



FY 2014 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE

ISSUE BRIEF

SUMMARY

As of October 6, 2014, the Division of Finance calculates that state agencies will lapse \$22.5 million back to the General and Education funds and \$73.4 million back to other funds for FY 2014. The preliminary numbers also indicate that state agencies and public education will carry \$314.5 million from FY 2014 to FY 2015 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 2014. The Division is in the process of closing out accounts and finalizing numbers for FY 2014. 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. 2013 nonlapsing balances
2. 2014 nonlapsing balances
3. 2014 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 2014 become beginning nonlapsing balances in FY 2015.

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 the table on page 2 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 2014 PRELIMINARY LAPSING AND NONLAPSING BALANCES

Table 1

Agency Name	2013 Nonlapsing Balances			2014 Nonlapsing Balances			2014 Lapsing Balances	
	Nonlapsing Balance	Total Budget	Pct of Total	Prel ¹ Nonlapsing Balance	Revised Est Budget	Pct of Total	Prel ¹ GF/EF Lapsing Balance	Prel ¹ Other Lapsing Balance
Administrative Services	(4,833,600)	40,121,600	12.0%	(9,644,000)	62,185,800	15.5%	(2,185,900)	(14,471,100)
Agriculture	(2,238,300)	27,672,500	8.1%	(2,410,500)	34,162,200	7.1%	(56,500)	(365,600)
Alcoholic Beverage Control	(41,400)	37,327,500	0.1%	(89,300)	41,493,500	0.2%	(2,707,500)	0
Attorney General	(3,826,400)	67,916,400	5.6%	(2,358,700)	72,747,400	3.2%	0	(350,900)
Board of Pardons and Parole	(500,000)	3,779,300	13.2%	(200,000)	3,532,800	5.7%	(1,100)	0
Capitol Preservation Board	0	4,400,000	0.0%	0	4,879,100	0.0%	0	0
Career Service Review Office	(15,000)	208,100	7.2%	(30,000)	288,800	10.4%	(33,300)	0
Commerce	(6,228,000)	24,363,000	25.6%	(7,067,500)	28,242,400	25.0%	(14,500)	(915,600)
Corrections	(22,607,600)	269,366,500	8.4%	(8,489,100)	276,448,400	3.1%	0	(772,000)
Courts	(1,468,000)	129,839,000	1.1%	(1,741,700)	137,946,300	1.3%	(200)	(2,344,300)
Debt Service	(8,429,300)	462,885,000	1.8%	Not Available	493,857,600	0.0%	Not Available	Not Available
Dixie State University	(1,983,600)	46,136,400	4.3%	(1,694,700)	47,148,700	3.6%	0	0
Economic Development	(5,863,600)	33,773,000	17.4%	(15,307,900)	53,244,000	28.8%	(34,500)	0
Environmental Quality	(723,100)	120,484,800	0.6%	(537,200)	111,125,800	0.5%	0	(1,698,000)
Financial Institutions	0	6,183,500	0.0%	0	6,596,700	0.0%	0	(198,800)
Governor's Office	(8,783,100)	42,455,400	20.7%	(5,965,200)	37,626,200	15.9%	(91,100)	(562,100)
Health	(47,228,700)	2,461,124,400	1.9%	(4,401,800)	2,496,636,600	0.2%	(5,325,500)	(24,040,500)
Heritage and Arts	(2,866,900)	21,535,000	13.3%	(3,356,700)	26,233,000	12.8%	(226,900)	0
Human Resource Mgmt.	(593,800)	13,148,800	4.5%	(346,200)	15,395,200	2.2%	(433,500)	0
