Changes to FY 2014 Budget (Appropriated vs. Authorized)

Agency = Labor Commission

Expenditures by Program, All Sources of Finance

Thresholds:	
Increases	5%
Decreases	0%

Labor Commission

	2009	2010	2011	2012	2013	2014 Est	Trend	2014 Approp	Diff	Pct
Administration	$2,219,600	$1,810,200	$1,626,100	$1,778,500	$1,708,400	$1,889,100		$1,876,800	$12,300	1%
Industrial Accidents	$1,327,600	$1,327,100	$1,348,900	$1,531,900	$1,547,600	$1,602,800		$1,606,600	($3,800)	0%
Appeals Board	$14,300	$21,900	$17,400	$19,300	$10,800	$12,500		$16,700	($4,200)	-25%
Adjudication	$1,149,600	$1,128,600	$1,163,000	$1,166,500	$1,123,500	$1,149,000		$1,157,200	($8,200)	-1%
Boiler, Elevator and Coal Mine Safety Division	$1,429,400	$1,307,400	$1,263,700	$1,297,500	$1,334,700	$1,445,900		$1,442,300	$3,600	0%
Workplace Safety	$1,055,100	$702,900	$680,700	$710,800	$616,100	$1,217,700		$1,137,900	$79,800	7%
Anti-Discrimination and Labor	$1,637,900	$1,597,100	$1,604,600	$1,695,200	$1,887,600	$2,008,500		$1,849,000	$159,500	9%
Utah OSHA	$3,170,600	$3,195,200	$3,533,700	$3,798,800	$3,625,500	$3,787,500		$4,076,300	($288,800)	-7%
Building Operations and Maintenance	$151,300	$151,300	$151,300	$154,200	$160,000	$160,000		$160,000	$0	0%
Grand Total	**$12,155,400**	**$11,241,700**	**$11,389,400**	**$12,152,700**	**$12,014,200**	**$13,273,000**		**$13,322,800**	**($49,800)**	**0%**

Changes to FY 2014 Budget (Appropriated vs. Authorized)

Funding by Source of Finance

Thresholds:	
Increases	5%
Decreases	0%

Labor Commission

	2009	2010	2011	2012	2013	2014 Est	Trend	2014 Approp	Diff	Pct
General Fund	$6,261,500	$6,001,600	$5,872,100	$5,426,300	$5,527,600	$5,779,600		$5,779,600	$0	0%
General Fund, One-time	$439,700	($178,900)	$0	$49,000	$0	$0		$0	$0	n/a
Federal Funds	$2,324,900	$2,883,100	$2,374,000	$3,006,600	$2,858,600	$3,143,700		$3,195,900	($52,200)	-2%
Dedicated Credits Revenue	$45,100	$18,800	$25,000	$19,500	$11,800	$26,100		$26,100	$0	0%
GFR - Industrial Accident Restricted Account	$0	$0	$2,084,600	$2,555,700	$2,536,400	$2,664,300		$2,661,900	$2,400	0%
GFR - Workplace Safety	$1,580,300	$1,569,200	$1,563,200	$1,563,600	$1,573,200	$1,585,700		$1,585,700	$0	0%
Uninsured Employers' Fund	$1,517,100	$1,507,900	$0	$0	$0	$0		$0	$0	n/a
Employers' Reinsurance Fund	$73,000	$73,000	$73,000	$73,600	$73,600	$73,600		$73,600	$0	0%
Transfers	$0	($81,900)	$0	($49,000)	$0	$0		$0	$0	n/a
Lapsing Balance	($86,200)	($551,100)	($602,500)	($492,600)	($567,000)	$0		$0	$0	n/a
Grand Total	**$12,155,400**	**$11,241,700**	**$11,389,400**	**$12,152,700**	**$12,014,200**	**$13,273,000**		**$13,322,800**	**($49,800)**	**0%**

Changes to FY 2014 Budget (Appropriated vs. Authorized)

