Public Education:
Format Changes to Minimum School Program Appropriations

R. Benjamin Leishman, Fiscal Analyst
Patrick Lee, Fiscal Analyst

Introduction

• Goal: Streamline Appropriations Process to Reduce Complexity & Enhance Understanding
  – 1st Step: Address the Technical Approach of Appropriation
  – Achieve Greater Clarity for People Implementing the Budget

• Major Sources of Public Education Budget Complexity
  – Process of Appropriation, Multiple Programs & Formulas, Public Interest

• Focus on Minimum School Program Act
  – Structure of Education Budget
State Appropriated Public Education Budget
FY 2010: $3,414,940,756 - All Funding Sources*

State Board of Education
- Direct to Districts/Charters
- On a Formula Basis

Minimum School Program
$2,947,199,956

School Building Program
$22,499,700

Education Agencies
$445,241,100

Public School Districts

Public Charter Schools

Streamlining Budget Mechanics
- Current Approach

- Only Budget Not Fully Managed in Legislature’s Budget Database
- Multiple Points of Data Entry
- Examples of Recent Complications

Manual inputs

SPREAD SHEET

BILL

BALANCE SHEET

Manual inputs

Manual inputs

Manual inputs

DATABASE

Manual inputs
Streamlining Budget Mechanics - Streamlined Approach

- Mirror Appropriations Process for State Agencies
- Reduce Multiple Points of Data Entry to One
- Generate Figures for Appropriations Bills, Spreadsheet, and Balance Sheet Centrally

Managing Appropriations Process for State Agencies

• Automatic
• Manual inputs
• DATABASE

Generating Figures for Appropriations Bills, Spreadsheet, and Balance Sheet

• Automatic
• BILL
• SPREAD SHEET
• BALANCE SHEET

Reducing Budget Complexity

• Example of Current Format

53A-17a-104. Amount of state’s contribution toward minimum school program.

(1) The total contribution of the state toward the cost of the minimum school program may not exceed the sum of $2,497,012,086 or the fiscal year beginning July 1, 2008, except as otherwise provided by the Legislature through supplemental appropriations.

(2) There is appropriated from state and local funds for fiscal year 2009-10 for distribution to school districts and charter schools, in accordance with this chapter, monies for the following purposes and in the following amounts:

(a) basic program - kindergarten, $65,182,638 (25,204 WPU's) $68,424,504 (26,552 WPU's);

(b) basic program - grades 1-12, $1,291,316,661 (501,093 WPU's);

(c) basic program - professional staff, $116,307,741 (48,973 WPU's);

See Appendix A
Reducing Budget Complexity - Continued

• New Format – Base Budget Bill (HB 1)
  – Appropriations in un-codified statute (final section of bill), similar to other state agency appropriations
  – Repeals UCA 53A-17a-104
  – Groups Programs into Four Categories
    • Basic School Program, Related to Basic School Program, Voted & Board Leeways, School Building Programs
    • One-time Program (when appropriated) Part of Related to Basic
  – No More Strike & Replace for Program Appropriations
    • Budget Changes Don’t Amend Codified Statute
    • Subsequent Appropriations are Cumulative (Add-to or Subtract-from Base) – No Need to Re-Run Entire Appropriations Section

Conclusion –

• Process Underway to Fully Incorporate MSP into Budget Database
  – Generate Spreadsheet & WPU Costs
• Goal to Make Education Appropriations Easier to Understand & Communicate