



# FY 2013 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE  
STAFF: ZACKERY KING

ISSUE BRIEF

## SUMMARY

As of September 5, 2013 the Division of Finance calculates that state agencies will lapse \$2.9 million back to the General and Education funds and \$45.1 million back to other funds for FY 2013. The preliminary numbers also indicate that state agencies and public education will carry \$328.1 million from FY 2013 to FY 2014 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 2013. The Division is in the process of closing out accounts and finalizing numbers for FY 2013. The Department of Transportation, Debt Service, the Utah College of Applied Technology, and the Utah Education Network, are still working to close out FY 2013 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. 2012 nonlapsing balances
2. 2013 nonlapsing balances
3. 2013 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 2013 become beginning nonlapsing balances in FY 2014.

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)

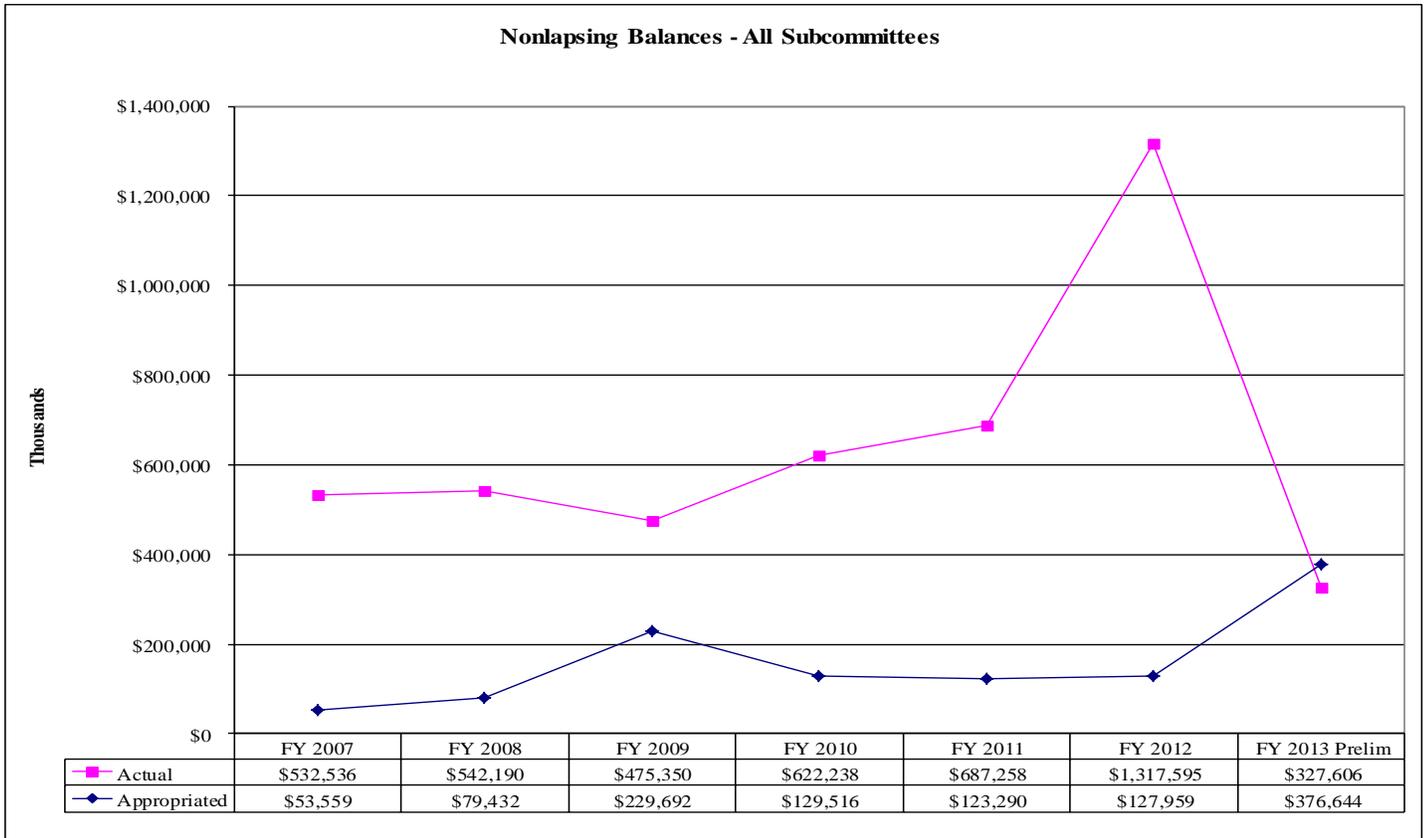
FY 2013 PRELIMINARY LAPSING AND NONLAPSING BALANCES

Agency Name	2012 Nonlapsing Balances			2013 Nonlapsing Balances			2013 Lapsing Balances	
	FY 2012	FY 2012	FY 2012	FY 2013 Prel 1	FY 2013	FY 2013	FY 2013 Prel 1	FY 2013 Prel 1
	Nonlapsing Balance	Total Budget	Pct of Total	Nonlapsing Balance	Revised Est Budget	Pct of Total	GF/EF Lapsing Balance	Other Lapsing Balance
Administrative Services	(2,158,700)	47,178,900	4.6%	(4,833,600)	60,103,100	8.0%	(39,300)	(18,696,200)
Agriculture	(2,525,700)	30,209,600	8.4%	(1,336,400)	33,492,700	4.0%	(54,100)	(213,000)
Alcoholic Beverage Control	0	31,118,700	0.0%	0	38,663,700	0.0%	0	0
Attorney General	(3,288,400)	57,591,350	5.7%	(3,826,400)	68,092,800	5.6%	0	(349,800)
Board of Pardons and Parole	(438,500)	3,618,800	12.1%	(500,000)	4,300,400	11.6%	(20,400)	0
Capital Budget <sup>2</sup>	0	54,348,600	0.0%	0	100,039,100	0.0%	0	0
Capitol Preservation Board <sup>3</sup>	(2,269,100)	4,179,800	54.3%	0	4,404,300	0.0%	0	0
Career Service Review Office	(15,000)	254,000	5.9%	(15,000)	261,900	5.7%	(38,800)	0
Commerce	(5,212,700)	23,932,600	21.8%	(6,228,100)	30,961,900	20.1%	(5,800)	(540,300)
Corrections	(25,208,300)	259,716,700	9.7%	(22,607,700)	288,268,100	7.8%	0	(756,600)
Courts	(2,407,300)	127,219,500	1.9%	(1,468,000)	135,032,300	1.1%	0	(1,323,900)
Debt Service <sup>4</sup>	(6,149,000)	434,346,100	1.4%	Not Available	484,020,900	0.0%	Not Available	Not Available
Dixie State University	(2,159,900)	42,667,600	5.1%	(99,800)	44,061,600	0.2%	0	0
Economic Development	(7,884,900)	33,771,600	23.3%	(6,449,900)	42,453,900	15.2%	(11,200)	0
Environmental Quality	(579,000)	114,625,600	0.5%	(723,100)	111,875,500	0.6%	0	(2,461,200)
Financial Institutions	0	5,715,400	0.0%	0	6,542,100	0.0%	0	(358,600)
Governor's Office	(7,978,800)	43,096,400	18.5%	(8,196,300)	43,764,100	18.7%	0	(669,400)
Health	(39,838,900)	2,333,586,700	1.7%	(43,002,900)	2,440,702,300	1.8%	(730,000)	(2,967,400)
Heritage and Arts	(3,171,000)	26,953,000	11.8%	(2,866,800)	26,465,400	10.8%	(396,000)	0
Human Resource Management	(547,900)	13,130,500	4.2%	(593,800)	14,936,500	4.0%	(495,100)	0
Human Services	(8,157,800)	560,480,300	1.5%	(8,662,700)	612,524,200	1.4%	(319,500)	(458,900)
Insurance	(21,425,000)	66,823,100	32.1%	(1,469,700)	126,213,400	1.2%	(200)	(896,700)
Juvenile Justice Services	(1,398,800)	91,497,300	1.5%	(1,198,000)	93,612,700	1.3%	0	0
