



UTAH STATE BOARD OF EDUCATION

David L. Crandall, Chair David L. Thomas, Vice Chair

Dixie L. Allen
Kim R. Burningham
Keith M. Buswell
Leslie B. Castle
Barbara W. Corry

Dan Griffiths
Heather Groom
Michael G. Jensen
Jennifer A. Johnson

Jefferson Moss
C. Mark Openshaw
Debra G. Roberts
Terry Warner

Joel Coleman, Interim Chief Executive Officer
Lorraine Austin, Board Secretary

MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Joel Coleman
Chief Executive Officer

DATE: October 10, 2014

INFORMATION: FY15 USOE Proposed Budget Amendment and Quarterly Budget Review

Background:

As a result of expected approval of the USOE Compensation Plan, the FY 15 USOE budget will need to be amended to properly account for the costs associated with this plan. Associate Superintendent Bruce Williams has worked with Internal Accounting staff and USOE section directors to prepare a proposed amended FY 15 budget. This budget will be transmitted to Board members on October 6 for review. In addition, as per the budget calendar adopted by the Board, a report will be provided to the Finance Committee showing actual expenditures during the first quarter of FY 15.

Key Points:

The Finance Committee will be provided an FY 15 proposed amended budget for its review. Staff from USOE will present information showing actual expenditures through the first quarter of the fiscal year and answer questions from Board members.

Anticipated Action:

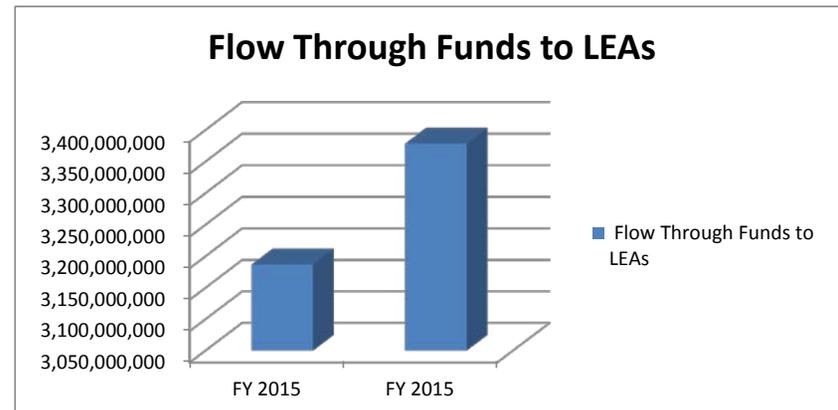
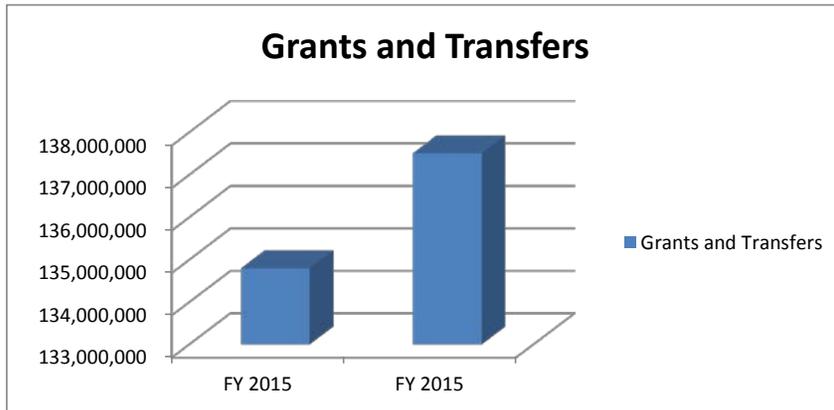
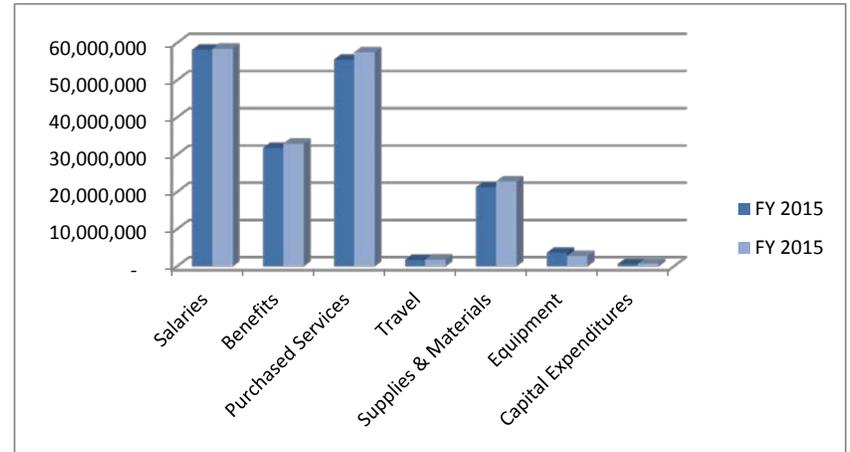
Committee members will have the opportunity to ask questions concerning the proposed amended FY 15 USOE budget and make recommendations to the full board concerning adoption of the revisions to the budget.