Human Services	(8,662,700)	583,838,300	1.5%	(7,335,300)	618,544,700	1.2%	(147,000)	(164,700)
Insurance	(18,741,300)	86,116,500	21.8%	(1,984,300)	93,835,900	2.1%	0	(614,000)
Juvenile Justice Services	(1,198,000)	90,872,500	1.3%	(1,144,500)	93,238,500	1.2%	(100)	0
Labor Commission	0	32,714,000	0.0%	(400,000)	37,601,700	1.1%	(2,900)	(764,500)
Legislature	(5,531,600)	20,617,400	26.8%	(6,074,300)	25,184,600	24.1%	0	0
Minimum School Program	(64,780,100)	3,085,962,500	2.1%	(95,813,400)	3,197,956,100	3.0%	0	0
Natural Resources	(21,018,800)	193,129,100	10.9%	(17,173,400)	200,182,600	8.6%	(219,400)	(13,076,500)
Off. of Energy Development	(369,400)	4,679,200	7.9%	(952,800)	2,752,600	34.6%	(1,600)	(440,500)
Office of the State Auditor	(427,800)	5,001,000	8.6%	(712,500)	5,374,500	13.3%	0	0
Public Lands Office	(281,800)	2,076,700	13.6%	(54,500)	2,597,200	2.1%	0	(1,149,200)
Public Safety	(30,863,700)	169,558,000	18.2%	(25,534,200)	195,169,000	13.1%	(655,800)	(6,339,100)
Public Service Commission	(3,522,600)	13,874,300	25.4%	(4,399,100)	17,510,800	25.1%	0	0
Salt Lake Comm. College	(5,484,800)	122,350,000	4.5%	(815,200)	128,264,400	0.6%	0	0
School and Inst Trust Lands	0	10,353,300	0.0%	0	18,912,700	0.0%	0	0
School Building Programs	0	14,499,700	0.0%	0	14,499,700	0.0%	0	0
Snow College	(658,000)	28,715,100	2.3%	(855,100)	28,628,700	3.0%	0	0
Southern Utah University	(2,286,200)	64,919,400	3.5%	(1,997,100)	67,726,200	2.9%	0	0
State Board of Education	(26,204,000)	564,989,900	4.6%	(27,513,300)	622,492,900	4.4%	(50,000)	(267,500)
State Board of Regents	(3,491,300)	32,099,200	10.9%	0	31,915,200	0.0%	0	0
State Office of Rehabilitation	0	81,101,000	0.0%	4,948,200	73,844,300	-6.7%	0	0
State Treasurer	(300,000)	2,648,100	11.3%	(200,000)	2,863,000	7.0%	(40,100)	(199,900)
Tax Commission	(11,830,800)	79,970,400	14.8%	(9,266,500)	87,149,200	10.6%	0	(1,048,400)
Technology Services	(275,800)	4,360,500	6.3%	(304,100)	5,172,000	5.9%	0	0
Transportation	(2,224,400)	2,218,745,200	0.1%	(2,335,400)	1,482,131,200	0.2%	(9,075,900)	(822,900)
University of Utah	(20,311,900)	486,251,400	4.2%	(6,570,200)	485,885,900	1.4%	0	0
USTAR	(602,600)	30,446,900	2.0%	(2,945,000)	22,107,000	13.3%	0	0
Utah Coll. of Applied Tech.	(18,000)	58,000,900	0.0%	0	65,206,700	0.0%	0	0
Utah Education Network	(228,300)	43,478,200	0.5%	0	36,778,700	0.0%	0	0
Utah National Guard	(56,600)	50,621,800	0.1%	(33,700)	68,768,600	0.0%	0	0
Utah State University	(17,035,300)	288,493,800	5.9%	(20,360,700)	293,346,200	6.9%	0	(174,900)
Utah Valley University	(11,478,500)	156,550,800	7.3%	(11,778,700)	168,995,200	7.0%	0	0
Veterans' and Military Aff.	(531,400)	30,115,600	1.8%	(99,100)	4,544,800	2.2%	0	0
Weber State University	(5,178,800)	129,524,400	4.0%	(3,456,600)	132,901,300	2.6%	0	0
Workforce Services	(5,316,500)	1,161,105,100	0.5%	(5,687,800)	1,408,749,200	0.4%	(1,216,700)	(2,599,000)
Total	(387,141,400)	13,760,500,400	2.8%	(314,489,100)	13,690,621,800	2.3%	(22,520,000)	(73,380,000)

