

MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Scott Jones
Deputy Superintendent of Operations

DATE: May 12-13, 2016

INFORMATION: SFY16 Budget Reporting

Background:

In August 2015, the Finance Committee approved a budget reporting schedule for State Fiscal Year (SFY) 16 for directors of USOE, USOR, and USDB to provide budget updates to the Finance Committee.

The Finance Committee will have the opportunity to discuss information provided by the Assessment, Information Technology, Charter School Board, School Finance, Minimum School Program and Internal Accounting Sections.

Board Strategic Plan:

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

- Educational Equity
- System Values

Anticipated Action: The Committee will receive budget reports from the various sections.

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

Assessment and Accountability



Board Strategic Plan:

Accountability- Provide a transparent assessment system using evidence-based data that informs the public on the effectiveness of public education

Leadership Development-

Encourage school leaders to engage in learning communities to improve collaboration and practice

- *Assessment to Achievement
- *SAGE Item Development

§ Revenue Focus: SAGE License Fees

- Board Priorities
- Professional Learning
- Item Development

Assessment to Achievement

- A2A Professional Learning (PL) focuses on effectively using data to improve student achievement. School and District teams who participate in this two year program increase their own expertise in analyzing data and then use the analysis to inform instructional and program decisions that positively influence students and schools.
- The first cohort (45 schools) began in 2015. There will be 180 schools served in two-year cycles.
- The second cohort (45 schools) will begin May 2016. There may be additional cohorts added depending on funding.

Item Development

- For a complete and robust Utah owned, end of level summative assessment item bank, further item development is needed. A beginning year 1-2 plan would include:
- 600 new Science items to be brought to Field Test
- Within USOE's budget, we can do roughly half of the Math items and half of the ELA items needed: **(750 total items), Plus 72 reading passages.**
 - *488 Math Items*
 - *262 Reading Items*
 - *72 passages (38 reading passages, 26 listening stimuli, 8 editing stimuli)*

What are people saying about Assessment to Achievement?



Utah State Office of Education

ASSESSMENT TO ACHIEVEMENT

Building Capacity for Effective Use of Assessment Data



Assessment to Achievement began in 2015 with 45 schools participating.

Participating educators made the following comments:

- “Excited to be a part of the great progress our school is going to make!”
- “Really, I’ve been in education 20 years and the first three days have been perhaps the best PL I’ve experienced.”
- “I appreciate the constant modeling and how to run an effective meeting.”
- “The best PD I’ve attended in 25 years”
- “This was Great! Probably the most productive training ever.”
- “Probably the best three days spent ever for PD!”

SAGE License Fees 2014-2015

2014-15		
ACTUAL		
Florida	4,889,893.50	Actual amount
Arizona	2,181,594.00	Actual amount
Total	\$ 7,071,487.50	

\$2,858,618.00
used to offset
invoices 2014-
2015

Revenue Source		
SAGE FY15		
\$4,212,868		
2015-16 Expenses	AIR Contract (FY 2015-16)	\$1,895,322.00
	Assessment to Achievement	\$659,480.11
	Item Development	\$1,517,058.88 to be held by Board (FY16-17)
	.5 project manager	\$110,480.17 to be held by Board (FY16-17)
	Indirect costs	\$19,886.43
	In State Travel (A2A)	\$5,471.15
	Operating Costs (A2A)	\$169.00
	Printing (A2A)	\$5,000.00
	\$4,212,867.74	

\$4,212,868.00
2015-16
Assessment Budget

SAGE License Fees
2015-2017

Signed

2015-16

Florida	1,756,221.00	Still an estimated amount, but committed usage
Florida	585,000.00	Modification for linking items
Tennessee	2,340,000.00	Still an estimated amount, but committed usage
Arizona	180,000.00	Still an estimated amount, but committed usage
Ohio	180,000.00	Still an estimated amount, but committed usage
Total	\$ 5,041,221.00	

Signed

2016-17

Tennessee	1,170,000.00	Still an estimated amount, but committed usage
Arizona	180,000.00	Still an estimated amount, but committed usage
Ohio	75,000.00	Still an estimated amount, but committed usage
Signed	\$ 1,425,000.00	
Likely, but not signed		
Florida	1,127,300.00	Likely, but unsigned
Likely	\$ 2,552,300.00	

		Revenue Source		
		Federal G- 5 Grant	SAGE License	
A to A Budget 2015-16		\$2,032,413.92	\$1,372,933.81	\$699,480
2015-16 Expenses	State (SAGE CF)	Contract	\$ 253,055	
	State (SAGE CF)	Workshops	\$ 417,066	
	Federal	Contract	\$ 377,985	
	Federal	Workshops	\$ 178,434	
			\$ 1,226,540	

Currently, \$2,033,413.19 has been budgeted for Assessment to Achievement. This year USOE will spend \$1,226,540.00 with a carry forward 2016-17 of \$805,873.92

A to A Budget 2016-2020				
2016-2020 Forecast Expenses	A2A 5 Year Projection	Revenue	Budget	Difference
	Assessment to Achievement 2016-17	\$805,873.92	\$ 1,833,925	\$ 1,028,051
	Assessment to Achievement 2017-18		\$ 1,764,245	\$ 1,764,245
	Assessment to Achievement 2018-19		\$ 1,414,280	\$ 1,414,280
	Assessment to Achievement 2019-20		\$ 560,826	\$ 560,826
				\$ 4,767,402

	Budget	2016-17 License Fees	Remaining Balance
Assessment to Achievement needs	\$4,767,402	\$5,041,221	\$273,819

It is proposed, with Board approval that the license fees received June 2016 only be set aside for the 2016-20 Assessment to Achievement Project.