Contact: Bruce D. Williams, Associate Superintendent, 801-538-7514
Gary Belliston, Director of Internal Accounting, 801-538-7627

**Utah State Board of Education Financial Report
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

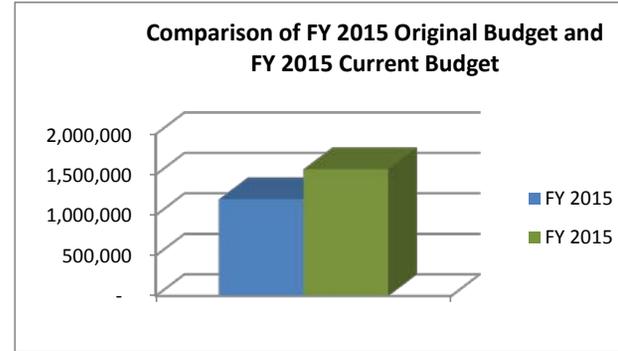
Agency Totals

Description	FY 2015	FY 2015	Percentage
	Original Budget	Amended Budget	
EXPENDITURES			
Salaries	58,182,300	58,464,700	100%
Benefits	31,835,100	32,930,700	103%
Purchased Services	55,530,600	57,465,500	103%
Travel	1,754,500	1,823,000	104%
Supplies & Materials	21,251,600	22,775,900	107%
Equipment	3,633,800	2,788,200	77%
Capital Expenditures	625,000	714,600	114%
TOTAL EXPENDITURES	172,812,900	176,962,600	102%
Grants & Transfers to Other Agencies	134,795,300	137,503,800	102%
Flow Through Funds to LEAs	3,186,814,400	3,378,368,600	106%
TOTAL EXP. & FLOW THROUGH	3,494,422,600	3,692,835,000	106%
	Original Budget	Amended Budget	Current Month Revenue
REVENUES			
State Sources	2,923,311,100	2,962,966,500	101%
Federal Sources	508,497,100	616,333,700	121%
Other Sources	62,614,400	113,534,800	181%
TOTAL REVENUES & SOURCES	3,494,422,600	3,692,835,000	106%

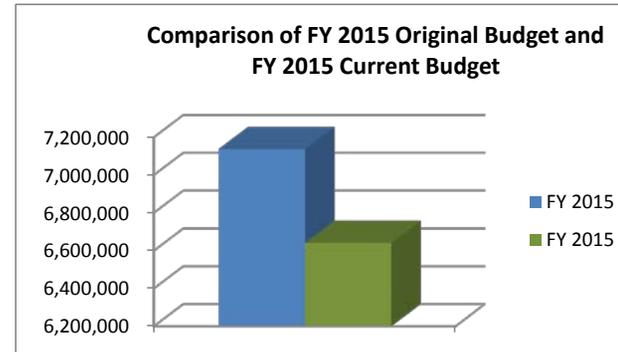


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Board of Education			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	451,500	451,500	100%
Benefits	338,700	338,700	100%
Purchased Services	24,200	41,500	171%
Travel	76,600	76,600	100%
Supplies & Materials	175,800	530,400	302%
Equipment	23,500	23,500	100%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	1,090,300	1,462,200	134%
Flow Through	105,800	105,800	100%
Total Exp. & Flow Thru	1,196,100	1,568,000	131%
Difference of 1% COLA to Amended Plan	\$	-	