1. Numbers are preliminary from the Division of Finance and will not be finalized until audited in November by the State Auditor.

Figure 1: Nonlapsing Balances - All Subcommittees

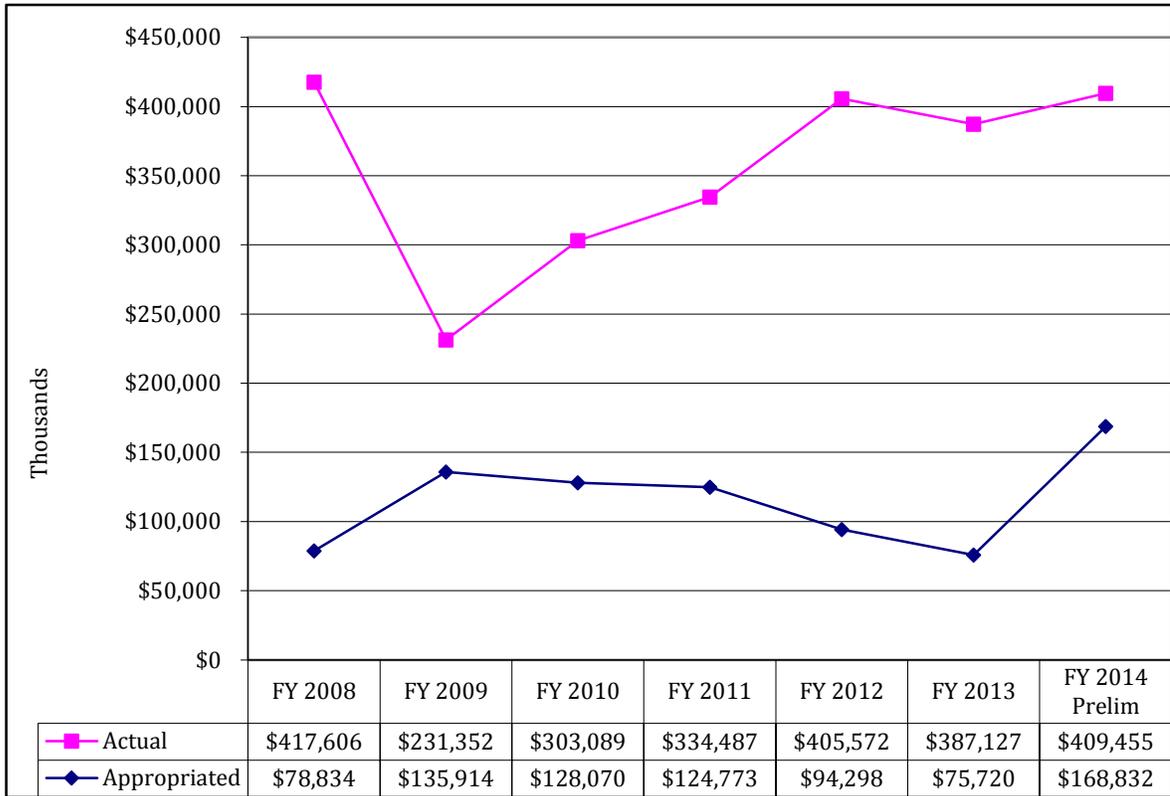