Assessment to Achievement									
				FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-2020
Year 1 45 Schools	Contract Services	Education Direction	\$ 631,040		\$ 631,040				
	Spring/Summer	DTT/STT	\$ 218,000	\$ 213,000	\$ 5,000				
	School Year	STT (4 session)	\$ 112,000		\$ 112,000				
	School Year	DTT (1 session)	\$ 3,500		\$ 3,500				
Year 2 90 Schools	Contract Services	Education Direction	\$ 1,095,425			\$ 1,095,425			
	Spring/Summer	DTT/STT	\$ 482,000		\$ 475,000	\$ 7,000			
	School Year	STT (4 session)	\$ 240,000			\$ 240,000			
	School Year	DTT (1 session)	\$ 7,000			\$ 7,000			
Year 3 90 Schools	Contract Services	Education Direction	\$ 1,010,975				\$ 1,010,975		
	Spring/Summer	DTT/STT	\$ 491,640			\$ 484,500	\$ 7,140		
	School Year	STT (4 session)	\$ 244,800				\$ 244,800		
	School Year	DTT (1 session)	\$ 7,140				\$ 7,140		
Year 4 90 Schools	Contract Services	Education Direction	\$ 897,960					\$ 897,960	
	Spring/Summer	DTT/STT	\$ 501,473				\$ 494,190	\$ 7,283	
	School Year	STT (4 session)	\$ 249,700					\$ 249,700	
	School Year	DTT (1 session)	\$ 7,300					\$ 7,300	
Year 5 45 Schools	Contract Services	Education Direction	\$ 426,013						\$ 426,013
	Spring/Summer	DTT/STT	\$ 255,750					\$ 252,037	\$ 3,713
	School Year	STT (4 session)	\$ 127,350						\$ 127,350
	School Year	DTT (1 session)	\$ 3,750						\$ 3,750
			\$ 7,012,816	\$ 213,000	\$ 1,226,540	\$ 1,833,925	\$ 1,764,245	\$ 1,414,280	\$ 560,826

Item Development

Science

- Grades 6-8
- 200 items per test to be developed and added to approximately the 20-25% of previous core items.

Science Item Development Plan	Current Summative	Useable for new Assessment	To Be Developed	Total Field Test Bank 2018
6	272	55	200	255
7	222	44	200	244
8	224	45	200	245
Total	718	144	600	744

While the item development plan is not ideal, it is what is expedient, cost effective, and within current budget levels. Optimal item development would include approximately twice as many items per test.

Item Development

- Mathematics
- Reading

- Within USOE's time and budget constraints, total 750 estimated items can be developed over the next 12 months.
 - 488 Math Items
 - 262 ELA Items
 - +72 passages (38 reading passages, 26 listening stimuli, 8 editing stimuli)

SAGE Item Bank Status 3/28/2016	Utah Owned Interim Bank	Utah Owned Summative Bank	Additional Development	Total Spring 2018 Summative Bank
Mathematics	1018	2282	488	2770
Reading	1108	2090	262 + 72 passages	2352

Item Development Budget

2015-2016 Revised Item Development Budget	
T015 State Funds	\$1,658,054.69
T766 G-5 Federal Grant	\$1,064,217.00
T765 Federal CF	\$832,071.54
Revised Total	\$3,554,343.23
SAGE License Fees	\$1,517,058.88
Held for Board Priorities	
Original Total	\$5,071,402.11

2015-2017 Item Development Cost Projection			
SAGE Science Item Development	600 New Items	Grades 6-8	\$1,783,680
SAGE Reading and Math Item Development	262 + 72 Passages New Items	Grades 3-11	
SAGE Math item Development	488 New Items	Grades 3-11	\$1,736,153
Total			\$3,519,833

Utah State Office of Education
Board Summary Section Report
For the Section - Assessment & Accountability (0760/0761)

Assessment & Accountability (0760/0761) Funding Sources	Revised Budget #2	Expenditures to Date	Expenditures Encumbered	Addtnl / Anticipated Expenditure	NEW % of Revised Budget	Explanation
State Funding (0760 project 30)	\$ 5,604,000	\$ 959,212	3,882,159	313,061	91.98%	
State Funding (0760 project 32)	\$ 1,800,000	\$ 1,350,183	449,817		100.00%	
State Funding Carry Forward (0760 project 01)	\$ 470,000	\$ -	470,000		100.00%	
State Funding Mineral Lease (0760 project 30)	\$ 186,500	\$ 104,466	587	51,811	84.11%	Expected CarryForward
Carry Forward Federal (0760 project 30)	\$ 3,515,759	\$ 928,692	2,099,555	476,756	99.69%	
Federal (0760 project 30)	\$ 4,838,177	\$ 51,007	1,446,887	194,349	34.98%	Expected CarryForward; UTIPS; A2A future;
Carry Forward NAEP (0760 project 30)	\$ 129,576	\$ 104,263	952	24,361	100.00%	
Estimate NAEP (0760 project 30)	\$ 180,000	\$ 1,831		41,306	23.97%	Expected CarryForward
State Funding (0761 project 01)	\$ 6,700,000	\$ 2,078,732	4,621,269		100.00%	
Carry Forward State Funding (0761 project 01)	\$ 3,412,381	\$ 1,895,322			55.54%	SAGE Item - \$1.5 held by Board
Carry Forward State Funding (0761 project 34)	\$ 800,487	\$ 293,852	43,633	332,636	83.71%	Salary & Indirects for A2A
Total	\$ 27,636,880	\$ 7,767,560	13,014,858	1,434,279	80.39%	