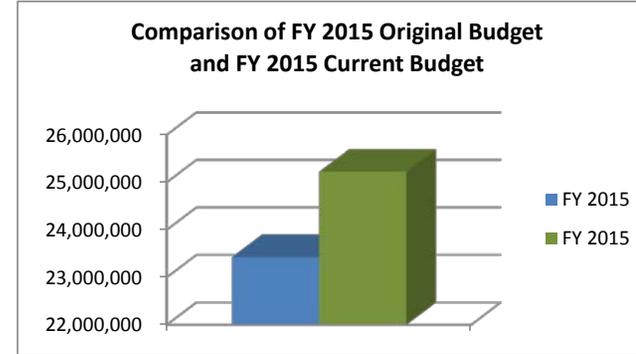


Administration			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	2,866,200	2,891,700	101%
Benefits	1,492,900	1,499,300	100%
Purchased Services	1,589,900	1,589,900	100%
Travel	16,600	16,600	100%
Supplies & Materials	339,100	305,500	90%
Equipment	770,300	275,200	36%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	7,075,000	6,578,200	93%
Flow Through	62,500	62,700	100%
Total Exp. & Flow Thru	7,137,500	6,640,900	93%
Difference of 1% COLA to Amended Plan	\$	33,700	

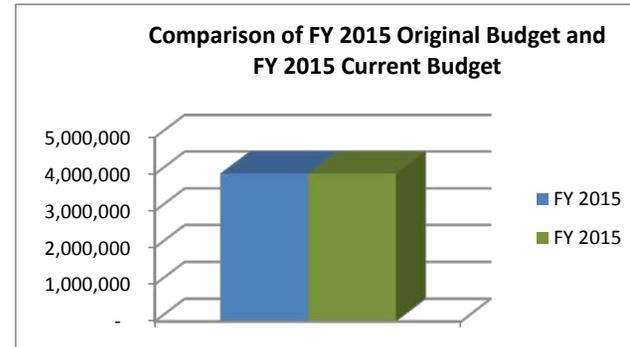


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Assessment and Accountability			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	1,802,600	1,856,800	103%
Benefits	1,019,400	1,050,000	103%
Purchased Services	16,146,500	18,962,400	117%
Travel	171,700	297,400	173%
Supplies & Materials	262,000	652,700	249%
Equipment	35,500	91,300	257%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	19,437,700	22,910,600	118%
Flow Through	3,989,900	2,313,600	58%
Total Exp. & Flow Thru	23,427,600	25,224,200	108%
Difference of 1% COLA to Amended Plan		\$ 60,800	

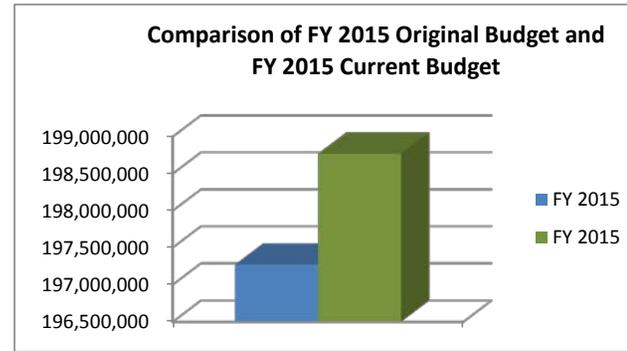


Charter School Board			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	493,200	478,400	97%
Benefits	278,500	270,200	97%
Purchased Services	703,900	701,900	100%
Travel	32,400	32,300	100%
Supplies & Materials	257,200	278,400	108%
Equipment	10,000	14,000	140%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	1,775,200	1,775,200	100%
Flow Through	2,243,400	2,243,400	100%
Total Exp. & Flow Thru	4,018,600	4,018,600	100%
Difference of 1% COLA to Amended Plan		\$ 12,700	

