from the Income Tax Fund and Uniform
- 257 School Fund in the current fiscal year; and
- 258 (ii) other appropriations as the Legislature may designate.
- 259 (b) If the appropriation described in Subsection (2)(a) would cause the ongoing
- 260 appropriations to the account to exceed 11% of Uniform School Fund appropriations
- 261 described in Section 53F-9-201.1 for the same fiscal year, the Legislature shall
- 262 appropriate only those funds necessary to ensure that the ongoing appropriations to
- 263 the account equal 11% of Uniform School Fund appropriations for that fiscal year.
- 264 (3) Subject to the availability of ongoing appropriations to the account, in accordance with
- 265 Utah Constitution, Article X, Section 5, Subsection (4), the ongoing appropriation to the

- 266 account shall be used to fund:
- 267 (a) except for a year described in Subsection (3)(b) or (c), one-time appropriations to the  
268 public education system~~[-, including at least \$65,000,000 to the Catalyst Center Grant~~  
269 ~~Program described in Section 53E-3-507.1]~~ described in Subsection (6);
- 270 (b) the Minimum School Program for a year in which Income Tax Fund revenue and  
271 Uniform School Fund revenue are insufficient to fund:
- 272 (i) ongoing appropriations to the public education system; and  
273 (ii) enrollment growth and inflation estimates, as defined in Section 53F-9-201.1; and
- 274 (c) the minimum basic local amount as defined in Section 53F-2-301 for a year in which  
275 the minimum basic tax rate, as defined in Section 53F-2-301, is insufficient to  
276 generate the amount described in Subsection 53F-2-301(2)(a).
- 277 (4)(a) The account shall earn interest.
- 278 (b) All interest earned on account money shall be deposited in the account.
- 279 (5) On or before December 31, 2023, and every three years thereafter, the Office of the  
280 Legislative Fiscal Analyst shall:
- 281 (a) review the percentages described in Subsections (2)(a)(i) and (2)(b); and  
282 (b) recommend to the Executive Appropriations Committee any changes based on the  
283 review described in Subsection (5)(a).
- 284 (6) In preparing budget bills for a given fiscal year, the Executive Appropriations  
285 Committee shall make the one-time appropriations described in Subsection (3)(a) by  
286 appropriating at least ~~[the lesser of 10% of the total amount of the one-time~~  
287 ~~appropriations to]~~:
- 288 (a) the lesser of 10% of the total amount of the one-time appropriations or the cost of  
289 providing 32 paid professional hours for teachers in accordance with Section  
290 53F-7-203;
- 291 (b) the amount to make the distribution for teaching supplies and materials required  
292 under Section 53F-2-527;
- 293 (c) the cost of the Stipends for Future Educators Grant Program described in Section  
294 53F-5-223;~~[-and]~~
- 295 (d) the cost of the Rural School Sports Facilities Grant Program described in Section  
296 53F-10-303~~[-]~~ ; and
- 297 (e) \$65,000,000 to the Catalyst Center Grant Program described in Section 53E-3-507.1.
- 298 (7) No later than October 15 of each year, the state board shall report to the Office of the  
299 Legislative Fiscal Analyst an estimated cost for each of the one-time appropriations

300 described in Subsection (6).

301 Section 5. **FY 2026 Appropriations.**

302 The following sums of money are appropriated for the fiscal year beginning July 1,  
 303 2025, and ending June 30, 2026. These are additions to amounts previously appropriated for  
 304 fiscal year 2026.

305 Subsection 5(a). **Operating and Capital Budgets**

306 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the  
 307 Legislature appropriates the following sums of money from the funds or accounts indicated for  
 308 the use and support of the government of the state of Utah.

309 STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM

310 ITEM 1 To State Board of Education - Minimum School Program - Basic School Program

311	From Beginning Nonlapsing Balances	(5,903,900)
312	From Closing Nonlapsing Balances	(63,279,100)

313 Schedule of Programs:

314	Foreign Exchange	(107,200)
315	Special Education - Extended Year for Special	
316	Educators	25,200
317	Enrollment Growth Contingency	(19,101,000)
318	Mid and Final Year Distribution Balancing	(50,000,000)

319 ITEM 2 To State Board of Education - Minimum School Program - Related to Basic  
 320 School Programs

321	From Public Education Economic Stabilization	
322	Restricted Account, One-time	6,443,300
323	From Beginning Nonlapsing Balances	22,338,900
324	From Closing Nonlapsing Balances	(1,149,600)

325 Schedule of Programs:

326	At-Risk Students - Gang Prevention and	
327	Intervention	1,237,800
328	Youth in Custody	113,400
329	Adult Education	690,400
330	Enhancement for Accelerated Students	513,300
331	Concurrent Enrollment	5,800
332	Charter School Local Replacement	6,443,300
333	Educator Salary Adjustments	10,400

334	Salary Supplement for Highly Needed Educators	2,233,400
335	Teacher Supplies and Materials	1,979,600
336	Beverley Taylor Sorenson Elem. Arts Learning	
337	Program	832,000
338	Special Education - Intensive Services	15,600
339	Digital Teaching and Learning Program	1,914,700
340	Effective Teachers in High Poverty Schools	
341	Incentive Program	856,700
342	Elementary School Counselor Program	364,300
343	Teacher and Student Success Program	117,700
344	Student Health and Counseling Support Program	6,752,900
345	Grants for Professional Learning	21,200
346	Charter School Funding Base Program	530,100
347	Grow Your Own Teacher and Counselor Pipeline	3,000,000
348	ITEM 3 To State Board of Education - Minimum School Program - Voted and Board Local	
349	Levy Programs	
350	From Beginning Nonlapsing Balances	26,422,600
351	Schedule of Programs:	
352	Voted Local Levy Program	11,017,500
353	Board Local Levy Program	15,405,100
354	STATE BOARD OF EDUCATION	
355	ITEM 4 To State Board of Education - Child Nutrition Programs	
356	From Beginning Nonlapsing Balances	2,618,200
357	From Closing Nonlapsing Balances	(2,618,200)
358	ITEM 5 To State Board of Education - Educator Licensing	
359	From Beginning Nonlapsing Balances	659,700
360	From Closing Nonlapsing Balances	(659,700)
361	ITEM 6 To State Board of Education - Fine Arts Outreach	
362	From Beginning Nonlapsing Balances	466,500
363	From Closing Nonlapsing Balances	(196,500)
364	Schedule of Programs:	
365	Professional Outreach Programs in the Schools	200,000
366	Provisional Program	70,000
367	ITEM 7 To State Board of Education - Contracted Initiatives and Grants	

