



FY 2016 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE

ISSUE BRIEF

SUMMARY

As of October 6, 2016, the Division of Finance calculates that state agencies will lapse \$14.8 million back to the General and Education funds (\$10 million of this amount was used to finance H.B. 3002, 2016 3rd Special Session) and \$116.9 million back to other funds at the end of FY 2016. The preliminary numbers also indicate that state agencies and public education will carry \$360.5 million from FY 2016 to FY 2017 as nonlapsing balances.

TABLES AND CHARTS

The table on the following page shows operating and capital budget information for state agencies, and subsequent charts show historical operating and capital budget data at the appropriations subcommittee level.

Table 1 contains preliminary numbers from the Division of Finance for state agency closing nonlapsing and lapsing balances for FY 2016. The Division is in the process of closing out accounts and finalizing numbers for FY 2016. Amounts reported in this table may change. In addition, the State Auditor will complete an audit by November and could make corrections or changes. The table contains three sections:

1. FY 2015 nonlapsing balances
2. FY 2016 nonlapsing balances
3. FY 2016 lapsing balances

Nonlapsing balances represent approval given by the Legislature to an agency to carry spending authority forward 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 2016 become beginning nonlapsing balances in FY 2017.

Lapsing balances represent spending authority not used by an agency in a given fiscal year or carried forward to the next fiscal year. This authority lapses back to the funding sources from which it 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)