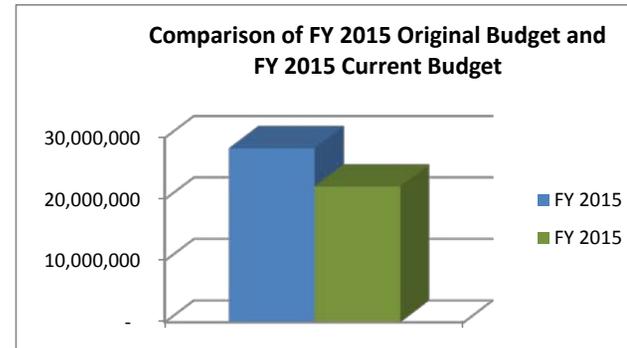


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Child Nutrition Programs			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	1,330,300	1,225,000	92%
Benefits	701,600	646,100	92%
Purchased Services	216,700	790,400	365%
Travel	74,400	110,800	149%
Supplies & Materials	352,100	389,700	111%
Equipment	40,000	77,400	194%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	2,715,100	3,239,400	119%
Flow Through	194,555,100	195,531,300	101%
Total Exp. & Flow Thru	197,270,200	198,770,700	101%
Difference of 1% COLA to Amended Plan	\$	-	

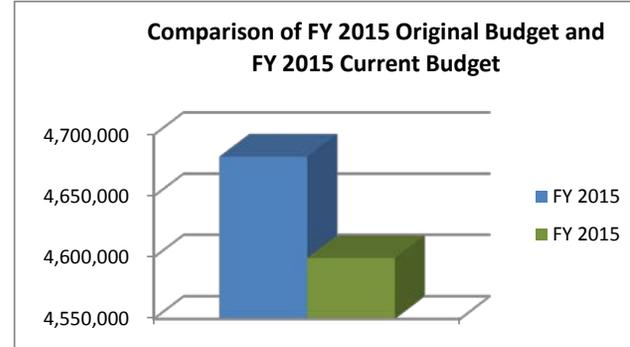


Career and Technology Education			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	2,433,800	2,606,300	107%
Benefits	1,346,200	1,441,600	107%
Purchased Services	133,100	84,600	64%
Travel	127,100	68,100	54%
Supplies & Materials	1,029,700	1,051,400	102%
Equipment	28,200	100	0%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	5,098,100	5,252,100	103%
Flow Through	23,241,700	16,857,100	73%
Total Exp. & Flow Thru	28,339,800	22,109,200	78%
Difference of 1% COLA to Amended Plan	\$	28,900	

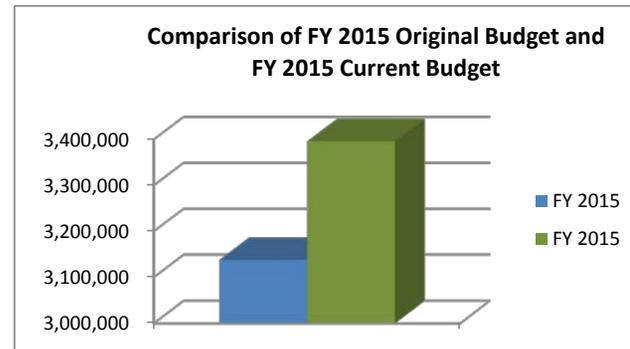


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

District Computer Services			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	2,384,900	2,195,600	92%
Benefits	1,363,500	1,255,300	92%
Purchased Services	29,000	29,000	100%
Travel	5,500	5,500	100%
Supplies & Materials	233,500	508,200	218%
Equipment	186,300	186,300	100%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	4,202,700	4,179,900	99%
Flow Through	479,700	419,700	87%
Total Exp. & Flow Thru	4,682,400	4,599,600	98%
Difference of 1% COLA to Amended Plan		\$ 1,200	

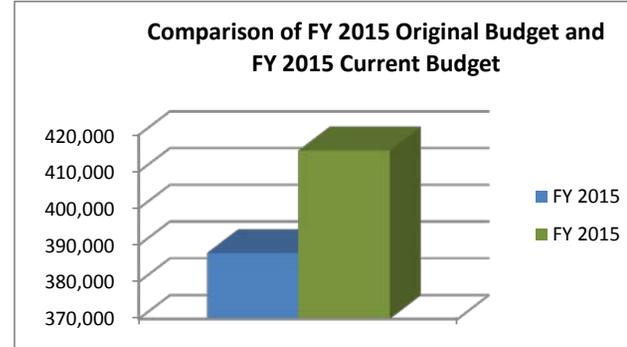


Educational Contracts			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	-	-	0%
Benefits	-	-	0%
Purchased Services	-	-	0%
Travel	-	-	0%
Supplies & Materials	-	-	0%
Equipment	-	-	0%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	-	-	0%
Flow Through	3,137,800	3,396,000	108%
Total Exp. & Flow Thru	3,137,800	3,396,000	108%

