



# FY 2010 PRELIMINARY LAPSING AND NONLAPSING BALANCES

## ISSUE BRIEF

### **SUMMARY**

As of September 8, 2010 the Division of Finance calculates that state agencies will lapse \$21 million back to the General Fund and \$93 million back to transportation and restricted funds for FY 2010. At this point, no funds will lapse back to the Uniform School Fund. The preliminary numbers also indicate that state agencies and public education will carry \$288 million from FY 2010 to FY 2011 as nonlapsing balances.

### **TABLES AND CHARTS**

Table 1 on page 2 contains preliminary numbers from the Division of Finance for state agency closing nonlapsing and lapsing balances for FY 2010. The Division is in the process of closing out accounts and finalizing numbers for FY 2010. Amounts reported in this table may change. In addition, the State Auditor will review the numbers in November and could make corrections or changes.

The table contains three sections:

1. 2009 nonlapsing balances
2. 2010 nonlapsing balances
3. 2010 lapsing balances

Nonlapsing balances are spending authority given by the Legislature to an agency to carry from one fiscal year to another. The Legislature must explicitly authorize such carry-forward either in intent language or statute. Closing nonlapsing balances in FY 2010 become beginning nonlapsing balances in FY 2011.

Lapsing balances are funds not spent or carried forward by an agency in a given fiscal year. These funds lapse back to the funding sources from which they came. For the purposes of this report, lapsing funds are either General Fund or other funds. Other lapsing funds include Transportation Fund, Centennial Highway Fund, and restricted funds. As no agencies have reported lapsing Education Fund or Uniform School Fund, these funds are not included.

Figures 1 through 10 follow Table 1 and illustrate the history of nonlapsing balances by appropriations subcommittee. The figures are as follows:

1. All subcommittees (page 3)
2. Capital Facilities and Government Operations (page 3)
3. Commerce and Workforce Services (page 4)
4. Economic Development and Revenue (page 4)
5. Executive Offices and Criminal Justice (page 5)
6. Health and Human Services (page 5)
7. Higher Education (page 6)
8. Natural Resources (page 6)
9. Public Education (page 7)
10. Transportation and Environmental Quality (page 7)

