

30 under the supervision of the fiscal analyst are:

31 (a) (i) to estimate general revenue collections, including comparisons of:

32 (A) current estimates for each major tax type to long-term trends for that tax type;

33 (B) current estimates for federal fund receipts to long-term federal fund trends; and

34 (C) current estimates for tax collections and federal fund receipts to long-term trends

35 deflated for the inflationary effects of debt monetization; and

36 (ii) to report the analysis required under Subsection (2)(a)(i) to the Legislature's

37 Executive Appropriations Committee before each annual general session of the Legislature;

38 (b) to analyze in detail the state budget before the convening of each legislative session

39 and make recommendations to the Legislature on each item or program appearing in the

40 budget, including:

41 (i) funding for and performance of programs, acquisitions, and services currently

42 undertaken by state government to determine whether each department, agency, institution, or

43 program should:

44 (A) continue at its current level of expenditure;

45 (B) continue at a different level of expenditure; or

46 (C) be terminated; and

47 (ii) increases or decreases to spending authority and other resource allocations for the

48 current and future fiscal years;

49 (c) to prepare on all proposed bills fiscal estimates that reflect:

50 (i) potential state government revenue impacts;

51 (ii) anticipated state government expenditure changes;

52 (iii) anticipated expenditure changes for county, municipal, local district, or special

53 service district governments; [~~and~~]

54 (iv) anticipated direct expenditure by Utah residents and businesses, including the unit

55 cost, number of units, and total cost to all impacted residents and businesses; and

56 (v) if the proposed bill changes retirement benefits under a system or plan governed by

57 Title 49, Utah State Retirement and Insurance Benefit Act, the anticipated effect on:

58 (A) each affected system's or plan's unfunded actuarial accrued liability and actuarial
59 funded ratio, based on current employer contributions;

60 (B) employer contributions and member contributions;

61 (C) a retiree's retirement allowance;

62 (D) the total cost to active members and retirees; and

63 (E) the total cost to employers for all active members and retirees;

64 (d) to indicate whether each proposed bill will impact the regulatory burden for Utah
65 residents or businesses, and if so:

66 (i) whether the impact increases or decreases the regulatory burden; and

67 (ii) whether the change in burden is high, medium, or low;

68 (e) beginning in 2017 and repeating every three years after 2017, to prepare the
69 following cycle of analyses of long-term fiscal sustainability:

70 (i) in year one, the joint revenue volatility report required under Section [63J-1-205](#);

71 (ii) in year two, a long-term budget for programs appropriated from major funds and
72 tax types; and

73 (iii) in year three, a budget stress test comparing estimated future revenue to and
74 expenditure from major funds and tax types under various potential economic conditions;

75 (f) to report instances in which the administration may be failing to carry out the
76 expressed intent of the Legislature;

77 (g) to propose and analyze statutory changes for more effective operational economies
78 or more effective administration;

79 (h) to prepare, before each annual general session of the Legislature, a summary
80 showing the current status of the following as compared to the past nine fiscal years:

81 (i) debt;

82 (ii) long-term liabilities;

83 (iii) contingent liabilities;

84 (iv) General Fund borrowing;

85 (v) reserves;

- 86 (vi) fund and nonlapsing balances; and
87 (vii) cash funded capital investments;
88 (i) to make recommendations for addressing the items described in Subsection (2)(h) in
89 the upcoming annual general session of the Legislature;
90 (j) to prepare, after each session of the Legislature, a summary showing the effect of
91 the final legislative program on the financial condition of the state;
92 (k) to conduct organizational and management improvement studies in accordance
93 with Title 63J, Chapter 1, Part 9, Government Performance Reporting and Efficiency Process,
94 and legislative rule;
95 (l) to prepare and deliver upon request of any interim committee or the Legislative
96 Management Committee, reports on the finances of the state and on anticipated or proposed
97 requests for appropriations;
98 (m) to recommend areas for research studies by the executive department or the interim
99 committees;
100 (n) to appoint and develop a professional staff within budget limitations;
101 (o) to prepare and submit the annual budget request for the office;
102 (p) to develop a taxpayer receipt:
103 (i) available to taxpayers through a website; and
104 (ii) that allows a taxpayer to view on the website an estimate of how the taxpayer's tax
105 dollars are expended for government purposes; and
106 (q) to publish or provide other information on taxation and government expenditures
107 that may be accessed by the public.
108 (3) The legislative fiscal analyst shall have a master's degree in public administration,
109 political science, economics, accounting, or the equivalent in academic or practical experience.
110 (4) In carrying out the duties provided for in this section, the legislative fiscal analyst
111 may obtain access to all records, documents, and reports necessary to the scope of the
112 legislative fiscal analyst's duties according to the procedures contained in Title 36, Chapter 14,
113 Legislative Subpoena Powers.

- 114 (5) The Office of the Legislative Fiscal Analyst shall provide any information the State
115 Board of Education reports in accordance with Subsection [53E-3-507](#)(7) to:
116 (a) the chief sponsor of the proposed bill; and
117 (b) upon request, any legislator.