368	From Autism Awareness Restricted Account, One-time	(50,700)
369	From Beginning Nonlapsing Balances	166,523,600
370	From Closing Nonlapsing Balances	(98,370,600)
371	Schedule of Programs:	
372	Autism Awareness	(50,700)
373	Carson Smith Scholarships	(446,200)
374	Contracts and Grants	(4,195,000)
375	Early Warning Program	2,000,000
376	General Financial Literacy	100,000
377	Interventions for Reading Difficulties	10,700
378	IT Academy	4,100
379	Paraeducator to Teacher Scholarships	25,700
380	ProStart Culinary Arts Program	100,000
381	UPSTART	(1,900)
382	ULEAD	(47,100)
383	Supplemental Educational Improvement	
384	Matching Grants	3,900
385	Education Technology Management System	300,000
386	Utah Fits All Scholarship Program	14,483,800
387	School Safety and Support Grant Program	50,000,000
388	Child Sexual Abuse Prevention Grant Program	500,000
389	Child Sexual Abuse Prevention	1,000,000
390	Utah Private Course Choice Empowerment	215,000
391	Utah Anti-Bullying Coalition	300,000
392	Student Credential Account	3,800,000
393	ITEM 8 To State Board of Education - MSP Categorical Program Administration	
394	From Beginning Nonlapsing Balances	1,804,000
395	From Closing Nonlapsing Balances	(1,381,000)
396	Schedule of Programs:	
397	Dual Immersion	40,000
398	Special Education State Programs	100,000
399	Youth-in-Custody	70,000
400	State Safety and Support Program	200,000
401	Student Health and Counseling Support Program	13,000

402	ITEM 9	To State Board of Education - Regional Education Service Agencies	
403		From Income Tax Fund, One-time	32,400
404		Schedule of Programs:	
405		Regional Education Service Agencies	32,400
406	ITEM 10	To State Board of Education - Science Outreach	
407		From Beginning Nonlapsing Balances	261,300
408		Schedule of Programs:	
409		Informal Science Education Enhancement	279,000
410		Provisional Program	(17,700)
411	ITEM 11	To State Board of Education - Policy, Communication, & Oversight	
412		From Beginning Nonlapsing Balances	(1,159,400)
413		From Closing Nonlapsing Balances	1,569,800
414		Schedule of Programs:	
415		Student Mental Health Screenings	410,400
416	ITEM 12	To State Board of Education - System Standards & Accountability	
417		From Public Education Economic Stabilization	
418		Restricted Account, One-time	35,537,800
419		From Beginning Nonlapsing Balances	16,625,900
420		From Closing Nonlapsing Balances	(16,076,500)
421		Schedule of Programs:	
422		Career and Technical Education	146,400
423		Special Education	174,600
424		CPR Training Grant Program	228,400
425		CTE Catalyst Center	35,537,800
426	ITEM 13	To State Board of Education - State Charter School Board	
427		From Beginning Nonlapsing Balances	(698,800)
428		From Closing Nonlapsing Balances	698,800
429	ITEM 14	To State Board of Education - Utah Schools for the Deaf and the Blind	
430		From Beginning Nonlapsing Balances	(5,173,300)
431		From Closing Nonlapsing Balances	9,440,500
432		Schedule of Programs:	
433		Administration	3,626,400
434		Transportation and Support Services	489,500
435		Utah State Instructional Materials Access Center	19,000

436	School for the Blind	132,300
437	ITEM 15 To State Board of Education - Statewide Online Education Program Subsidy	
438	From Beginning Nonlapsing Balances	678,800
439	From Closing Nonlapsing Balances	(678,800)
440	ITEM 16 To State Board of Education - State Board and Administrative Operations	
441	From Revenue Transfers, One-time	(35,537,800)
442	From Beginning Nonlapsing Balances	118,499,500
443	From Closing Nonlapsing Balances	(122,164,900)
444	Schedule of Programs:	
445	Financial Operations	149,900
446	Indirect Cost Pool	635,000
447	Data and Statistics	426,500
448	School Trust	100,000
449	Statewide Financial Management Systems Grants	1,396,200
450	Excellence in Education and Leadership	(45,000,000)
451	Teacher Excellence Pilot Program	2,989,200
452	Self-Government Skills Pilot Program	100,000

453 Subsection 5(b). **Expendable Funds and Accounts**

454 The Legislature has reviewed the following expendable funds. The Legislature  
 455 authorizes the State Division of Finance to transfer amounts between funds and accounts as  
 456 indicated. Outlays and expenditures from the funds or accounts to which the money is  
 457 transferred may be made without further legislative action, in accordance with statutory  
 458 provisions relating to the funds or accounts.

459 STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS

460	ITEM 17 To State Board of Education - School Building Programs - Charter School	
461	Revolving Account	
462	From Beginning Fund Balance	182,000
463	From Closing Fund Balance	(182,000)
464	ITEM 18 To State Board of Education - School Building Programs - School Building	
465	Revolving Account	
466	From Beginning Fund Balance	(42,800)
467	From Closing Fund Balance	42,800

468 STATE BOARD OF EDUCATION

469 ITEM 19 To State Board of Education - Hospitality and Tourism Mgmt. Education Acct.

470	From Beginning Fund Balance	233,700
471	From Closing Fund Balance	(233,700)
472	ITEM 20 To State Board of Education - Charter School Closure Reserve Account	
473	From Beginning Fund Balance	244,600
474	From Closing Fund Balance	(244,600)
475	<b>Subsection 5(c). Restricted Fund and Account Transfers</b>	
476	The Legislature authorizes the State Division of Finance to transfer the following	
477	amounts between the following funds or accounts as indicated. Expenditures and outlays from	
478	the funds to which the money is transferred must be authorized by an appropriation.	
479	ITEM 21 To Income Tax Fund Restricted - Public Education Economic Stabilization	
480	Restricted Account	
481	From Uniform School Fund, One-time	35,537,800
482	From Beginning Fund Balance	(268,800)
483	From Closing Fund Balance	268,800
484	Schedule of Programs:	
485	Public Education Economic Stabilization	
486	Restricted Account	35,537,800
487	ITEM 22 To Income Tax Fund Restricted - Minimum Basic Growth Account	
488	From Interest Income, One-time	(2,633,500)
489	Schedule of Programs:	
490	Minimum Basic Growth Account	(2,633,500)
491	ITEM 23 To Income Tax Fund Restricted - Underage Drinking and Substance Abuse	
492	Prevention Program Restricted Account	
493	From Interest Income, One-time	(58,300)
494	Schedule of Programs:	
495	Underage Drinking and Substance Abuse	
496	Prevention Program Restricted Account	(58,300)
497	ITEM 24 To Income Tax Fund Restricted - Local Levy Growth Account	
498	From Interest Income, One-time	(3,570,700)
499	Schedule of Programs:	
500	Local Levy Growth Account	(3,570,700)
501	ITEM 25 To Income Tax Fund Restricted - Teacher and Student Success Account	
502	From Interest Income, One-time	(5,505,800)
503	Schedule of Programs:	

