



ACCOUNTABLE PROCESS BUDGET

2019 Interim | JR3-2-501

June 2019

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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

Enrolled Copy H.J.R. 18

1 **JOINT RULES RESOLUTION ON BASE BUDGETING**

2 **PROVISIONS**

3 2019 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Jefferson Moss**

6 Senate Sponsor: Daniel Hemmert

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8 **LONG TITLE**

9 **General Description:**

10 This resolution modifies joint rules related to base budgeting.

11 **Highlighted Provisions:**

12 This resolution:

13 • defines terms;

14 • requires every appropriations subcommittee to create an accountable process budget

15 for a percentage of the subcommittee’s budgets each interim; and

16 • modifies provisions governing appropriations subcommittee meetings.

17 **Special Clauses:**

18 None



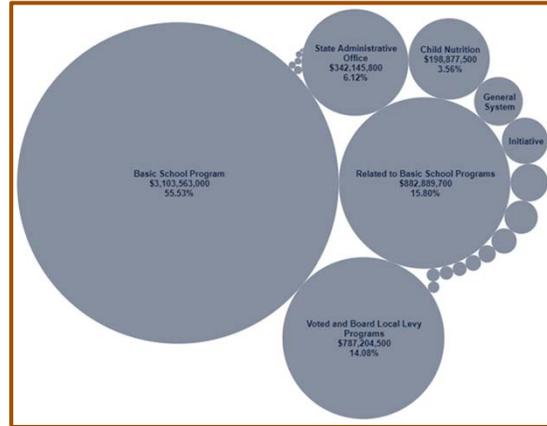
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Accountable Budget Process

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)



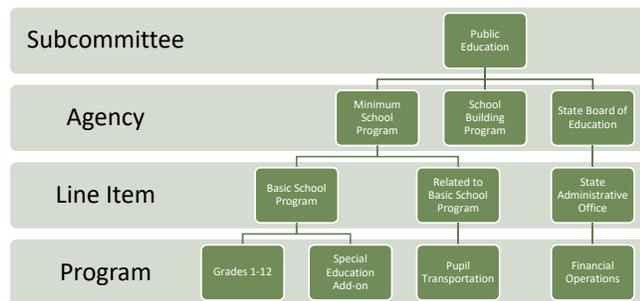
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Accountable Budget Process

2019 Interim | Public Education Subcommittee Review Plan

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.



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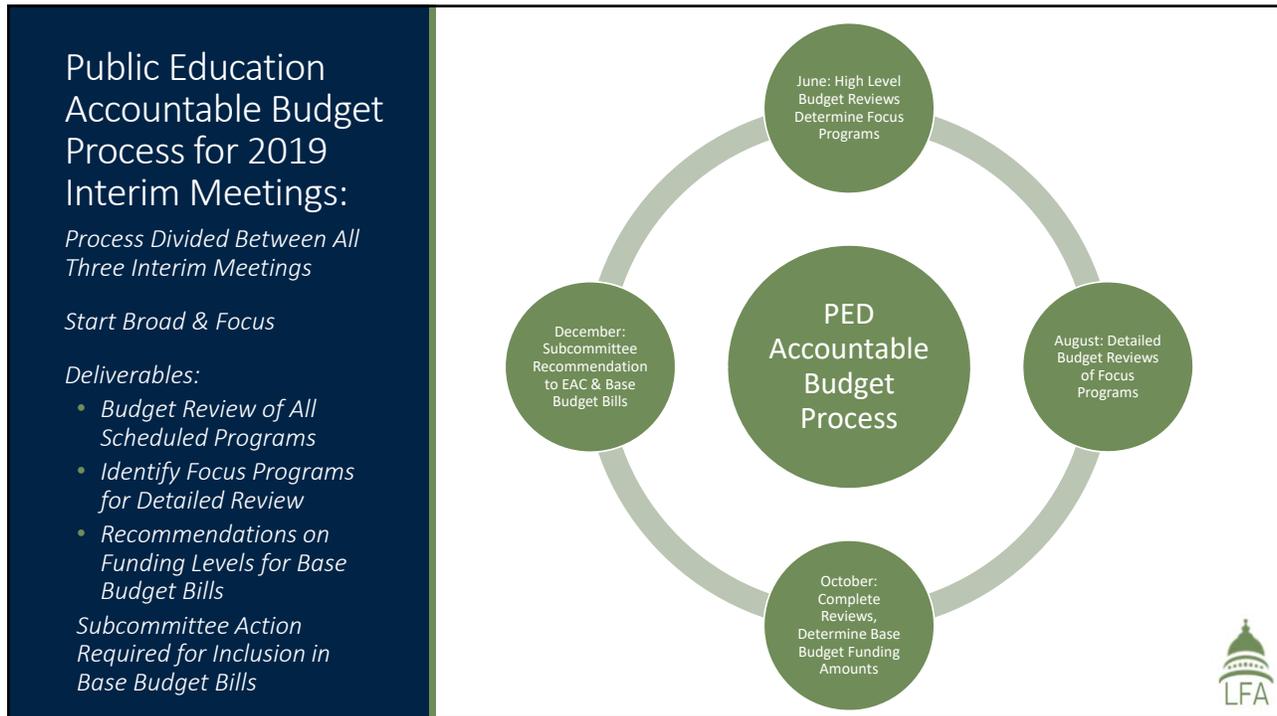
Public Education Accountable Budget Process: 5-Year Review Schedule