Labor Commission	0	36,001,500	0.0%	0	36,844,700	0.0%	(4,300)	(562,700)
Legislature	(5,561,200)	19,058,100	29.2%	(5,531,600)	20,686,000	26.7%	0	0
Medical Education Council	(673,300)	1,043,800	64.5%	0	1,188,800	0.0%	0	0
Minimum School Program	(95,031,602)	2,977,526,891	3.2%	(64,780,100)	3,053,650,200	2.1%	0	0
Natural Resources	(12,717,300)	162,703,500	7.8%	(21,019,800)	216,199,000	9.7%	(38,800)	(4,868,300)
Office of Energy Development	(250,800)	16,357,800	1.5%	(369,400)	5,806,700	6.4%	0	0
Public Lands Office	(322,000)	1,587,600	20.3%	(281,800)	3,211,600	8.8%	0	(1,175,100)
Public Safety	(39,996,400)	169,523,800	23.6%	(30,863,700)	203,949,400	15.1%	0	(5,228,500)
Public Service Commission	(2,098,000)	13,512,300	15.5%	(3,522,600)	16,395,500	21.5%	0	0
Salt Lake Community College	(4,183,000)	122,574,300	3.4%	(3,467,600)	123,098,300	2.8%	0	0
School & Inst Trust Lands	(2)	12,221,700	0.0%	0	19,284,900	0.0%	0	0
School Building Programs	0	14,399,700	0.0%	0	14,499,700	0.0%	0	0
Snow College	(1,263,300)	27,041,000	4.7%	(737,300)	28,091,600	2.6%	0	0
Southern Utah University	(1,033,800)	63,153,300	1.6%	(2,416,200)	66,075,600	3.7%	0	0
State Auditor	(411,900)	4,992,100	8.3%	(427,800)	5,215,000	8.2%	0	0
State Board of Education	(16,441,800)	562,157,200	2.9%	(24,851,300)	627,004,000	4.0%	0	(385,000)
State Board of Regents	(2,528,400)	27,860,300	9.1%	(2,743,900)	31,149,600	0.0%	0	0
State Office of Rehabilitation	0	76,645,300	0.0%	0	86,823,800	0.0%	0	0
State Treasurer	(350,000)	2,475,700	14.1%	(300,000)	3,221,800	9.3%	(104,000)	(78,900)
Tax Commission	(10,402,900)	77,516,400	13.4%	(11,830,800)	82,661,700	14.3%	0	(336,200)
Technology Services	(145,500)	3,757,500	3.9%	(275,800)	5,497,000	5.0%	0	0
Transportation <sup>4</sup>	(910,736,600)	1,632,355,900	55.8%	Not Available	2,489,788,600	0.1%	Not Available	(130,200)
University of Utah	(19,832,000)	467,358,600	4.2%	(13,115,900)	467,425,800	2.8%	0	(54,100)
USTAR	(10,923,700)	25,274,600	43.2%	(602,600)	30,919,000	1.9%	0	0
Utah College of Applied Technology <sup>4</sup>	(2,800)	55,404,900	0.0%	0	58,559,000	0.0%	Not Available	Not Available
Utah Education Network <sup>4</sup>	(1,015,600)	42,452,200	2.4%	Not Available	35,558,200	0.0%	Not Available	Not Available
Utah National Guard	(74,400)	48,771,100	0.2%	(56,500)	68,980,100	0.1%	0	0
Utah State University	(16,983,300)	278,310,000	6.1%	(5,861,300)	284,385,200	2.1%	0	(253,600)
Utah Valley University	(8,662,900)	154,124,200	5.6%	(10,935,900)	163,730,600	6.7%	0	0
Veterans' and Military Affairs	(29,200)	5,284,900	0.6%	(722,600)	4,872,600	14.8%	0	0
Weber State University	(5,171,300)	123,382,900	4.2%	(4,016,500)	128,603,100	3.1%	0	0
Workforce Services	(7,411,600)	1,424,013,300	0.5%	(5,316,500)	1,413,218,600	0.4%	(683,000)	(2,360,600)
	<b>(1,317,069,304)</b>	<b>13,054,904,541</b>	<b>10.1%</b>	<b>(328,125,700)</b>	<b>14,607,388,600</b>	<b>2.2%</b>	<b>(2,940,500)</b>	<b>(45,125,200)</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. All appropriations to the capital budget are transferred to the Capital Projects Fund where they are spent on building construction. The current fund balance is about \$100.8 million.
3. Accounting changes at the CPB moved nonlapsing balances from the program to a restricted special revenue fund (fund 2020), with a balance of about \$1.9 million in FY 2013.
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 2013.

