

Utah's Budget

Process, Procedures, and Participants

Utah's Budget

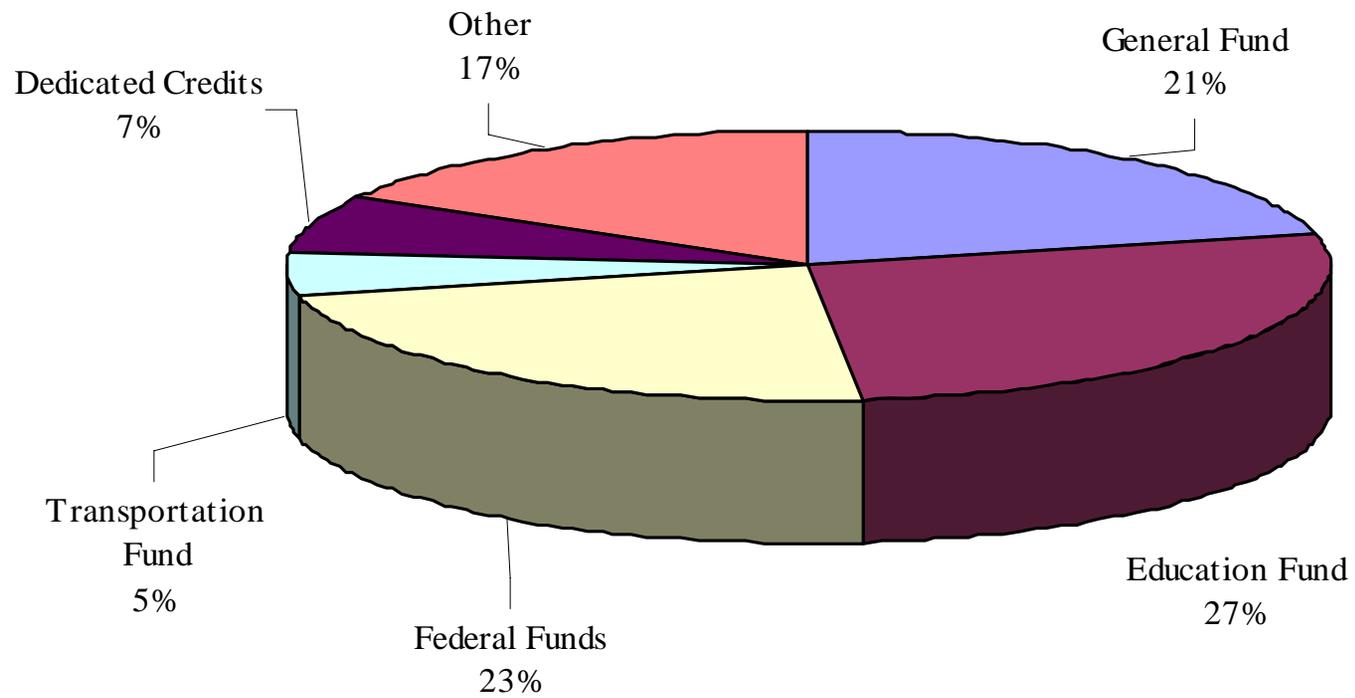
- What revenues are sources of the budget?
- Who participates in the budget process?
- What is the budget process and timeline?
- What procedures are followed in analyzing budgets?
- What are results of budgeting?

What revenues are sources of the budget?

- General Fund from sales taxes
- Education Fund from income taxes
- Transportation Fund from fuel taxes
- Dedicated Credits from rates and fees
- Federal funds from Federal Government
- “Other” Restricted Accounts, Agency and Trust Funds from special levies, fines and fees

What revenues are sources of the budget?

Total Appropriations by Revenue Source, FY 2007



Who participates in the budget process?

- Requestors
 - Public Education
 - Higher Education
 - State Agencies
- Evaluators
 - Governor's Office of Planning and Budget
 - Legislative Fiscal Analyst
- Decision Makers
 - Governor (influences outcome)
 - Legislators (final decision makers)

Who participates in the budget process?

Legislative Subcommittees

- Executive Offices & Criminal Justice
- Capital Facilities and Administrative Services
- Commerce and Revenue
- Economic Development and Human Resources
- Health & Human Services
- Higher Education
- Natural Resources
- Public Education
- Transportation, Environmental Quality, and National Guard

Appropriation Committee Structure

Executive Appropriations Committee
(9 Senators, 9 Representatives
plus 1 nonvoting Senator and 1 nonvoting Rep)

Capital Facilities and Administrative
Services Subcommittee
(4 Senators, 9 Representatives)

Economic Development and
Human Resources Subcommittee
(3 Senators, 5 Representatives)

Health and Human Services
Subcommittee
(4 Senators, 7 Representatives)

Natural Resources
Subcommittee
(4 Senators, 9 Representatives)

Commerce and Revenue
Subcommittee
(3 Senators, 7 Representatives)