# FY 2010 PRELIMINARY LAPSING AND NONLAPSING BALANCES

Agency Name	2009 Nonlapsing Balances			2010 Nonlapsing Balances			2010 Lapsing Balances	
	FY 2009	FY 2009	FY 2009	FY 2010 Prel <sup>1</sup>	FY 2010	FY 2010	FY 2010 Prel <sup>1</sup>	FY 2010 Prel <sup>1</sup>
	Nonlapsing	Total	Pct of	Nonlapsing	Revised Est	Pct of	GF Lapsing	Other Lapsing
Balance	Budget	Total	Balance	Budget	Total	Balance	Balance	
Administrative Services	(1,761,400)	43,397,100	4.1%	(1,875,400)	45,608,000	4.1%	(22,100)	(692,200)
Agriculture	(1,959,300)	31,734,800	6.2%	(3,515,800)	34,379,300	10.2%	(528,800)	(1,763,500)
Alcoholic Beverage Control	0	28,821,700	0.0%	0	28,978,300	0.0%	0	0
Attorney General	(1,375,600)	51,810,650	2.7%	(3,409,500)	52,002,250	6.6%	0	(2,100)
Board of Pardons and Parole	(110,400)	3,783,400	2.9%	(83,800)	3,788,300	2.2%	0	0
Capital Budget	0	175,071,200	0.0%	0	55,662,500	0.0%	0	0
Capitol Preservation Board	(1,281,800)	4,211,600	30.4%	0	4,136,000	0.0%	0	0
Career Service Review Office	(15,000)	206,500	7.3%	(15,000)	241,200	6.2%	(9,300)	0
Commerce	(4,334,400)	23,920,500	18.1%	(4,711,900)	27,580,700	17.1%	0	(620,400)
Community and Culture	(3,772,200)	143,300,200	2.6%	(2,983,400)	233,222,200	1.3%	(5,000)	(8,300)
Corrections	(7,217,600)	273,281,200	2.6%	(10,244,500)	262,790,200	3.9%	0	(1,107,700)
Courts	(1,088,700)	127,702,700	0.9%	(2,224,200)	131,276,000	1.7%	(1,996,000)	(1,171,500)
Debt Service <sup>2</sup>	(10,980,300)	245,287,300	4.5%	(20,391,000)	272,615,600	7.5%	0	0
Dixie State College	(812,900)	35,786,100	2.3%	(1,400)	30,453,900	0.0%	0	0
Economic Development	(7,562,200)	34,571,200	21.9%	(8,275,400)	34,244,400	24.2%	(233,900)	0
Environmental Quality	(1,321,800)	105,336,800	1.3%	(161,600)	126,420,600	0.1%	0	(3,585,100)
Financial Institutions	0	6,148,400	0.0%	0	5,874,900	0.0%	0	(140,700)
Governor's Office	(5,769,400)	24,251,200	23.8%	(8,195,700)	53,269,800	15.4%	(18,300)	(637,300)
Health	(11,593,100)	2,088,424,200	0.6%	(22,304,600)	2,208,534,500	1.0%	(266,900)	(1,848,500)
Human Resource Management	(506,100)	3,629,500	13.9%	(460,200)	3,925,400	11.7%	(299,600)	0
Human Services	(7,809,500)	601,755,500	1.3%	(3,896,400)	592,366,000	0.7%	(10,127,300)	(995,600)
Insurance <sup>3</sup>	(32,933,000)	39,474,000	83.4%	(28,268,300)	45,865,500	61.6%	(100)	(595,200)
Juvenile Justice Services	(760,500)	106,342,800	0.7%	(1,500,000)	103,079,100	1.5%	(607,900)	0
Labor Commission	0	62,247,400	0.0%	0	61,999,500	0.0%	(4,800)	(546,300)
Legislature	(4,842,500)	19,498,200	24.8%	(5,489,500)	19,594,700	28.0%	0	0
Medical Education Council	(627,700)	1,104,400	56.8%	(686,400)	1,244,900	55.1%	0	0
Minimum School Program	(31,905,100)	3,077,703,960	0.0%	(43,083,900)	2,969,699,656	0.0%	0	(100,400)
National Guard	(11,700)	48,805,200	0.0%	(46,000)	44,118,800	0.1%	0	0
Natural Resources	(16,174,000)	179,945,000	9.0%	(14,660,800)	202,974,600	7.2%	(1,100)	(8,188,700)
Public Lands Office	(995,700)	2,013,000	49.5%	(400,000)	2,180,500	18.3%	0	(1,693,000)
Public Safety	(29,499,800)	158,961,700	18.6%	(29,509,100)	189,222,900	15.6%	(1,947,800)	(4,564,800)
Public Service Commission <sup>4</sup>	(9,644,600)	11,156,700	86.4%	(5,574,500)	11,999,100	46.5%	0	0
Salt Lake Community College	(7,975,400)	113,070,900	7.1%	(4,480,300)	110,808,800	4.0%	0	0
School & Inst. Trust Lands	0	24,240,900	0.0%	0	22,348,600	0.0%	0	0
Snow College	(1,113,400)	26,947,300	4.1%	(932,300)	26,487,700	3.5%	0	0
Southern Utah University	(691,700)	56,890,800	1.2%	(1,373,500)	53,863,100	2.5%	0	0
State Auditor	(95,800)	5,095,800	1.9%	(228,800)	4,810,800	4.8%	0	0
State Board of Education	(16,269,500)	482,456,600	3.4%	(13,195,500)	541,757,200	2.4%	0	(10,100)
State Board of Regents	(385,300)	36,286,400	1.1%	(179,200)	29,453,700	0.6%	0	0
State Treasurer	(475,000)	2,526,400	18.8%	(445,000)	2,980,500	14.9%	(196,600)	(199,500)
Tax Commission	(8,370,100)	85,694,700	9.8%	(7,899,800)	82,417,400	9.6%	0	(676,400)
Technology Services	(540,000)	11,080,400	4.9%	(586,600)	4,570,900	12.8%	0	(35,800)
Transportation	(3,873,700)	1,443,835,000	0.3%	(2,854,200)	1,089,458,300	0.3%	0	(61,146,500)
University of Utah	(1,983,100)	416,176,100	0.5%	(1,776,000)	403,824,400	0.4%	0	0
USTAR	(12,165,000)	13,561,100	89.7%	(16,744,900)	26,846,800	62.4%	0	0
Utah College of Applied Tech.	(159,000)	60,171,600	0.3%	(1,800)	55,245,100	0.0%	0	0
Utah Education Network	(115,000)	32,328,100	0.4%	(300,000)	30,550,600	1.0%	0	0
Utah State University	(10,001,500)	272,602,900	3.7%	(10,389,100)	248,228,500	4.2%	0	0
Utah Valley University	(4,620,700)	131,674,500	3.5%	(3,328,000)	128,410,600	2.6%	0	0
Veterans' Affairs	(110,400)	1,179,600	9.4%	(5,900)	1,686,300	0.3%	0	0
Weber State University	(2,361,500)	116,450,600	2.0%	(1,547,100)	112,027,800	1.4%	0	0
Workforce Services	(1,838,300)	1,022,709,400	0.2%	(46,500)	846,647,300	0.0%	(4,848,700)	(2,568,200)
<b>Total</b>	<b>(269,810,700)</b>	<b>12,114,663,210</b>	<b>2.2%</b>	<b>(288,282,800)</b>	<b>11,681,773,706</b>	<b>2.5%</b>	<b>(21,114,200)</b>	<b>(92,897,800)</b>

**Notes:**

1. Numbers are preliminary from the Division of Finance and will not be finalized until audited in November by the State Auditor.
2. Debt Service balances include \$4.8 million from General Obligation bonds and \$15.5 million from SBOA lease revenue bonds (most of which is obligated to pay future debt service).
3. The majority of the nonlapsing balance for the Department of Insurance (\$27,985,700) comes from the Comprehensive Health Insurance Pool.
4. The majority of the nonlapsing balance for the Public Service Commission (\$4,460,300) comes from the Universal Telecom Service Fund.

