



FY 2012 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: ZACKERY KING

ISSUE BRIEF

SUMMARY

As of September 13, 2012 the Division of Finance calculates that state agencies will lapse \$2.2 million back to the General and Education funds and \$165.9 million back to other funds for FY 2012. The preliminary numbers also indicate that state agencies and public education will carry \$310.9 million from FY 2012 to FY 2013 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 2012. The Division is in the process of closing out accounts and finalizing numbers for FY 2012. The Department of Transportation, debt service, the Utah College of Applied Technology, and the Utah Education Network, are still working to close out FY 2012 expenditures; therefore, those balances are not included in this report. Amounts reported in this table may change. In addition, the State Auditor will complete their audit by November and could make corrections or changes.

The table contains three sections:

1. 2011 nonlapsing balances
2. 2012 nonlapsing balances
3. 2012 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 2012 become beginning nonlapsing balances in FY 2013.

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 unrestricted funds (General and Education Funds) or restricted funds (Other Lapsing Balance).

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. Business, Labor, and Economic Development (page 3)
3. Executive Appropriations (page 4)
4. Executive Offices and Criminal Justice (page 4)
5. Higher Education (page 5)
6. Infrastructure and General Government (page 5)
7. Natural Resources, Agriculture, and Environmental Quality (page 6)
8. Public Education (page 6)
9. Retirement and Independent Entities (page 7)
10. Social Services (page 7)

FY 2012 PRELIMINARY LAPSING AND NONLAPSING BALANCES

Agency Name	2011 Nonlapsing Balances			2012 Nonlapsing Balances			2012 Lapsing Balances	
	FY 2011 Nonlapsing Balance	FY 2011 Total Budget	FY 2011 Pct of Total	FY 2012 Prel ¹ Nonlapsing Balance	FY 2012 Revised Est Budget	FY 2012 Pct of Total	FY 2012 Pre ¹ GF/EF Lapsing Balance	FY 2012 Prel ¹ Other Lapsing Balance
Administrative Services	(3,612,100)	38,846,400	9.3%	(2,158,700)	52,480,700	4.1%	(60,500)	(6,965,300)
Agriculture	(2,795,200)	29,838,100	9.4%	(2,525,700)	31,601,100	8.0%	(55,000)	(371,900)
Alcoholic Beverage Control	0	31,117,700	0.0%	0	31,418,300	0.0%	0	0
Attorney General	(4,498,300)	51,634,250	8.7%	(3,288,500)	57,326,550	5.7%	0	(78,200)
Board of Pardons and Parole	(275,900)	3,638,200	7.6%	(438,500)	4,058,100	10.8%	0	0
Capital Budget ²	0	163,685,400	0.0%	0	66,348,600	0.0%	0	0
Capitol Preservation Board ³	(1,907,600)	3,861,400	49.4%	0	4,936,300	0.0%	0	0
Career Service Review Office	(14,300)	229,500	6.2%	(15,000)	271,800	5.5%	(2,800)	0
Commerce	(4,233,900)	22,666,500	18.7%	(5,212,700)	30,204,400	17.3%	(13,300)	(706,700)
Community and Culture	(4,012,000)	151,628,200	2.6%	(3,029,300)	283,488,400	1.1%	(249,300)	(206,400)
Corrections	(19,573,000)	252,937,300	7.7%	(25,208,300)	285,159,100	8.8%	0	(740,100)
Courts	(1,805,300)	128,795,200	1.4%	(2,407,400)	133,718,000	1.8%	0	(1,160,500)
Debt Service ⁴	(12,197,400)	366,403,500	3.3%	Not Available	451,269,100	0.0%	Not Available	Not Available
Dixie State College	(472,900)	41,945,600	1.1%	Not Available	35,407,100	0.0%	0	0
Economic Development	(10,794,800)	23,477,400	46.0%	(7,884,800)	41,954,600	18.8%	(253,100)	0
Environmental Quality	(158,600)	122,832,300	0.1%	(579,000)	103,231,300	0.6%	0	(2,570,400)