504	Teacher and Student Success Account	(5,505,800)
505	<b>Subsection 5(d). Transfers to Unrestricted Funds</b>	
506	The Legislature authorizes the State Division of Finance to transfer the following	
507	amounts to the unrestricted General Fund, Income Tax Fund, or Uniform School Fund, as	
508	indicated, from the restricted funds or accounts indicated. Expenditures and outlays from the	
509	General Fund, Income Tax Fund, or Uniform School Fund must be authorized by an	
510	appropriation.	
511	ITEM 26 To Uniform School Fund	
512	From Nonlapsing Balances - From State Board of	
513	Education - State Board and Administrative Operations	35,537,800
514	Schedule of Programs:	
515	Uniform School Fund, One-time	35,537,800
516	<b>Subsection 5(e). Fiduciary Funds</b>	
517	The Legislature has reviewed proposed revenues, expenditures, fund balances, and	
518	changes in fund balances for the following fiduciary funds.	
519	STATE BOARD OF EDUCATION	
520	ITEM 27 To State Board of Education - Education Tax Check-off Lease Refunding	
521	From Beginning Fund Balance	800
522	From Closing Fund Balance	(800)
523	ITEM 28 To State Board of Education - Schools for the Deaf and the Blind Donation Fund	
524	From Beginning Fund Balance	(9,000)
525	From Closing Fund Balance	9,000
526	SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE	
527	ITEM 29 To School and Institutional Trust Fund Office - Permanent State School Fund	
528	From Beginning Fund Balance	356,182,300
529	From Closing Fund Balance	(356,182,300)
530	<b>Section 6. FY 2027 Appropriations.</b>	
531	The following sums of money are appropriated for the fiscal year beginning July 1,	
532	2026, and ending June 30, 2027. These are additions to amounts previously appropriated for	
533	fiscal year 2027.	
534	<b>Subsection 6(a). Operating and Capital Budgets</b>	
535	Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the	
536	Legislature appropriates the following sums of money from the funds or accounts indicated for	
537	the use and support of the government of the state of Utah.	

538	STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM	
539	ITEM 30 To State Board of Education - Minimum School Program - Basic School Program	
540	From Uniform School Fund	3,167,630,600
541	From Public Education Economic Stabilization	
542	Restricted Account, One-time	77,000,000
543	From Local Revenue	866,842,700
544	From Beginning Nonlapsing Balances	67,324,700
545	From Closing Nonlapsing Balances	(67,324,700)
546	Schedule of Programs:	
547	Kindergarten (40,379 WPU)	196,645,700
548	Grades 1 - 12 (593,727 WPU)	2,891,450,500
549	Foreign Exchange (404 WPU)	1,967,500
550	Necessarily Existent Small Schools (14,035	
551	WPU)	68,350,500
552	Special Education - Add-on (102,348 WPU)	498,434,800
553	Special Education - Self-Contained (11,928	
554	WPU)	58,089,400
555	Special Education - Preschool (10,943 WPU)	53,292,400
556	Special Education - Extended School Year (443	
557	WPU)	2,157,400
558	Special Education - Impact Aid (1,273 WPU)	6,199,500
559	Special Education - Extended Year for Special	
560	Educators (909 WPU)	4,426,800
561	Class Size Reduction (40,995 WPU)	199,645,700
562	Students At-Risk Add-on (26,861 WPU)	130,813,100
563	In accordance with UCA 63J-1-903, the	
564	Legislature intends that the State Board of Education -	
565	Minimum School Program report on the following Basic	
566	School Program line item performance measures for FY	
567	2027: 1. Four-Year Cohort Graduation Rate of State of	
568	Utah (Target = 92.1%); 2. Number of students K-12 that	
569	were expelled during the reported academic year (Target	
570	= 37); 3. Number of students K-12 that were suspended	
571	during the reported academic year (Target = 9,655); 4.	

572 Percentage of 4th grade students proficient or above on  
573 English Language Arts National Assessment of  
574 Educational Progress (Target = 64.1%); 5. Percentage of  
575 4th grade students proficient or above on mathematics  
576 National Assessment of Educational Progress (Target =  
577 66.5%); 6. Percentage of 4th grade students proficient or  
578 above on science National Assessment of Educational  
579 Progress (Target = 67.1%); 7. Percentage of 8th grade  
580 students proficient or above on English Language Arts  
581 National Assessment of Educational Progress (Target =  
582 64.1%); 8. Percentage of 8th grade students proficient or  
583 above on mathematics National Assessment of  
584 Educational Progress (Target = 66.5%); 9. Percentage of  
585 8th grade students proficient or above on science  
586 National Assessment of Educational Progress (Target =  
587 67.1%); 10. Percentage of Kindergarten students making  
588 typical or better progress on Acadience Math PoP (Target  
589 = 60%); 11. Percentage of Kindergarten students making  
590 typical or better progress on Acadience Reading PoP  
591 (Target = 60%); 12. Percentage of students in grades  
592 1-12 in public schools that are chronically absent (Target  
593 = 17.33%); 13. Percentage of students in Utah scoring 18  
594 or above on American College Test (Target = 74%); 14.  
595 Percentage of students K-12 that were expelled during  
596 the reported academic year (Target = 0.07%); 15.  
597 Percentage of students K-12 that were suspended during  
598 the reported academic year (Target = 1.43%); 16.  
599 Percentage of students making typical or better progress  
600 on Acadience Math Pathways of Progress (Target =  
601 60%); 17. Percentage of students making typical or better  
602 progress on Acadience Reading Pathways of Progress  
603 (Target = 60%); 18. Percentage of students proficient on  
604 English Language Arts in grades 3-8 Readiness,  
605 Improvement, Success, Empowerment or Dynamic

606 Learning Maps (Target = 63.33%); 19. Percentage of  
 607 Students Proficient on Mathematics in Grades 3-8  
 608 Readiness, Improvement, Success, Empowerment or  
 609 Dynamic Learning Maps (Target = 62.8%); 20.  
 610 Percentage of students proficient on science in grades 3-8  
 611 Readiness, Improvement, Success, Empowerment or  
 612 Dynamic Learning Maps (Target = 65.67%); 21.  
 613 Percentage of students successfully completing readiness  
 614 coursework (Target = 86%); and 22. Percentage of  
 615 teachers who are professionally qualified for their  
 616 assignment (Target = 87.3%).