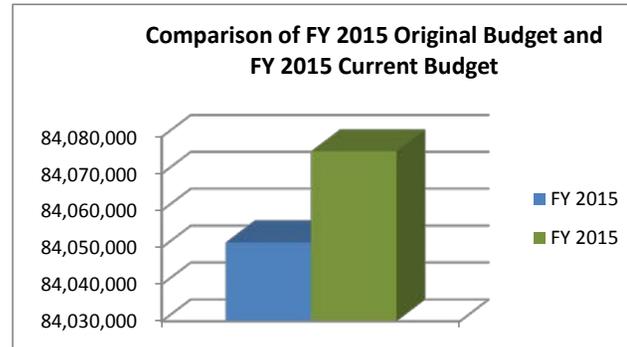


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Educational Equity			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	196,700	196,300	100%
Benefits	111,600	111,300	100%
Purchased Services	6,600	6,600	100%
Travel	3,400	3,400	100%
Supplies & Materials	25,600	53,900	211%
Equipment	2,700	2,800	104%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	346,600	374,300	108%
Flow Through	41,300	41,500	100%
Total Exp. & Flow Thru	387,900	415,800	107%
Difference of 1% COLA to Amended Plan		\$ 8,500	

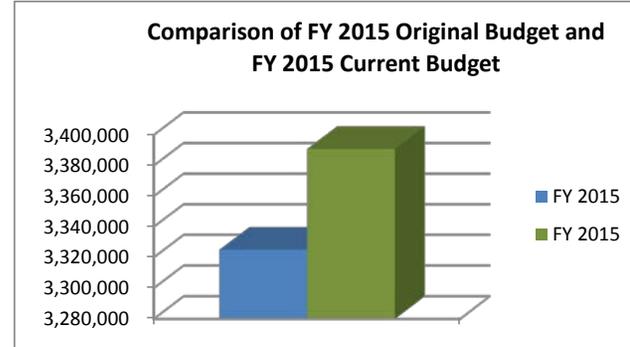


ESEA and Special Programs			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	1,604,000	1,081,200	67%
Benefits	16,400	594,700	3626%
Purchased Services	322,000	309,000	96%
Travel	61,700	86,300	140%
Supplies & Materials	2,377,700	2,500,100	105%
Equipment	20,300	35,500	175%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	4,402,100	4,606,800	105%
Flow Through	79,649,300	79,469,300	100%
Total Exp. & Flow Thru	84,051,400	84,076,100	100%
Difference of 1% COLA to Amended Plan		\$ 40,400	

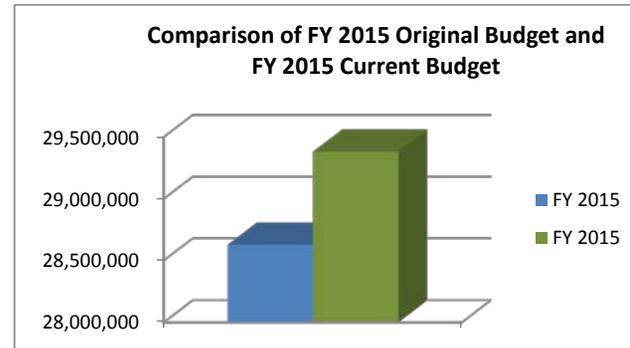


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Fine Arts (POPS)			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	-	-	0%
Benefits	-	-	0%
Purchased Services	-	-	0%
Travel	-	-	0%
Supplies & Materials	-	-	0%
Equipment	-	-	0%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	-	-	0%
Flow Through	3,325,000	3,390,900	102%
Total Exp. & Flow Thru	3,325,000	3,390,900	102%