Financial Institutions	0	5,760,700	0.0%	0	5,994,700	0.0%	0	(279,400)
Governor's Office	(8,470,600)	31,448,100	26.9%	(7,978,800)	39,168,800	20.4%	(581,300)	(421,900)
Health	(13,662,500)	2,242,493,800	0.6%	(39,839,100)	2,362,897,300	1.7%	(7,000)	(599,400)
Human Resource Management	(508,300)	3,313,200	15.3%	(547,900)	3,804,200	14.4%	(382,700)	0
Human Services	(8,141,300)	560,333,800	1.5%	(8,157,800)	570,525,800	1.4%	(210,000)	(189,600)
Insurance	(23,195,100)	51,154,400	45.3%	(1,037,600)	91,665,500	1.1%	(300)	(396,500)
Juvenile Justice Services	(2,884,000)	94,107,100	3.1%	(1,398,800)	93,015,000	1.5%	0	0
Labor Commission	0	64,877,500	0.0%	0	37,211,500	0.0%	(4,300)	(488,300)
Legislature	(5,376,000)	19,649,900	27.4%	(5,561,100)	19,244,800	28.9%	0	0
Medical Education Council	(702,500)	923,800	76.0%	(673,300)	1,050,000	64.1%	0	0
Minimum School Program	(60,042,400)	2,974,213,286	2.0%	(98,733,000)	2,986,432,704	3.3%	(15,800)	(374,800)
Natural Resources	(12,031,900)	197,118,900	6.1%	(12,717,400)	182,910,400	7.0%	(78,000)	(6,155,100)
Office of Energy Development	0	0	0.0%	(250,800)	30,033,600	0.8%	0	0
Public Lands Office	(400,000)	1,414,800	28.3%	(322,000)	2,094,900	15.4%	0	(185,300)
Public Safety	(33,349,000)	164,943,200	20.2%	(36,993,700)	204,157,400	18.1%	0	(3,310,600)
Public Service Commission	(2,028,400)	13,423,200	15.1%	(2,098,000)	10,499,600	20.0%	0	0
Salt Lake Community College	(7,220,400)	123,690,400	5.8%	Not Available	118,598,500	0.0%	0	0
School & Inst Trust Lands	0	11,178,600	0.0%	0	18,641,000	0.0%	0	0
School Building Programs	0	14,499,700	0.0%	0	14,399,700	0.0%	(15,800)	0
Snow College	(1,009,200)	27,156,500	3.7%	Not Available	27,240,400	0.0%	0	0
Southern Utah University	(1,006,600)	60,727,600	1.7%	Not Available	63,638,100	0.0%	0	0
State Auditor	(459,700)	4,889,000	9.4%	(411,900)	5,022,000	8.2%	0	0
State Board of Education	(12,207,600)	589,223,800	2.1%	(11,387,300)	599,613,800	1.9%	0	(648,600)
State Board of Regents	(344,500)	28,469,600	1.2%	Not Available	29,994,600	0.0%	0	0
State Office of Rehabilitation	0	76,085,600	0.0%	0	73,240,300	0.0%	0	0
State Treasurer	(250,000)	2,776,600	9.0%	(350,000)	3,056,000	11.5%	(5,800)	(137,700)
Tax Commission	(9,305,000)	77,515,300	12.0%	(10,402,800)	81,500,000	12.8%	0	(2,455,100)
Technology Services	(31,500)	4,082,600	0.8%	(145,500)	5,501,200	2.6%	0	0
Transportation ⁴	(58,884,200)	1,251,485,000	4.7%	(1,372,400)	1,121,583,500	0.1%	0	(137,364,200)
University of Utah	(12,346,100)	445,471,000	2.8%	Not Available	451,083,300	0.0%	0	0
USTAR	(21,702,000)	26,664,600	81.4%	(10,923,700)	30,444,100	35.9%	0	0
Utah College of Applied Technology ⁴	(22,800)	54,869,400	0.0%	Not Available	54,649,300	0.0%	Not Available	Not Available
Utah Education Network ⁴	(1,253,300)	32,635,000	3.8%	Not Available	37,916,600	0.0%	Not Available	Not Available
Utah National Guard	(40,300)	36,114,700	0.1%	(74,500)	37,597,300	0.2%	0	0
Utah State University	(14,424,600)	267,241,300	5.4%	Not Available	270,935,500	0.0%	0	(138,200)
Utah Valley University	(7,511,100)	147,627,300	5.1%	Not Available	153,764,900	0.0%	0	0
Veterans' Affairs	(5,900)	1,331,500	0.4%	(7,800)	1,437,600	0.5%	0	0
Weber State University	(2,918,800)	123,228,600	2.4%	Not Available	123,392,400	0.0%	0	0
Workforce Services	(4,469,200)	1,365,818,900	0.3%	(6,811,600)	1,441,048,100	0.5%	(268,100)	0
Total	(392,556,100)	12,631,495,236	3.1%	(310,944,700)	13,017,877,854	2.4%	(2,203,100)	(165,944,200)