Expenditures by Object Category, All Sources of Finance

Thresholds:	
Increases	5%
Decreases	0%

Labor Commission

	2009	2010	2011	2012	2013	2014 Est	Trend	2014 Approp	Diff	Pct
Personnel Services	$8,740,600	$8,511,500	$8,697,200	$8,984,400	$9,273,900	$9,830,800		$9,980,800	($150,000)	-2%
In-state Travel	$28,100	$26,200	$25,100	$32,600	$34,400	$37,100		$36,100	$1,000	3%
Out-of-state Travel	$60,200	$28,400	$30,800	$52,900	$48,300	$52,200		$57,400	($5,200)	-9%
Current Expense	$1,146,900	$1,007,700	$991,800	$1,424,900	$1,125,100	$1,148,800		$1,173,100	($24,300)	-2%
DP Current Expense	$1,007,000	$1,013,800	$1,041,600	$1,042,500	$990,000	$1,064,500		$1,002,700	$61,800	6%
DP Capital Outlay	$0	$0	$0	$16,500	$0	$0		$17,000	($17,000)	-100%
Capital Outlay	$0	$0	$0	$6,300	$0	$0		$0	$0	n/a
Other Charges/Pass Thru	$1,172,600	$654,100	$602,900	$641,600	$542,500	$1,139,600		$1,060,500	$79,100	7%
Transfers	$0	$0	$0	($49,000)	$0	$0		$0	$0	n/a
Grand Total	**$12,155,400**	**$11,241,700**	**$11,389,400**	**$12,152,700**	**$12,014,200**	**$13,273,000**		**$13,327,600**	**($54,600)**	**0%**

Personnel and Vacancies Analysis - 2014 General Session

Agency = Labor Commission

Vacancies

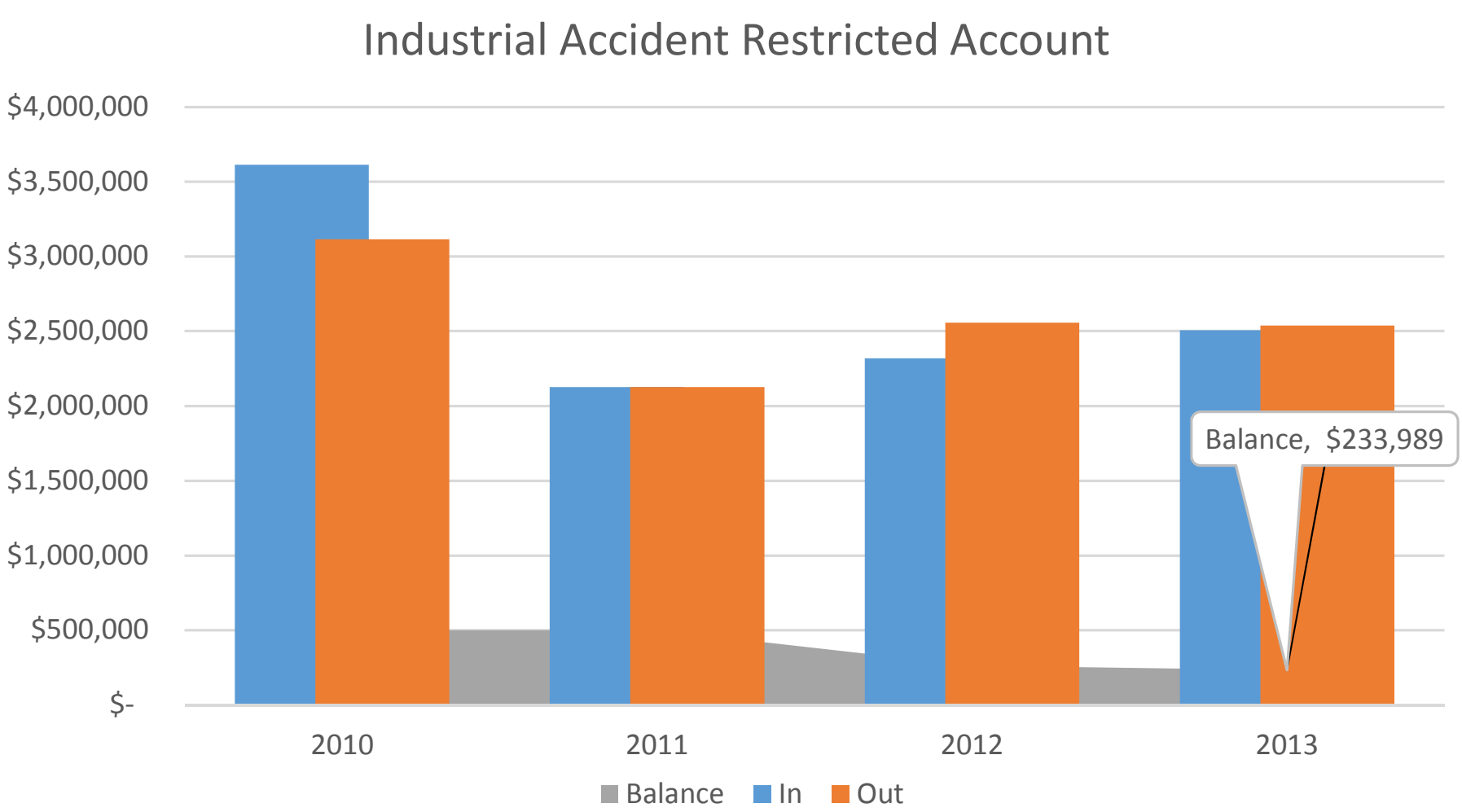
	Budgeted Vacancy	Total from Budget Detail	Pct	Year-to-date Total	Year-to-date Annualized	Diff from Budget Detail	Pct Diff
Hours	10,440	248,451	4.2%	124,048	248,097	354	0.1%
FTE	5.0	118.9	4.2%	119.3	119.3	(0.4)	-0.4%
Cost	$ 483,000	$ 9,800,000	4.9%	$ 4,900,000	$ 9,800,000	$ -	0.0%