Figure 2: Nonlapsing Balances - Business, Economic Development, and Labor

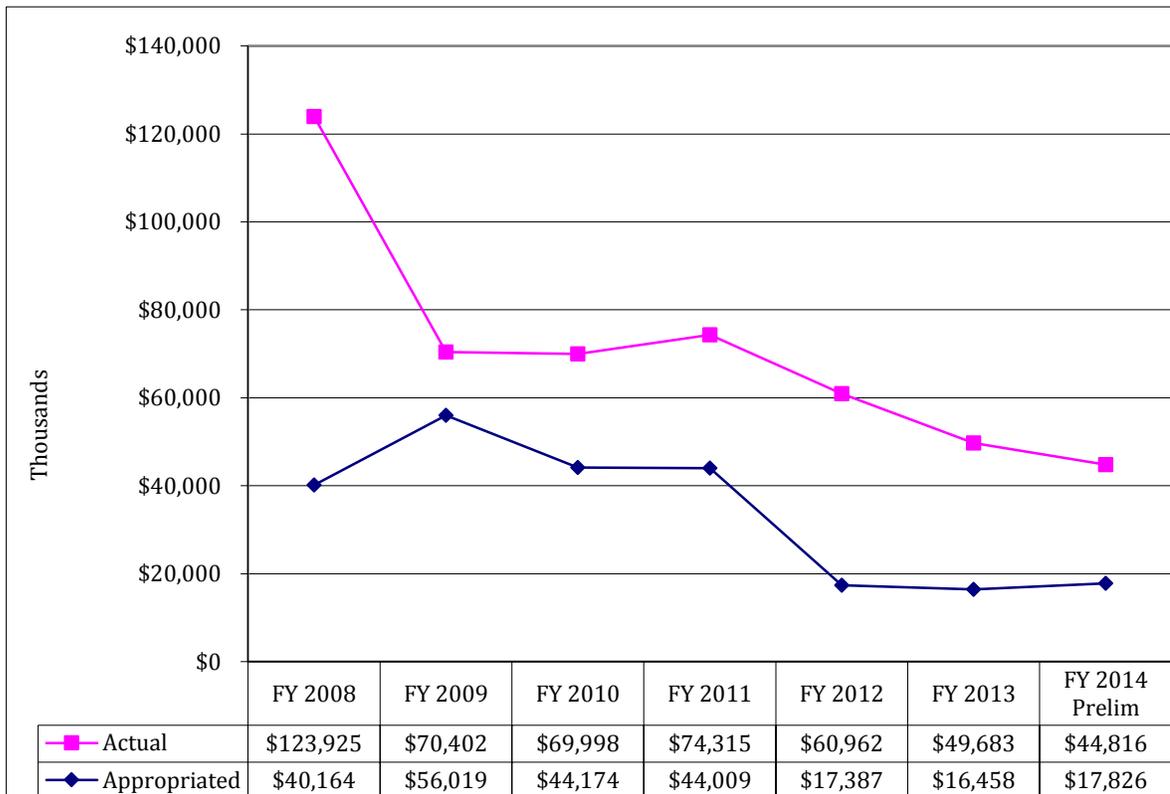


Figure 3: Nonlapsing Balances - Executive Appropriations

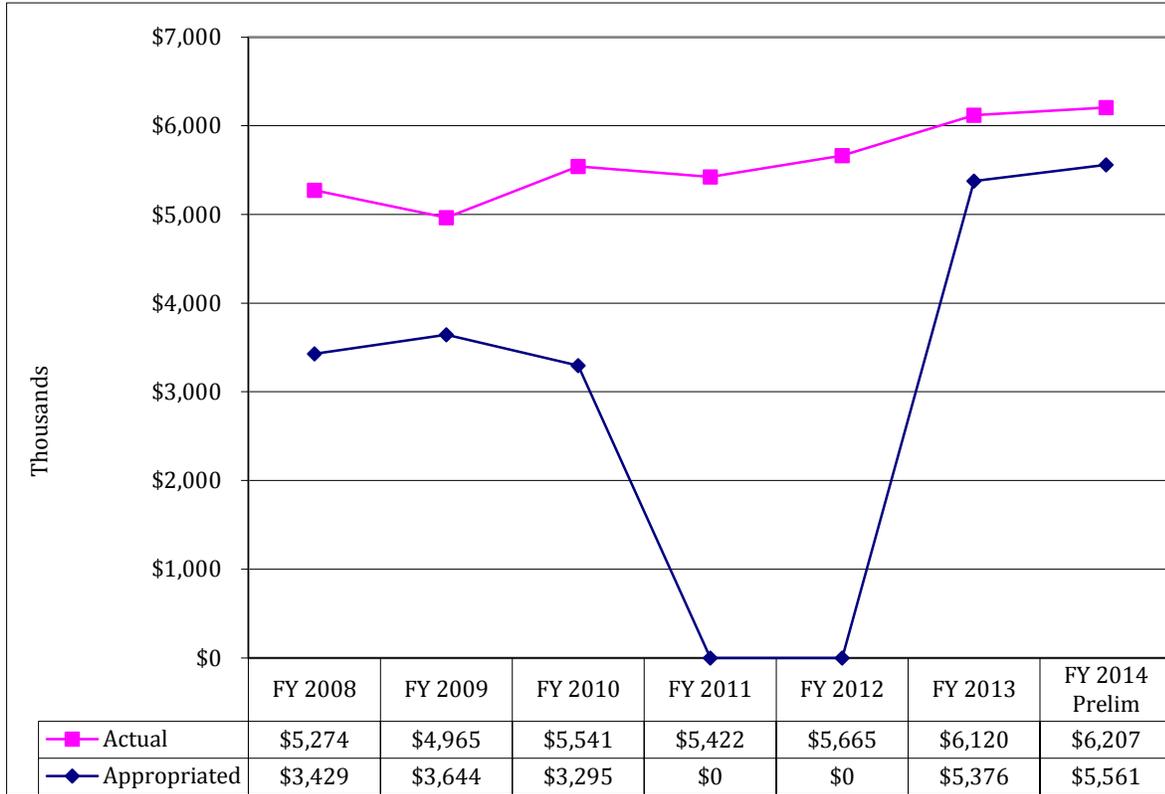