**Table 1**



Figure 1

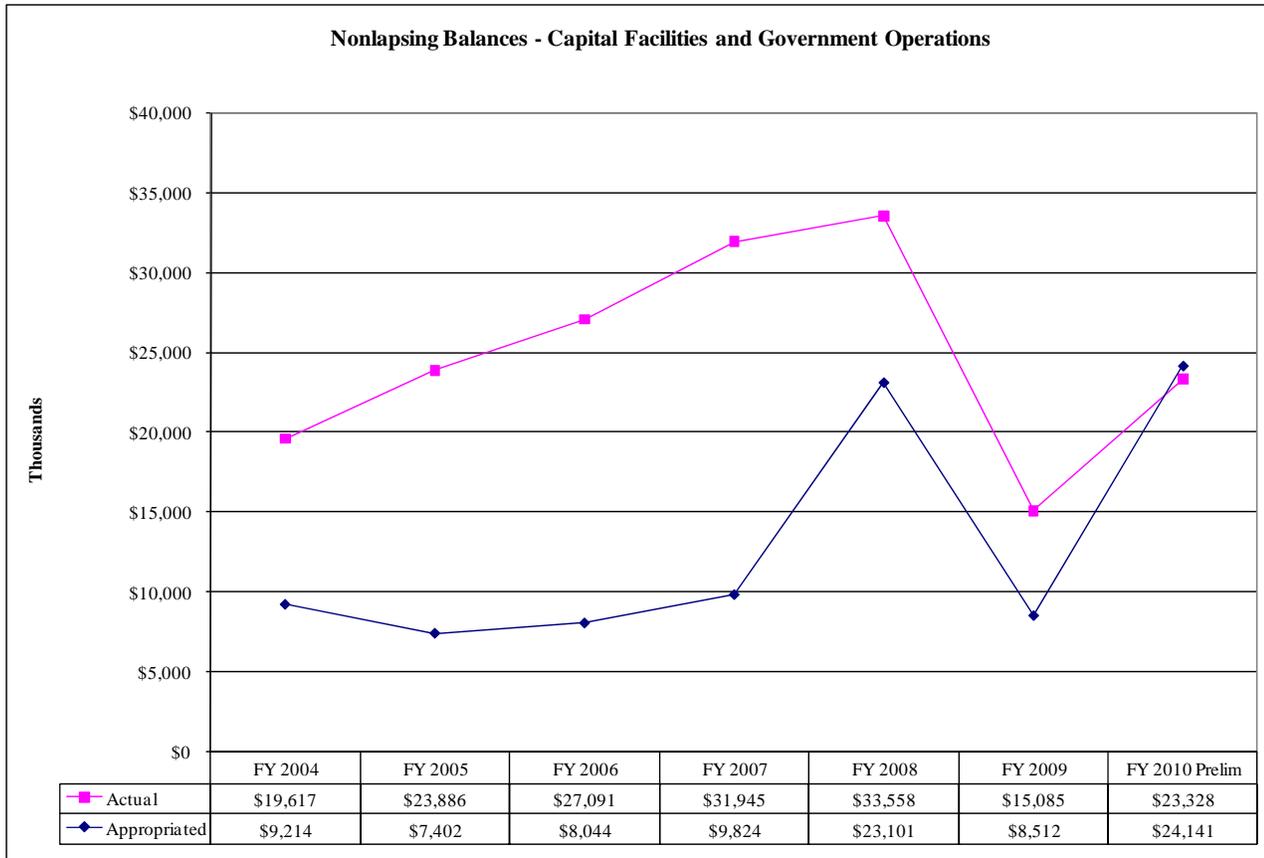


Figure 2

FY 2010 PRELIMINARY