617 ITEM 31 To State Board of Education - Minimum School Program - Related to Basic  
 618 School Programs

619	From Uniform School Fund	1,328,175,500
620	From Automobile Driver Education Tax Account	2,000,000
621	From Charter School Levy Account	54,158,100
622	From Public Education Economic Stabilization	
623	Restricted Account, One-time	87,100,000
624	From Teacher and Student Success Account	228,549,600
625	From Trust Distribution Account	133,551,600
626	From Beginning Nonlapsing Balances	5,597,900
627	From Closing Nonlapsing Balances	(416,600)
628	Schedule of Programs:	
629	Pupil Transportation To & From School	137,507,900
630	Flexible Allocation	272,369,400
631	Youth in Custody	34,657,200
632	Adult Education	19,477,700
633	Enhancement for Accelerated Students	7,534,600
634	School LAND Trust Program	133,551,600
635	Charter School Local Replacement	336,367,000
636	Educator Salary Adjustments	509,900,100
637	Salary Supplement for Highly Needed Educators	26,036,200
638	Dual Immersion	8,020,300
639	Teacher Supplies and Materials	14,300,000

640	Beverly Taylor Sorenson Elem. Arts Learning	
641	Program	19,445,000
642	Teacher and Student Success Program	228,549,600
643	Charter School Funding Base Program	7,865,000
644	English Language Learner Software	1,840,100
645	Grow Your Own Teacher and Counselor Pipeline	2,994,400
646	Educator Professional Time	78,300,000
647	In accordance with UCA 63J-1-903, the	
648	Legislature intends that the State Board of Education -	
649	Minimum School Program report on the following	
650	Related to Basic School Programs line item performance	
651	measures for FY 2027: 1. Percent of educators in Digital	
652	Teaching and Learning LEAs that have an EdTech	
653	endorsement (Target = 10%) and 2. Percent of youth with	
654	high mental health treatment needs identified by Student	
655	Health and Risk Prevention Data (Target = 16.4%).	
656	ITEM 32 To State Board of Education - Minimum School Program - Voted and Board	
657	Local Levy Programs	
658	From Uniform School Fund	105,927,300
659	From Local Levy Growth Account	127,553,300
660	From Local Revenue	1,180,371,500
661	From Minimum Basic Growth Account	56,250,000
662	Schedule of Programs:	
663	Voted Local Levy Program	874,392,400
664	Board Local Levy Program	595,709,700
665	STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS	
666	ITEM 33 To State Board of Education - School Building Programs - Capital Outlay	
667	Programs	
668	From Income Tax Fund	8,860,900
669	From Minimum Basic Growth Account	18,750,000
670	Schedule of Programs:	
671	Foundation Program	27,610,900
672	In accordance with UCA 63J-1-903, the	
673	Legislature intends that the State Board of Education -	

674 School Building Programs report on the following  
 675 Capital Outlay Programs line item performance measures  
 676 for FY 2027: 1. Percentage of loan applications  
 677 processed and approved within 90 days (Target = 100%)  
 678 and 2. Percentage of schools repaying loans on time  
 679 (Target = 100%).

680 ITEM 34 To State Board of Education - School Building Programs - Utah Charter School  
 681 Finance Authority

682 From Charter School Reserve Account 50,000

683 Schedule of Programs:

684 Utah Charter School Finance Authority 50,000

685 ITEM 35 To State Board of Education - School Building Programs - Public Education  
 686 Capital Projects

687 From Public Education Economic Stabilization  
 688 Restricted Account, One-time 5,000,000

689 Schedule of Programs:

690 Small District Athletic Facilities Grants 5,000,000

691 STATE BOARD OF EDUCATION

692 ITEM 36 To State Board of Education - Educator Licensing

693 From Income Tax Fund 5,267,500

694 From Public Education Economic Stabilization  
 695 Restricted Account, One-time 12,400,000

696 From Revenue Transfers (384,900)

697 From Beginning Nonlapsing Balances 1,474,000

698 From Closing Nonlapsing Balances (1,076,500)

699 Schedule of Programs:

700 Educator Licensing 15,921,700

701 STEM Endorsement Incentives 1,312,100

702 National Board-Certified Teachers 446,300

703 In accordance with UCA 63J-1-903, the  
 704 Legislature intends that the State Board of Education  
 705 report on the following Educator Licensing line item  
 706 performance measures for FY 2027: 1. Number of  
 707 Incidents Reported for Educator Violations (Target = 0);

708 2. Number of License Areas Recommended by Utah  
 709 Institutions of Higher Education (Target = 3,000); 3.  
 710 Percentage of Educators With a District or  
 711 Charter-Specific License (Less Than) (Target = 4%); 4.  
 712 Percentage of Educators With a Professional License  
 713 (Target = 91%); 5. Percentage of Educators With an  
 714 Associate License (Less Than) (Target = 5%); 6.  
 715 Percentage of K-12 Mentored Teachers With Positive  
 716 Impact on Improved Instruction (Target = 86.67%); and  
 717 7. Percentage of K-12 Teachers That Had a Mentor  
 718 Assigned as a New Educator (Target = 78.2%).