Figure 4: Nonlapsing Balances - Executive Offices and Criminal Justice

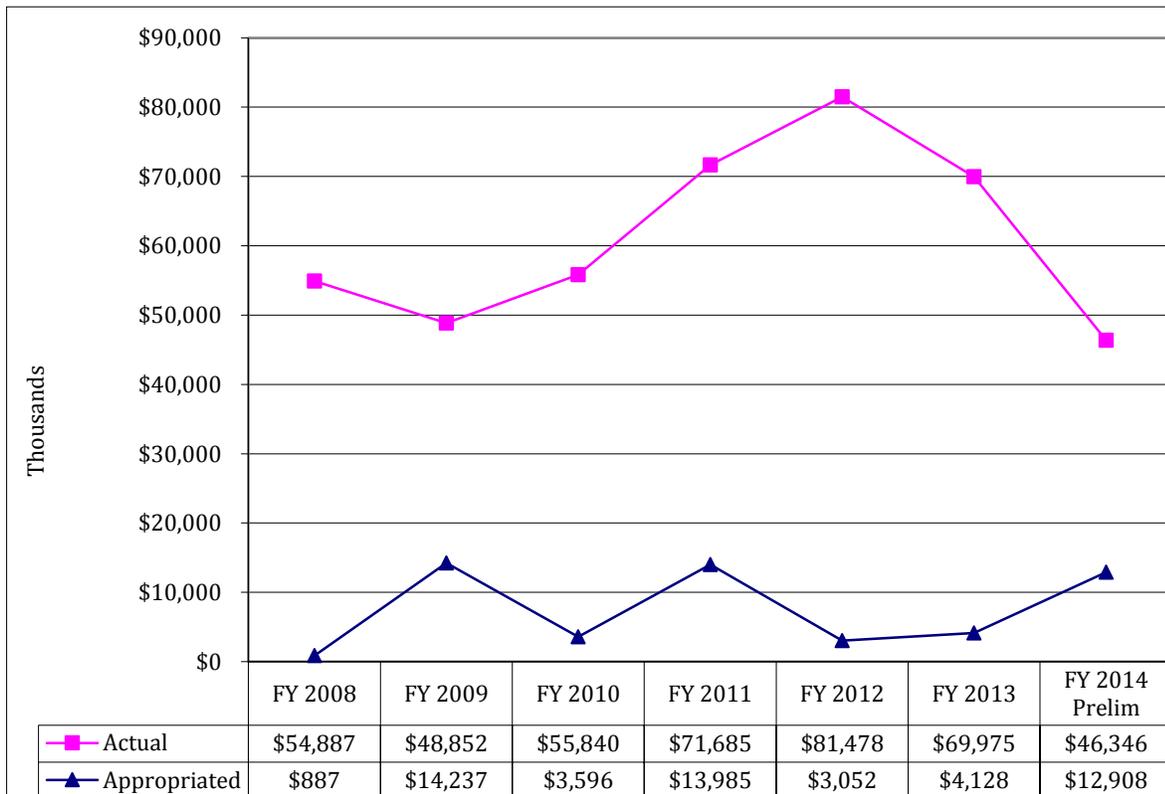


Figure 5: Nonlapsing Balances - Higher Education

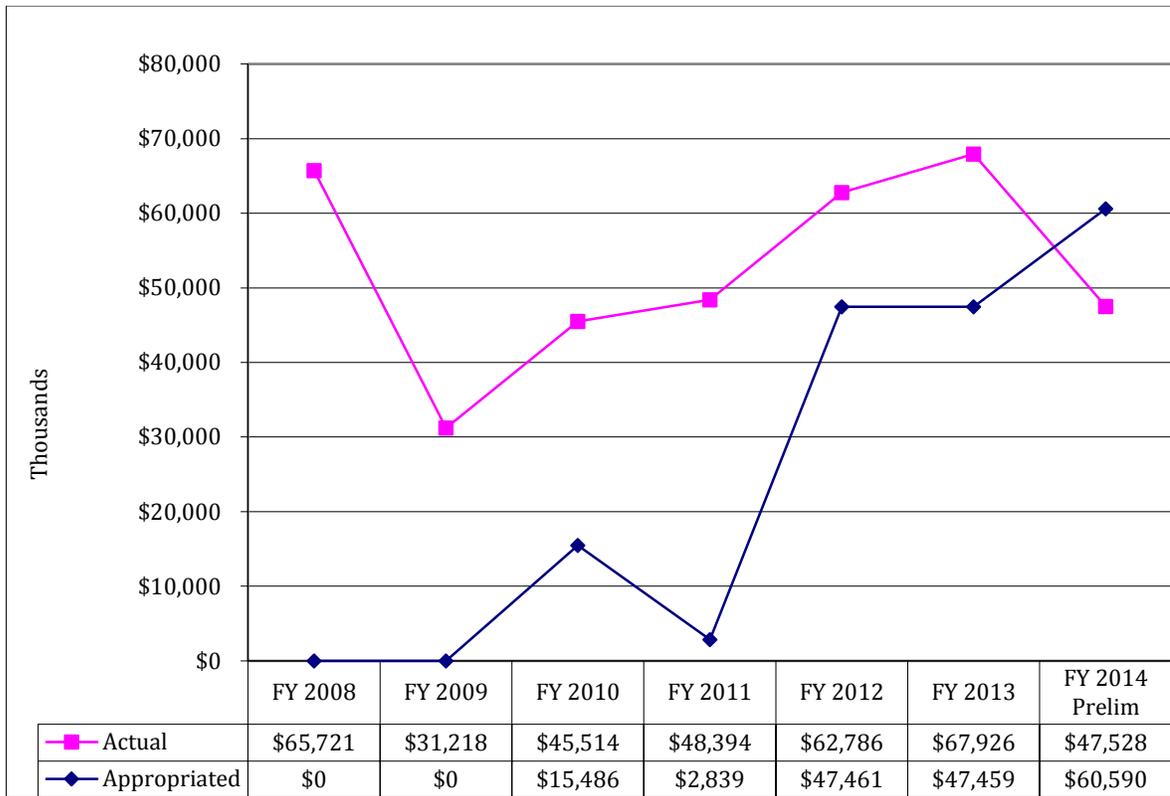