LAPSING AND NONLAPSING BALANCES

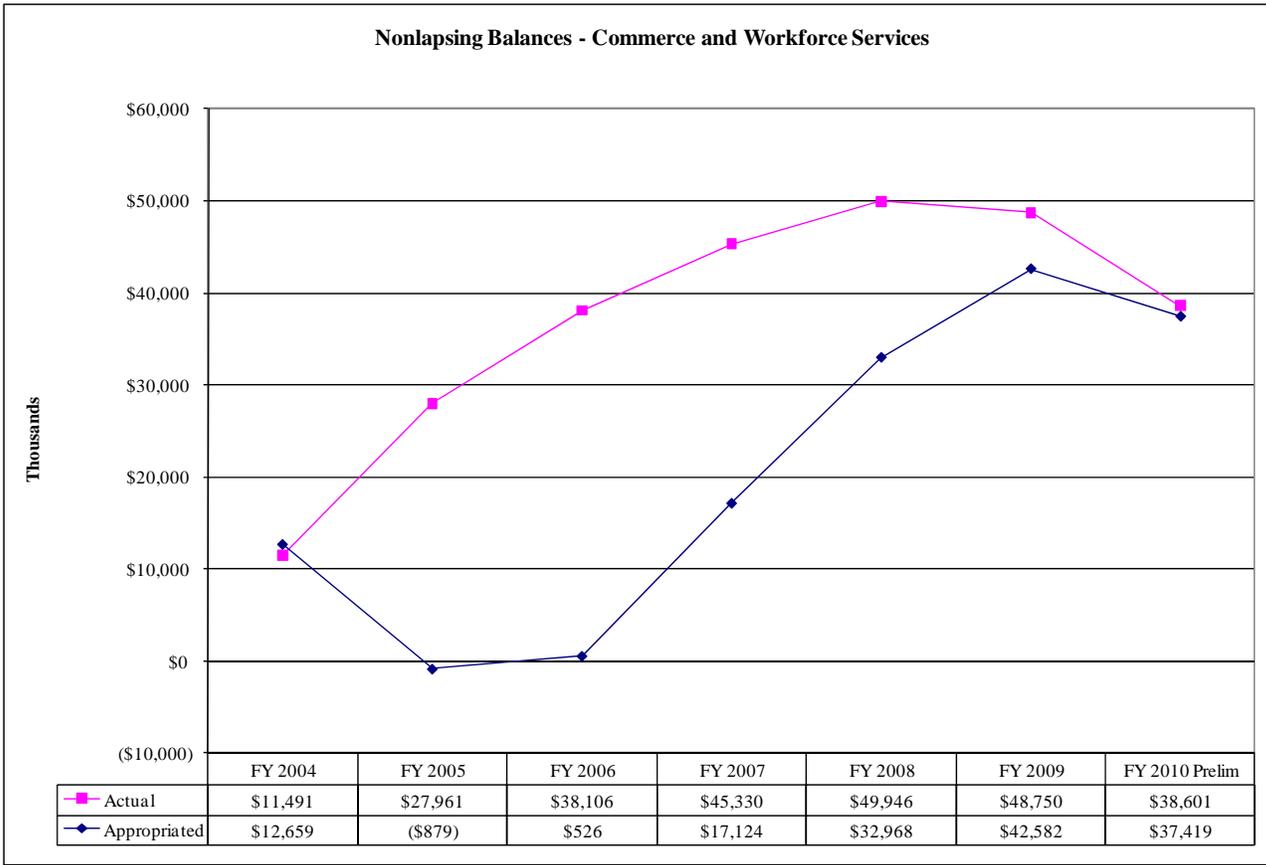


Figure 3