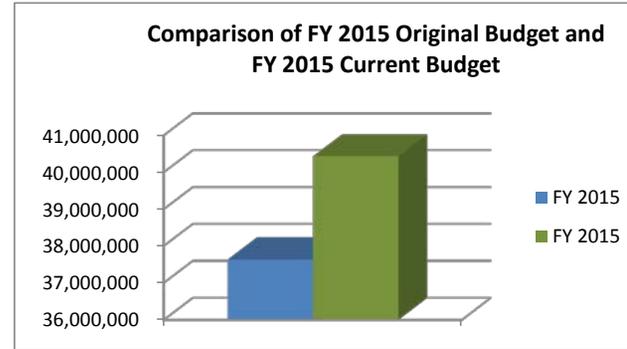


Grants and Contracts			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	231,600	232,000	100%
Benefits	101,400	101,600	100%
Purchased Services	21,980,400	20,986,300	95%
Travel	15,300	15,300	100%
Supplies & Materials	4,529,900	5,068,300	112%
Equipment	328,300	328,300	100%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	27,186,900	26,731,800	98%
Flow Through	1,440,200	2,650,200	184%
Total Exp. & Flow Thru	28,627,100	29,382,000	103%
Difference of 1% COLA to Amended Plan		\$ 600	

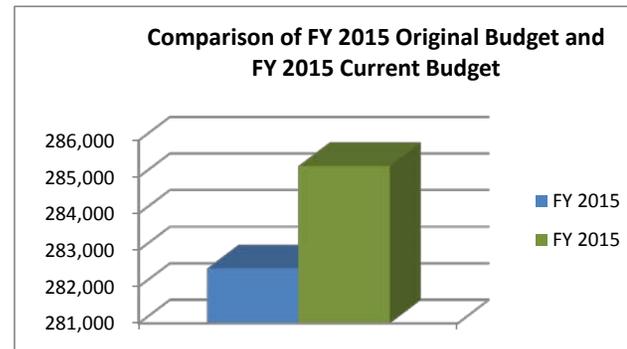


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Instructional Services-Teaching and Learning			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	1,908,800	1,965,100	103%
Benefits	974,900	1,003,700	103%
Purchased Services	758,100	827,400	109%
Travel	70,900	72,600	102%
Supplies & Materials	1,838,800	2,032,000	111%
Equipment	7,700	9,100	118%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	5,559,200	5,909,900	106%
Flow Through	32,072,700	34,522,900	108%
Total Exp. & Flow Thru	37,631,900	40,432,800	107%
Difference of 1% COLA to Amended Plan		\$ 38,700	

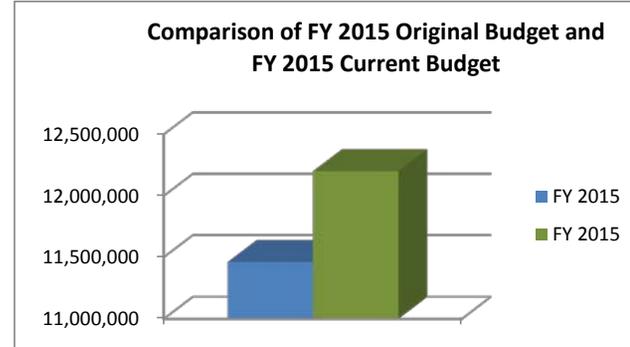


Law and Legislation			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	150,400	151,800	101%
Benefits	79,100	79,900	101%
Purchased Services	7,900	7,900	100%
Travel	4,200	3,900	93%
Supplies & Materials	7,700	8,000	104%
Equipment	2,400	2,400	100%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	251,700	253,900	101%
Flow Through	30,800	31,400	102%
Total Exp. & Flow Thru	282,500	285,300	101%
Difference of 1% COLA to Amended Plan		\$ 2,200	

