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# ASPA BUZZ

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May 2006

## ASPA Luncheon

**Friday, May 12, 2006**

12:00 Noon

Salt Lake County Government Center  
2001 South State Street, Room S-1007 (South Building)

### **Development of the Salt Lake Valley's West Bench: Implications for the Public Sector**

Russel Fox, Kennecott Land Corporation  
Jeff Daugherty, Director, Salt Lake County Planning  
David White, Salt Lake County Planning

In the changing world of Salt Lake County, the mining industry is gradually giving way to urbanization. Some of us have witnessed the removal of the Murray smokestacks and the conversion of tailings pile in the middle of the valley to other uses. We have wondered what the future holds for the far west side of Salt Lake County.

The future is now! Kennecott Land Corporation has announced plans for a massive development in this area. This project poses challenges for both the private and public sectors as thousands of acres are converted to urban use. Our speakers will discuss Kennecott Land Corporation's plans for this area and how the public sector is responding to the regulatory challenges posed by this development.

Due to limited space, please make your reservations early. The luncheon will be catered. Reservations or cancellations must be received no later than Tuesday, May 9th. **No shows will be billed.** Limited parking is available—please carpool where possible.

The cost of the luncheon is \$12.00 for ASPA members, students and *Buzz* Supporters and \$15.00 for nonmembers.

Please call the Center for Public Policy and Administration, University of Utah, at 581-6493 or e-mail [jrandall@cpga.utah.edu](mailto:jrandall@cpga.utah.edu) for reservations.

# APRIL LUNCHEON

By DeOna Sorensen

## The State of Tax Reform in Utah

The presenter was M. Keith Prescott, a tax partner in the firm of Wisan, Smith, Racker and Prescott in Salt Lake City. He is a graduate of Brigham Young University and he is currently the Chair of BYU's School of Accounting and Information Systems Advisor Board. He is the Chair of the Tax Review Commission that advises the Governor and Legislature on state tax policy issues. Mr. Prescott was selected by Governor Walker as one of the advisors for the tax restructuring effort she initiated. He also served on Governor-elect Huntsman's transition team and as the co-chair of the policy and priorities group. He is currently serving with other BYU professors as tax policy advisors to Governor Huntsman. Mr. Prescott has received numerous awards and has been published on the subject of partnership taxation. He was also named among the Country's top tax practitioners for 1997 by Money Magazine.

Mr. Prescott feels that Utah's future will be determined by how well we manage three specific responsibilities:

- (1) education of our children;
- (2) management of our water, and
- (3) development of our transportation infrastructure.

Mr. Prescott feels that our most important resource is our children. The income tax is specifically ear marked by the State Constitution for education. The income tax base is shrinking because of things that are happening at the federal level. The base is shrinking about 4% a year, and income tax has a beta of about 1.4. Property tax is the most stable tax base – it has a beta of about .4 percent. Property tax is much easier to forecast and work with. Sales tax is also shrinking because we are shifting from a “goods” based economy to a “service” based economy. What we are doing with the sales tax function is taxing an ever-shrinking base at an ever-increasing rate, thus choking off the “goods” portion of our economy.

Over the next decade, Utah will have 130,000 to 170,000 new students (about 40% of them are non-English speaking). We can choose to have a well-educated workforce that will invite business and economic activity, or we can choose to have a poorly educated workforce – the choice is ours.

Mr. Prescott said that if we do nothing, we have elected to poorly educate our children. If we try to tax our way out of the upcoming problem, we will place a drag on the economy that will become self-defeating. Delaying doing something is delusional. The solution to this problem is economic stimulation – we have to grow our way out of the problem. We must increase revenue if we are going to educate our children.

According to Mr. Prescott, Utah's current tax system is a series of bandages that were overlaid on a system that might, at one time, have been rational. Legislative attempts to make the current

system work are becoming very clumsy. The current law is simply our admission of clumsy attempts to raise rates on a base that is too narrow. A flax tax will broaden the base, lower the rate, stabilize the base that is earmarked for education and make Utah competitive economically.

So, what's best for Utah? Mr. Prescott feels tax laws should be neutral. Businesses and all entities need to lay aside their "sacred cows" for the better interests of the state. Again, delay is delusional. Something must be done if Utah is to move into the next century.