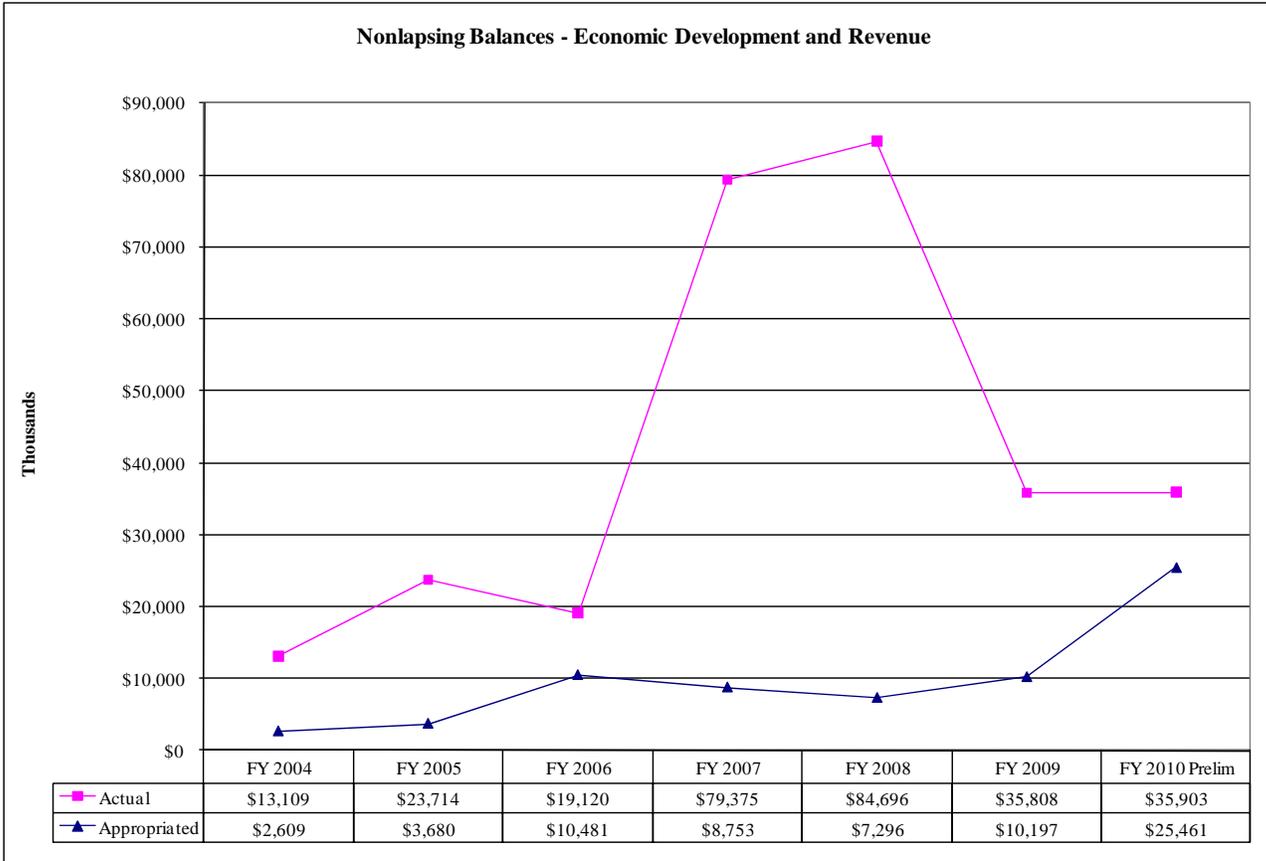


Figure 4

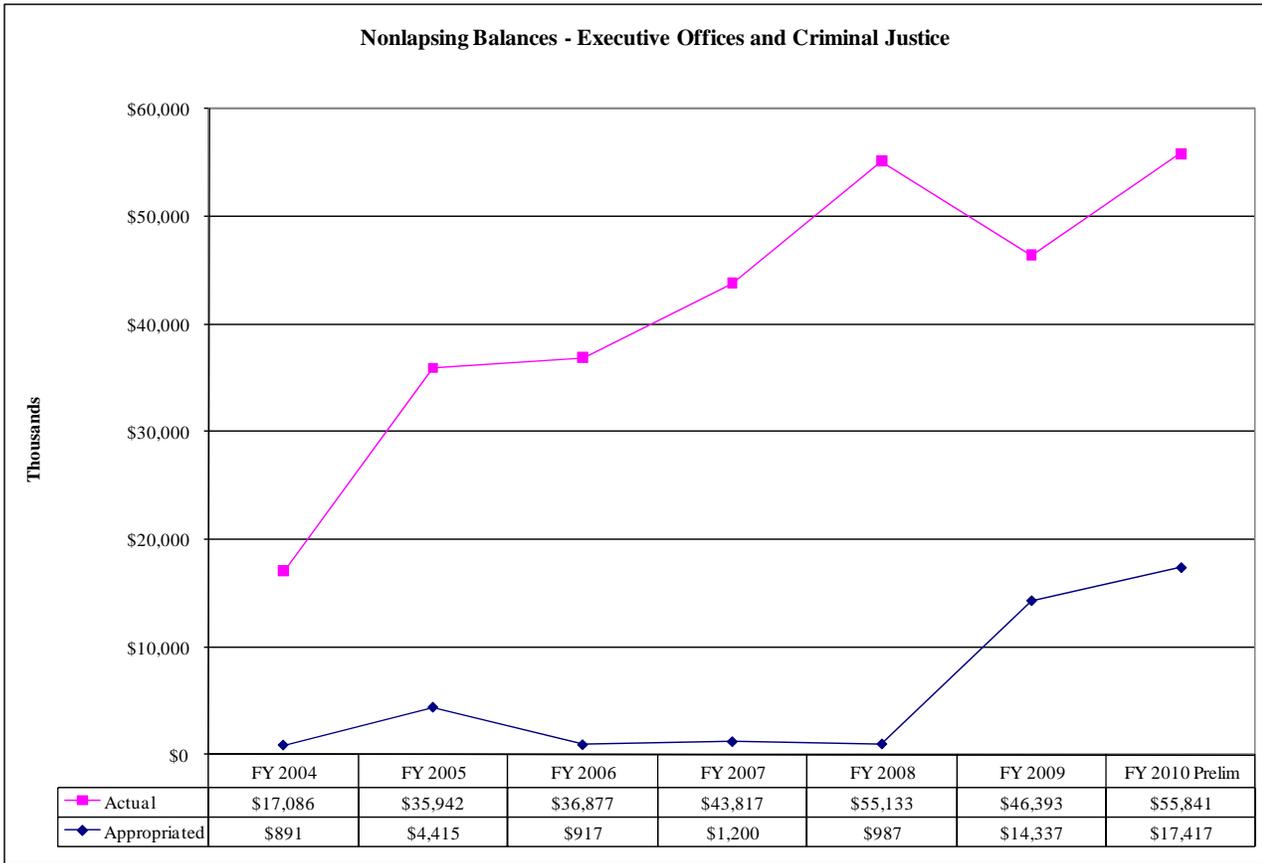


Figure 5