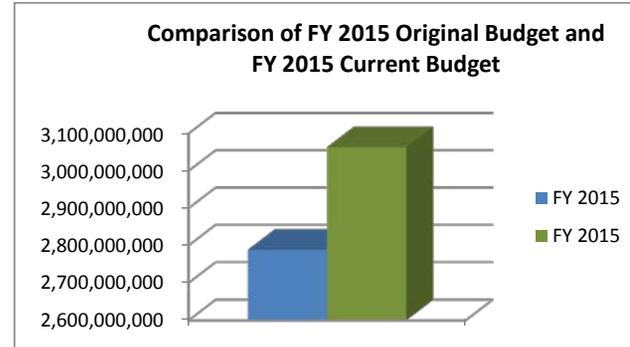


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Licensing and UPPAC			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	845,300	906,000	107%
Benefits	515,900	537,300	104%
Purchased Services	832,600	759,500	91%
Travel	12,700	12,300	97%
Supplies & Materials	180,200	187,500	104%
Equipment	2,000	2,000	100%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	2,388,700	2,404,600	101%
Flow Through	9,072,100	9,796,200	108%
Total Exp. & Flow Thru	11,460,800	12,200,800	106%
Difference of 1% COLA to Amended Plan		\$ 18,600	

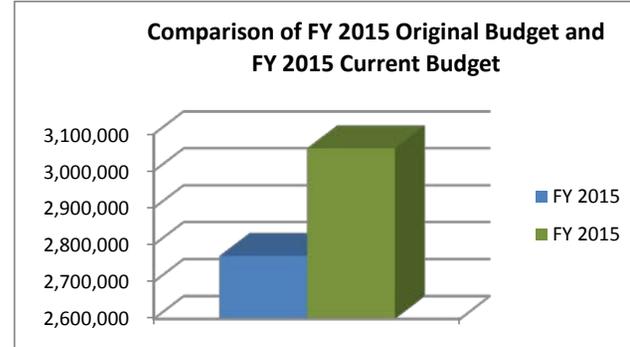


Minimum School Program			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	-	-	0%
Benefits	-	-	0%
Purchased Services	-	-	0%
Travel	-	-	0%
Supplies & Materials	-	173,600	0%
Equipment	-	-	0%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	-	173,600	0%
Flow Through	2,788,613,700	3,063,559,200	110%
Total Exp. & Flow Thru	2,788,613,700	3,063,732,800	110%

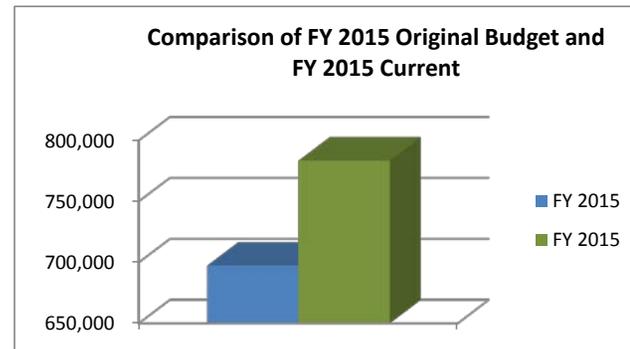


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

School Finance			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	1,033,300	1,028,300	100%
Benefits	584,900	582,000	100%
Purchased Services	276,900	451,400	163%
Travel	47,600	43,000	90%
Supplies & Materials	78,100	72,600	93%
Equipment	15,200	15,500	102%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	2,036,000	2,192,800	108%
Flow Through	733,800	869,000	118%
Total Exp. & Flow Thru	2,769,800	3,061,800	111%
Difference of 1% COLA to Amended Plan		\$ 10,200	

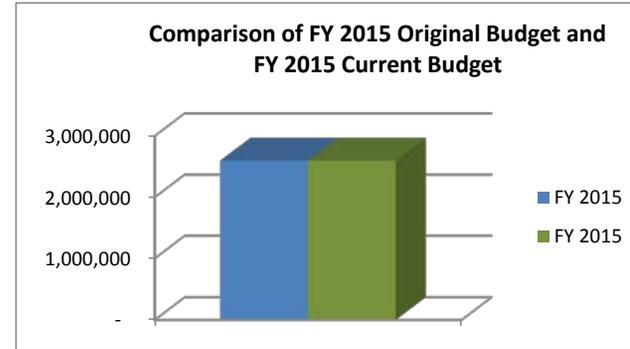


School Trust Lands			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	280,500	282,100	101%
Benefits	152,800	153,700	101%
Purchased Services	68,600	68,600	100%
Travel	12,000	19,200	160%
Supplies & Materials	43,100	42,600	99%
Equipment	2,300	3,800	165%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	559,300	570,000	102%
Flow Through	138,100	213,400	155%
Total Exp. & Flow Thru	697,400	783,400	112%
Difference of 1% COLA to Amended Plan		\$ -	