Notes:

1. Numbers are preliminary from the Division of Finance and will not be finalized until audited in November by the State Auditor.
2. All appropriations to the capital budget are transferred to the Capital Projects Fund where they are spent on building construction. The Fund currently has a balance of \$140.6 million.
3. Accounting changes at the CPB moved nonlapsing balances from the program to a restricted special revenue fund (fund 2020), which has a \$2.3 million balance in FY 2012.
4. Debt Service, the Department of Transportation, the Utah College of Applied Technology, and the Utah Education Network have not yet finalized actuals for FY 2012.

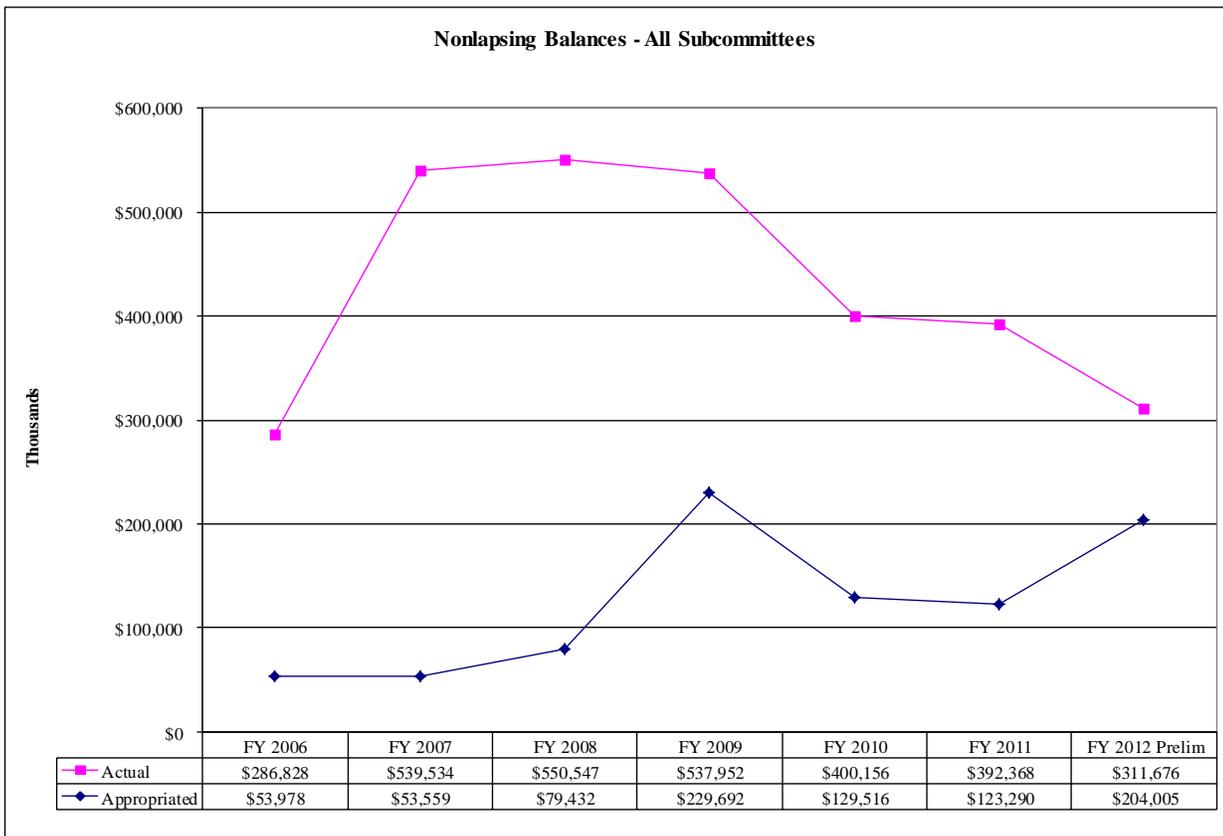


Figure 1

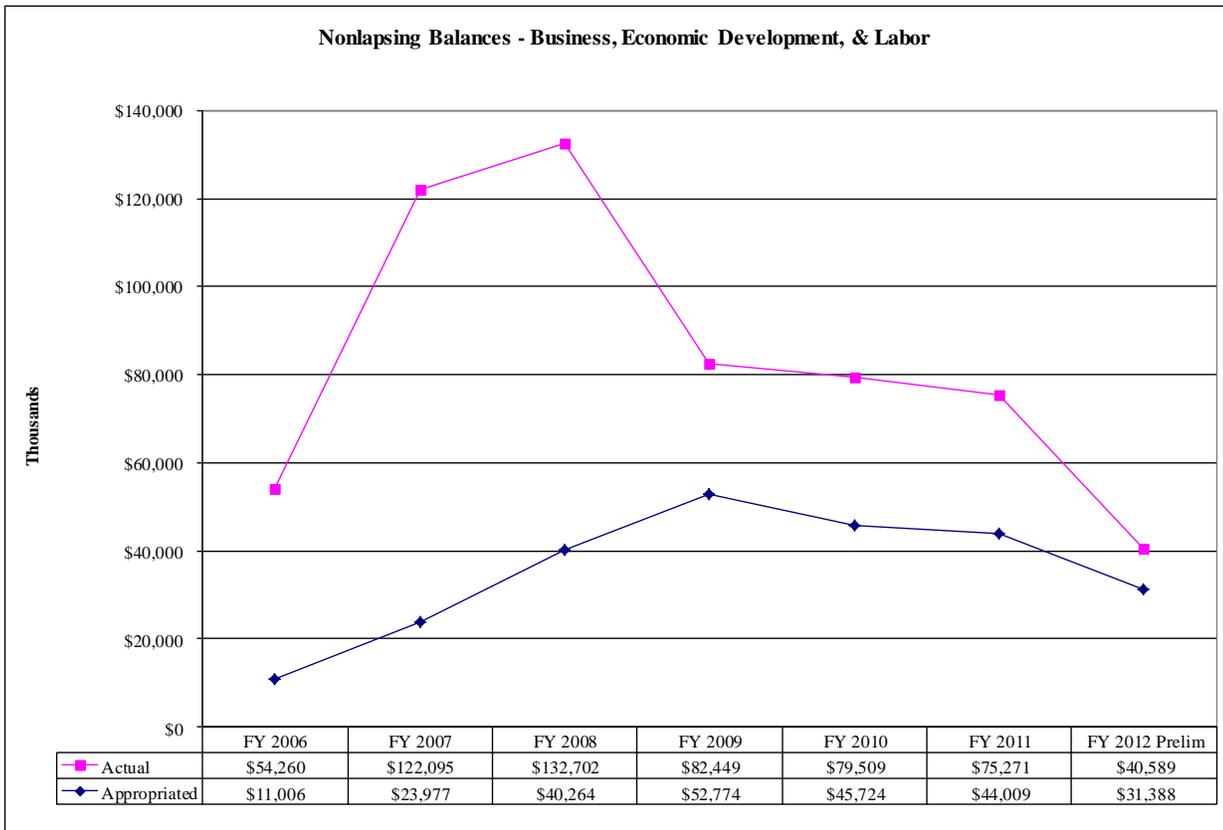


Figure 2

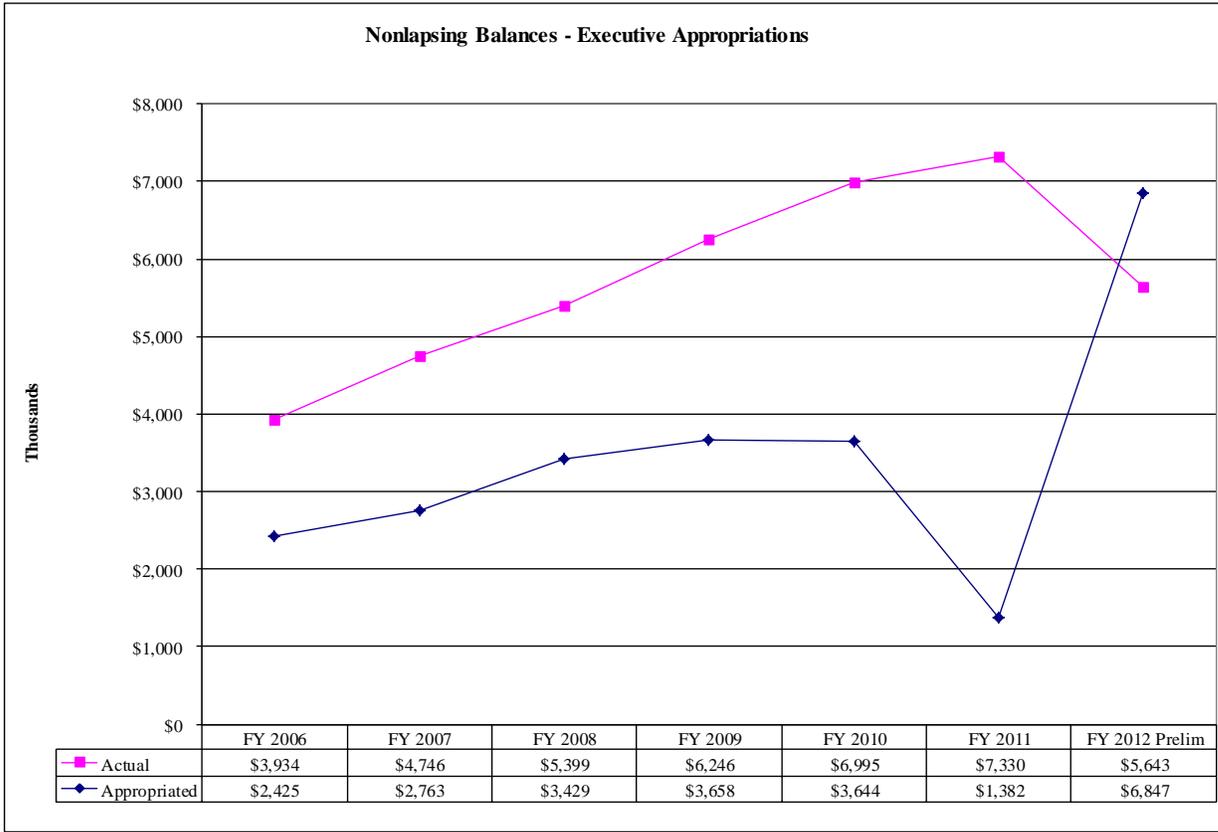


Figure 3