Table 1: FY 2016 Preliminary Lapsing and Nonlapsing Balances

Agency Name	FY 2015 Nonlapsing Balances			FY 2016 Nonlapsing Balances			FY 2016 Lapsing Balances	
	Nonlapsing Balance	Operating and Capital Total Budget	Pct of Total	Preliminary ¹ Nonlapsing Balance	Operating and Capital Revised Est Budget	Pct of Total	Preliminary ¹ GF/EF Lapsing Balance	Prel ¹ Other Lapsing Balance
Administrative Services	(9,767,000)	48,358,000	20.2%	(5,294,900)	43,880,600	12.1%	(84,900)	(11,899,400)
Agriculture	(2,912,100)	33,346,300	8.7%	(3,323,400)	41,492,800	8.0%	(151,000)	(1,921,900)
Alcoholic Beverage Control	(824,800)	40,023,000	2.1%	(126,500)	44,223,200	0.3%	0	(23,200)
Attorney General	(1,578,300)	59,283,700	2.7%	(2,328,000)	65,988,900	3.5%	(1,000)	(449,900)
Board of Pardons and Parole	(255,100)	4,169,200	6.1%	(257,400)	4,698,600	5.5%	0	0
Capitol Preservation Board	(689,600)	4,193,400	16.4%	(129,300)	9,052,800	1.4%	0	0
Career Service Review Office	(30,000)	239,900	12.5%	(30,000)	267,000	11.2%	(12,900)	0
Commerce	(8,511,100)	25,512,600	33.4%	(9,841,000)	31,250,900	31.5%	(45,100)	(445,300)
Corrections	(12,000,900)	266,937,800	4.5%	(15,588,500)	294,006,000	5.3%	0	(456,700)
Courts	(2,207,600)	138,148,400	1.6%	(1,972,800)	154,930,100	1.3%	0	(5,388,300)
Debt Service	(8,646,100)	454,672,500	1.9%	Not Available	467,487,800	NA	Not Available	Not Available
Dixie State University	(1,676,700)	56,157,200	3.0%	(2,935,100)	58,545,600	5.0%	0	0
Economic Development	(18,957,700)	63,161,500	30.0%	(16,319,400)	96,468,600	16.9%	0	0
Environmental Quality	(1,816,000)	53,717,800	3.4%	(1,990,800)	61,054,900	3.3%	0	(1,795,700)
Financial Institutions	0	6,794,900	0.0%	0	7,550,900	0.0%	0	(237,100)
Governor's Office	(7,681,100)	31,556,200	24.3%	(9,730,000)	74,280,300	13.1%	0	(658,500)
Health	(16,003,300)	2,765,615,200	0.6%	(19,358,200)	2,976,670,600	0.7%	(10,400)	(25,219,800)
Heritage and Arts	(3,128,600)	23,982,600	13.0%	(3,565,600)	28,712,400	12.4%	(7,200)	(25,700)
Human Resource Mgmt.	(300,000)	2,237,100	13.4%	(50,000)	2,746,900	1.8%	(446,700)	0
Human Services	(3,331,700)	633,721,500	0.5%	(2,921,900)	703,025,100	0.4%	(9,300)	(233,500)
Insurance	(2,125,400)	12,248,900	17.4%	(2,351,700)	14,681,900	16.0%	(74,000)	(1,852,600)
Juvenile Justice Services	(2,408,000)	94,320,000	2.6%	(3,935,000)	100,740,300	3.9%	(500)	0
Labor Commission	(204,900)	12,985,500	1.6%	0	14,019,800	0.0%	(3,500)	(502,000)
Legislature	(7,753,600)	22,598,100	34.3%	(10,466,800)	27,014,700	38.7%	0	0
Minimum School Program	(45,982,500)	3,346,708,200	1.4%	(31,368,700)	3,608,317,200	0.9%	0	(28,100)
Natural Resources	(14,457,600)	194,025,700	7.5%	(32,895,500)	245,887,700	13.4%	(335,300)	(6,907,200)
Off. of Energy Development	(684,200)	2,142,100	31.9%	(394,500)	2,280,200	17.3%	0	(108,500)
Office of the State Auditor	(567,300)	5,439,600	10.4%	(927,700)	5,628,400	16.5%	0	0
Public Lands Office	(2,245,500)	2,462,100	91.2%	(7,218,700)	5,592,500	129.1%	0	(1,488,500)
Public Safety	(19,628,700)	165,830,300	11.8%	(17,739,700)	208,089,700	8.5%	0	(2,174,700)
Public Service Commission	(3,917,000)	4,486,800	87.3%	(3,603,500)	3,982,500	90.5%	0	0
Salt Lake Comm. College	(5,662,700)	145,506,400	3.9%	(1,241,900)	150,850,500	0.8%	0	0
School and Inst Trust Lands	0	10,314,900	0.0%	0	17,714,600	0.0%	0	0
School Building Programs	0	14,499,700	0.0%	0	33,249,700	0.0%	0	0
Snow College	(1,246,600)	31,096,400	4.0%	(950,900)	33,394,500	2.8%	0	0
Southern Utah University	(5,838,500)	67,369,400	8.7%	(3,464,700)	70,043,400	4.9%	0	0
State Board of Education	(31,964,600)	566,555,600	5.6%	(41,916,700)	699,198,200	6.0%	0	(542,000)
State Board of Regents	(5,364,300)	31,826,700	16.9%	(3,996,000)	47,148,100	8.5%	0	0
State Office of Rehabilitation	(5,026,300)	71,629,000	7.0%	0	81,918,700	0.0%	0	0
State Treasurer	(102,100)	3,096,100	3.3%	(371,400)	3,312,100	11.2%	0	(100)
Tax Commission	(8,389,200)	84,842,000	9.9%	(2,867,100)	92,121,300	3.1%	(2,500,000)	(696,600)
Technology Services	(522,900)	2,911,200	18.0%	(499,900)	3,445,900	14.5%	0	0
Transportation	(8,225,400)	1,142,977,300	0.7%	(6,889,600)	937,620,400	0.7%	0	(50,019,400)
University of Utah	(26,316,100)	534,726,300	4.9%	(28,145,200)	548,794,800	5.1%	0	0
USTAR	(4,837,200)	19,831,900	24.4%	(9,147,600)	27,295,100	33.5%	0	0
Utah Coll. of Applied Tech.	(768,800)	72,540,100	1.1%	0	77,576,300	0.0%	0	0
Utah Communications Auth.	0	0	NA	0	(2,000,000)	0.0%	(10,000,000)	0
Utah Education Network	(3,077,400)	42,124,500	7.3%	0	56,642,400	0.0%	0	0
Utah National Guard	(420,700)	74,008,800	0.6%	(18,100)	53,660,300	0.0%	0	0
Utah State University	(26,275,000)	316,654,900	8.3%	(23,314,800)	328,863,900	7.1%	0	(46,900)
Utah Valley University	(12,576,100)	197,089,800	6.4%	(26,406,000)	204,269,000	12.9%	0	0
Veterans' and Military Aff.	(598,700)	2,743,500	21.8%	(818,400)	4,382,200	18.7%	0	0
Weber State University	(3,969,100)	141,909,800	2.8%	(1,525,300)	145,205,700	1.1%	0	0
Workforce Services	(4,663,600)	784,619,600	0.6%	(2,291,600)	835,122,500	0.3%	(1,132,900)	(3,820,300)
Total	(356,137,700)	12,933,950,000	2.8%	(360,529,800)	13,852,398,500	2.6%	(14,814,700)	(116,941,900)

