Accountable Process Budget
2019 Interim | House Joint Resolution 18 (2019 GS)

New Budget Review Process

- What is an Accountable Process Budget?
  - Budget Created Starting at Zero
  - Funding Added Through an “Accountable Budget Process” Review
  - Subcommittees Determine if Item is Included in the Base Budget

- Subcommittees Develop a Review Process
  - 20% of Budgets
  - All Budgets Reviewed Over 5 Years
Accountable Budget Process
2019 Interim | Public Education Appropriations Subcommittee

How to Divide the $5.6 Billion Education Budget into 20% Increments

- Staff Worked with Chairs to Develop 5-Year Review Plan
  - 20% Review Amount Not Defined
    - Dollar Amount | Line Items or Programs
- Division Complicated by Structure
  - Dollar Amount Blurs Organization by Programs or Like Functions
  - Line Items Range from $3.1 B (56%), to $50,000 (Less Than 0.00001%)
  - 125+ Individual Programs (25/Year)
- MSP — Related to Basic School Program Review Process (4-Year)

Co-Chair Recommendation to Executive Appropriations

- Program-Based Review
  - Regardless of Funding Amount
  - Discuss Like Programs (Themes)
- 5-Year Plan
  - 2019 – At-Risk, Specialized Learning, Capital Equalization
  - 2020 – Early Learning & Special Education
  - 2021 – Teacher/Personnel Support, Arts & Sciences
  - 2022 – LEA Support, Equalization, Transportation, Nutrition
  - 2023 – General Funding, CTE, & Admin.
Public Education Accountable Budget Process: 5-Year Review Schedule

All Current Programs Scheduled by Review Subject

Matrix Provides Program Link to COBI, FY 2020 Appropriation Amount, and Year of Review

### Public Education Appropriations Subcommittee - Accountable Budget Review by Year

<table>
<thead>
<tr>
<th>Programs by Line Item</th>
<th>FY 2020</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
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<tr>
<td>Pupil Transportation - T&amp;F</td>
<td>$88,401,900</td>
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<td>Pupil Transportation - Rural Transportation Grants</td>
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<td>Pupil Transportation - Rural School Reimbursement</td>
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<td>Flexible Allocation</td>
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<td>Charter School Local Reimbursement</td>
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<td>Charter School Administrative Fees</td>
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<td>Engagement for At-Risk Students</td>
<td>$44,816,000</td>
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<td>Health in Education</td>
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<td>Adult Education</td>
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<td>Engagement for Accelerated Students</td>
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<td>Centennial Scholarship Program</td>
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<td>Correction Enrollment</td>
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<td>Title I - Parent Involvement</td>
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<td>Early Literacy Program</td>
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<td>Early Intervention</td>
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<td>Early Graduation - Competency</td>
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<td>Teacher Salary Adjustments</td>
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<td>Teacher Supplement</td>
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<td>National Board Certified Teacher</td>
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<td>Teacher Supplies &amp; Materials</td>
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<td>Effective Teachers in High-Poverty</td>
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<td>Grants for Educators in High-need Schools</td>
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<td>Elementary School Counselors</td>
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<td>Teacher and Student Success Program</td>
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<td>Student Health and Counseling</td>
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<td>School Library Books &amp; Electronic Resources</td>
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<td>Matching Fund for School Names</td>
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<td>Dual Immersion</td>
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<td>Year-Round Math &amp; Science (USTAR)</td>
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<td>Secondary Teacher Retention Endow</td>
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<td>Digital Teaching &amp; Learning</td>
<td>$19,852,400</td>
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</table>

Public Education Accountable Budget Process for 2019 Interim Meetings:

Process Divided Between All Three Interim Meetings

Start Broad & Focus

Deliverables:
- Budget Review of All Scheduled Programs
- Identify Focus Programs for Detailed Review
- Recommendations on Funding Levels for Base Budget Bills

Subcommittee Action Required for Inclusion in Base Budget Bills

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**Public Education Appropriations Subcommittee**

Office of the Legislative Fiscal Analyst

**June:** High Level Budget Reviews; Determine Focus Programs

**August:** Detailed Budget Reviews of Focus Programs

**October:** Complete Reviews; Determine Base Budget Funding Amounts

**December:** Subcommittee Recommendation for EAC & Base Budget Bills

Office of the Legislative Fiscal Analyst

**6/17/2019**
MSP – Related to Basic School Program Reviews
2019 Interim | S3F-2-414 (H.B. 230 - 2018 General Session)

- Similar to Accountable Process Budget Review
  - Limited to Categorical Programs in the Related to Basic School Program
    - About 30 Programs
  - Review Content not Defined
  - 4-Year Review Cycle
- Review Plan Adopted in 2018 Interim
  - 2019 Interim 1st Year
  - Theme/Subject Approach
- PED Only Subcommittee with Two Processes

**Effective 7/1/2019**

**S3F-2-414. Review of related to basic school programs.**

(1) No later than November 30, 2018, the Public Education Appropriations Subcommittee shall:

(a) review and make recommendations on each program in the related to basic school programs described in Subsection (2);

(b) adopt a review schedule going forward for each program described in Subsection (2), placing a program on a schedule to review annually or every four years, and

(c) review annually or every four years each program according to the schedule adopted under Subsection (2)(b).

(2) For a related to basic school program that is not listed in Subsection (2) and is adopted by the Legislature after January 1, 2018, the Public Education Appropriations Subcommittee shall:

(a) review and make recommendations for the program in the program's initial year of implementation;

(b) adopt a review schedule going forward for the program, placing the program on a schedule to review annually or every four years; and

(c) review annually or every four years the program according to the schedule adopted under Subsection (2)(b).

(3) The programs subject to review under Subsection (2) are the following:

(a) the state supported transportation program described in Section 53F-2-408;

(b) the weighted pupil unit funding allocation described in Section 53F-2-207;

(c) the enhancement for at-risk students program described in Section 53F-2-410;

(d) the youth in custody program described in Section 53F-2-529.

Redundant Reviews?
2019 Interim | Public Education Appropriations Subcommittee

- Similarities
  - Both Require Budget Reviews
    - Program Revenues, Expenditures, Formulas, etc.
  - Both Require Subcommittee Plan & Action
  - Both Subject Area Based Reviews
- Differences
  - Accountable Budget Process for Entire Public Education Budget
  - 4 Year vs. 5 Year Review Cycle
  - Accountable Budget Process Requires Subcommittee Action for Base Budget
  - Accountable Budget Process Required Changing Initial MSP Review Plan

**Recommendation**

- Repeal S3F-2-414 as the Accountable Budget Process Meets Statutory Intent and Broadens the Reviews to the Full Budget