



FY2026 Carryforward Spend Plans

Fiscal Year 2026
October 1, 2026

Overview

- Carryforward Process
- Closing Balances
- Strategies for Section Carryforward
- Inquiries and Feedback

USBE Carryforward Process

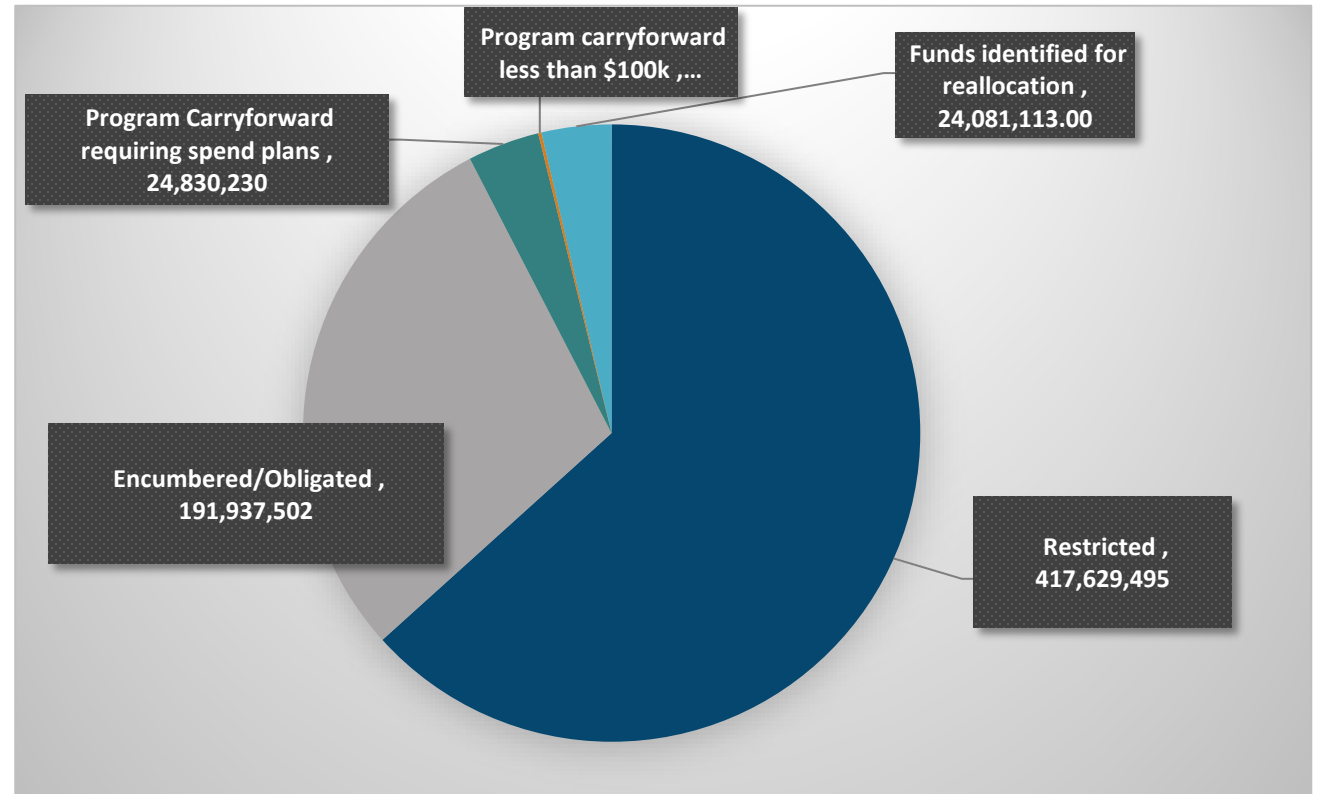
After closeout activities are complete, carryforward funds are allocated to four categories: encumbered or obligated funds; restricted funds; programs under \$100k that do not require spend plans; and programs of \$100k or more that do. Funds for programs requiring spend plans are assigned to the appropriate sections, which develop detailed plans for Board approval. Staff guidance emphasizes one-time expenditures and, when appropriate, the use of contractors or temporary time-limited personnel rather than adding permanent full-time equivalent (FTE) positions. The Superintendent reviews each spend plan for allowable use of funds and determines if any funds can be presented for reallocation. Funds identified as potentially appropriate for reallocation are presented to the Board with recommendations and a request for direction. After Board approval, sections may implement their plans. This process promotes transparency and accountability, helps ensure funds are used as intended, and identifies policy issues that may warrant legislative consideration.