## **JUNE ASPA AWARDS LUNCHEON**

The annual ASPA Awards Luncheon will be held on **Friday, June 2<sup>nd</sup>** in the Auditorium of the State Office Building. Please plan to attend and help us honor individuals who have influenced public administration in our State. **It's not too late to nominate someone.** Fill out the nomination form included and return to the address shown by April 26<sup>th</sup>. Past honorees include:

### Elected Official

Mayor Janice Auger, City of Taylorsville  
Representative Judy Ann Buffmire  
Senator John L. Valentine

### Appointed Official

Palmer DePaulis, Utah State Tax Commission  
Robin Arnold-Williams, Utah Department of Human Services  
Emalee H. Curtis, Monroe City Recorder

### Boards and Commission

Wasatch Front Regional Council  
Springdale Town Planning Commission

## ASPA ARCHIVES

*Over the years we have received many excellent articles for publication in the Buzz. Many of these articles have lasting value and we thought it would be appropriate to reprint some of them when time and space permits. The following article was originally published in the May 1997 ASPA Buzz. Helen is a former president of the Utah Chapter of ASPA.*

Helen M. Peters  
Development Officer  
College of Humanities  
University of Utah

### **The New Bottom Line: Outcome Measurement**

Increasingly, service providers, governments, other funders, and the public want clear evidence that the resources they expend product benefits for people. Service consumers and the volunteers providing them want to know their programs really make a difference. That is, they want better accountability for resources. One clear and compelling answer to the question of “Why measure outcomes?” is: to see if programs really make a difference in the lives of people.

Although improved accountability has been a major force behind the move to outcome measurement, an even more important reason exists—to help programs improve services. Outcome measurement provides a learning loop that feeds information back into programs on how well they are doing. It offers findings used to make them adapt, improve, and become more effective.

This dividend doesn’t take years to occur. It often starts appearing early while setting up an outcome measurement system. Focusing on outcomes—on why the program is doing what it’s doing and how it thinks participants will be better off—gives managers and staff a clearer picture of their efforts’ purposes. That clarification alone frequently leads to more focused and productive service delivery.

Down the road, showing that their efforts are making a difference for people pays important dividends for programs. It can, for example, help programs:

- recruit and retain talented staff,
- enlist and motivate able volunteers,
- attract new participants,
- engage collaborators,
- garner support for innovative efforts,
- win designation as a model or demonstration site,
- retain or increase funding, and
- gain favorable public recognition.

Results of outcome measurement show not only where services are being effective for participants, but also where outcomes are not as expected. Program managers can use outcome data to:

- strengthen existing services,
- target effective services for expansion,
- identify staff and volunteer training needs,
- develop and justify budgets,
- prepare long-range plans, and
- focus staff and/or board members' attention on programmatic issues.

To increase internal efficiency, a program needs to track its inputs and outputs. To comply with service delivery standards, a program needs to monitor activities and outputs. But to improve its effectiveness in helping participants, to assure potential participants and funders that its programs produce results, and to show the public that it produces benefits that merit support, an agency needs to measure its outcomes.

These and other outcome measurement benefits are not just theoretical. Human service providers nationwide attest to the difference it has made to programs' reputations, and, most important, to the publics served. The rewards have encouraged governments and funders to pick up the idea. The 1993 Government Performance and Results Act (GPRA), for example, requires federal programs to identify and measure their outcomes. Many foundations now require programs they fund to measure and report on outcomes.

#### Important Definitions:

*Inputs* are resources a program uses to achieve program objectives. Examples are money, staff and staff time, volunteers and volunteer time, facilities, equipment and supplies.

*Activities* are what the program does with the inputs—the services it provides—to fulfill its mission. Activities include the strategies, techniques, and types of treatment that comprise the program's service methodology

*Outputs* are the direct program activity products and are measured by the volume of work accomplished—for example, the numbers of classes taught. Outputs have little inherent value in themselves. They are important because they lead to desired participant or target population benefits.

*Outcomes* are benefits or changes for individuals or populations during or after program participation. Outcomes influence a program's benefits. Outcomes may relate to behavior, skills, knowledge, attitudes, values, condition or other attributes. They are what participants know, think, do, how they behave or what their condition is that is different following the program.

Reference: Article adapted from "Measuring Program Outcomes: A Practical Approach," United Way of America. Used with permission.

# ANNOUNCING THE ASPA ANNUAL SERVICE AWARDS

## ASPA SERVICE AWARD NOMINATION FORM

I would like to nominate the following individual, board, or commission for an ASPA service award.

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_  
City State Zip Code

Name of Nominator: \_\_\_\_\_ Phone Number: \_\_\_\_\_

The award I think the individual, board, or commission would be eligible for is the:

- Senator Arthur V. Watkins Distinguished Service Award for an Elected Official, which honors elected officials who, through exceptional commitment, skill and integrity, served the public with special distinction.
- Dr. G. Homer Durham Distinguished Service Award for an Appointed Official, which honors appointed officials who have served the public with honor and integrity.
- Dr. F. Ted Hebert Distinguished Service Award for Outstanding Contributions to Public Administration, which honors individuals that have made significant contributions to public administration through academia or as a public citizen.
- Boards and Commissions Award of Excellence, for a board or commission whose members have exhibited community service, work to support the common good, are proactive in decision-making, and facilitate public participation in governmental processes.

**Reason for nominating this person or organization:**

**The deadline for receiving nominations is April 26, 2006. They should be sent to:**

Utah Chapter ASPA  
University of Utah  
260 S Central Campus Dr Rm 214  
Salt Lake City, UT 84112-9154

Fax: 801-585-5489