**Figure 1**



**Figure 2**

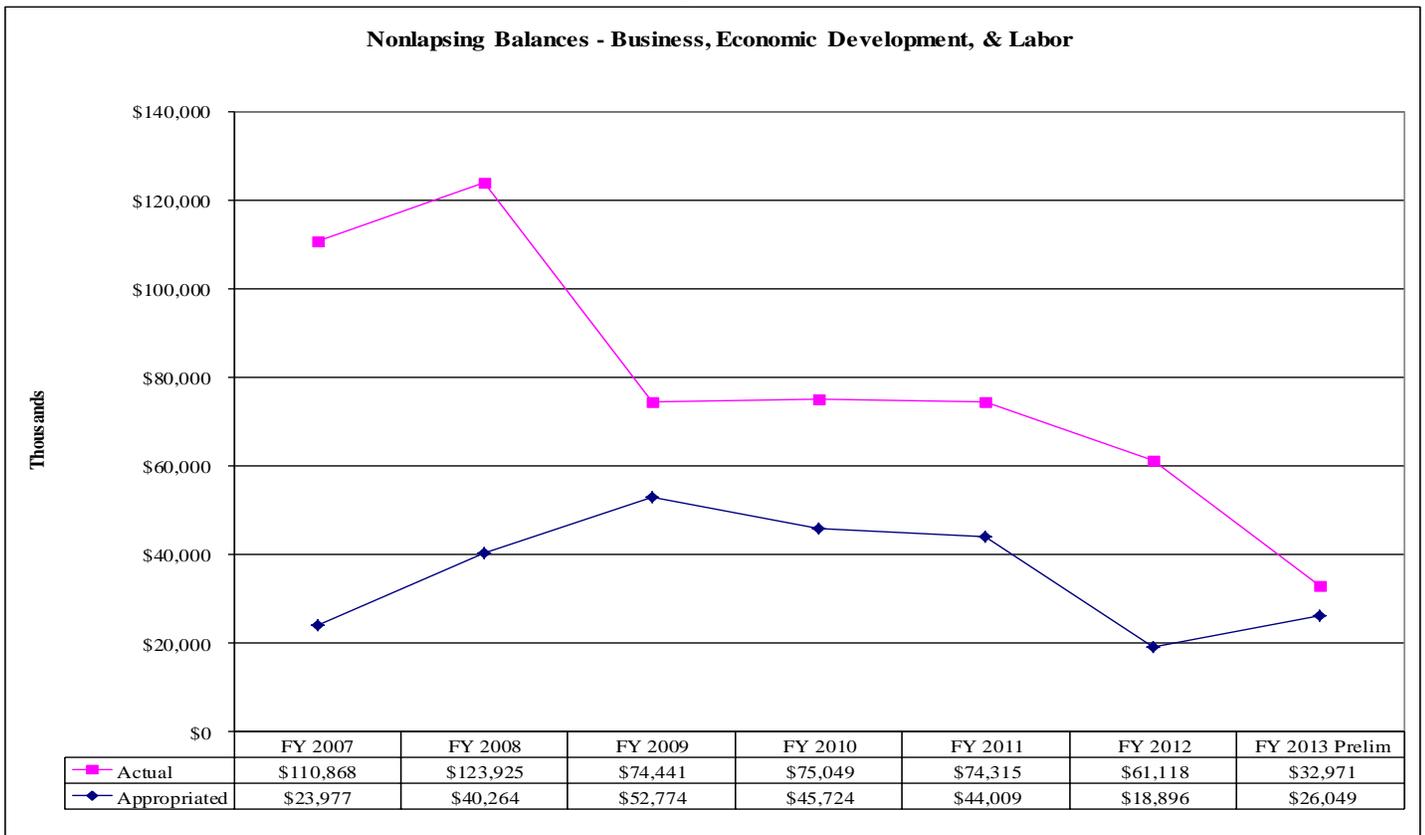