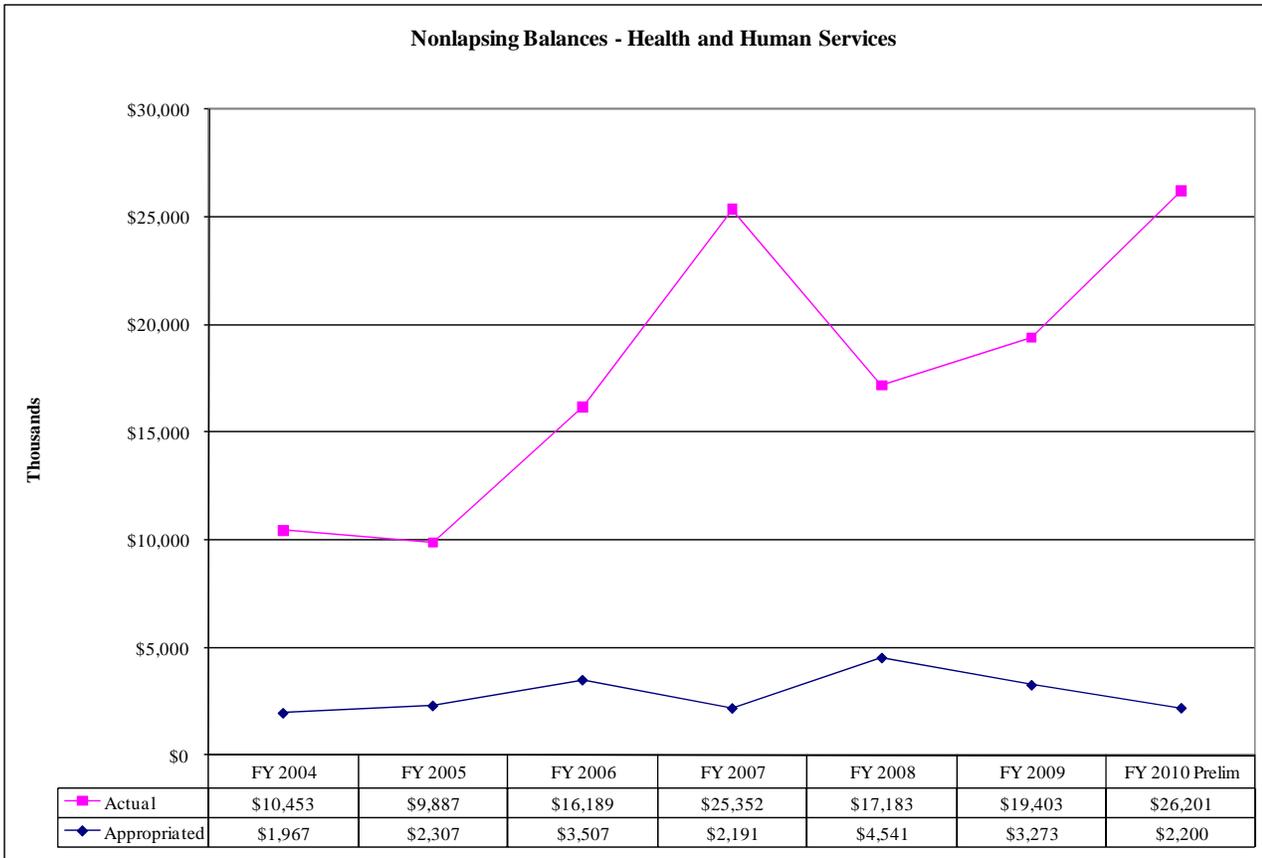


Figure 6

FY 2010 PRELIMINARY LAPSING AND NONLAPSING BALANCES