Assessment & Accountability (0760) Areas of Expenditures by Budget Categories	Revised Budget #2	Expenditures to Date	Expenditures Encumbered	Addtnl / Anticipated Expenditure	NEW % of Revised Budget	Explanation
Salaries & Benefits	\$ 2,032,422	\$ 1,389,511		642,911	100.00%	
Travel	\$ 84,706	\$ 28,544		49,177	91.75%	
Purchased Services	\$ 9,620,897	\$ 468,398	7,900,140		86.98%	ACT - eligible vs actual; A2A future
Equipment	\$ 59,700	\$ 9,299		21,000	50.75%	
Supplies and Materials	\$ 389,069	\$ 149,782		195,939	88.86%	
Unallocated Expenses	\$ 2,352,567	\$ -			0.00%	Expected CF - Federal & NAEP
Capital Expenditures	\$ 3,456	\$ 3,455.50			100.00%	
Indirect Cost	\$ 281,196	\$ 87,957		192,616	99.78%	
Grants and Transfers to Other Agencies	\$ 100,000	\$ 12,525			12.53%	UTIPS - Temporary
Flow Through Funds to LEAs	\$ 1,800,000	\$ 1,350,183	449,817		100.00%	
Total	\$ 16,724,012	\$ 3,499,654	8,349,957	1,101,644	77.44%	

Assessment & Accountability (0761) Areas of Expenditures by Budget Categories	Revised Budget #2	Expenditures to Date	Expenditures Encumbered	Addtnl / Anticipated Expenditure	NEW % of Revised Budget	Explanation
Salaries & Benefits	\$ 110,480	\$ -			0.00%	Position not filled
Purchased Services	\$ 10,365,556	\$ 4,183,596	\$ 4,664,901		85.36%	\$1.5 held by Board
Travel	\$ 5,471	\$ 4,362		\$ 1,109	100.00%	
Supplies and Materials	\$ 411,474	\$ 79,947		\$ 331,527	100.00%	
Unallocated Expenses						
Equipment						
Capital Expenditures						
Indirect Cost	\$ 19,886	\$ -			0.00%	Position not filled
Grants and Transfers to Other Agencies						
Flow Through Funds to LEAs						
Total	\$ 10,912,868	\$ 4,267,905	\$ 4,664,901	\$ 332,636	84.90%	

Utah State Office of Education
Board Summary Section Report
For the Section - Assessment & Accountability (0760/0761)
As of: 3/31/2016

Assessment & Accountability (0760/0761) Funding Sources	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
State Funding (0760 project 30)	\$ 4,155,671	\$ 5,604,000	\$ 5,604,000	\$ 5,604,000	\$ 959,212	17.12%
State Funding (0760 project 32)	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,350,183	75.01%
State Funding Carry Forward (0760 project 01)			\$ 470,000	\$ 470,000	\$ -	0.00%
State Funding Mineral Lease (0760 project 30)	\$ 129,530	\$ 186,500	\$ 186,500	\$ 186,500	\$ 104,466	56.01%
Carry Forward Federal (0760 project 30)	\$ 4,510,196	\$ 3,000,000	\$ 3,515,759	\$ 3,515,759	\$ 928,692	26.42%
Federal (0760 project 30)	\$ 1,285,226	\$ 5,500,000	\$ 4,838,177	\$ 4,838,177	\$ 51,007	1.05%
Carry Forward NAEP (0760 project 30)	\$ 117,438	\$ 100,000	\$ 129,576	\$ 129,576	\$ 104,263	80.46%
Estimate NAEP (0760 project 30)	\$ 24,434	\$ 180,000	\$ 180,000	\$ 180,000	\$ 1,831	1.02%
State Funding (0761 project 01)	\$ 6,406,680	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 2,078,732	31.03%
Carry Forward State Funding (0761 project 01)	\$ 1,600,734		\$ 3,412,381	\$ 3,412,381	\$ 1,895,322	55.54%
Carry Forward State Funding (0761 project 34)			\$ 800,487	\$ 800,487	\$ 293,852	36.71%
Total	\$ 20,029,909	\$ 23,070,500	\$ 27,636,880	\$ 27,636,880	\$ 7,767,560	28.11%