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

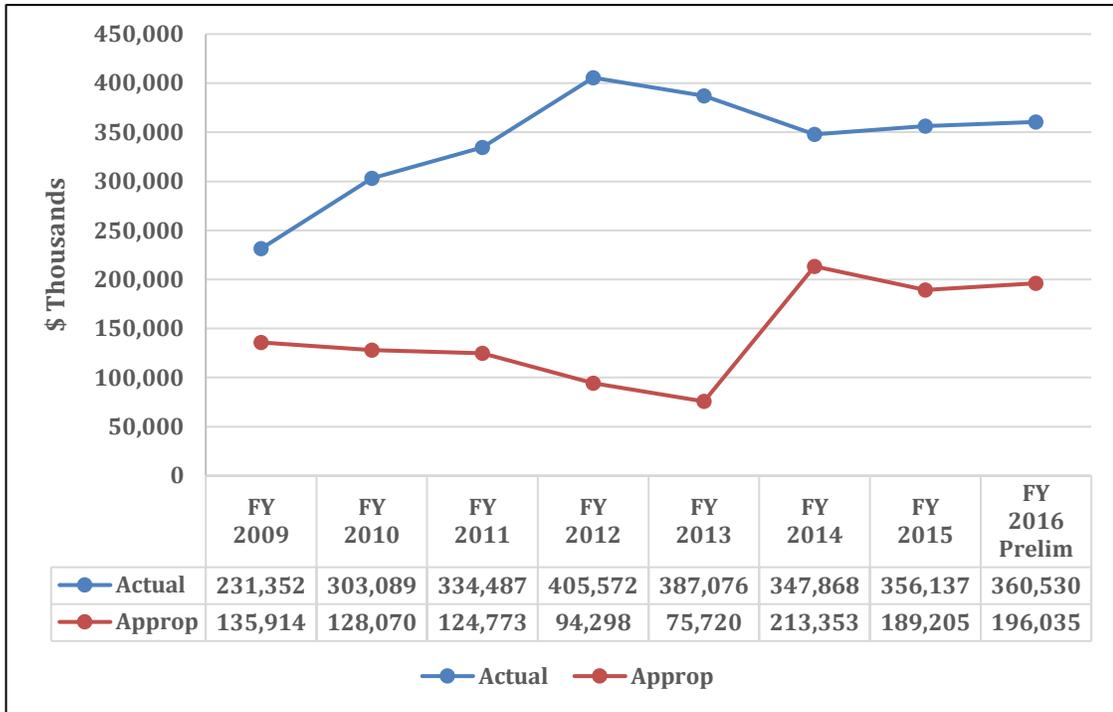


Figure 2: Nonlapsing Balances - Business, Economic Development, and Labor