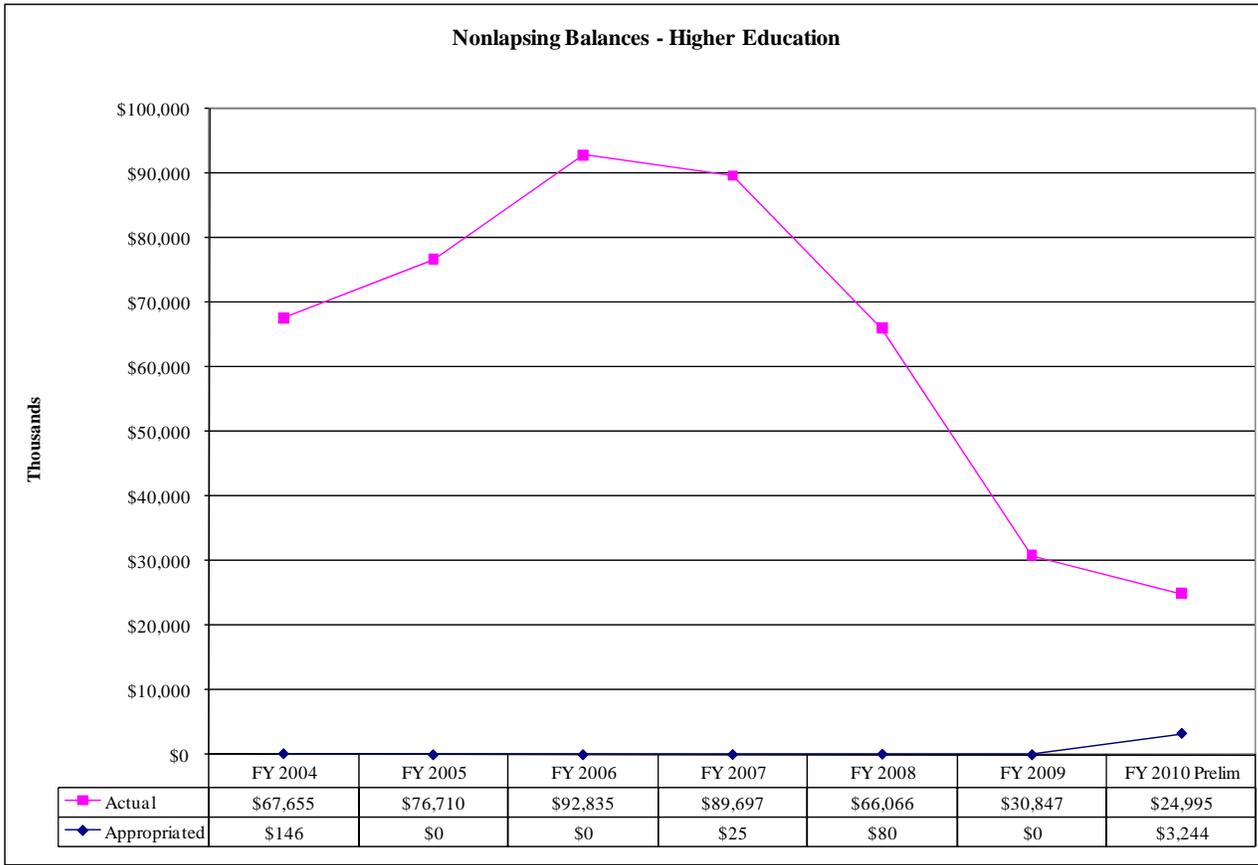


Figure 7

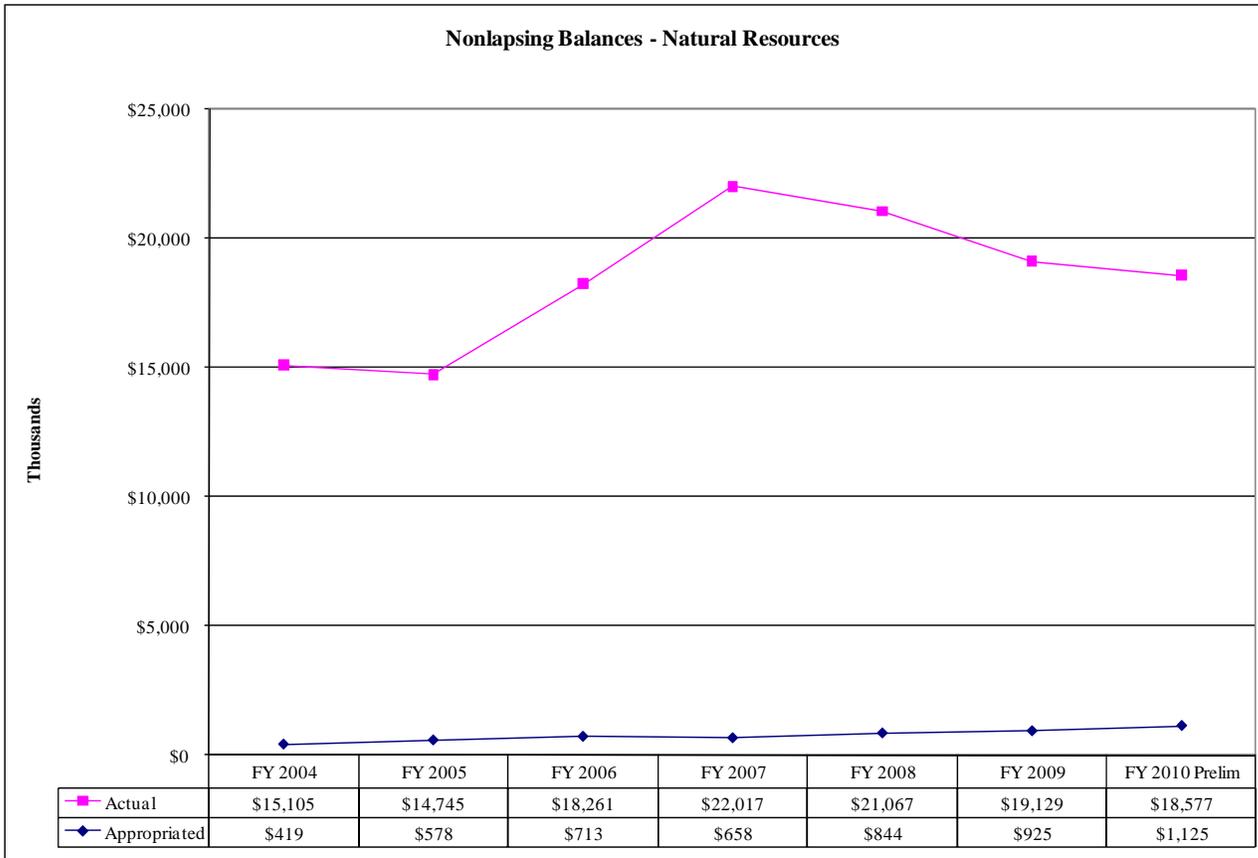


Figure 8