Assessment & Accountability (0760) Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 1,909,478	\$ 1,987,570	\$ 2,032,422	\$ 2,032,422	\$ 1,389,511	68.37%
Travel	\$ 34,366	\$ 67,481	\$ 85,301	\$ 84,706	\$ 28,544	33.70%
Purchased Services	\$ 7,762,939	\$ 10,070,192	\$ 10,518,977	\$ 10,520,897	\$ 468,398	4.45%
Equipment	\$ 20,371	\$ 46,250	\$ 64,995	\$ 59,700	\$ 9,299	15.58%
Supplies and Materials	\$ 277,518	\$ 138,834	\$ 385,340	\$ 389,069	\$ 149,782	38.50%
Unallocated Expenses		\$ 1,984,226	\$ 1,455,782	\$ 1,452,567	\$ -	0.00%
Capital Expenditures				\$ 3,456	\$ 3,455.50	100.00%
Indirect Cost	\$ 199,848	\$ 275,947	\$ 281,196	\$ 281,196	\$ 87,957	31.28%
Grants and Transfers to Other Agencies	\$ 17,975		\$ 100,000	\$ 100,000	\$ 12,525	12.53%
Flow Through Funds to LEAs	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,350,183	75.01%
Total	\$ 12,022,495	\$ 16,370,500	\$ 16,724,013	\$ 16,724,012	\$ 3,499,654	20.93%

Assessment & Accountability (0761) Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits			\$ 110,480	\$ 110,480	\$ -	0.00%
Purchased Services	\$ 8,007,414	\$ 6,700,000	\$ 10,365,436	\$ 10,365,556	\$ 4,183,596	40.36%
Travel				\$ 5,471	\$ 4,362	79.73%
Supplies and Materials			\$ 417,066	\$ 411,474	\$ 79,947	19.43%
Unallocated Expenses						-
Equipment						-
Capital Expenditures						-
Indirect Cost			\$ 19,886	\$ 19,886	\$ -	0.00%
Grants and Transfers to Other Agencies						-
Flow Through Funds to LEAs						-
Total	\$ 8,007,414	\$ 6,700,000	\$ 10,912,868	\$ 10,912,868	\$ 4,267,905	39.11%

Utah State Office of Education
Board Summary Section Report
For the Section - Information Technology
As of: 3/31/2016

Information Technology ICP Funding Sources	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Indirect Cost Pool 10205 T876	\$ 2,184,986	\$ -	\$ 2,235,472	\$ 2,235,472	\$ 1,473,838	65.93%
IT State Funding (0443 T01X Project 11)	\$ 3,525,981	\$ 3,641,000	\$ 3,641,000	\$ 3,641,000	\$ 2,221,024	61.00%
IT State Funding SB59 (0443 T01X Project 15)	\$ 43,219	\$ 40,800	\$ 40,800	\$ 40,800	\$ 44,847	109.92%
IT State Funding Mineal Lease (0443 T04X Project 11)	\$ 328,340	\$ 333,400	\$ 333,400	\$ 333,400	\$ 186,295	55.88%
Risk Mitigation Funding (0443 T01X Project 12)		\$ 200,000	\$ 200,000	\$ 200,000	\$ 115,568	57.78%
IDEA (0770 T193 77011)	\$ 60,000	\$ -	\$ -	\$ -	\$ -	-
State Assessment Federal Funds (0443 T76X Project 11)	\$ 890,685	\$ 806,430	\$ 806,430	\$ 806,430	\$ 477,729	59.24%
State Carryover (0443 TA55 Project 11)		\$ 63,858	\$ 63,858	\$ 63,858	\$ -	0.00%
IT Billed Services (0443 T80X Project 13)	\$ 10,013	\$ -	\$ -	\$ 10,013	\$ 4,658	46.52%
Studio State Funding (0444 T016 Project 10)	\$ 44,700	\$ 48,100	\$ 48,100	\$ 48,100	\$ 9,881	20.54%
Studio Mineral Lease Funding (0444 T046 Project 10)	\$ 125,400	\$ 152,420	\$ 152,420	\$ 152,420	\$ 103,771	68.08%
IT State Funds (0770 T016 Project 11)					\$ 50,147	-
Total	\$ 7,213,324	\$ 5,286,008	\$ 7,521,480	\$ 7,531,493	\$ 4,687,759	62.24%

Information Technology ICP (0102) Funding Sources	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 1,770,747	\$ -	\$ 1,783,785	\$ 1,783,785	\$ 1,196,315	67.07%
Purchased Services	\$ 23,283	\$ -	\$ 25,160	\$ 24,652	\$ 20,192	81.91%
Travel	\$ 274	\$ -	\$ 450	\$ 450	\$ 108	24.00%
Supplies and Materials	\$ 223,120	\$ -	\$ 302,477	\$ 299,831	\$ 211,798	70.64%
Unallocated Expenses						-
Equipment	\$ 167,562	\$ -	\$ 123,600	\$ 126,754	\$ 45,426	35.84%
Capital Expenditures						-
Indirect Cost						-
Grants and Transfers to Other Agencies						-
Flow Through Funds to LEAs						-
Total	\$ 2,184,986	\$ -	\$ 2,235,472	\$ 2,235,472	\$ 1,473,839	65.93%