Figure 3

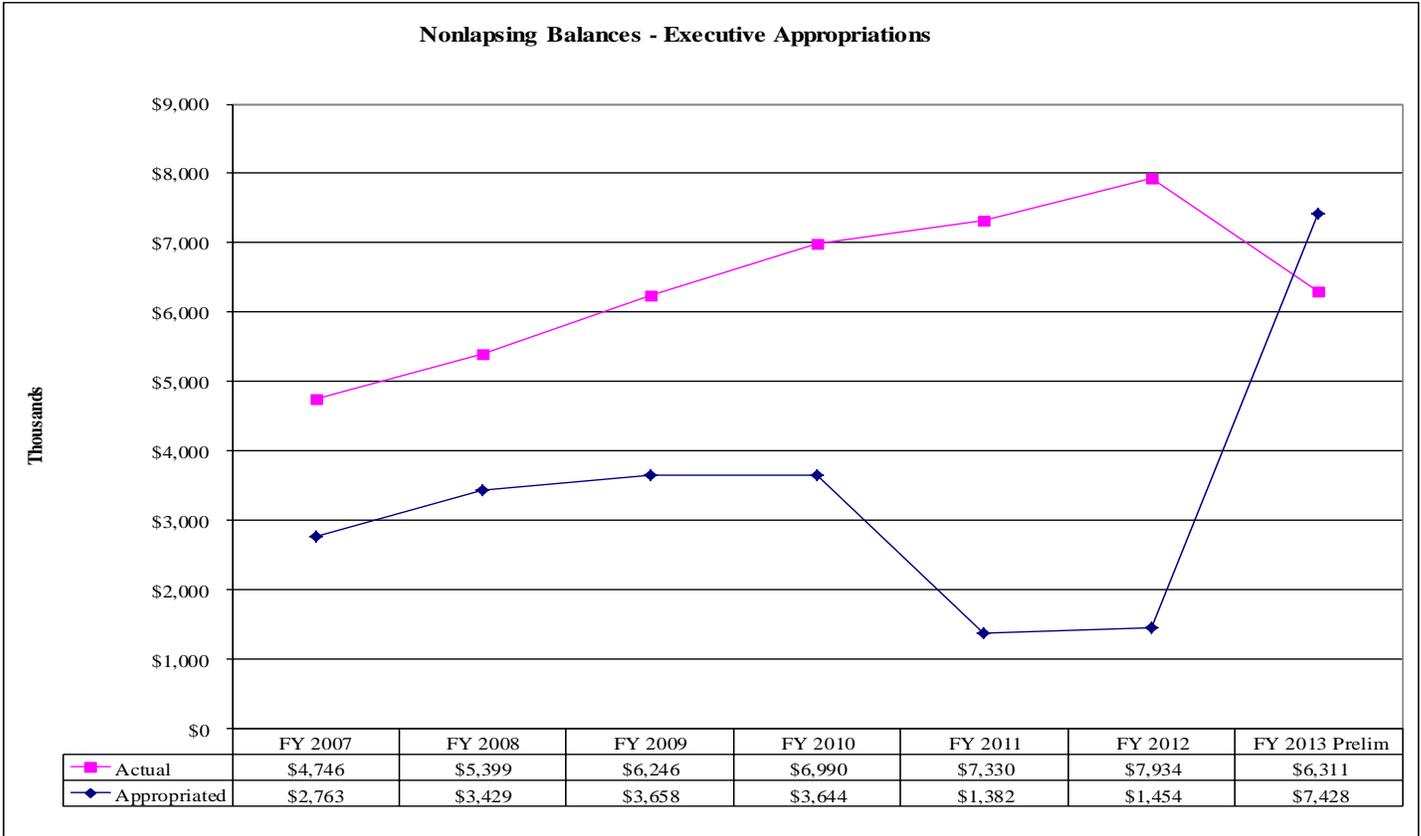


Figure 4