719	ITEM 37 To State Board of Education - Fine Arts Outreach	
720	From Income Tax Fund	6,175,000
721	From Beginning Nonlapsing Balances	203,600
722	From Closing Nonlapsing Balances	(158,700)

723	Schedule of Programs:	
724	Professional Outreach Programs in the Schools	6,153,700
725	Provisional Program	5,100
726	Subsidy Program	61,100

727                 In accordance with UCA 63J-1-903, the  
 728 Legislature intends that the State Board of Education  
 729 report on the following Fine Arts Outreach line item  
 730 performance measures for FY 2027: 1. Number of Public  
 731 School Educators Receiving Services From POPS  
 732 Program Providers (Target = 14,000); 2. Number of  
 733 Students Receiving Services From POPS Program  
 734 Organizations (Target = 442,000); 3. Percentage of  
 735 Charter Schools Served by POPS Program Over a  
 736 Three-year Period (Target = 100%); and 4. Percentage of  
 737 School Districts Served by POPS Program Over a  
 738 Three-year Period (Target = 100%).

739	ITEM 38 To State Board of Education - Contracted Initiatives and Grants	
740	From General Fund	8,623,800
741	From Income Tax Fund	19,748,500

742	From Revenue Transfers	(147,700)
743	From Beginning Nonlapsing Balances	91,763,700
744	From Closing Nonlapsing Balances	(89,656,600)
745	Schedule of Programs:	
746	Carson Smith Scholarships	8,598,400
747	General Financial Literacy	486,200
748	Partnerships for Student Success	3,479,900
749	UPSTART	29,700
750	ULEAD	399,100
751	Supplemental Educational Improvement	
752	Matching Grants	2,700
753	Competency-Based Education Grants	3,059,900
754	Special Needs Opportunity Scholarship	
755	Administration	4,130,100
756	Education Innovation Program	549,900
757	Pupil Transportation Rural School	
758	Reimbursement	500,000
759	Center for the School of the Future	200,000
760	Utah Private Course Choice Empowerment	8,895,800
761	In accordance with UCA 63J-1-903, the	
762	Legislature intends that the State Board of Education	
763	report on the following Contracted Initiatives and Grants	
764	line item performance measures for FY 2027: 1.	
765	Percentage High School Graduation Rate for Students at	
766	Partnership for Student Success Schools (Target =	
767	90.6%); 2. Percentage of Carson Smith Scholarship	
768	Participating Schools Complying With Annual Reporting	
769	Requirements (Target = 100%); 3. Percentage of	
770	Educators in DTL LEAs That Have an EdTech	
771	Endorsement (Target = 10%); 4. Percentage proficient of	
772	3rd grade students at Partnership for Student Success	
773	schools in English Language Arts (Target = 52%); and	
774	5. Percentage Proficient of 8th Grade Students at	
775	Partnership for Student Success Schools in Mathematics	

776		(Target = 49.3%).	
777	ITEM 39	To State Board of Education - MSP Categorical Program Administration	
778		From Income Tax Fund	5,634,400
779		From Revenue Transfers	(390,800)
780		From Beginning Nonlapsing Balances	1,859,500
781		From Closing Nonlapsing Balances	(1,407,800)
782		Schedule of Programs:	
783		Adult Education	308,500
784		Beverley Taylor Sorenson Elem. Arts Learning	
785		Program	270,000
786		Dual Immersion	532,000
787		At-Risk Students	554,900
788		Special Education State Programs	310,400
789		Youth-in-Custody	1,202,400
790		Early Literacy Program	491,300
791		State Safety and Support Program	542,700
792		Early Learning Training and Assessment	1,242,500
793		Early Intervention	240,600
794		In accordance with UCA 63J-1-903, the	
795		Legislature intends that the State Board of Education	
796		report on the following MSP Categorical Program	
797		Administration line item performance measures for FY	
798		2027: 1. Arts Learning Program Implementation (Target	
799		= 50); 2. Beverley Taylor Sorenson Arts Learning	
800		Program Survey (Target = 100%); 3. Number of Dual	
801		Language Immersion educators receiving professional	
802		learning (Target = 900); 4. Number of guest Dual	
803		Language Immersion educators receiving direct support	
804		services (Target = 180); and 5. Percentage of educators	
805		demonstrating competency in Science of Reading (Target	
806		= 95%).	
807	ITEM 40	To State Board of Education - Regional Education Service Agencies	
808		From Income Tax Fund	2,217,600
809		Schedule of Programs:	

810	Regional Education Service Agencies	2,217,600
811	In accordance with UCA 63J-1-903, the	
812	Legislature intends that the State Board of Education	
813	report on the following Regional Education Service	
814	Agencies line item performance measures for FY 2027:	
815	1. Number of Professional Learning Hours Provided by	
816	RESAs (Target = 5,000); 2. Percentage Match of Local	
817	Effort to RESA Budget (Target = 100%); 3. Percentage	
818	of APPEL Completers in 3rd Year That Receive	
819	Professional License (Target = 60%); and 4. Percentage	
820	of RESA LEAs That Adopt CIS Controls (Target = 70%).	
821	ITEM 41 To State Board of Education - Science Outreach	
822	From Income Tax Fund	6,265,000
823	Schedule of Programs:	
824	Informal Science Education Enhancement	6,265,000
825	In accordance with UCA 63J-1-903, the	
826	Legislature intends that the State Board of Education	
827	report on the following Science Outreach line item	
828	performance measures for FY 2027: 1. Number of ISEE	
829	In-person Student Experiences (Target = 250,000); 2.	
830	Number of ISEE Professional Learning Opportunities	
831	Provided to Utah Teachers (Target = 200); and 3.	
832	Number of ISEE Students Participating in Field Trips	
833	(Target = 279,000).	
834	ITEM 42 To State Board of Education - Policy, Communication, & Oversight	
835	From General Fund	415,400
836	From Income Tax Fund	17,469,200
837	From Federal Funds	62,777,700
838	From Dedicated Credits Revenue	64,300
839	From Electronic Cigarette Substance and Nicotine	
840	Product Proceeds Restricted Account	5,086,700
841	From Mineral Lease Account	167,700
842	From Revenue Transfers	(1,012,600)
843	From Underage Drinking and Substance Abuse	