USBE Closing Balances

\$659,602,605

Total Carryforward

(9.2% of total budget)



USBE Closing Balances

\$24,081,113

Funds Identified for Reallocation
May Require Legislative Action

Recommendations

- Superintendent recommendations total \$13,928,066
- Staff recommends the total of \$8,168,107.84 be reallocated by the Legislature.



Superintendent Recommendations

Investment / Amount	Strategic Justification	Strategic Plan Alignment
Enterprise Project & Strategy Management System \$1,000,000 \$200K/year for 5 years	Provides the Board and Superintendent with a unified system to monitor strategic initiatives, legislative implementation, Board directives, risks, and results. Replaces fragmented tracking with consistent governance and transparent execution.	Goal 3: Optimize Oversight & Accountability - Clearly communicate required expectations - Strengthen risk assessment and mitigation - Direct performance improvement steps
USBE Website Modernization \$500,000	Modernizes USBE's website—the agency's main source of public information and services—so parents, educators, LEAs, policymakers, and the public can find authoritative information quickly and easily.	Goal 3: Optimize Oversight & Accountability - Clearly communicate required expectations - Also supports Goal 1 parental accessibility
Canvas Course Development Support \$300,000 \$100K/year for 3 years	Creates consistent, statewide professional-learning courses for educators and administrators, turning policy, standards, and evidence-based practices into content LEAs can use directly.	Goal 2: Promote Educator Quality & Effectiveness Enhance meaningful professional development and evidence-based administrator and educator training
Board Legal Contingency Fund \$200,000		
Board Contingency Fund \$150,000		
Superintendent's Discretionary Fund \$250,000		
Facility Needs \$250,000	Addresses priority safety, accessibility, deferred maintenance, and functionality so the agency can maintain reliable operations and appropriately serve Board members, employees, and the public.	



Superintendent Recommendations

Investment / Amount	Strategic Justification	Strategic Plan Alignment
UPPAC Case Management System \$1,000,000	Replaces or modernizes the educator misconduct case-management environment to strengthen public protection, case integrity, statutory compliance, records management, and timely Board action.	Goal 3: Optimize Oversight & Accountability • Support and monitor under Board supervision to ensure compliance • Direct performance improvement steps
One-time Board Requests: USDB, Special Education Fund, Expanding Charters, and Charter Equity in Literacy \$6,278,066		
Program Evaluation Capacity: 2 Time-Limited FTEs \$2,000,000 \$400K/year for 5 years	Creates dedicated capacity to determine whether major programs and appropriations are producing intended results. Gives the Board consistent evidence for continuation, modification, scaling, consolidation, or discontinuation decisions.	Goal 3: Optimize Oversight & Accountability • Direct performance improvement steps • Also supports Goals 1 and 2 through evidence of effectiveness
Agency Market Rate Evaluation \$500,000	Provides an objective basis for Board and legislative decisions about agency compensation, recruitment, retention, and hard-to-fill roles. Helps USBE maintain the expertise required to administer funds, protect systems, support schools, and execute Board policy.	Goal 2: Promote Educator Quality & Effectiveness • Attract and retain highly qualified professionals • Goal 3: Organizational capacity for oversight
AI Logistics and Operational Innovation Exploration \$1,500,000	Establishes a structured process for testing AI tools that could improve agency operations, focused on specific, measurable use cases. Protects data, preserves human decision-making, and puts governance in place before wider adoption.	Goal 3: Optimize Oversight & Accountability • Strengthen risk assessment and mitigation • Also supports Goals 1 and 2 where pilots improve service or professional learning



Assessment & Accountability

\$6,462,085

Total Carry Forward

Plan Summary: The plan supports the Assessment to Achievement program and expands statewide assessment work, including dual-language immersion testing, RISE item development, HB 502 test-out options, PEEP standard setting, and Acadience Reading and Mathematics needs. Funds will cover professional learning, educator and participant support, assessment development and delivery, reporting systems, and growth calculations.

Projects:

Assessment to Achievement \$486,079

- Ensure future responsibilities and obligation, which include, coaches travel, summer professional learning, educator stipends, conference center use, materials.
- Support additional schools' participation in the professional learning program.

Dual Immersion Assessment Requirements \$1,026,000

- Expand the administration of the DLI assessment to align with board rule R277-488 and assess listening, speaking, reading and writing at all grades 3-9.

Acadience Reading and Mathematics \$848,121

Support any needs associated with growth and/or new benchmark math contracts.