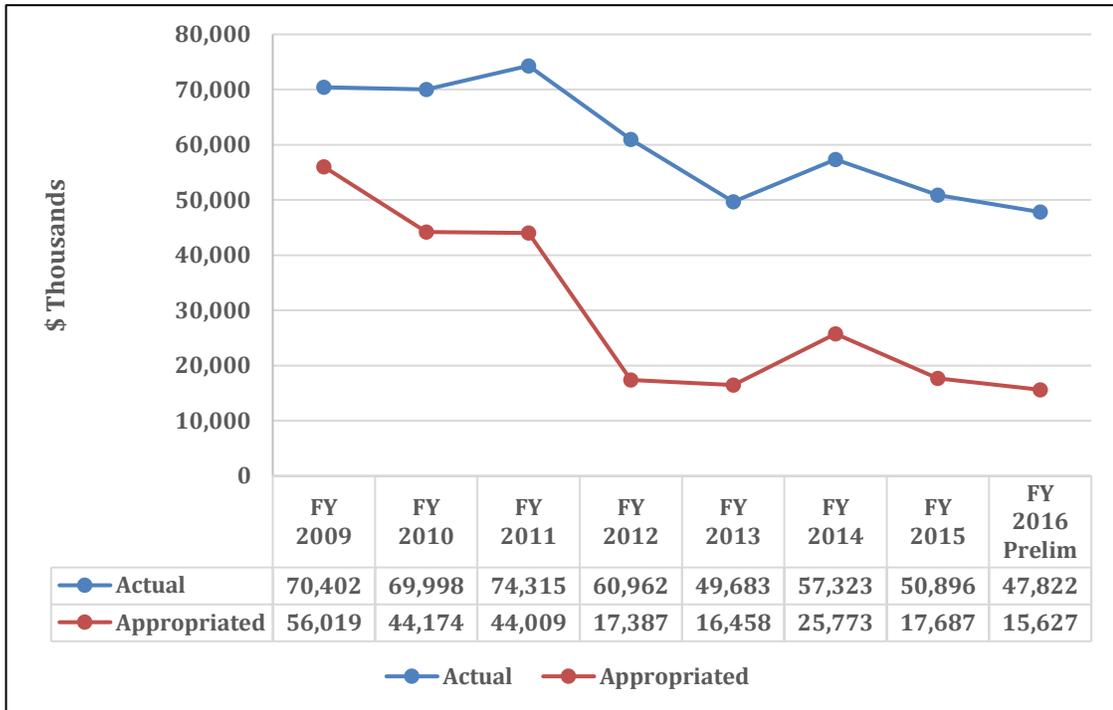


Figure 3: Nonlapsing Balances - Executive Appropriations

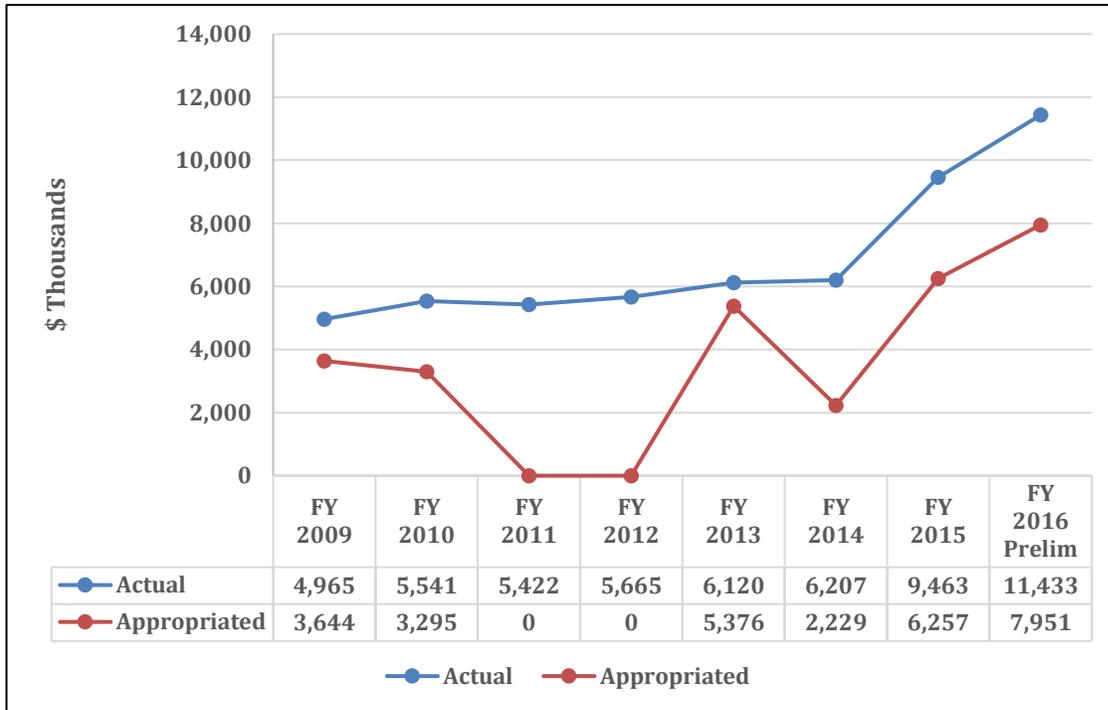


Figure 4: Nonlapsing Balances - Executive Offices and Criminal Justice