Figure 6: Nonlapsing Balances - Infrastructure and General Government

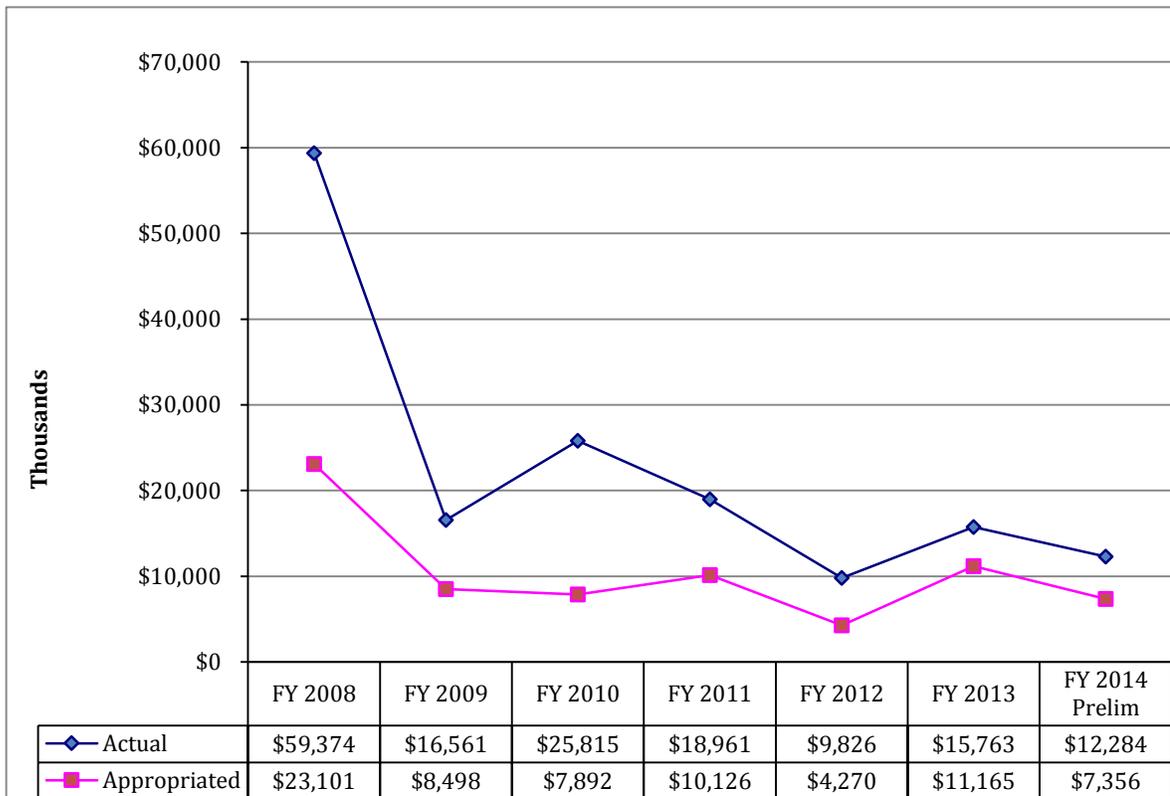


Figure 7: Nonlapsing Balances – Natural Resources, Agriculture, and Environmental Quality