Personnel Services Costs by Year

	FY 2013	FY 2014	FY 2015
Budgeted	$ 9,352,000	$ 9,830,800	$ 9,830,800
Actual	$ 9,273,900		
Difference	$ 78,100		
	0.8%		

Certain Costs Included in Actual Experience

Costs	FY 2013 Dollar	FY 2013 Pct of Budget	FY 2014 YTD Dollars	FY 2014 YTD Pct of Budget
Overtime	$ 8,569.36	0.1%	$ 7,521.92	0.1%
Incentive Awards	$ 18,300.00	0.2%	$ 20,175.00	0.2%
Service Awards	$ 1,200.00	0.0%	$ 300.00	0.0%



Note: FY 2014 appropriation from fund = $2,664,300

Federal Funds Request Summary for State FY 2015

July 1, 2014 through June 30, 2015

	Grant Title	CFDA Number	ARRA mark "X"	Federal Annual Award	Annual Match Requirement								% Pass-Through	New Perman-ent Staff	Notes/In Kind Source/Fed Requirements
					Matching State Funds							Local/Other			
					General Fund	Dedicated Credits	Restricted Funds	Other Funds	In Kind	Maint. Of Effort	Total State Match				
	LABOR														
1	Equal Employment Opportunity Commission Contract	30.02		$539,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	No match required.
2	US Housing and Urban Development Contract	14.01		$220,000	$249,900	$0	$0	$0	$0	$0	$249,900	$0	$0	0.00	Requires that 20% of State Funds for Antidiscrimination Division are used for HUD activities
3	Occupational Safety and Health 23G Compliance Grant	17.503		$1,711,700	$1,034,800	$0	$268,000	$0	$438,000	$0	$1,740,800	$0	$0	0.00	In-kind from existing Labor Commission expenses; 50% match required
4	Occupational Safety and Health 21D Consultation Grant	17.504		$584,500	$0	$0	$100,000	$0	$150,000	$0	$250,000	$0	$0	0.00	In-kind from existing Labor Commission expenses; 10% match required (we overmatch)
5	Bureau of Labor Statistics Survey and Fatalities Grant	17.504		$88,500	$62,500	$0	$0	$0	$26,000	$0	$88,500	$0	$0	0.00	In-kind from existing Labor Commission expenses; 50% match required
	Division/Program Totals			$3,143,700	$1,347,200	$0	$368,000	$0	$614,000	$0	$2,329,200	$0	0%	0.00	
	LABOR TOTALS State FY 2015			$3,143,700	$1,347,200	$0	$368,000	$0	$614,000	$0	$2,329,200	$0	0%	0.00	

Fund 8180 Industrial Commission Seminar Fund

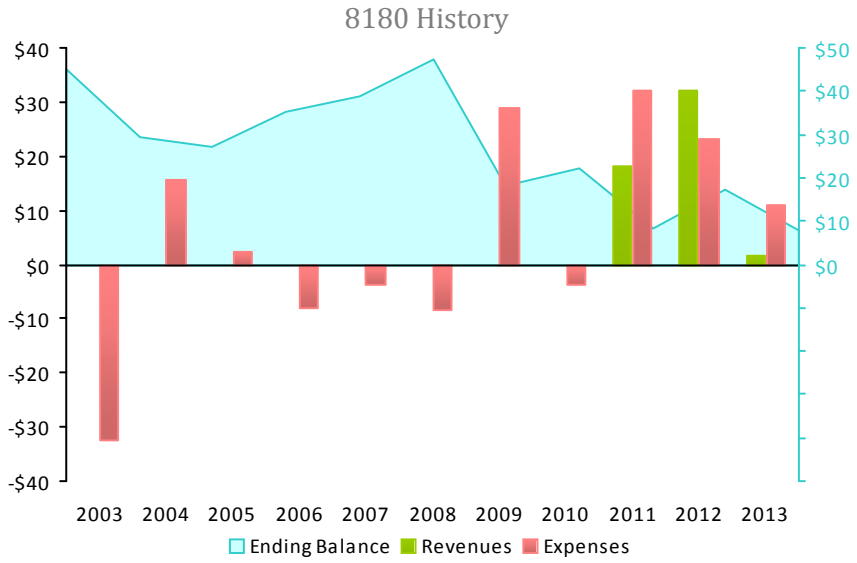
Agency(s): Utah Labor Commission *Analyst: Zackery N. King*