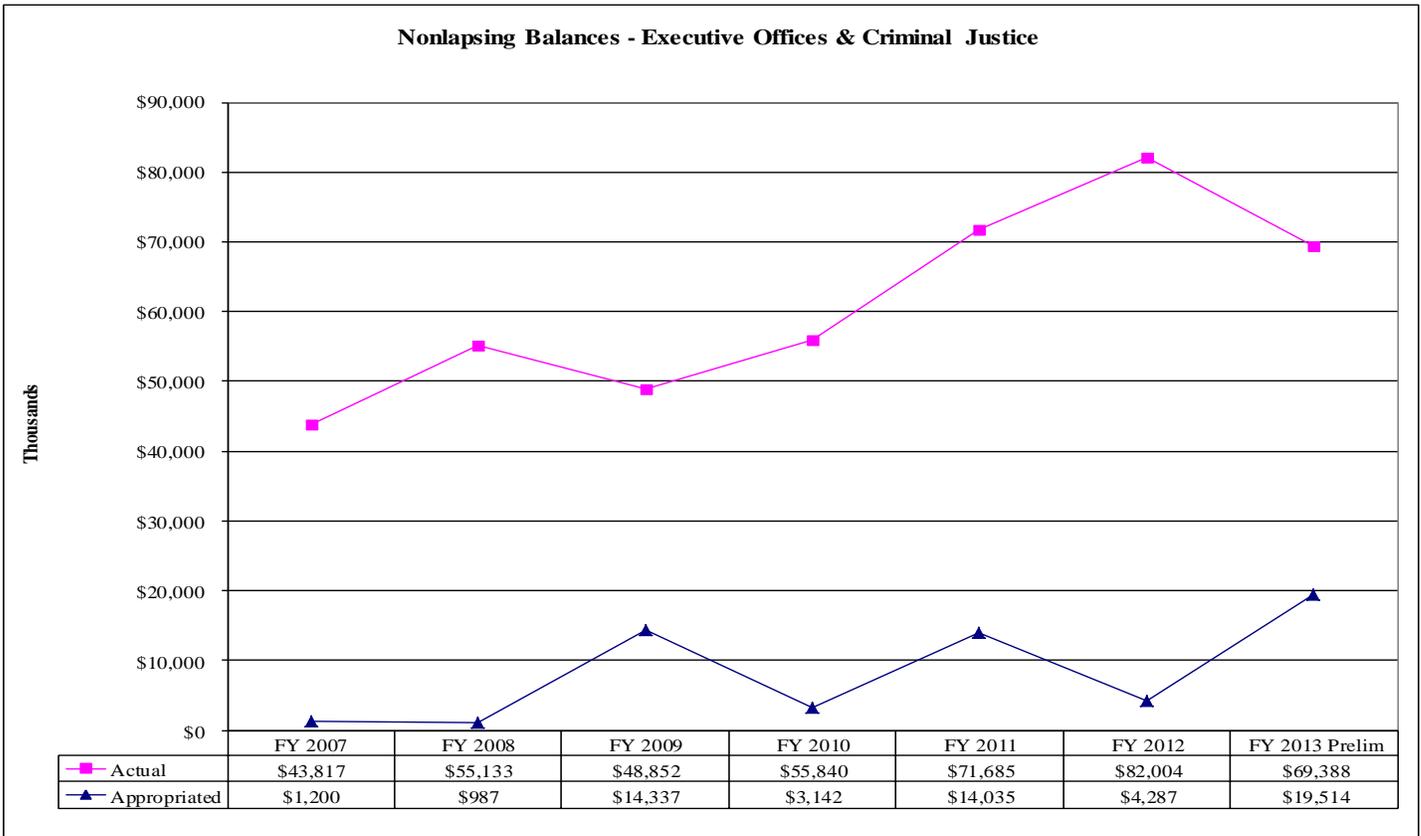


Figure 5

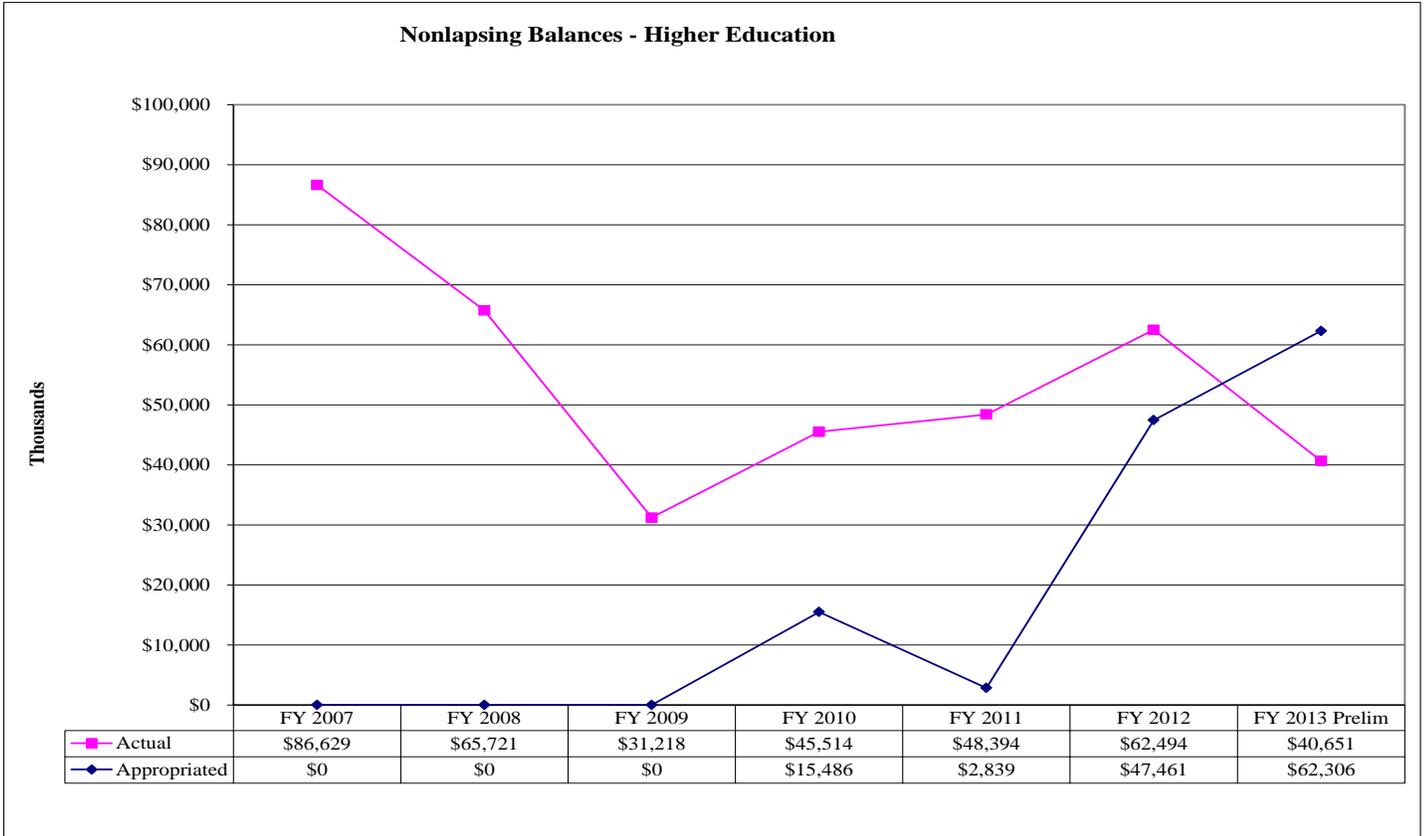