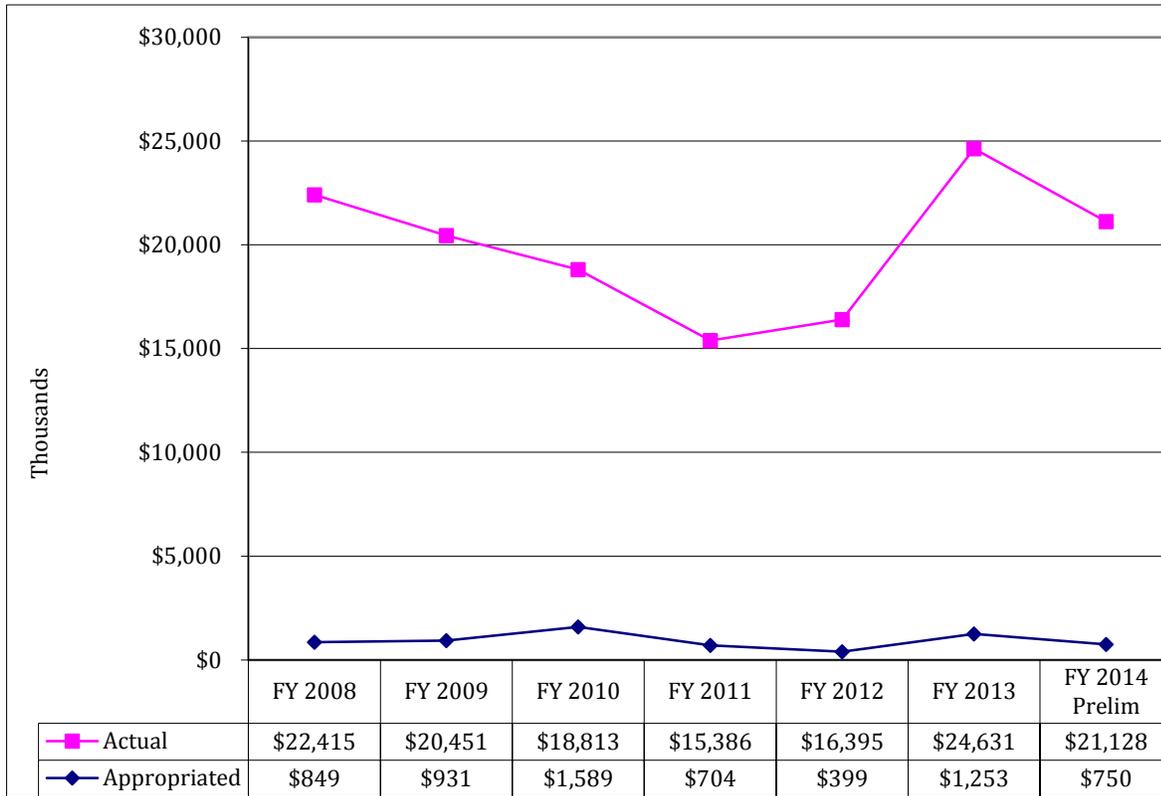


Figure 8: Nonlapsing Balances – Public Education

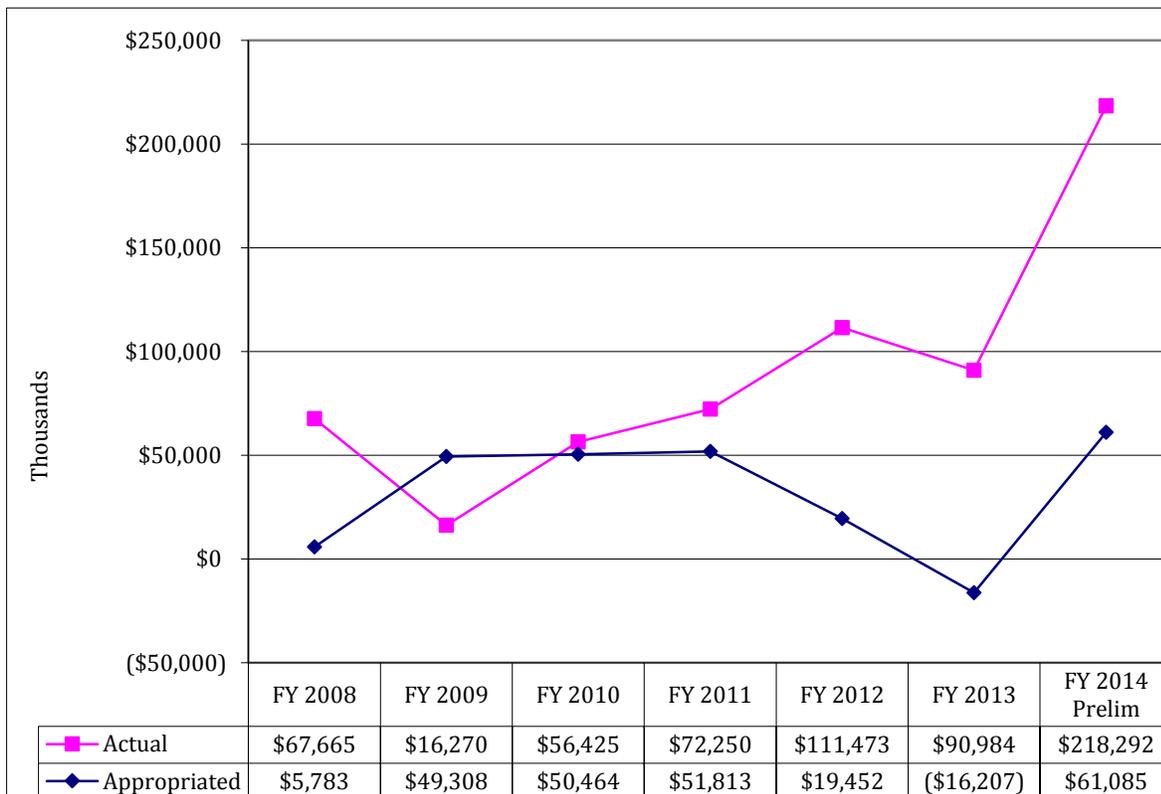