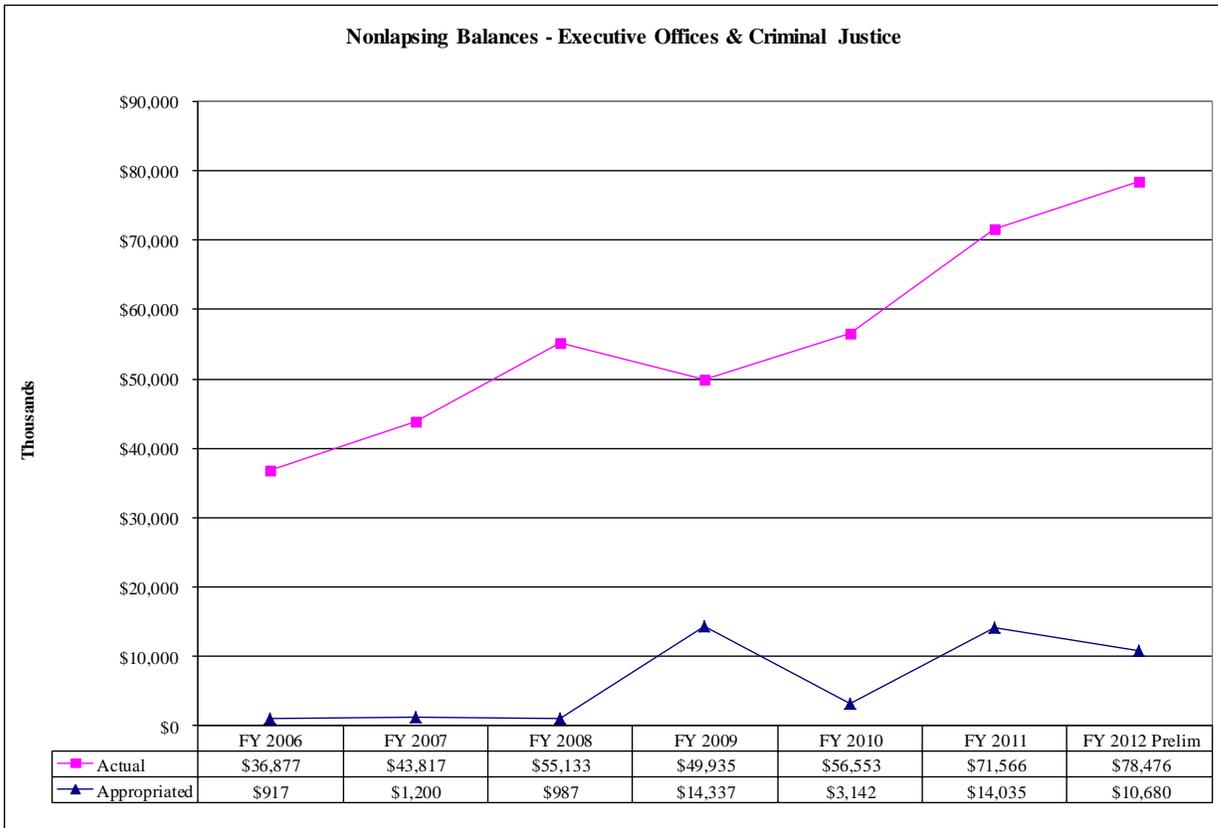


Figure 4

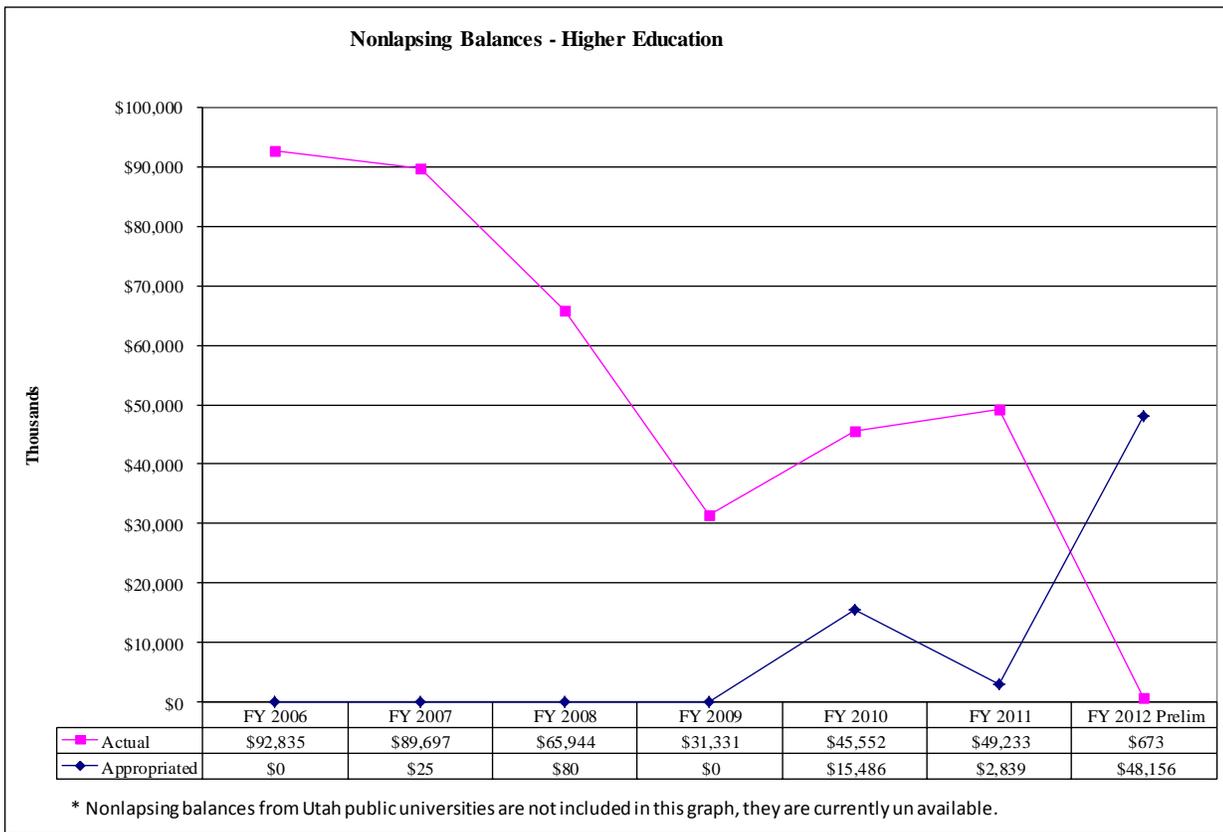


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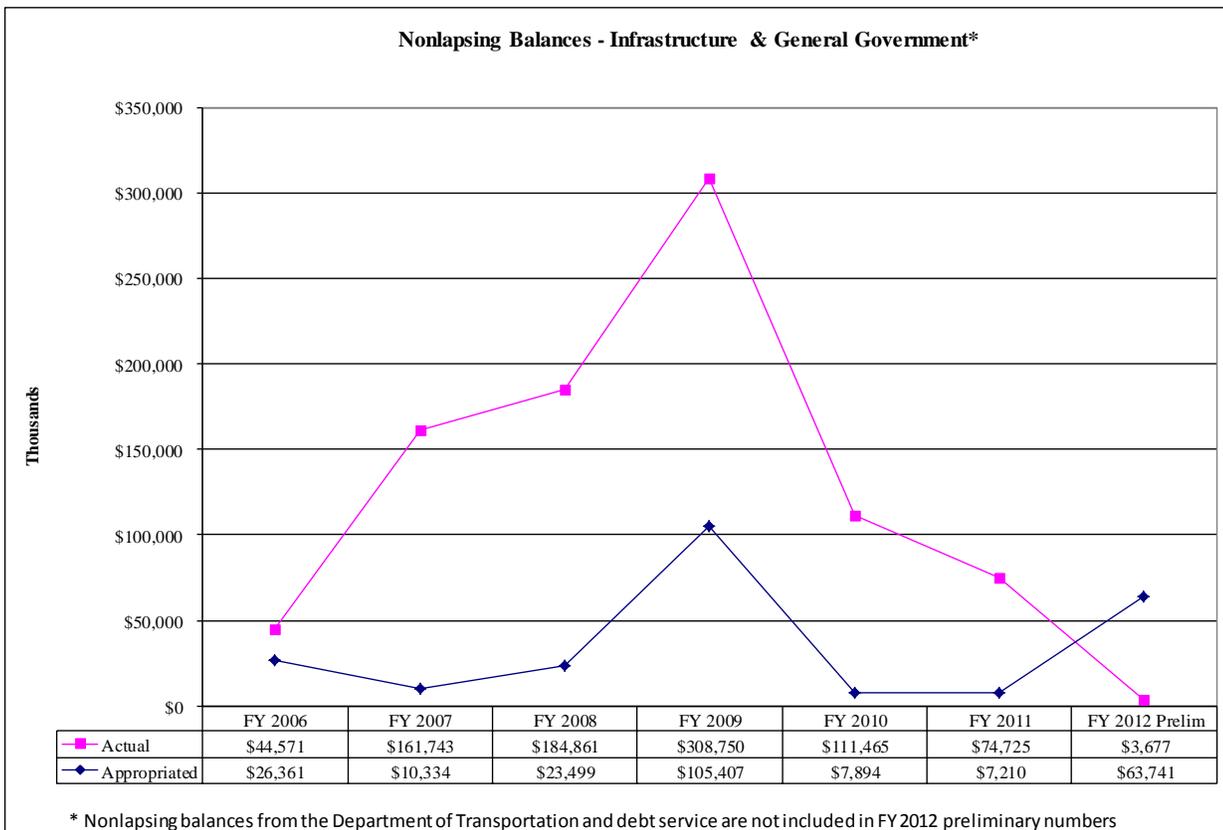


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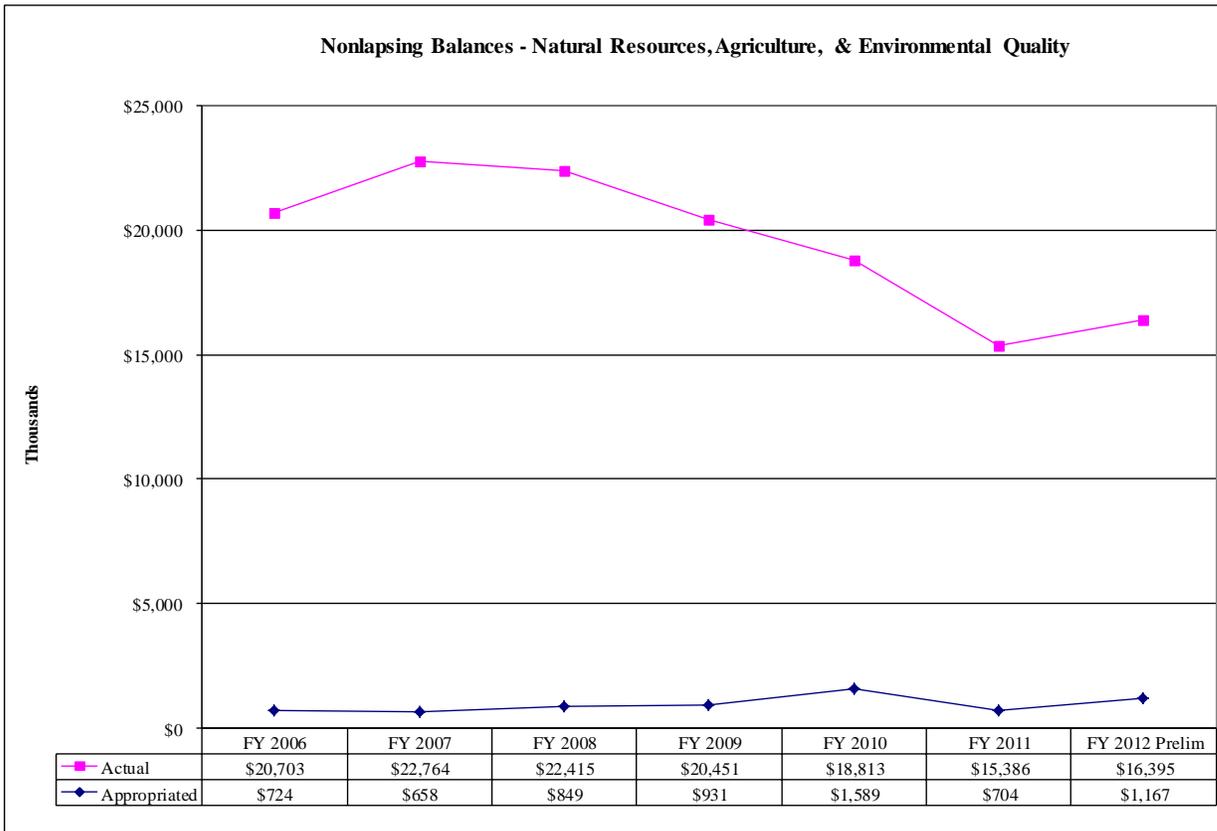