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						
Programs by Line Item	FY 2020	Interim Year				
	Appropriated	2019	2020	2021	2022	2023
Minimum School Program						
Related to Basic School Program						
Pupil Transportation - To & From	\$98,461,900				X	
Pupil Transportation - Rural Transportation Grants	\$1,000,000				X	
Pupil Transportation - Rural School Reimbursement	\$500,000				X	
Flexible Allocation	\$7,788,000				X	
Charter School Local Replacement	\$195,042,300				X	
Charter School Administrative Costs	\$8,112,200				X	
Enhancement for At-Risk Students	\$44,836,000	X				
Youth in Custody	\$25,222,500	X				
Adult Education	\$14,175,400	X				
Enhancement for Accelerated Students	\$5,483,300	X				
Centennial Scholarship Program	\$269,300	X				
Concurrent Enrollment	\$11,750,900	X				
Title I - Paraeducators	\$300,000	X				
Early Literacy Program	\$14,550,000		X			
Early Intervention	\$7,500,000		X			
Early Graduation - Competency	\$0	X				
Educator Salary Adjustments	\$177,945,500			X		
Teacher Salary Supplement	\$18,928,600			X		
National Board Certified Teacher	\$246,300			X		
Teacher Supplies & Materials	\$5,500,000			X		
Effective Teachers in High Poverty	\$250,000			X		
Grants for Educators in High-need Schools	\$500,000			X		
Elementary School Counselors	\$2,100,000			X		
School LAND Trust	\$82,663,100				X	
Teacher and Student Success Program	\$98,950,000			X		
Student Health and Counseling	\$16,000,000			X		
School Library Books & Electronic Resources	\$850,000				X	
Matching Fund for School Nurses	\$1,002,000			X		
Dual Immersion	\$5,030,000	X				
Year-Round Math & Science (LUSTAR)	\$6,200,000	X				
Beverly Taylor Sorenson Elem. Arts	\$11,880,000			X		
Digital Teaching & Learning	\$19,852,400					X

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MSP – Related to Basic School Program Reviews 2019 Interim | 53F-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

53F-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 (3);
 - (b) adopt a review schedule going forward for each program described in Subsection (3), 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 (1)(b).
- (2) For a related to basic school program that is not listed in Subsection (3) 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 (1) are the following:
- (a) the state-supported transportation program described in Section 53F-2-403;
 - (b) the weighted pupil unit flexibility allocations described in Section 53F-2-205;
 - (c) the Enhancement for At-Risk Students Program described in Section 53F-2-410;
 - (d) the youth in custody program described in Section 53E-3-503;



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Redundant Reviews? 2019 Interim | Public Education Appropriations Subcommittee

- | | |
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| <ul style="list-style-type: none"> ○ Similarities <ul style="list-style-type: none"> • Both Require Budget Reviews <ul style="list-style-type: none"> ▪ Program Revenues, Expenditures, Formulas, etc. • Both Require Subcommittee Plan & Action • Both Subject Area Based Reviews | <ul style="list-style-type: none"> ○ Differences <ul style="list-style-type: none"> • 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 |
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Recommendation

- Repeal 53F-2-414 as the Accountable Budget Process Meets Statutory Intent and Broadens the Reviews to the Full Budget



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