Figure 9: Nonlapsing Balances - Retirement and Independent Entities

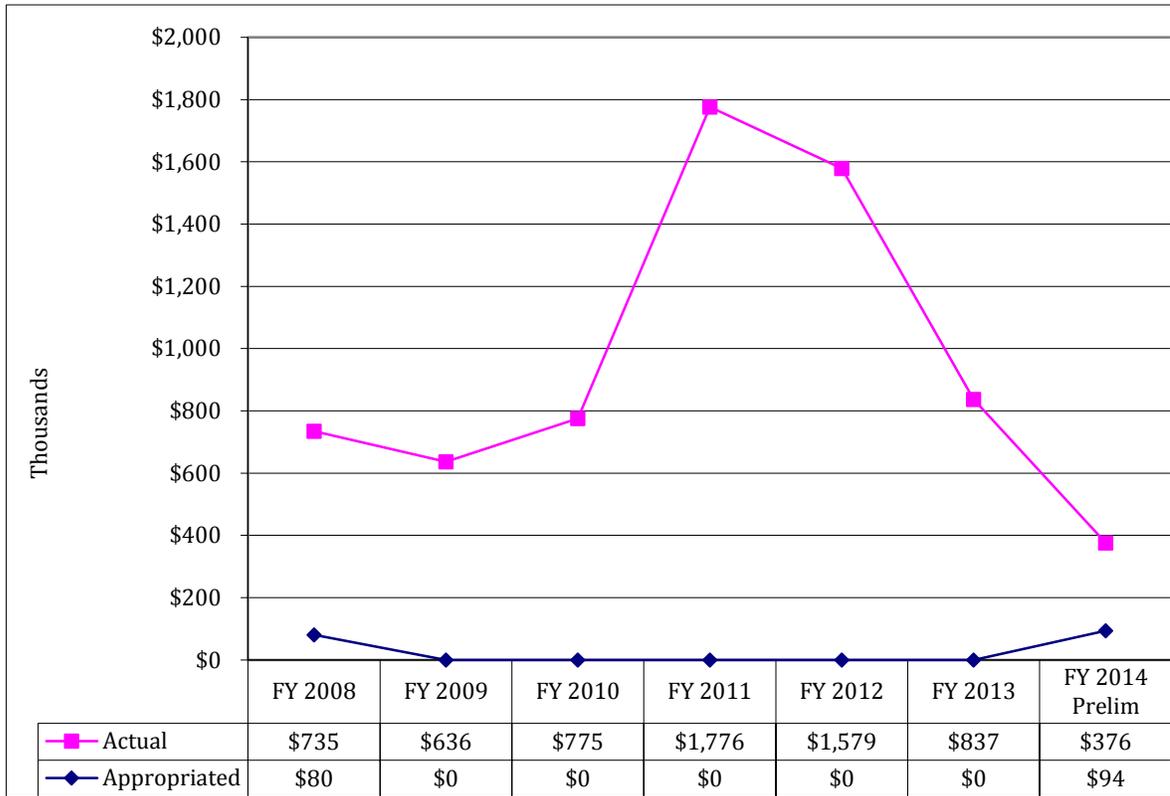


Figure 10: Nonlapsing Balances - Social Services