Figure 6

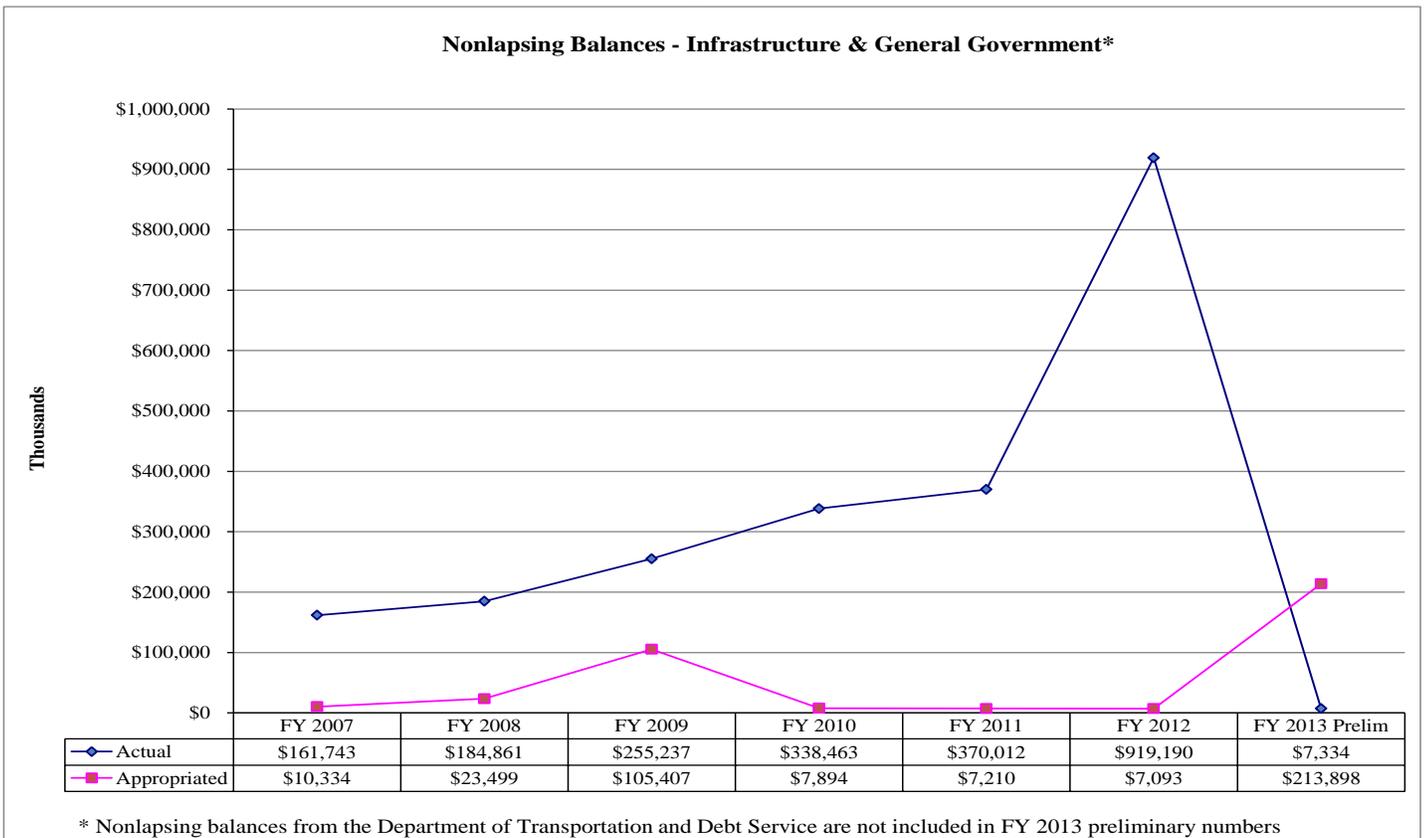


Figure 7