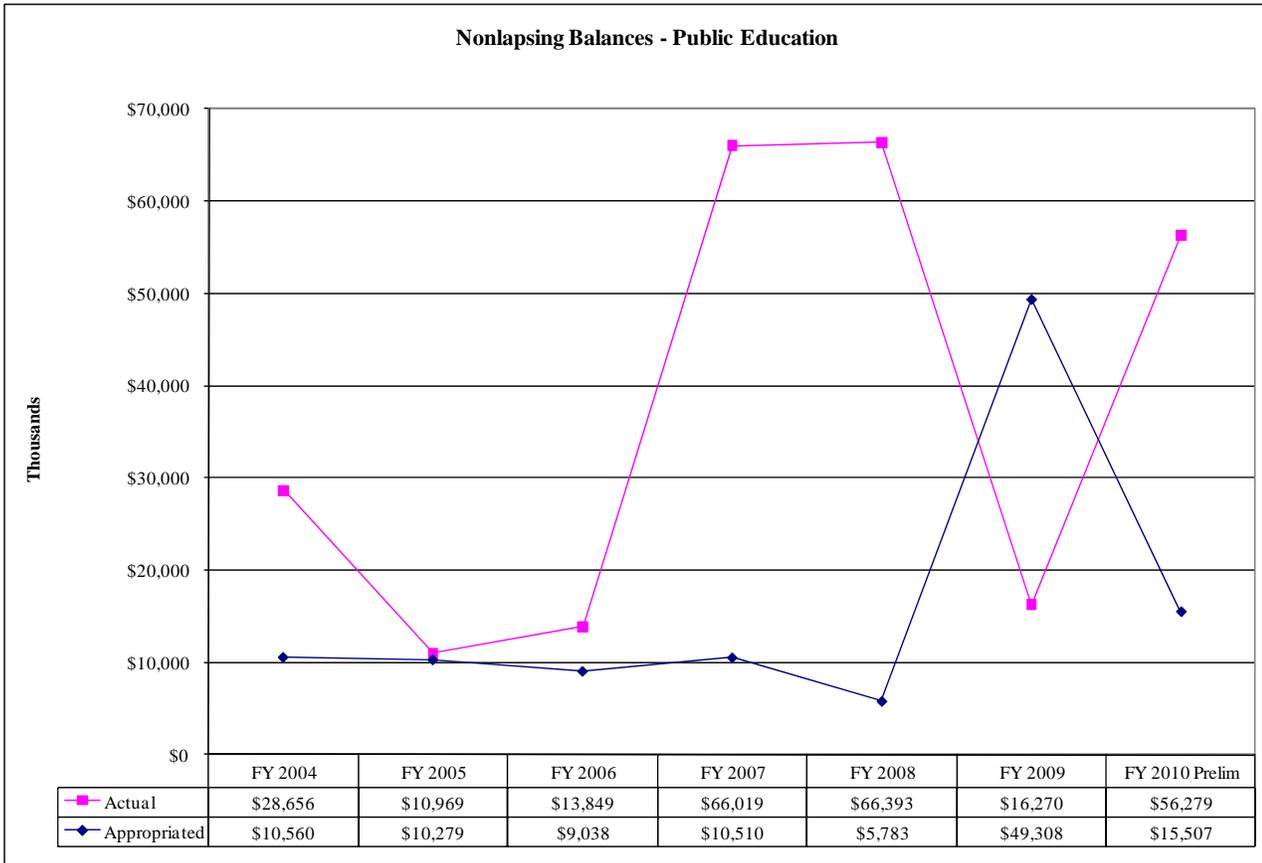


Figure 9

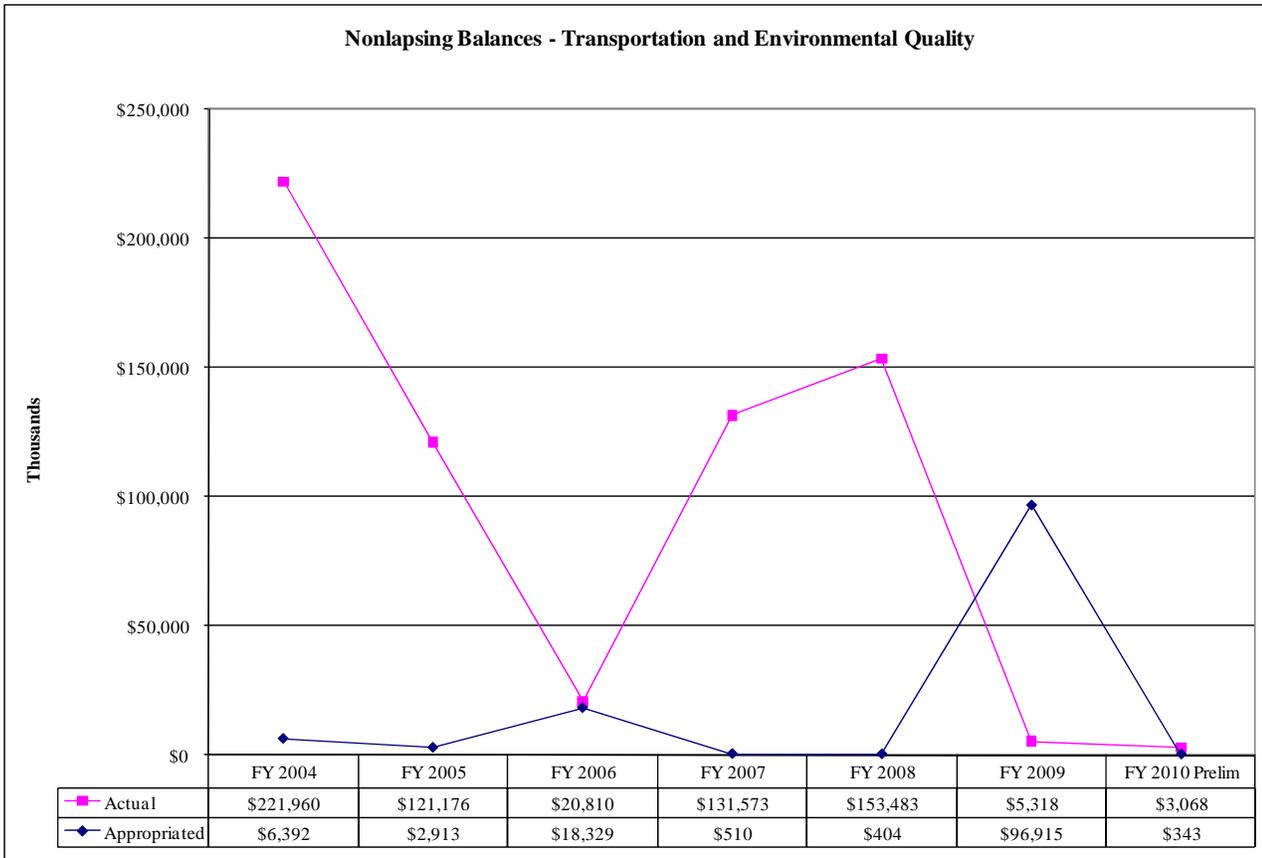


Figure 10