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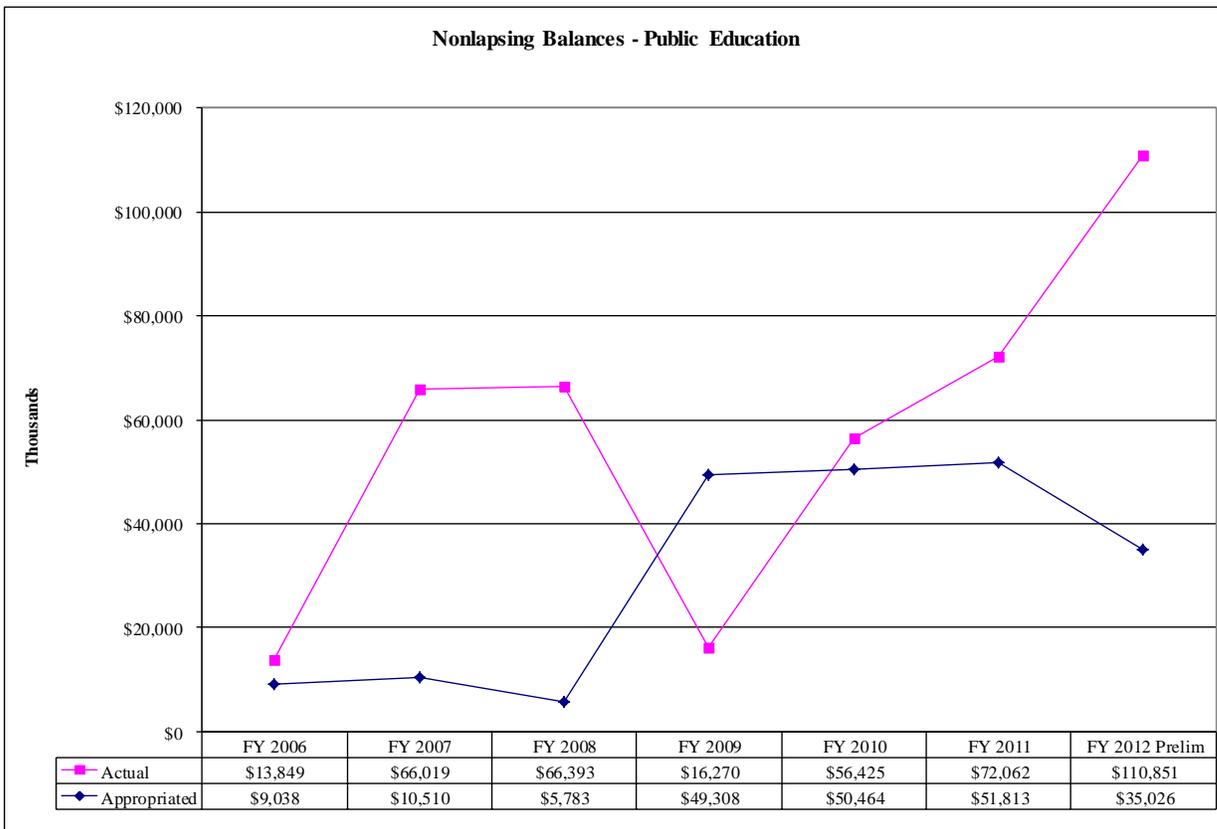