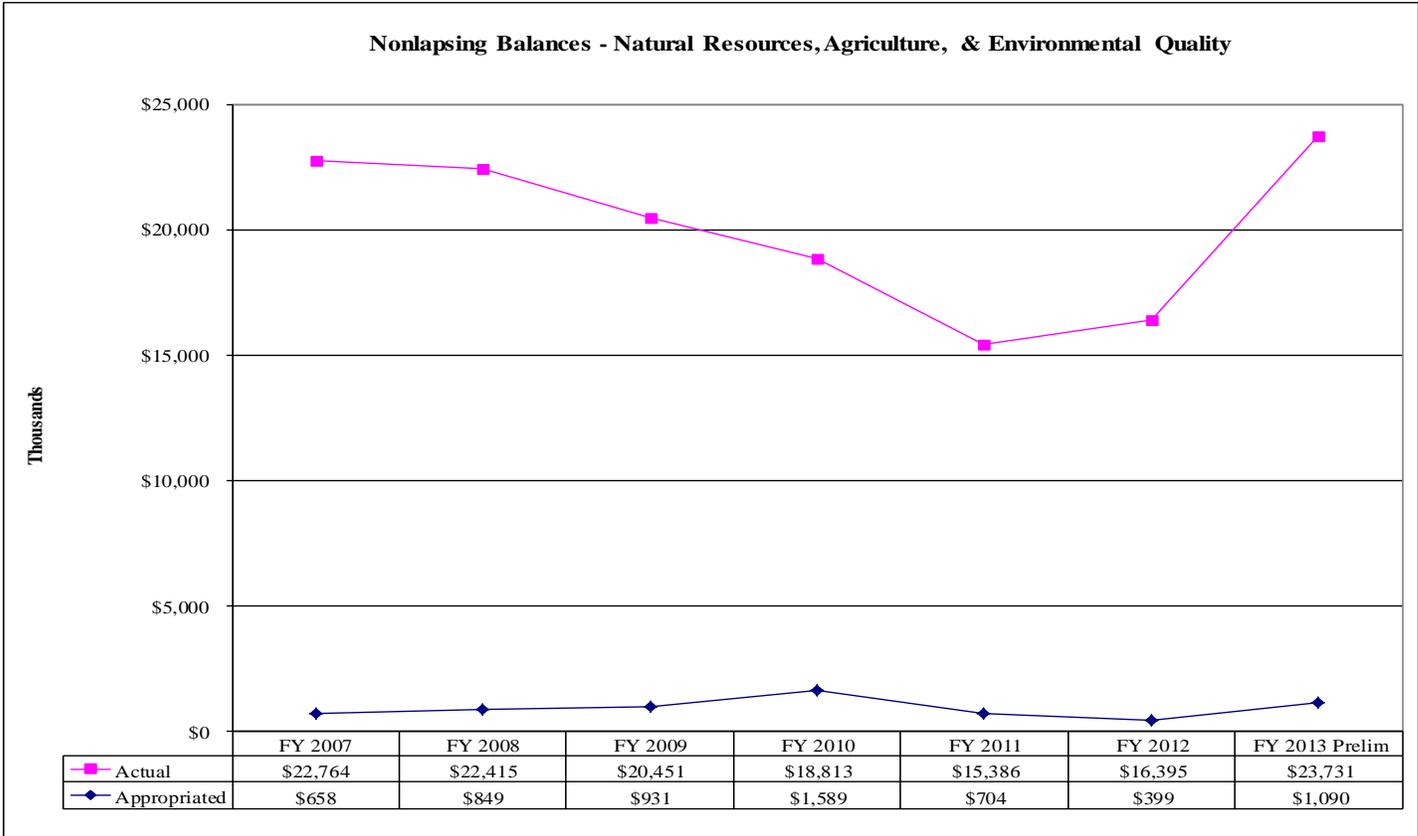


Figure 8

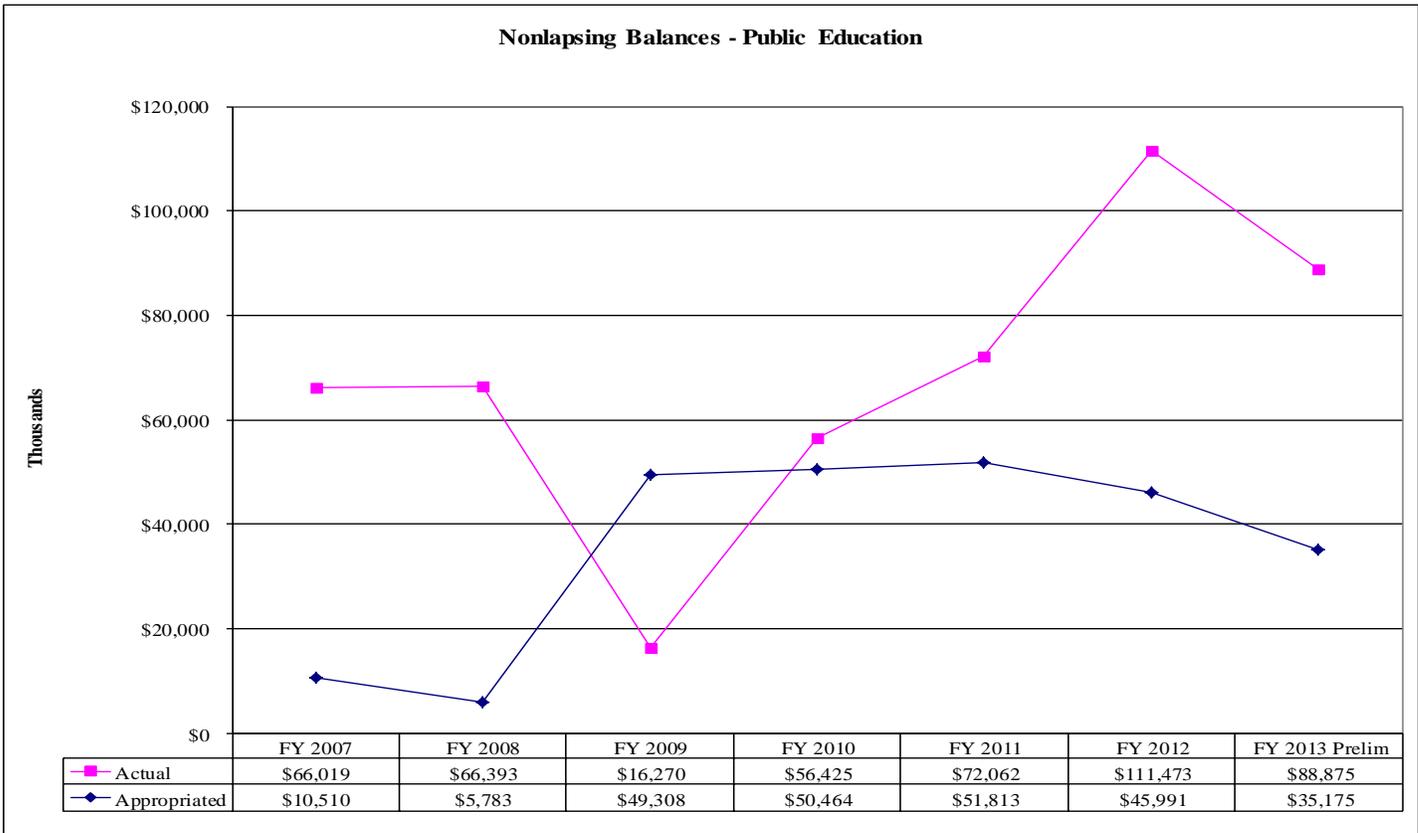