Information Technology Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 3,515,954	\$ 3,946,382	\$ 3,946,382	\$ 3,946,382	\$ 2,607,601	66.08%
Purchased Services	\$ 44,305	\$ 56,212	\$ 56,212	\$ 54,287	\$ 40,822	75.20%
Travel	\$ 2,984	\$ 3,950	\$ 3,950	\$ 3,960	\$ 549	13.86%
Supplies and Materials	\$ 561,686	\$ 539,527	\$ 539,527	\$ 549,104	\$ 249,403	45.42%
Unallocated Expenses						-
Equipment	\$ 171,624	\$ 75,350	\$ 75,350	\$ 77,702	\$ 24,702	31.79%
Capital Expenditures						-
Indirect Cost	\$ 451,054	\$ 664,587	\$ 664,587	\$ 664,587	\$ 290,846	43.76%
Grants and Transfers to Other Agencies						-
Flow Through Funds to LEAs						-
Total	\$ 4,747,607	\$ 5,286,008	\$ 5,286,008	\$ 5,296,022	\$ 3,213,923	60.69%

Utah State Office of Education
Board Summary Section Report
For the Section - State Charter School Board (2701)
As of: 3/31/2016

State Charter School Board (2701) Funding Sources	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Carry Forward State Funding (2701 project 01)	\$ 615,878	\$ -	\$ 753,719	\$ 277,494	36.82%
State Funding (2701 project 01)	\$ 953,700	\$ 1,135,600	\$ 1,135,600	\$ 569,797	50.18%
Carry Forward CS Mentoring Program State (2701 project 02)	\$ 292,080	\$ -	\$ 351,605	\$ 84,106	23.92%
Carry Forward CS Start Up Funds (2701 project 03)	\$ -	\$ -	\$ 47,053	\$ 47,053	100.00%
Carry Forward CS Admin HB 397 State Funding (2701 project 05)	\$ 94,884	\$ -	\$ 294,884	\$ 12,500	4.24%
State Funding (2701 project 02)	\$ 200,000	\$ 400,000	\$ 400,000	\$ 45,414	11.35%
State Funding (2701 project 03)	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 1,837,408	87.50%
CS Admin HB 397 State Funding (2701 project 05)	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.00%
Total	\$ 4,456,542	\$ 3,835,600	\$ 5,282,860	\$ 2,873,772	54.40%

State Charter School Board (2701) Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 625,678	\$ 772,900	\$ 874,014	\$ 449,292	51.41%
Purchased Services	\$ 164,578	\$ 400,000	\$ 718,532	\$ 156,864	21.83%
Travel	\$ 23,548	\$ -	\$ 29,325	\$ 14,404	49.12%
Supplies and Materials	\$ 41,800	\$ 200,000	\$ 812,689	\$ 55,094	6.78%
Unallocated Expenses	\$ -	\$ 223,600	\$ -	\$ -	-
Equipment	\$ 16,264	\$ -	\$ 13,000	\$ 5,631	43.31%
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	-
Indirect Cost	\$ 84,467	\$ -	\$ 157,322	\$ 53,728	34.15%
Grants and Transfers to Other Agencies	\$ -	\$ -	\$ -	\$ -	-
Flow Through Funds to LEAs	\$ 2,052,947	\$ 2,239,100	\$ 2,677,978	\$ 2,138,759	79.86%
Total	\$ 3,009,282	\$ 3,835,600	\$ 5,282,860	\$ 2,873,772	54.40%

Carry Forward - Unused Budget \$ 1,447,260

Utah State Office of Education
Board Summary Section Report
For the Section - Minimum School Program
As of: 3/31/2016