RISE Item Development \$3,726,885

- Develop additional assessment item development for grades 3-10 in mathematics, science, and English language arts.
- Conduct standard-setting meetings to support upcoming mathematics standards.
- Expand summative and benchmark item banks based on the annual item bank analysis.

HB502 Test Out Options \$300,000

Support development of HB502 test-out options, including participant support, educator contracts for item writing, and delivery and reporting systems.

PEEP Standard Setting \$95,000

- PEEP standard setting.
- Support individual student growth calculations, participant costs, and the reporting platform.



State Charter School Board Approval Pending October 8, 2026, Board Meeting

State Charter School Board

\$1,719,975

Total Carry Forward

Plan Summary: The State Charter School Board (SCSB) plan supports staff performance, travel, professional development, strategic advising, research, communication, and stronger charter school oversight. It also invest in grant-writing assistance, statewide education networks, conferences, literacy coaching, and the Educational Service agency to strengthen leadership and student services. Additional priorities include discretionary needs and support for new schools, expansions, satellite campuses, and innovative programs, subject to required approvals and legislative action.

Projects:

Administration

\$1,426,280

- Staff support: Pay-for-performance, school-visit travel, and national professional development for staff and Board members.
- Strategic oversight: Strengthen governance, organizational effectiveness, stakeholder engagement, and implementation of the Charter School Accountability Framework through expert consultation and training.
- Research and engagement: Study effective charter school practices and enrollment trends while improving communications, grant-writing capacity, and stakeholder engagement.
- Statewide collaboration: Build education networks and support annual conferences for charter school administrators and educators.
- School services and innovation: Support literacy-coach training, a statewide Educational service agency, new and expanding school, satellite campuses, and innovation grants, subject to required approvals and legislative action.
- Discretionary needs: Maintain an executive director fund with applicable Board and USBE approval requirements.

Mentoring/Seminar

\$293,695

- School Network facilitation: Develop charter school networks that share best practices and support innovative school models.
- School improvement support: Help lower-performing charter schools identify growth areas, apply evidence-based practices, strengthen leadership, and improve student outcomes.
- Future-year commitments: Maintain planned obligations with external partners, with a remaining balance after the annual appropriation.



Career & Technical Education

\$857,695
Total Carry Forward

Plan Summary: CTE funds will support local education agencies, student organizations, rural and remote participation costs, and ongoing program evaluation. The plan also provide professional learning for educators and staff aligned with performance goals and the Board's strategic plan. Remaining funds may over travel, supplies, equipment, facilities, training, and other program needs.

Projects:

Student Organizations \$183,009

Support the eight student organizations in Utah with supplies, equipment, facilities, and trainings. Grants to Necessarily Existent Small Schools to reduce the cost to students for participation in these organizations.

Partnership for Student Success \$674,686

Provide grants to LEAs in support of these programs and continue contract for program evaluation.



Data & Statistics Spend Plan

\$2,785,644

Total Carry Forward

Plan Summary: Data and statistics' plan will leverage carryforward funds to strengthen the USBEs analytics capabilities by investing in both Power BI and Tableau. This will ensure the team has access to advanced data visualization and reporting tools. Furthermore, a portion of the carryforward will be dedicated to staff training and development, enabling team members to fully utilize these platforms and remain current with best practices in data analysis.

Projects:

Data & Statistics Administration

\$156,864

- Power BI tool
- Tableau
- Staff Training and Development.

Early Warning System

\$2,628,780

Grants to LEAs: supplemental models in Panorama system, including reading interventions..



Financial Operation Spend Plan

\$297,925
Total Carry Forward

Plan Summary: Financial Operations remains committed to maximizing efficiency and optimizing resource utilization. Key objectives for FY2027 include further development of staff and agency reports and tools, and providing training and professional development opportunities for LEAs and agency personnel.

Projects:

Financial Operations \$297,925

- Continued reports and tools development for Financial Ops, agency staff and LEAs.
- Employee training and development and incentive awards.
- Development of training courses for LEAs and agency staff.

Indirect Cost Pool Spend Plan

\$413,154
Total Carry Forward

Plan Summary: ULEAD will support Civics Studies through construct design, standards alignment, stakeholder and student surveys, participation incentives and data analysis, with any savings redirected to encourage additional participation.

Projects:

ULEAD

\$413,154

Support construct design, standard alignment, stakeholder and student surveys, LEA/classroom participation incentives, and data modeling and analysis. Any savings from design or survey development will be redirected to increase participation incentives.