844	Prevention Program Restricted Account	1,759,500
845	From Beginning Nonlapsing Balances	31,252,600
846	From Closing Nonlapsing Balances	(31,367,200)
847	Schedule of Programs:	
848	Teacher Retention in Indigenous Schools Grants	728,500
849	Policy and Communication	2,474,500
850	Student Support Services	77,509,800
851	School Turnaround and Leadership Development	
852	Act	5,900,500
853	ITEM 43 To State Board of Education - System Standards & Accountability	
854	From General Fund	100
855	From Income Tax Fund	31,806,700
856	From Federal Funds	162,600,000
857	From Expendable Receipts	453,400
858	From Automobile Driver Education Tax Account	5,117,500
859	From Dedicated Credits Revenue	927,700
860	From Mineral Lease Account	408,500
861	From Revenue Transfers	(2,005,400)
862	From Beginning Nonlapsing Balances	25,541,100
863	From Closing Nonlapsing Balances	(12,376,400)
864	Schedule of Programs:	
865	Student Achievement	508,500
866	Teaching and Learning	28,199,000
867	Assessment and Accountability	26,058,600
868	Special Education	141,861,900
869	RTC Fees	101,900
870	Early Literacy Outcomes Improvement	15,714,100
871	CPR Training Grant Program	29,200
872	In accordance with UCA 63J-1-903, the	
873	Legislature intends that the State Board of Education	
874	report on the following System Standards &	
875	Accountability line item performance measures for FY	
876	2027: 1. Number of course completers for trauma	
877	informed courses with Utah State Board of Education	

878 (Target = 1,530); 2. Number of educators engaged in  
 879 State Board of Education created coursework (Target =  
 880 4,000); 3. Number of educators engaged in Utah State  
 881 Board of Education Alternate Path to Professional  
 882 Educator Licensure for Special Education licensure  
 883 program (Target = 300); 4. Percentage of charter schools  
 884 participating in Personalized, Competency-Based  
 885 Learning Professional Learning (Target = 28%); 5.  
 886 Percentage of districts participating in Personalized,  
 887 Competency-Based Learning Professional Learning  
 888 (Target = 33%); 6. Percentage of educators engaging in  
 889 Career & Technical Education plans and upskilling  
 890 (Target = 61%); and 7. Percentage of Local Education  
 891 Agencies meeting Individuals with Disabilities Education  
 892 Act state targets (Target = 100%).

893	ITEM 44 To State Board of Education - State Charter School Board	
894	From Income Tax Fund	4,005,900
895	From Revenue Transfers	(275,100)
896	From Beginning Nonlapsing Balances	1,849,800
897	From Closing Nonlapsing Balances	(478,200)
898	Schedule of Programs:	
899	State Charter School Board & Administration	2,334,000
900	Statewide Charter School Training Programs	550,000
901	New Charter School Start-up Funding	2,218,400

902 In accordance with UCA 63J-1-903, the  
 903 Legislature intends that the State Board of Education  
 904 report on the following State Charter School Board line  
 905 item performance measures for FY 2027: 1. Local  
 906 Charter School Outreach (Target = 100%); 2. Open  
 907 Meetings Act Compliance - Charter Schools (Target =  
 908 100%); and 3. State Charter School Board Member  
 909 Training (Target = 50%).

910	ITEM 45 To State Board of Education - Utah Schools for the Deaf and the Blind	
911	From Income Tax Fund	47,132,300

912	From Federal Funds	118,500
913	From Dedicated Credits Revenue	5,173,600
914	From Revenue Transfers	6,795,200
915	Schedule of Programs:	
916	Administration	21,117,300
917	Transportation and Support Services	13,138,200
918	Utah State Instructional Materials Access Center	1,936,900
919	School for the Deaf	13,099,500
920	School for the Blind	9,927,700
921	In accordance with UCA 63J-1-903, the	
922	Legislature intends that the State Board of Education	
923	report on the following Utah Schools for the Deaf and the	
924	Blind line item performance measures for FY 2027: 1.	
925	Compliance With Federal, State, and USBE	
926	Administrative Rules (Target = 100%); 2. Educators	
927	Retention (Target = 85%); 3. Graduation Rate for All	
928	Campus Enrolled USB Students (Target = 90%); 4.	
929	Graduation Rate for All Campus Enrolled USD Students	
930	(Target = 90%); 5. Number of Safety Incidents During	
931	Student Transportation (Target = 0%); 6. Operational and	
932	Maintenance Expenses (Target = 8%); 7. Percentage of	
933	Blind/visually Impaired Students Complete Transition	
934	Outcomes, as Outlined in Their Individual Transition	
935	Plans, Within One Year of Their Program Completion	
936	(Target = 80%); 8. Percentage of Eligible Students	
937	Receiving Transportation Services (Target = 100%); 9.	
938	Percentage of USB Families That Receive the Mandated	
939	Service Minutes as Outlined in Their Individual Family	
940	Service Plans (IFSPs) (Target = 90%); 10. Percentage of	
941	USB Outreach Students Receive the Mandated Service	
942	Minutes in Their Individualized Education Plan (IEPs)	
943	(Target = 90%); 11. Percentage of USD Deaf Students	
944	Achieve Their Vocational Skills Within 1 Year of	
945	Program Completion (Target = 80%); 12. Percentage of	

946	USD Families That Receive the Mandated Service	
947	Minutes as Outlined in Their Individual Family Service	
948	Plans (IFSPs) (Target = 85%); and 13. Percentage of	
949	USD Outreach Students Receive the Mandated Service	
950	Minutes in Their Individualized Education Plan (IEPs)	
951	(Target = 90%).	
952	ITEM 46 To State Board of Education - Statewide Online Education Program Subsidy	
953	From Income Tax Fund	4,543,200
954	From Revenue Transfers	(60,900)
955	From Beginning Nonlapsing Balances	2,165,800
956	From Closing Nonlapsing Balances	(761,400)
957	Schedule of Programs:	
958	Statewide Online Education Program	1,488,000
959	Home School Student Support	2,059,700
960	Small High School Support	2,339,000
961	ITEM 47 To State Board of Education - State Board and Administrative Operations	
962	From General Fund	200
963	From Income Tax Fund	17,145,100
964	From Federal Funds	1,895,900
965	From Mineral Lease Account	1,236,500
966	From Land Exchange Distribution Account	16,300
967	From School and Institutional Trust Fund Management	
968	Acct.	167,100
969	From School Readiness Restricted Account	72,300
970	From Revenue Transfers	6,505,800
971	From Trust Distribution Account	833,000
972	From Beginning Nonlapsing Balances	130,736,100
973	From Closing Nonlapsing Balances	(118,963,000)
974	Schedule of Programs:	
975	Financial Operations	5,555,700
976	Information Technology	11,160,400
977	Indirect Cost Pool	9,630,900
978	Data and Statistics	2,626,300
979	School Trust	894,500