USHE
USDB

UTEN
USHE
USDB

Minimum School Program State Funding Sources (Local Revenue Excluded)	Actual FY 2015	Board Approved Budget FY 2016 Legislative Estimates	Revised Budget Appropriations + Carryforward	MSP Transfer for Admin - Budget	MSP Transfer to Other Agencies - Budget	Revised Budget Appropriations + Carryforward #2	MSP Transfer for Admin - Budget	MSP Transfer to Other Agencies - Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Kindergarten (1)	\$ -	\$ 75,620,430	\$ 75,620,430			\$ 68,553,685			\$ 52,329,259	76.33%
Grades 1 - 12 (2) (3)	\$ 1,770,225,529	\$ 1,477,968,798	\$ 1,490,963,861		\$ 200,000	\$ 1,371,091,363		\$ 200,000	\$ 1,074,879,329	78.40%
NESS	\$ 28,570,466	\$ 28,931,800	\$ 29,337,517			\$ 29,337,517			\$ 22,155,984	75.52%
Professional Staff	\$ 157,637,800	\$ 166,198,100	\$ 169,367,491			\$ 169,367,491			\$ 124,367,722	73.43%
Administrative Costs	\$ 4,472,900	\$ 4,653,500	\$ 5,005,800			\$ 5,005,800			\$ 3,386,192	67.65%
Special Education Add-on	\$ 198,624,384	\$ 213,155,100	\$ 215,075,697			\$ 215,075,697			\$ 159,652,972	74.23%
Special Education Preschool	\$ 28,950,951	\$ 31,180,347	\$ 31,373,129			\$ 30,626,496			\$ 23,459,140	76.60%
Special Education Self Contained	\$ 42,314,774	\$ 43,056,100	\$ 43,370,497			\$ 43,370,497			\$ 32,248,128	74.35%
Special Education Extended Year	\$ 1,268,038	\$ 1,326,500	\$ 1,343,026			\$ 1,343,026			\$ 990,236	73.73%
Special Education State Programs	\$ 14,383,422	\$ 10,073,700	\$ 14,783,024		\$ 24,000	\$ 14,783,021		\$ 75,350	\$ 9,289,394	62.84%
Career & Technology Education	\$ 80,622,727	\$ 85,351,100	\$ 86,254,671	\$ 182,650		\$ 86,254,671	\$ 208,340	\$ 1,931	\$ 63,882,761	74.06%
Class Size Reduction	\$ 115,783,200	\$ 122,001,000	\$ 122,796,841			\$ 122,796,841			\$ 91,216,650	74.28%
END OF BASIC PROGRAM										
Gang Prevention	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 60,000		\$ 1,200,000	\$ 57,000	\$ 3,000	\$ 217,851	18.15%
Flexible Allocation	\$ 23,106,600	\$ 23,106,600	\$ 23,106,600			\$ 23,106,600			\$ 17,382,714	75.23%
Pupil Transportation - To/From	\$ 71,978,000	\$ 75,830,200	\$ 75,830,200		\$ 3,730,255	\$ 75,830,200		\$ 3,730,255	\$ 58,071,903	76.58%
Guarantee Transportation Levy	\$ 500,000	\$ 500,000	\$ 500,000			\$ 500,000			\$ 384,070	76.81%
Early Intervention	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000			\$ 7,500,000			\$ 5,625,022	75.00%
Enhancement for At-Risk Students	\$ 23,176,400	\$ 25,681,000	\$ 24,850,362	\$ 244,810		\$ 24,850,362	\$ 51,583	\$ 213,227	\$ 18,391,494	74.01%
Youth At-Risk (Youth-in-Custody)	\$ 20,332,476	\$ 20,974,500	\$ 21,442,316	\$ 1,048,725		\$ 21,442,316	\$ 558,505	\$ 259,745	\$ 19,130,560	89.22%
Adult Education	\$ 10,560,695	\$ 10,303,400	\$ 11,208,902	\$ 206,068		\$ 11,208,902	\$ 30,364	\$ 212,068	\$ 7,873,828	70.25%
Accelerated Learning	\$ 4,424,700	\$ 4,557,500	\$ 4,557,500			\$ 4,557,500			\$ 3,410,742	74.84%
Concurrent Enrollment	\$ 9,270,600	\$ 9,766,700	\$ 9,766,700		\$ 4,221,994	\$ 9,766,700		\$ 4,221,994	\$ 8,411,608	86.13%
School Land Trust Program (5)	\$ 39,194,208	\$ 39,730,000	\$ 45,744,883		\$ 16,645	\$ 39,730,000		\$ 16,645	\$ 45,700,096	115.03%
Charter School Local Replacement (3) (4)	\$ 107,311,721	\$ 111,667,176	\$ 122,540,885			\$ 103,357,673			\$ 89,175,936	86.28%
Charter School Administration	\$ 7,287,000	\$ 6,741,000	\$ 7,478,800			\$ 7,381,600			\$ 5,107,306	69.19%
K-3 Reading Improvement	\$ 15,035,376	\$ 15,000,000	\$ 15,035,376			\$ 15,035,376			\$ 11,292,488	75.11%
Public Education Job Enhancement (6)	\$ 699,463	\$ -	\$ 496,800			\$ 496,800			\$ -	0.00%
Educator Salary Adjustments	\$ 163,380,508	\$ 163,944,125	\$ 163,944,617		\$ 772,978	\$ 163,381,492		\$ 818,138	\$ 125,145,128	76.60%
USFR Teacher Salary Supplement Restricted	\$ 5,423,861	\$ 6,553,600	\$ 7,776,616			\$ 7,776,619			\$ 1,532,014	19.70%
Library Books & Electronic Resources	\$ 554,850	\$ 1,600,000	\$ 1,630,109			\$ 1,630,109			\$ 1,196,990	73.43%
Matching Fund for School Nurses	\$ 886,383	\$ 1,002,000	\$ 1,006,383		\$ 1,189	\$ 1,006,383		\$ 1,161	\$ 752,961	74.82%
Critical Languages & Dual Immersion	\$ 2,365,800	\$ 2,915,400	\$ 2,965,800	\$ 109,400	\$ 100,000	\$ 2,965,800	\$ 109,400		\$ 2,189,187	73.81%
USTAR Centers	\$ 13,009,523	\$ 6,200,000	\$ 12,987,289			\$ 12,987,289			\$ 5,269,018	40.57%
Performance Based Compensation (4)	\$ 10,000	\$ -	\$ 10,000			\$ -			\$ -	-
Teacher Supplies & Materials	\$ 5,000,000	\$ 6,000,000	\$ 6,000,000		\$ 24,528	\$ 6,000,000		\$ 28,753	\$ 6,000,000	100.00%
Beverly Taylor Sorenson Elementary Arts	\$ 5,134,925	\$ 6,500,000	\$ 7,171,025	\$ 120,000	\$ 650,012	\$ 7,321,779	\$ 100,000	\$ 670,012	\$ 4,673,349	63.83%
Title I Para Educator	\$ 300,000	\$ 300,000	\$ 300,000			\$ 300,000			\$ 300,000	100.00%
Capitol Visit Funding	\$ 9,800	\$ 150,000	\$ 159,800			\$ 159,800			\$ 2,203	1.38%
K-12 Digital Library	\$ -	\$ 5,000,000	\$ 5,000,000			\$ 5,000,000	\$ 1,000,000	\$ 4,000,000	\$ -	0.00%
Special Education Intensive Services	\$ -	\$ 2,000,000	\$ 2,000,000			\$ 2,000,000			\$ 2,000,000	100.00%
Voted Leeway (2)	\$ 66,409,011	\$ 123,375,800	\$ 123,375,800			\$ 123,375,800			\$ 94,391,281	76.51%
Board Leeway (2)	\$ 14,824,367	\$ 32,393,600	\$ 32,393,600			\$ 32,393,600			\$ 22,745,477	70.22%
Capital Outlay Foundation Program (2)	\$ 12,610,900	\$ 27,610,900	\$ 27,610,900			\$ 27,610,900			\$ 20,708,187	75.00%
Capital Outlay Enrollment Growth Program (2)	\$ 1,888,800	\$ 5,638,800	\$ 5,638,800			\$ 5,638,800			\$ 4,229,117	75.00%
Total	\$ 3,076,240,158	\$ 3,002,058,776	\$ 3,056,522,047	\$ 1,971,653	\$ 9,741,601	\$ 2,903,118,505	\$ 2,115,192	\$ 14,452,279	\$ 2,239,168,298	77.13%