Internal Audit Spend Plan

\$366,238
Total Carry Forward

Plan Summary: Internal Audit (IA) funds will support key staffing, operational, technology, and professional development needs to strengthen internal audit services and overall program effectiveness.

Projects:

Employee Retention and Performance \$36,000

Merit-based incentive awards will support employee retention and recognize strong performance, operational efficiency, and compliance, within established award limits.

Computer Refresh \$35,000

Replace outdated computers and related accessories in accordance with the agency's technology refresh policy.

Employee Training and Development \$20,000

Support employee training and development to maintain professional standards, strengthen staff skills, and promote team collaboration.

Time-limited Position \$128,600

Time-limited, 2-year, part-time staff auditor to support critical data, audit, and hotline functions with funding to cover associated indirect and operational costs.

\$146,638

Request that the Legislature reallocate funds based on agency's needs as determined by the Board.

Policy & Communication

\$492,441
Total Carry Forward

Plan Summary: Policy and communications carryforward funds will support the team's alignment with the Utah State Board of Education's mission, strategic priorities, statutory requirements, data privacy studies, performance systems, and other critical initiatives. Funds may also support a legislative fellow during the 2027 General Session and a temporary, time-limited UPAAC investigator.

Projects:

\$389,455

- Align policy work with USBE's mission and strategic plan using carry-forward funds.
- Complete priority projects, required reports, and data privacy studies.
- Purchase software, systems, tools, and materials to support implementation of the balanced scorecard, internal controls, performance measures, and agency strategic initiatives.
- Potentially fund a legislative fellow during the 2027 Legislative Session to coordinate with legislative interns and agency staff and prepare spreadsheets, trackers, and post-session materials.

\$102,986

Time-limited UPPAC Investigator



Schools for the Deaf and the Blind

\$3,101,000
Total Carry Forward

Plan Summary: The Schools for the Deaf and the Blind carryforward funds will address critical one-time needs, prioritizing residential staffing and DUO enhancements. If staffing is funded through another source, the remaining funds would support school safety, curriculum, and staff training while reducing related legislative requests where appropriate.

Projects:

\$101,000

- DUO Outreach Data Management Software enhancements
- Time-limited Educational Service Aide to fill critical residential position.

*This plan will reduce one-time legislative request

\$3,000,000

- Request retaining the \$3,000,000 contingency



Student Support Services

\$4,070,836
Total Carry Forward

Plan Summary: Student Support Services aims to address critical areas of need within our education system, ensuring that all students have access to the support and resources they need to succeed. By investing in school safety, mental health, behavioral support, and various improvement programs, we can create a more supportive and effective educational environment for all students.

Projects:

Substance Abuse \$216,590

- Grants to LEAs (Prevention Block Grant)
- Solicitation for Parent Seminar development for compliance with 53-9-703
- Solicitation for multi-year Substance Abuse Prevention training for LEAs

Support & Discipline \$172,379

- Professional learning for LEAs and USBE staff
- Technical assistance materials for LEAs
- Grants to LEAs
- Contract for technical writing

School Safety \$404,250

- Three-year agreement with Department of Public Safety & Office of Substance Use and Mental Health
- Two one-day workshops and two 2.5-day Train-the-Coach (TTC) trainings with materials.
- CSTAG three years
- I Love U Guys Foundation for three years.

Mental Health \$555,341 Provide Grants to LEAs

SEOP \$793,852 Support Small Schools

School Improvement \$1,928,424 Provide grants to LEAs.



Teaching & Learning Spend Plan

\$4,293,235
Total Carry Forward

Plan Summary: This spend plan is intended to support evidence-based teaching practices, professional learning, curriculum development, and the implementation of state education initiatives, with designated amounts for literacy, math and standards writing.

Projects:

Dual Immersion Administration \$275,945

- Training for DLI team
- SORA partner language title additions
- Supplementary literacy materials for DLI teachers at professional learning events.
- Canvas course development support
- Regional professional learning events.

Early Literacy Outcomes \$3,200,000

- Regional literacy nights and SSAs supporting required Science of Reading (SOR panel work
- Science of Reading professional learning for 4th grade teachers, with expanded access to 5th and 6th grade teachers needing LETRS training to meet SB241 requirements.

CPR \$111,293

Reallocate funding through UtahGrants at \$6 per student, consistent with R277-465 and Utah Code 53G-10-408, to support CPR services.

Education Tech Mgmt. System \$510,996

Grant to LEAs.

Competency Based Learning \$195,000

- Spring 2027 instructional materials review
- Social Studies standards adoption process
- Math core guide development and implementation
- PE core guide development and implementation



Questions

Thank you.