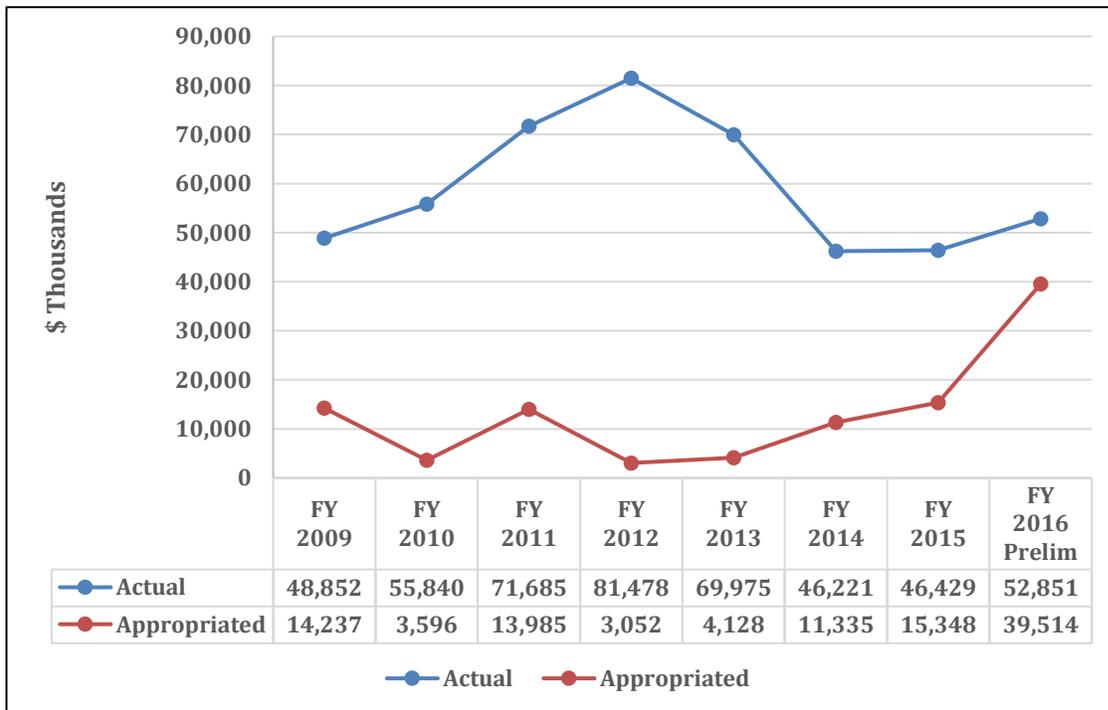


Figure 5: Nonlapsing Balances - Higher Education

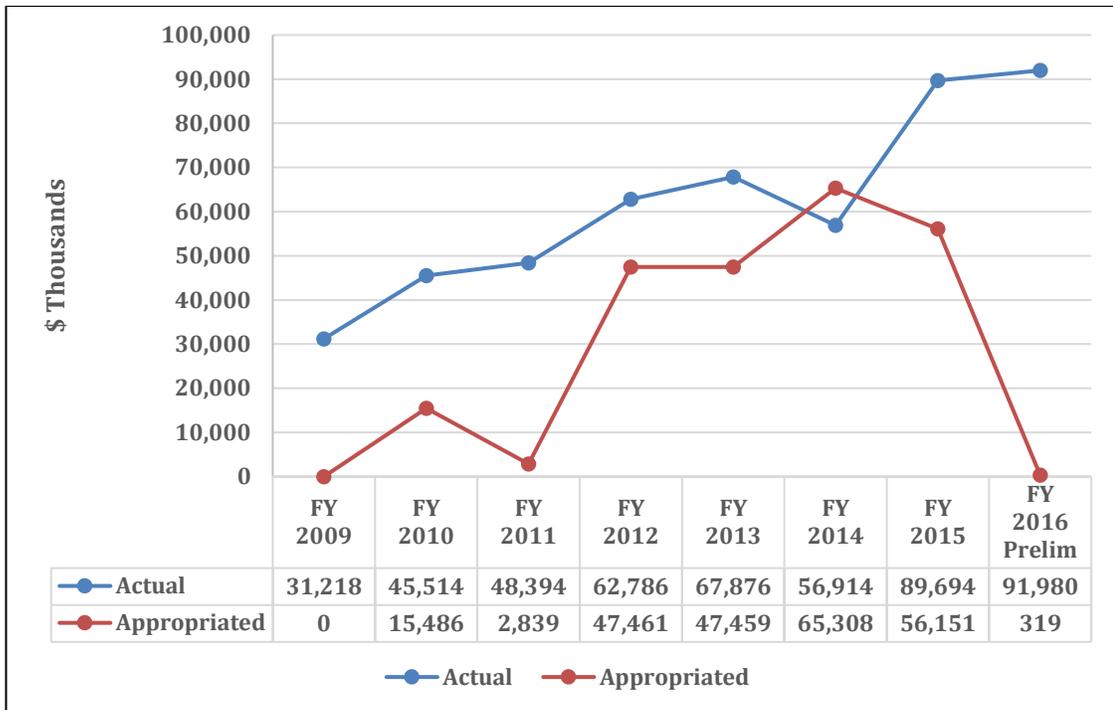