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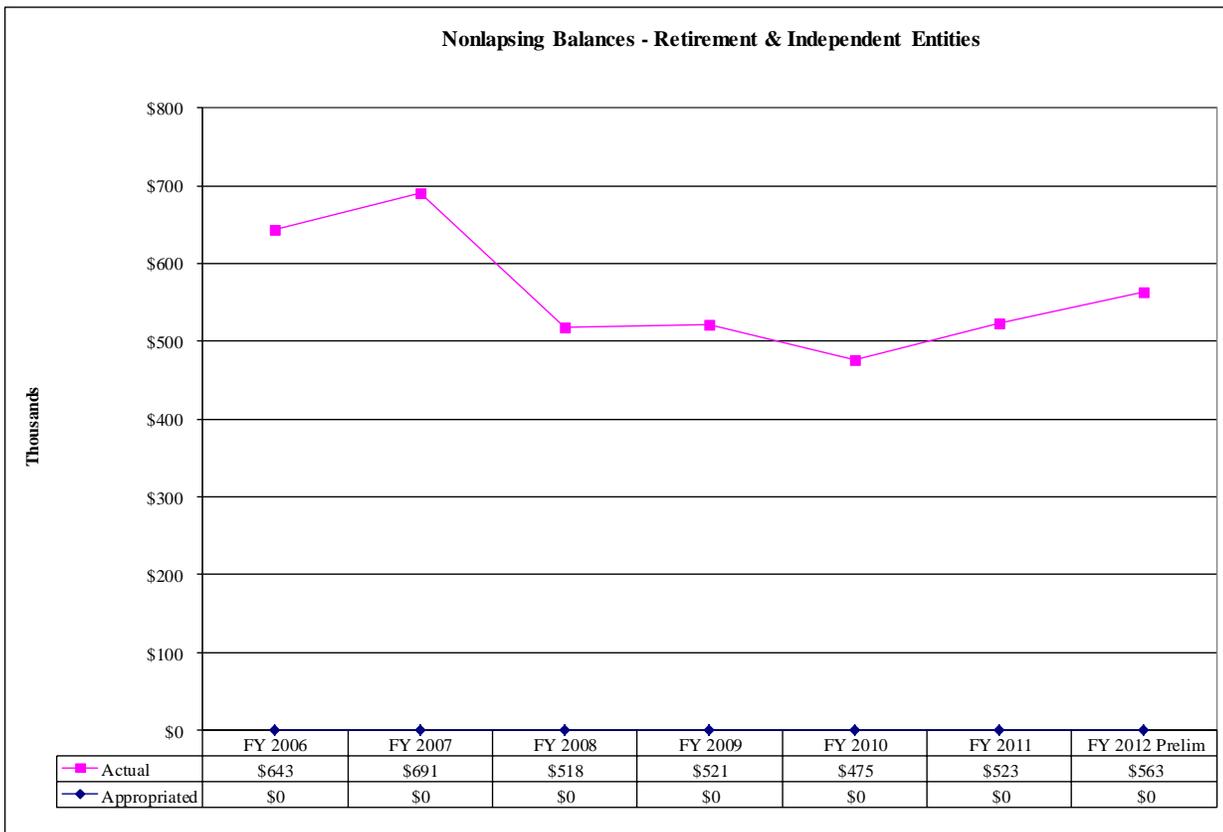


Figure 9

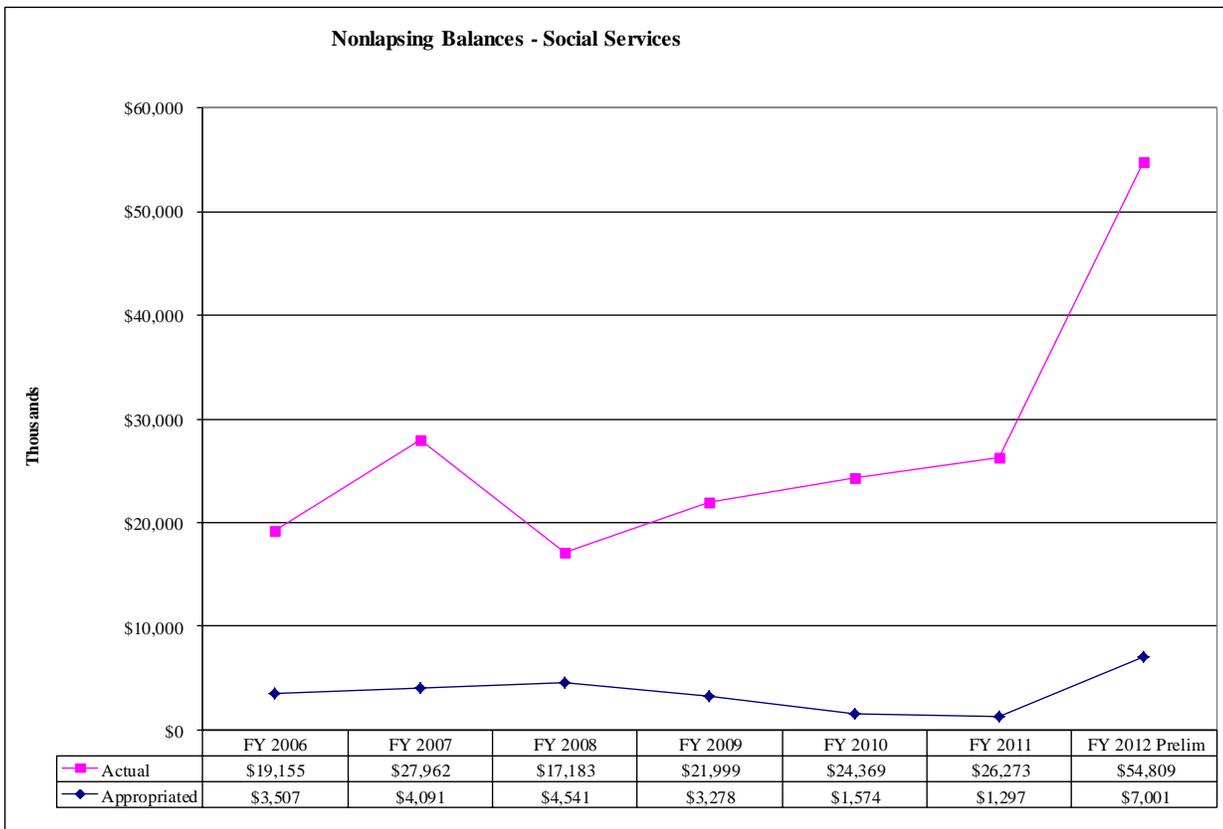


Figure 10