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980	Board and Administration	9,430,100
981	Teacher Excellence Pilot Program	297,400
982	Self-Government Skills Pilot Program	50,000
983	ITEM 48 To State Board of Education - Utah Fits All Scholarship Program	
984	From Income Tax Fund	47,100
985	From Utah Fits All Scholarship Program Restricted	
986	Account	122,587,600
987	Schedule of Programs:	
988	Student Scholarships and Administration	122,634,700
989	ITEM 49 To State Board of Education - Statewide Technology Contracts	
990	From Income Tax Fund	20,631,400
991	From Balance Transfers, One-time	8,388,200
992	From Closing Nonlapsing Balances	(6,082,600)
993	Schedule of Programs:	
994	Computer Science Initiative	6,691,300
995	Education Technology Management System	1,900,800
996	Elementary Reading Assessment Software	2,180,900
997	School Data Collection & Analysis	900,000
998	Software Licenses for Early Literacy	10,764,000
999	IT Academy	500,000
1000	SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE	
1001	ITEM 50 To School and Institutional Trust Fund Office - School and Institutional Trust	
1002	Fund Office Operations	
1003	From School and Institutional Trust Fund Management	
1004	Acct.	4,379,100
1005	Schedule of Programs:	
1006	School and Institutional Trust Fund Office	4,379,100
1007	In accordance with UCA 63J-1-903, the	
1008	Legislature intends that the School and Institutional Trust	
1009	Fund Office report on the following School and	
1010	Institutional Trust Fund Office Operations line item	
1011	performance measures for FY 2027: 1. Average annual	
1012	number of hours of staff engagement and development	
1013	per FTE (Target = 6) and 2. Percentage of full-time staff	

1014 turnover over a three-year period (Target = 25%).

1015 Subsection 6(b). **Expendable Funds and Accounts**

1016 The Legislature has reviewed the following expendable funds. The Legislature  
 1017 authorizes the State Division of Finance to transfer amounts between funds and accounts as  
 1018 indicated. Outlays and expenditures from the funds or accounts to which the money is  
 1019 transferred may be made without further legislative action, in accordance with statutory  
 1020 provisions relating to the funds or accounts.

1021 STATE BOARD OF EDUCATION - SCHOOL BUILDING PROGRAMS

1022 ITEM 51 To State Board of Education - School Building Programs - Charter School  
 1023 Revolving Account

1024	From Dedicated Credits Revenue	4,600
1025	From Interest Income	132,200
1026	From Repayments	1,511,400
1027	From Beginning Fund Balance	8,149,700
1028	From Closing Fund Balance	(8,286,500)

1029 Schedule of Programs:

1030 Charter School Revolving Account 1,511,400

1031 ITEM 52 To State Board of Education - School Building Programs - School Building  
 1032 Revolving Account

1033	From Repayments	1,465,600
1034	From Dedicated Credits Revenue	500
1035	From Interest Income	112,800
1036	From Beginning Fund Balance	10,426,500
1037	From Closing Fund Balance	(10,539,800)

1038 Schedule of Programs:

1039 School Building Revolving Account 1,465,600

1040 STATE BOARD OF EDUCATION

1041 ITEM 53 To State Board of Education - Charter School Closure Reserve Account

1042	From Beginning Fund Balance	1,823,400
1043	From Closing Fund Balance	(1,823,400)

1044 Subsection 6(c). **Restricted Fund and Account Transfers**

1045 The Legislature authorizes the State Division of Finance to transfer the following  
 1046 amounts between the following funds or accounts as indicated. Expenditures and outlays from  
 1047 the funds to which the money is transferred must be authorized by an appropriation.

1048	ITEM 54	To Income Tax Fund Restricted - Public Education Economic Stabilization	
1049		Restricted Account	
1050		From Uniform School Fund	483,474,000
1051		Schedule of Programs:	
1052		Public Education Economic Stabilization	
1053		Restricted Account	483,474,000
1054	ITEM 55	To Income Tax Fund Restricted - Utah Fits All Scholarship Program Restricted	
1055		Account	
1056		From Income Tax Fund	122,587,600
1057		Schedule of Programs:	
1058		Utah Fits All Scholarship Program Restricted	
1059		Account	122,587,600
1060	ITEM 56	To Income Tax Fund Restricted - Minimum Basic Growth Account	
1061		From Income Tax Fund	75,000,000
1062		From Interest Income	2,633,500
1063		Schedule of Programs:	
1064		Minimum Basic Growth Account	77,633,500
1065	ITEM 57	To Income Tax Fund Restricted - Underage Drinking and Substance Abuse	
1066		Prevention Program Restricted Account	
1067		From Interest Income	58,300
1068		From Liquor Control Fund	1,750,000
1069		Schedule of Programs:	
1070		Underage Drinking and Substance Abuse	
1071		Prevention Program Restricted Account	1,808,300
1072	ITEM 58	To Income Tax Fund Restricted - Local Levy Growth Account	
1073		From Income Tax Fund	108,461,300
1074		From Uniform School Fund	19,092,000
1075		From Interest Income	3,570,700
1076		Schedule of Programs:	
1077		Local Levy Growth Account	131,124,000
1078	ITEM 59	To Income Tax Fund Restricted - Teacher and Student Success Account	
1079		From Income Tax Fund	228,549,600
1080		From Interest Income	5,505,800
1081		Schedule of Programs:	

1082	Teacher and Student Success Account	234,055,400
1083	Subsection 6(d). <b>Fiduciary Funds</b>	
1084	The Legislature has reviewed proposed revenues, expenditures, fund balances, and	
1085	changes in fund balances for the following fiduciary funds.	
1086	STATE BOARD OF EDUCATION	
1087	ITEM 60 To State Board of Education - Education Tax Check-off Lease Refunding	
1088	From Beginning Fund Balance	30,200
1089	From Closing Fund Balance	(28,000)
1090	Schedule of Programs:	
1091	Education Tax Check-off Lease Refunding	2,200
1092	ITEM 61 To State Board of Education - Schools for the Deaf and the Blind Donation Fund	
1093	From Dedicated Credits Revenue	115,000
1094	From Interest Income	5,400
1095	From Beginning Fund Balance	279,000
1096	From Closing Fund Balance	(283,000)
1097	Schedule of Programs:	
1098	Schools for the Deaf and the Blind Donation	
1099	Fund	116,400
1100	In accordance with UCA 63J-1-903, the	
1101	Legislature intends that the State Board of Education	
1102	report on the following Schools for the Deaf and the	
1103	Blind Donation Fund line item performance measure for	
1104	FY 2027: Percentage of Students in Need Receiving	
1105	Assistive Technology (Target = 5%).	
1106	SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE	
1107	ITEM 62 To School and Institutional Trust Fund Office - Permanent State School Fund	
1108	From Beginning Fund Balance	3,819,828,200
1109	From Closing Fund Balance	(3,819,828,200)
1110	In accordance with UCA 63J-1-903, the	
1111	Legislature intends that the School and Institutional Trust	
1112	Fund Office report on the following Permanent State	
1113	School Fund line item performance measures for FY	
1114	2027: 1. Achieve annualized volatility below a	
1115	comparison portfolio of 70% MSCI ACWI (global	