Figure 6: Nonlapsing Balances - Infrastructure and General Government

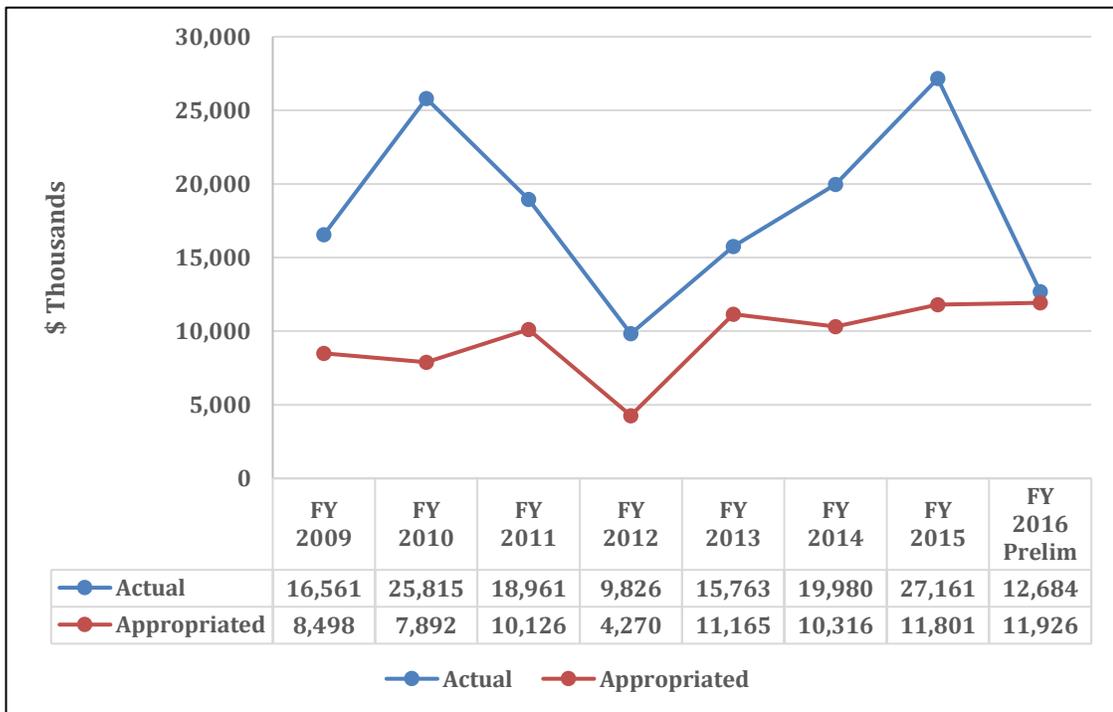


Figure 7: Nonlapsing Balances – Natural Resources, Agriculture, and Environmental Quality