Minimum School Program Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits				\$ 586,292	\$ 389,848	66.49%
Purchased Services			\$ 34,400	\$ 1,043,756	\$ 40,052	3.84%
Travel				\$ 16,779	\$ 15,318	91.29%
Supplies and Materials			\$ 75,000	\$ 356,178	\$ 156,912	44.05%
Unallocated Expenses						-
Equipment				\$ 8,700	\$ -	0.00%
Capital Expenditures						-
Indirect Cost				\$ 103,487	\$ -	0.00%
Total	\$ -	\$ -	\$ 109,400	\$ 2,115,192	\$ 212,282	10.04%
Additional MSP Admin - pass through to another loworg	\$ 2,418,360	\$ -	\$ 1,862,253	\$ -	\$ -	-
Grants and Transfers to Other Agencies	\$ 9,207,766	\$ 4,528,950	\$ 9,741,601	\$ 14,452,279	\$ 9,377,290	64.88%
Flow Through Funds to LEAs	\$ 3,064,614,032	\$ 2,997,529,826	\$ 3,044,808,793	\$ 2,886,551,034	\$ 2,229,578,725	77.24%
Total	\$ 3,076,240,158	\$ 3,002,058,776	\$ 3,056,522,047	\$ 2,903,118,505	\$ 2,239,168,298	77.13%

Carry Forward - Unused Budget

\$ -

(1) In FY2015, the Kindergarten appropriation was netted with grades 1-12.

(2) In FY2015, local revenues collected from the basic rate were included in the BASE budgets. Local revenues stay with the LEAs; thus, they are not reflected in our budgets in the current year. SB97, from the 2015 session, increased the basic rate local revenue by an additional \$75 million, which stayed with the local districts. This reduces the amount of state funds required to fund the basic program. The \$75 million in state dollars were added to the Voted, Board, and Capital Outlay programs (below the line).

(3) The local school district contribution for charter school local replacement is netted against the grades 1-12 program budget. When these funds are reduced from grades 1-12 program, they are used to pay the charter schools. The local contribution in the current year is \$17,753,511.

(4) In FY2016, the Legislature swept \$10,000 from the Performance Based Compensation program and \$7,990,000 from the Charter School Local Replacement program.

(5) The School LAND Trust Program receives its fourth quarter interest payment after the Legislative session is completed; therefore, the appropriation does not include the full amount that can be allocated to LEAs in FY2016.

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

Utah State Office of Education
Board Summary Section Report
For the Section - School Finance (0441)
As of: 3/31/2016

School Finance (0441) Funding Sources	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
State Funding (0441 project 40) Assoc Supt. Bus/Ops moved to new low org	\$ 357,300	\$ -			
State Funding (0441 project 50)	\$ 1,304,100	\$ 1,077,000	\$ 1,077,000	\$ 680,167	63.15%
State Funding (0441 project 51)	\$ 259,100	\$ 265,100	\$ 265,100	\$ 135,228	51.01%
State Funding (0441 project 52)	\$ 500,000	\$ 750,000	\$ 750,000	\$ 108,789	14.51%
State Funding (0441 project 70)	\$ 312,300	\$ 321,400	\$ 321,400	\$ 222,527	69.24%
Federal Reimbursement Travel Funding (0441 project 50)	\$ 18,558		\$ 6,844 ¹	\$ 5,175	75.62%
Carry Forward (HB 3-122 for HB 116)		\$ 258,000	\$ 258,000	\$ -	0.00%
State Supplemental SOEP FY16 (SB1)			\$ 500,000 ²		-
Carry Forward Discretionary Fund Board Approved (project 50)		\$ 37,754	\$ 284,540 ³	\$ 107,354	37.73%
Carry Forward Discretionary Fund Board Approved (project 70)		\$ 15,095	\$ 15,095 ³	\$ -	0.00%
Carry Forward State Funding (0441 project 51)	\$ 188,381		\$ 463,613 ⁴		-
Carry Forward State Funding (0441 project 52)	\$ 134,564		\$ 118,651 ⁴	\$ 118,651	100.00%
Total	\$ 3,074,303	\$ 2,724,349	\$ 4,060,243	\$ 1,377,891	33.94%