1116 stocks) and 30% Barclays Aggregate (US bonds) as of  
 1117 June 30 of each year (Target = 9) and 2. Percentage of  
 1118 increase in fund distributions annually (Target = 3%).

1119 **Section 7. FY 2027 Appropriations.**

1120 The following sums of money are appropriated for the fiscal year beginning July 1,  
 1121 2026, and ending June 30, 2027. These are additions to amounts previously appropriated for  
 1122 fiscal year 2027.

1123 **Subsection 7(a). Operating and Capital Budgets**

1124 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the  
 1125 Legislature appropriates the following sums of money from the funds or accounts indicated for  
 1126 the use and support of the government of the state of Utah.

1127 **STATE BOARD OF EDUCATION - MINIMUM SCHOOL PROGRAM**

1128 **ITEM 63 To State Board of Education - Minimum School Program - Basic School Program**

From Uniform School Fund	132,809,800
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Schedule of Programs:

Career and Technical Education - Add-on (27,271 WPUs)	132,809,800
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1133 **ITEM 64 To State Board of Education - Minimum School Program - Related to Basic**  
 1134 **School Programs**

From Uniform School Fund	69,009,300
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Schedule of Programs:

Concurrent Enrollment	27,176,900
Digital Teaching and Learning Program	18,352,400
Student Health and Counseling Support Program	23,480,000

1140 **STATE BOARD OF EDUCATION**

1141 **ITEM 65 To State Board of Education - Child Nutrition Programs**

From Income Tax Fund	400
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From Federal Funds	354,433,200
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From Dedicated Credits Revenue	6,200
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From Dedicated Credit - Liquor Sales Revenue	50,131,700
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From Revenue Transfers	(570,300)
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From Beginning Nonlapsing Balances	3,621,200
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From Closing Nonlapsing Balances	(1,944,700)
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Schedule of Programs:

1150		Child Nutrition	374,139,400
1151		USDA Foods in School	31,538,300
1152	ITEM 66	To State Board of Education - Contracted Initiatives and Grants	
1153		From Income Tax Fund	4,920,300
1154		From Hospitality and Tourism Management Education	
1155		Account	126,200
1156		From Balance Transfers, One-time	(8,388,200)
1157		From Beginning Nonlapsing Balances	13,307,800
1158		Schedule of Programs:	
1159		Contracts and Grants	4,581,800
1160		Early Warning Program	3,204,200
1161		ProStart Culinary Arts Program	535,100
1162		Child Sexual Abuse Prevention Grant Program	500,000
1163		Child Sexual Abuse Prevention	1,000,000
1164		High School Rodeo Athlete and Ambulance	
1165		Grants	145,000
1166	ITEM 67	To State Board of Education - MSP Categorical Program Administration	
1167		From Income Tax Fund	2,754,100
1168		From Revenue Transfers	(124,700)
1169		From Beginning Nonlapsing Balances	455,400
1170		From Closing Nonlapsing Balances	(213,800)
1171		Schedule of Programs:	
1172		College and Career Counseling	320,800
1173		Digital Teaching and Learning	536,000
1174		CTE Online Assessments	625,500
1175		CTE Student Organizations	1,060,600
1176		Student Health and Counseling Support Program	328,100
1177	ITEM 68	To State Board of Education - Policy, Communication, & Oversight	
1178		From Income Tax Fund	2,000,000
1179		Schedule of Programs:	
1180		Student Mental Health Screenings	1,000,000
1181		Suicide Prevention	1,000,000
1182	ITEM 69	To State Board of Education - System Standards & Accountability	
1183		From Income Tax Fund	3,645,100

1184	From Federal Funds	16,828,000
1185	From Dedicated Credits Revenue	116,500
1186	From Public Education Economic Stabilization	
1187	Restricted Account, One-time	65,000,000
1188	From Beginning Nonlapsing Balances	120,600
1189	Schedule of Programs:	
1190	Career and Technical Education	19,660,200
1191	CTE Catalyst Center	65,250,000
1192	CTE First Credential for All	800,000

1193 Subsection 7(b). **Expendable Funds and Accounts**

1194 The Legislature has reviewed the following expendable funds. The Legislature  
 1195 authorizes the State Division of Finance to transfer amounts between funds and accounts as  
 1196 indicated. Outlays and expenditures from the funds or accounts to which the money is  
 1197 transferred may be made without further legislative action, in accordance with statutory  
 1198 provisions relating to the funds or accounts.

1199 STATE BOARD OF EDUCATION

1200 ITEM 70 To State Board of Education - Hospitality and Tourism Mgmt. Education Acct.

1201	From Interest Income	5,200
1202	From Designated Sales Tax	173,800
1203	From Beginning Fund Balance	1,186,500
1204	From Closing Fund Balance	(1,141,700)
1205	Schedule of Programs:	
1206	Hospitality and Tourism Management Education	
1207	Account	223,800

1208 Section 8. **Effective Date.**

1209 (1) Except as provided in Subsection (2), this bill takes effect July 1, 2026.

1210 (2) The actions affecting Section 5, Fiscal Year 2026 Appropriations (Effective upon  
 1211 governor's approval) take effect:

1212 (a) except as provided in Subsection (2)(b), May 6, 2026; or

1213 (b) if approved by two-thirds of all members elected to each house:

1214 (i) upon approval by the governor;

1215 (ii) without the governor's signature, the day following the constitutional time limit of

1216 Utah Constitution, Article VII, Section 8; or

1217 (iii) in the case of a veto, the date of veto override.