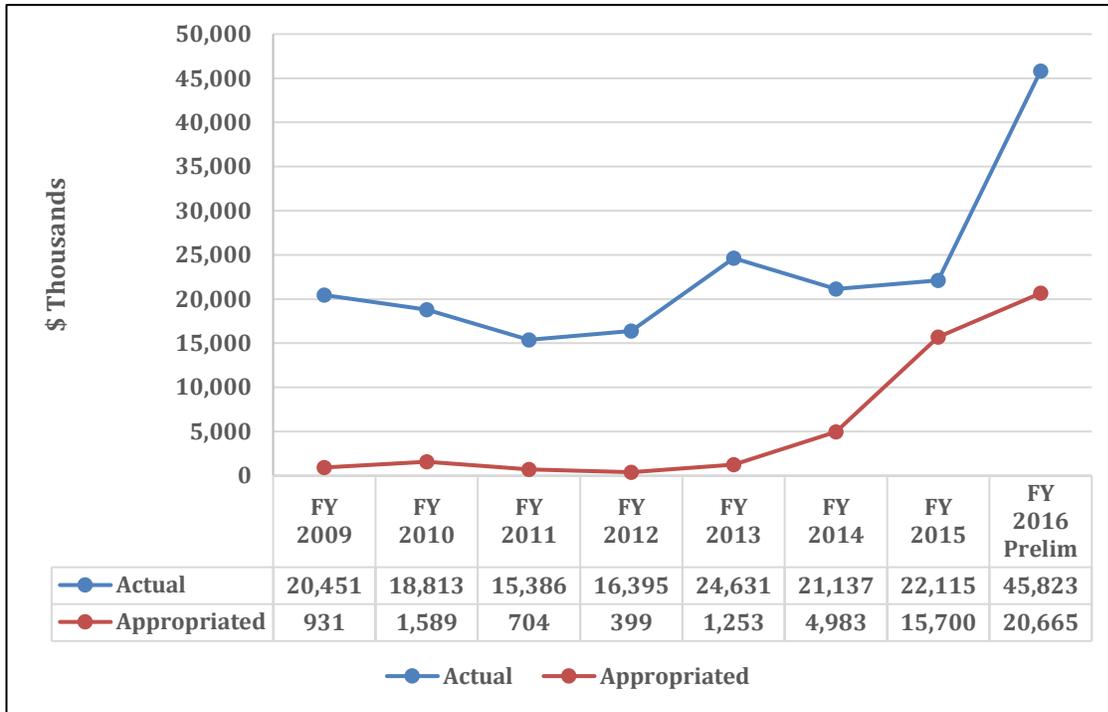


Figure 8: Nonlapsing Balances – Public Education

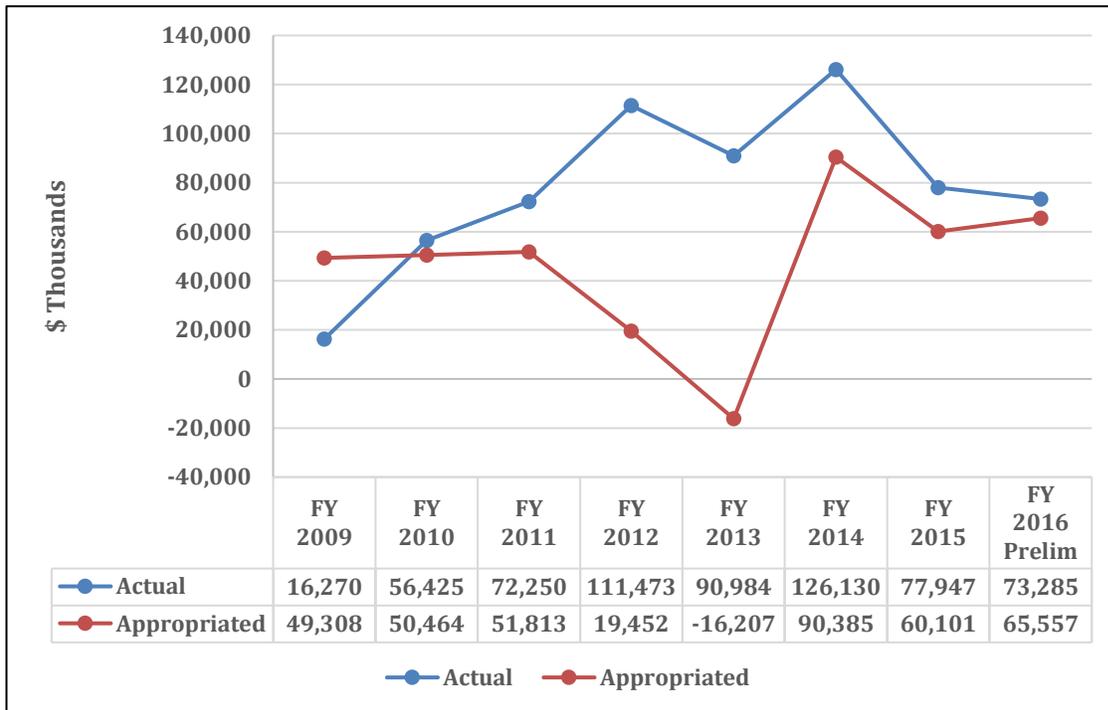