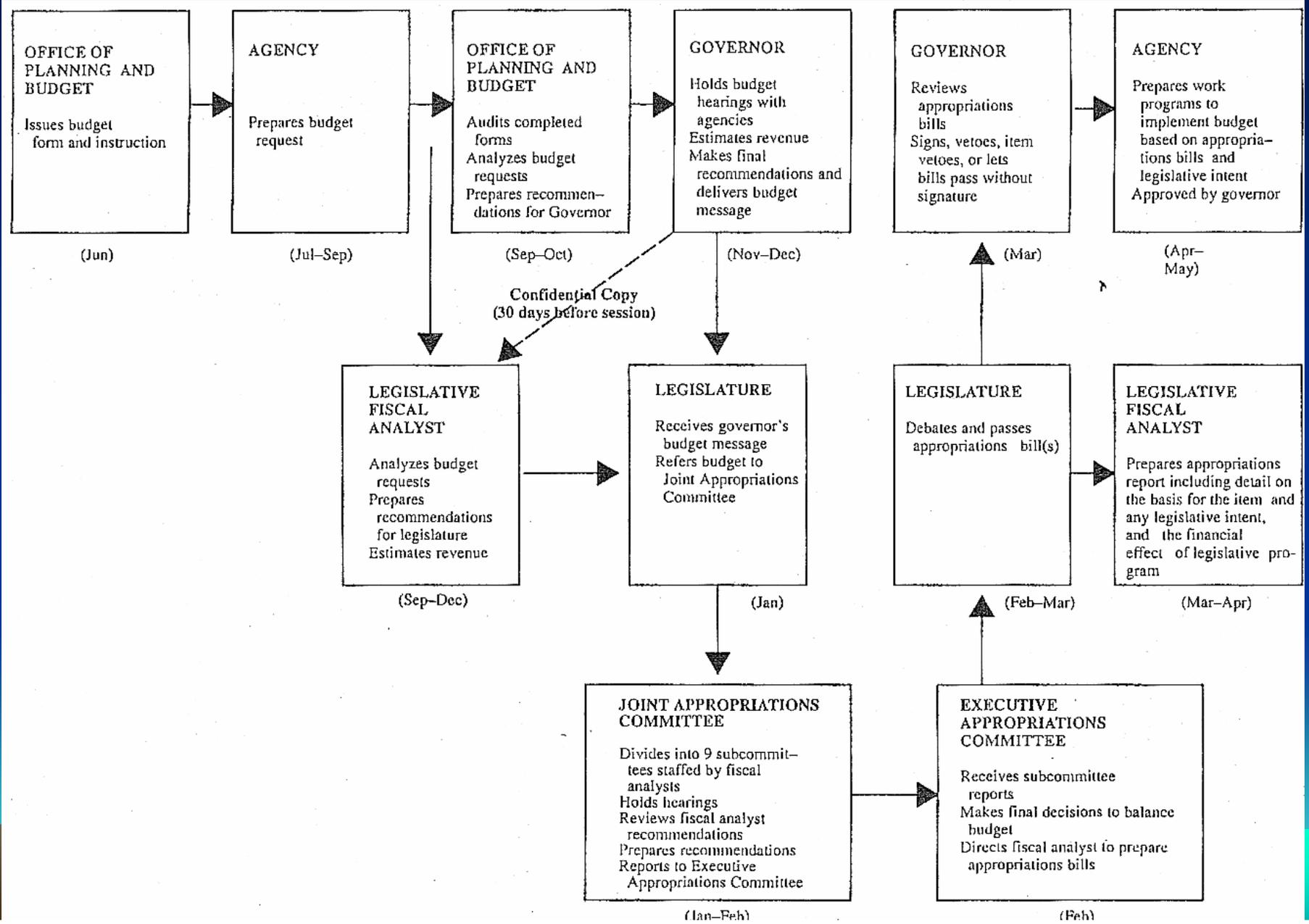
Executive Offices and Criminal Justice
Subcommittee
(3 Senators, 7 Representatives)

Higher Education
Subcommittee
(5 Senators, 11 Representatives)