Figure 9

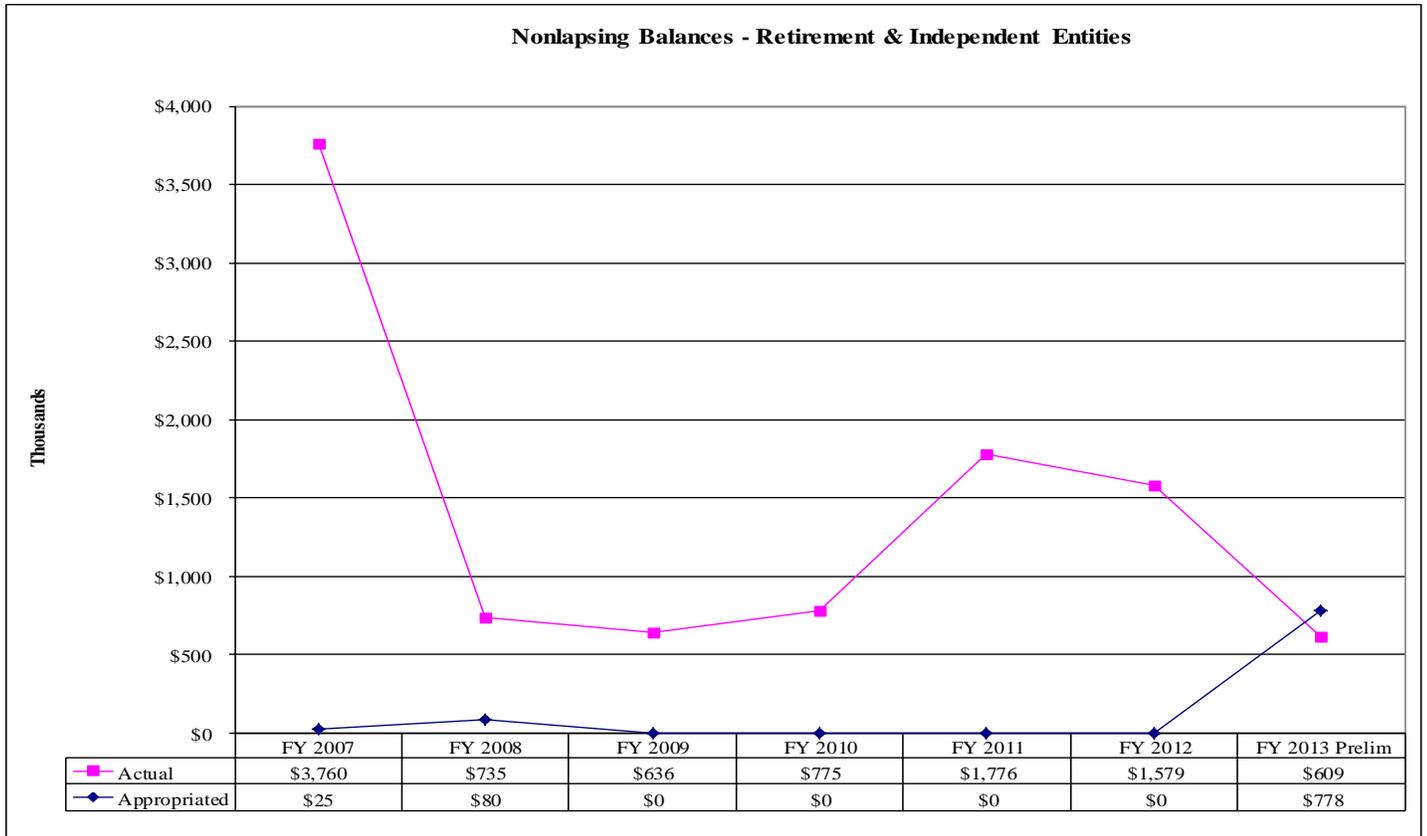


Figure 10