Figure 9: Nonlapsing Balances - Retirement and Independent Entities

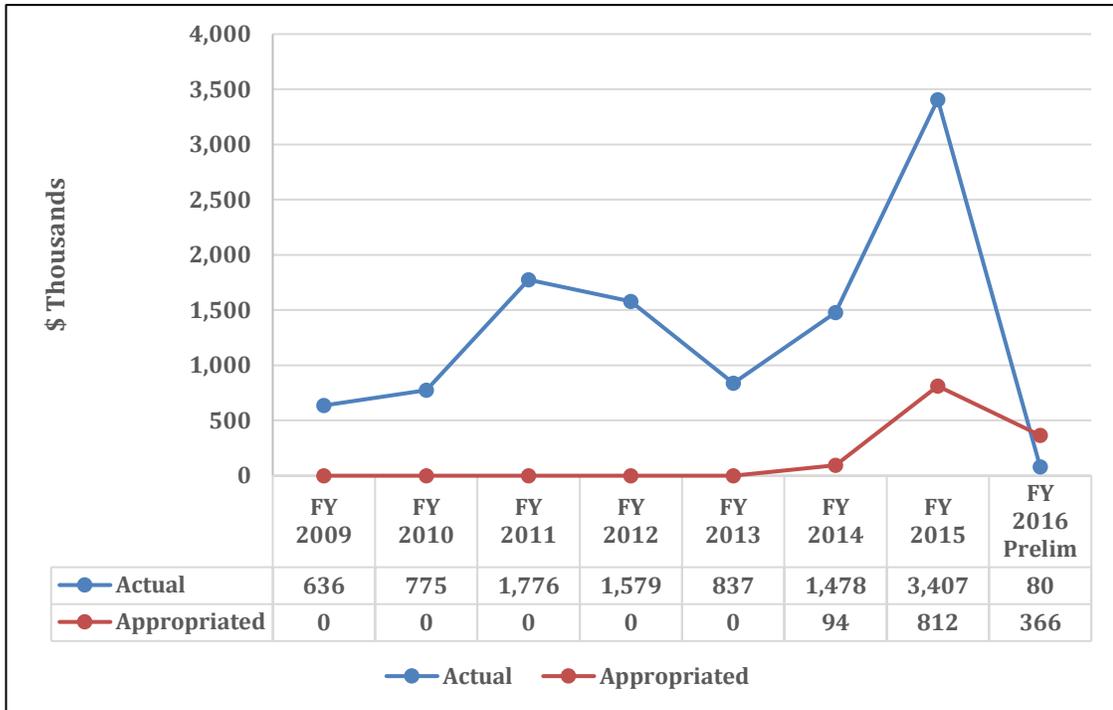


Figure 10: Nonlapsing Balances - Social Services