Purpose and Uses

The fund was created administratively to account for revenues collected from seminar registrations and related expenditures.

Recommendation

The Analyst recommends closing the fund and moving its existing activity to the Labor Commission's operating budget within the General Fund. The Labor Commission and the Division of Finance do not object.



**Revenues and Expenses include Net Transfers; Dollar figures in thousands*

Graph Notes

Fund revenue for FY 2011, FY 2012, and FY 2013 was $18,200, $32,000, and $1,500, respectively. Revenue is derived from seminar receipts. Expenditures over this same time period were $32,000, $23,000, and $11,000, respectively. Expenditures are made on various items, including out of state travel costs, employee training, membership dues, books, subscriptions, and wireless communication services. The fund balance is approximately $7,700 in cash.

Fund 8185 Wage Claim Agency Fund

Agency(s): Utah Labor Commission *Analyst: Zackery N. King*

Purpose and Uses

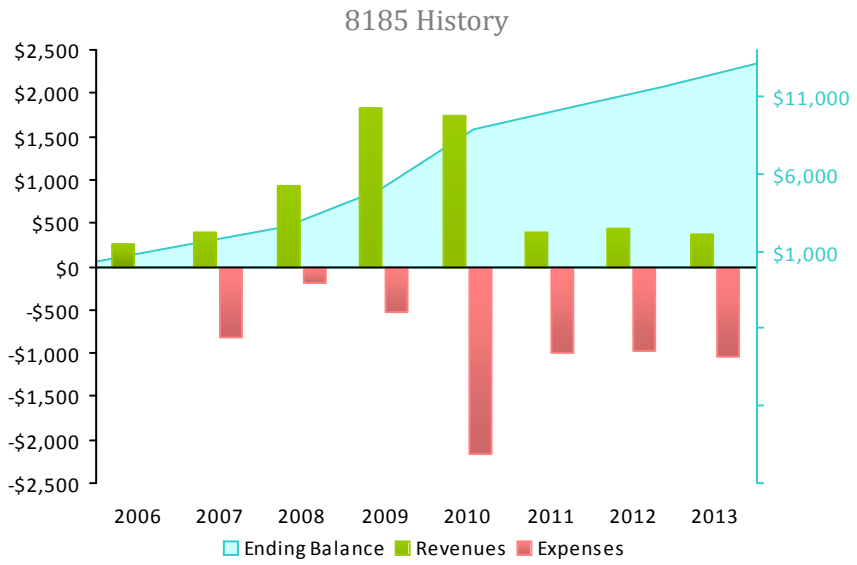
The fund was created to keep track of wage claim receivables and to disburse wage claims to qualifying recipients.

Accountability

The fund is not created explicitly in statute, but administratively, to track the proceeds of UCA 34-28-9. UCA 34-28-9 is specific about where fund sources are to be derived, how they are to be distributed, and how they are to be used. No control or reporting requirements are currently in place except for those the Labor Commission might have in place internally

Recommendation

To enhance the transparency and legislative oversight of Labor Commission revenues for budgeting, the Analyst recommends bringing the state portion of penalties in the fund on budget as dedicated credits in the appropriations acts. This fund handles assessments of unpaid wage claims and the state's portion of the assessment is used to partially offset the costs of fund administration.



**Revenues and Expenses include Net Transfers; Dollar figures in thousands*

Graph Notes

Revenue represents assessed but uncollected penalties and a small amount of collections. Expenditures are equal to new unpaid receivables being sent to the State Office of Debt Collection less amounts actually collected from employers (these collections are remitted to claimants). The fund balance consists of accounts receivable (99%) and cash (less than 1%). The current balance is approximately $13.1 million.