School Finance (0441-50/70) Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 1,087,396	\$ 1,166,279	\$ 1,349,996 ³	\$ 842,775	62.43%
Purchased Services	\$ 17,626	\$ 277,248	\$ 286,843	\$ 13,343 ^A	4.65%
Travel	\$ 17,956	\$ 10,200	\$ 21,164	\$ 11,622	54.91%
Supplies and Materials	\$ 30,868	\$ 35,792	\$ 47,109	\$ 36,714	77.93%
Unallocated Expenses		\$ -	\$ -	\$ -	
Equipment	\$ 12,291	\$ 9,800	\$ 10,924	\$ 4,716	43.17%
Capital Expenditures			\$ 3,844	\$ 3,844	100.00%
Indirect Cost	\$ 146,799	\$ 209,930	\$ 242,999	\$ 102,209	42.06%
Grants and Transfers to Other Agencies				\$ -	-
Flow Through Funds to LEAs					
Total	\$ 1,312,935	\$ 1,709,249	\$ 1,962,879	\$ 1,015,223	51.72%

School Finance (0441-51/52) Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 177,672	\$ 182,259	\$ 182,259	\$ 109,297	59.97%
Purchased Services	\$ 2,590	\$ 2,745	\$ 2,919	\$ 2,398	82.15%
Travel	\$ 3,993	\$ 9,200	\$ 15,200	\$ 6,024	39.63%
Supplies and Materials	\$ 2,634	\$ 9,388	\$ 10,054	\$ 3,709	36.89%
Unallocated Expenses		\$ 28,301	\$ 484,914		0.00%
Equipment	\$ 334	\$ 400	\$ 560	\$ 179	31.96%
Capital Expenditures				\$ -	
Indirect Cost	\$ 23,986	\$ 32,807	\$ 32,807	\$ 13,621	41.52%
Grants and Transfers to Other Agencies					-
Flow Through Funds to LEAs	\$ 515,913	\$ 750,000	\$ 1,368,651	\$ 227,440	16.62%
Total	\$ 727,122	\$ 1,015,100	\$ 2,097,364	\$ 362,668	17.29%

School Finance Assoc. Supt. Bus/Ops moved to new low org in FY2016 Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 331,956				-
Purchased Services	\$ 2,224				-
Travel	\$ 5,032				-
Supplies and Materials	\$ 4,499				-
Unallocated Expenses	\$ (31,762)				-
Equipment	\$ 538				-
Capital Expenditures					-
Indirect Cost	\$ 44,814				-
Grants and Transfers to Other Agencies					0.00%
Flow Through Funds to LEAs					0.00%
Total	\$ 357,300		\$ -	\$ -	0.00%

Carry Forward - Unused Budget \$ 676,946

Utah State Office of Education
Board Summary Section Report
For the Section - Internal Accounting (0102)
As of: 03/31/2016

State Board (0102) Funding Sources	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Indirect Cost (10204- Internal Accounting)	\$ 1,414,374	\$ 1,563,620	\$ 1,563,620	\$ 1,597,693	\$ 1,010,457	64.62%
Indirect Cost (10204 - Joint Review Team)	\$ -	\$ -	\$ 317,000	\$ 317,000	\$ 50,894	16.06%
	\$ -	\$ -	\$ -	\$ -		-
Total	\$ 1,414,374	\$ 1,563,620	\$ 1,880,620	\$ 1,914,693	\$ 1,061,352	56.44%

Internal Accounting (0102-04) Areas of Expenditures/Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget Amount	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 1,204,681	\$ 1,344,485	\$ 1,344,485	\$ 1,344,485	\$ 927,554	68.99%
Purchased Services	\$ 151,357	\$ 176,115	\$ 176,115	\$ 192,306	\$ 25,870	14.69%
Travel	\$ 3,820	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
Supplies and Materials	\$ 52,020	\$ 33,320	\$ 33,320	\$ 34,910	\$ 28,696	86.12%
Unallocated Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment	\$ 2,496	\$ 6,500	\$ 6,500	\$ 16,300	\$ 13,960	214.77%
Capital Expenditures	\$ -	\$ -	\$ -	\$ 6,492	\$ 6,492	100.00%
Indirect Cost	\$ -	\$ -	\$ -	\$ -		-
Grants and Transfers to Other Agencies	\$ -	\$ -	\$ -	\$ -		-
Flow Through Funds to LEAs	\$ -	\$ -	\$ -	\$ -		-
Total	\$ 1,414,374	\$ 1,563,620	\$ 1,563,620	\$ 1,597,693	\$ 1,002,572	64.12%

Agency Support (0102-04 TA55) Joint Review Team Areas of Expenditures/Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget Amount	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ -	\$ -	\$ 268,644	\$ 268,644	\$ 50,894	18.94%
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Unallocated Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Indirect Cost	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants and Transfers to Other Agencies	\$ -	\$ -	\$ 48,356	\$ 48,356	\$ -	0.00%
Flow Through Funds to LEAs	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ -	\$ -	\$ 317,000	\$ 317,000	\$ 50,894	16.06%