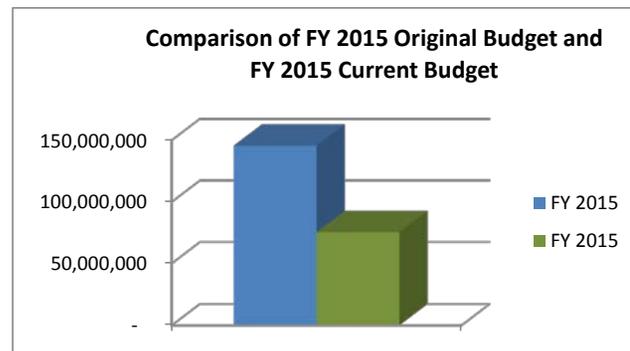


**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Science (Isee)			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	-	-	0%
Benefits	-	-	0%
Purchased Services	-	-	0%
Travel	-	-	0%
Supplies & Materials	-	-	0%
Equipment	-	-	0%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	-	-	0%
Flow Through	2,600,000	2,600,000	100%
Total Exp. & Flow Thru	2,600,000	2,600,000	100%

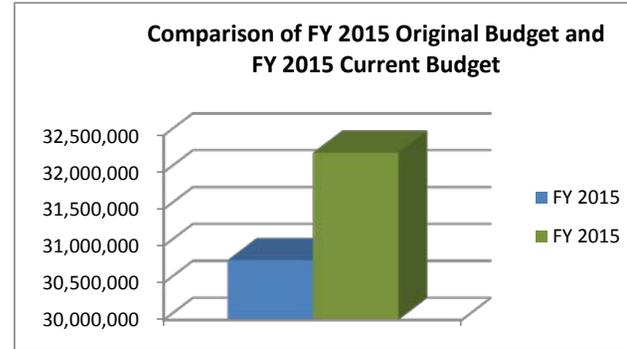


Special Education			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	1,822,300	1,745,900	96%
Benefits	846,400	810,900	96%
Purchased Services	5,215,200	3,346,800	64%
Travel	163,800	123,100	75%
Supplies & Materials	4,600,400	3,118,000	68%
Equipment	41,700	33,700	81%
Capital Expenditures	-	-	0%
TOTAL EXPENDITURES	12,689,800	9,178,400	72%
Flow Through	132,975,300	66,213,100	50%
Total Exp. & Flow Thru	145,665,100	75,391,500	52%
Difference of 1% COLA to Amended Plan		\$ 35,200	



**Department Budget & Expenditures Breakdown
Comparison of FY 2015 Original Budgets to FY 15 Amended Budgets**

Schools for Deaf and Blind			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	15,357,000	15,473,700	101%
Benefits	8,657,300	8,717,100	101%
Purchased Services	4,272,800	4,899,500	115%
Travel	485,000	462,300	95%
Supplies & Materials	1,696,500	2,448,300	144%
Equipment	314,200	238,700	76%
Capital Expenditures	25,000	26,000	104%
TOTAL EXPENDITURES	30,807,800	32,265,600	105%
Flow Through	-	-	0%
Total Exp. & Flow Thru	30,807,800	32,265,600	105%



State Office of Rehabilitation			
Description	FY 2015 Original Budget	FY 2015 Amended Budget	15 Current /15 Orig Percentage
Salaries	22,989,900	23,697,000	103%
Benefits	13,253,800	13,737,300	104%
Purchased Services	2,946,200	3,602,800	122%
Travel	373,700	374,300	100%
Supplies & Materials	3,224,100	3,354,700	104%
Equipment	1,803,200	1,448,600	80%
Capital Expenditures	600,000	688,600	115%
TOTAL EXPENDITURES	45,190,900	46,903,300	104%
Flow Through	37,901,400	31,585,700	83%
Total Exp. & Flow Thru	83,092,300	78,489,000	94%