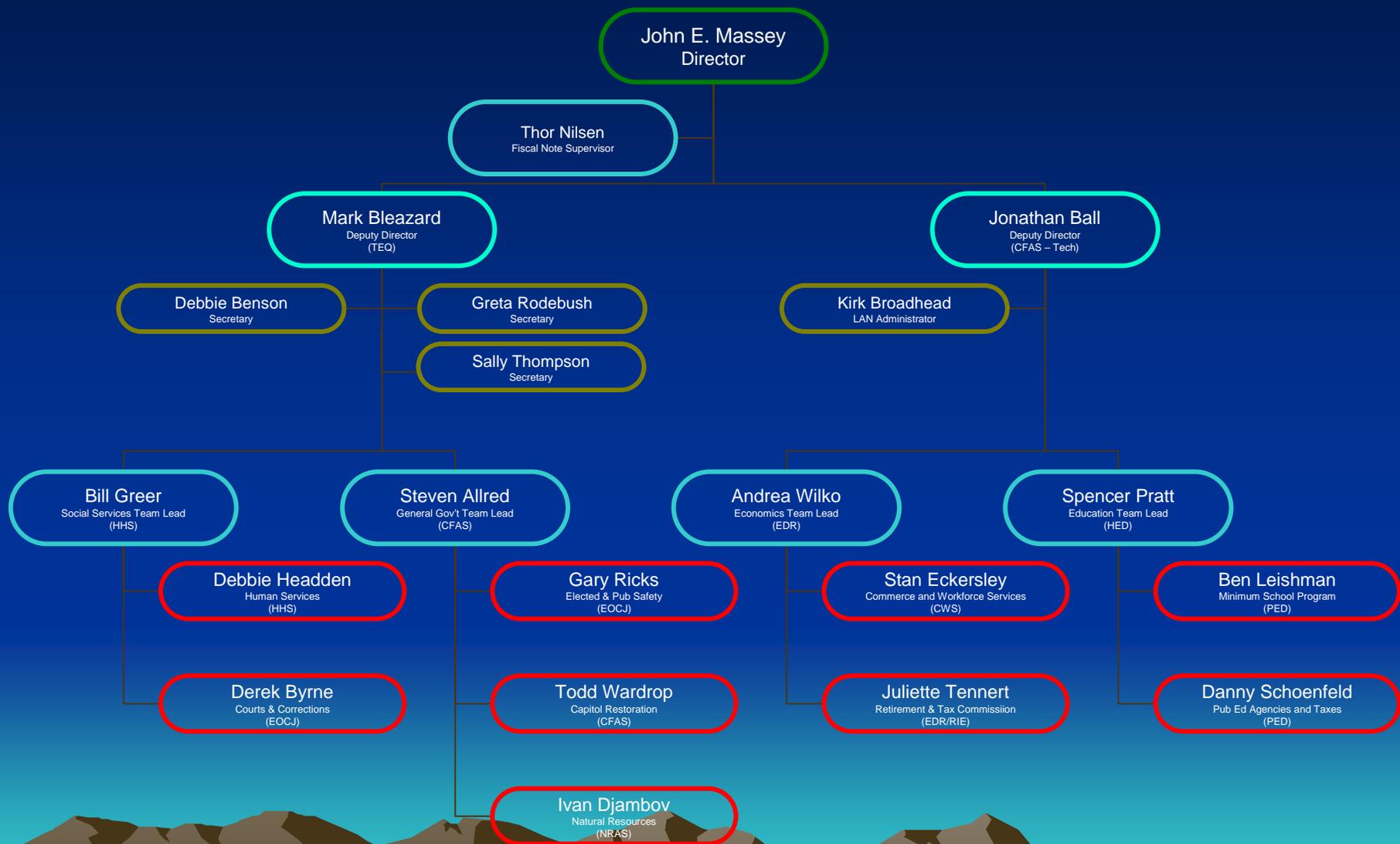
Public Education
Subcommittee
(4 Senators, 11 Representatives)

Transportation, Environmental
Quality & Nat'l Guard Subcommittee
(3 Senators, 8 Representatives)

What is the budget process and timeline?



Office of the Legislative Fiscal Analyst



What procedures are followed in analyzing budgets?

- Gather basic information
- Verify program need/justification
- Validate funding
- Evaluate efficiency and effectiveness
- Analyze productivity indicators and performance measures

Gather Basic Information:

- Are the numbers correct? Do funding and expenditures balance?
- Is there statutory authority for each function/program?
- What's the budget history of this agency over the past three to five years?
- Were new/additional funds appropriated last year used as intended?

Verify Program Need/Justification

- Why is the State doing this? Could it be done in the private sector? The Feds? Others?
- Does this program duplicate or overlap with any other in State? The Feds? Locals?
- What benefit would be forgone if eliminated?
- What criteria should be used to evaluate?
- Have any performance audits been performed? If so, what suggestions made?

Validate Funding:

- Why is this funded with general tax revenue (General Fund/School Funds)? Why not federal funds? Others?
- Could this be funded with user fees? Private Funds?
- Would it be less expensive to contract for this? Have it administered by a third party? Require a co-pay?
- Is another agency doing something that affects this agency's workload or vice versa? Can other agency be "billed" to encourage efficiency?
- Are there matching funds available for this program?

Evaluate efficiency and effectiveness:

- Review general information
 - Evidence of effectiveness/Customer satisfaction
 - Manage workload/demand
 - Alternative forms of delivery
 - Etc.
- Review staffing
- Review operations and travel
- Consider new requests

Analyze productivity indicators and performance measures:

- Define applicable indicators:
 - Input indicators
 - Output indicators
 - Outcome indicators
 - Efficiency/cost effectiveness indicators
- Compare indicators:
 - To history/goal
 - To similar programs/private sector
 - To standards/norms
 - Within sub-units of organization

What are results of budgeting?

Total Appropriations by Area of Expenditure, FY 2007

