

# Compendium of Budget Information for the 2014 General Session

## Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee

### Agency: Natural Resources

### Line Item: Water Resources

### *Function*

**Mission:** Plan, conserve, develop and protect Utah's water resources.

### **Goals:**

- Defend and protect Utah's rights to develop and use its entitlement to interstate streams.
- Continue state water planning activities to identify future water needs and to assist water entities to meet those needs
- Provide technical and financial assistance to encourage the highest beneficial uses of water consistent with economic, social and environmental consideration.
- Promote weather modification research, evaluation and operational projects.
- Implement water education/conservation programs that encourage wise municipal, industrial, agricultural and environmental water use.
- Maintain accurate and current water supply and land use data for each hydrologic basin in the state.

### **WATER RESOURCES OPERATIONS**

The Division of Water Resources is the water resource authority for the state, assuring the orderly planning, development and protection of Utah's water. It does this through conservation, planning, participation in interstate streams negotiations and financial assistance programs (click on the link <http://naturalresources.utah.gov/divisions/water-resources.html> to go to the website).

### **WATER RESOURCES CAPITAL**

Given that Utah has the near the lowest annual precipitation of any state, residents throughout history have been compelled to adjust to limited water resources and to develop more water as growth continues. As the demand for water has grown, the Legislature has established various loan funds to provide funding for water development.

Five state boards currently direct the various water loan programs of the state. These are the Water Resources Board, the Water Quality Board, the Drinking Water Board, the Permanent Community Impact Board, and the Soil Conservation Commission. It has been estimated that state funding sources have been supporting approximately 20% of Utah water and wastewater development needs. All of the state water boards require water conservation plans as a condition of

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financing. The Natural Resources, Agriculture and Environmental Quality Appropriations Subcommittee oversees the Water Resources Board, the Drinking Water Board, the Water Quality Board and the Soil Conservation Commission.

The Water Resources Board manages three loan funds:

- The Revolving Construction Fund, established in 1947,
- The Cities Water Loan Fund, established in 1974, and
- The Conservation and Development Fund, established in 1978

Beginning in FY 1998, legislation directed a portion of revenues from a 1/16 percent sales tax to be deposited in the Conservation and Development Fund (see Sales Tax Distribution Chart). More information on the use of the sales tax money can be found in the Conservation and Development Fund section.

The Water Resources Board has a goal to reduce the year 2000 per capita municipal and industrial water consumption in Utah by at least 25% before year 2025. If this can be accomplished, it would provide the same benefit as development of over 500,000 acre feet of water per year, savings estimated to be over five billion dollars.

### ***Statutory Authority***

The following laws govern operations of the division:

- UCA 73-10-1.5 creates the Board of Water Resources within DNR as the policy-making body of the division. The board has eight members.
- UCA 73-10-5 requires the board to cause plans and cost estimates to be prepared for construction projects it selects. It can enter into contracts if funding availability is certified by the Division of Finance.
- UCA 73-10-8 creates the revolving Water Resources Construction Fund. Revenues come from appropriations, repayments, money from the 500,000 acres of trust land designated for reservoirs at statehood, charges to water users, and interest. Uses include developing water conservation projects (including related expenses), and issuing loans and grants for dam safety projects. Repayment of related costs (engineering, etc.) should be paid back first and deposited in a sub-account known as the Investigation Account. Loans to dam owners must be secured by taking water rights.
- UCA 73-10-18 creates the Division of Water Resources in DNR. Subject to the board, the division can make studies, plan for full development and utilization of the state's water, initiate investigations to develop the state water plan, and file applications in the state's name for water rights.
- UCA 73-10-22 creates the Cities Water Loan Fund. Loans may be made to benefit cities, towns, or districts.
- UCA 73-10-24 creates the Conservation and Development (C&D) Fund, to be administered by the board. It may be used for construction, operation, and maintenance of projects considered by the board to be outside the scope of financing by the Construction Fund.
- UCA 73-10-25.1 allows the board to enter into credit enhancements and interest buy-down agreements to enhance the ability of political subdivisions to obtain funding.
- UCA 73-10-27 requires C&D projects to be in the public interest and adequately designed. Priority for funds is given to: State or political subdivisions; Critical local needs; Projects with greater economic feasibility; Projects which will yield revenue within a reasonable time or interest rate.
- UCA 73-10-31 requires that at least ten percent of the combined annual funding from the loan funds be for credit enhancements and interest buy-downs.
- UCA 73-10-32 requires the division to help water providers prepare and adopt a water conservation plan. The board must provide guidelines. The board must publish the names of those who do not comply in a newspaper and cannot give public funds to them.
- UCA 73-23-3 requires the division to provide for the construction, operation and maintenance of the West Desert Pumping Project.

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- UCA 73-26-104 directs the division to develop the surface waters of the Bear River.
  - UCA 73-28-201 directs the board to construct, own, maintain, and operate the Lake Powell Pipeline project.
  - UCA 73-10-1 includes policy statements regarding the value and need for a revolving fund.

### ***Intent Language***

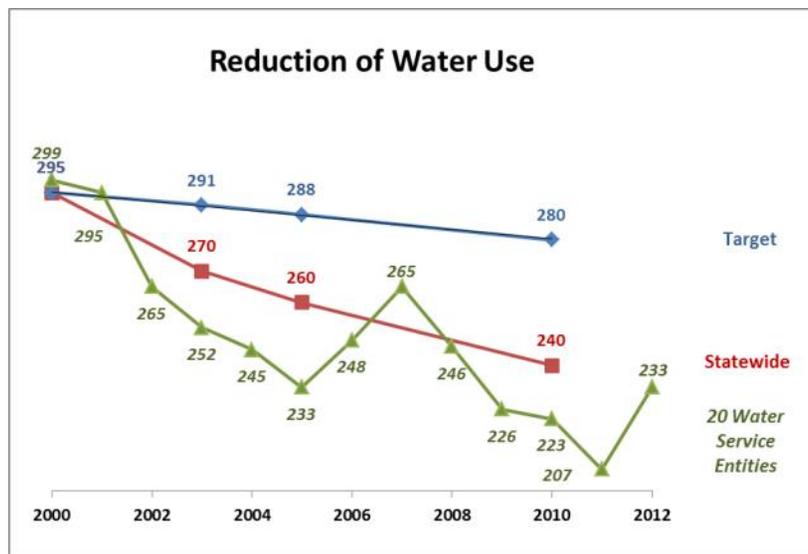
*Under the terms of 63J-1-603 of the Utah Code, the Legislature intends that appropriations provided for the Division of Water Resources in Item 16, Chapter 6, Laws of Utah 2012, shall not lapse at the close of FY 2013. Expenditures of these funds are limited to: Computer Equipment/Software \$30,000; Equipment/Supplies \$20,000; Special Projects/Studies \$100,000; Water Conservation Materials/Education \$25,000; Current Expenses \$25,000.*

### ***Performance***

The following are the top measures chosen by division management to gauge the success of this division.

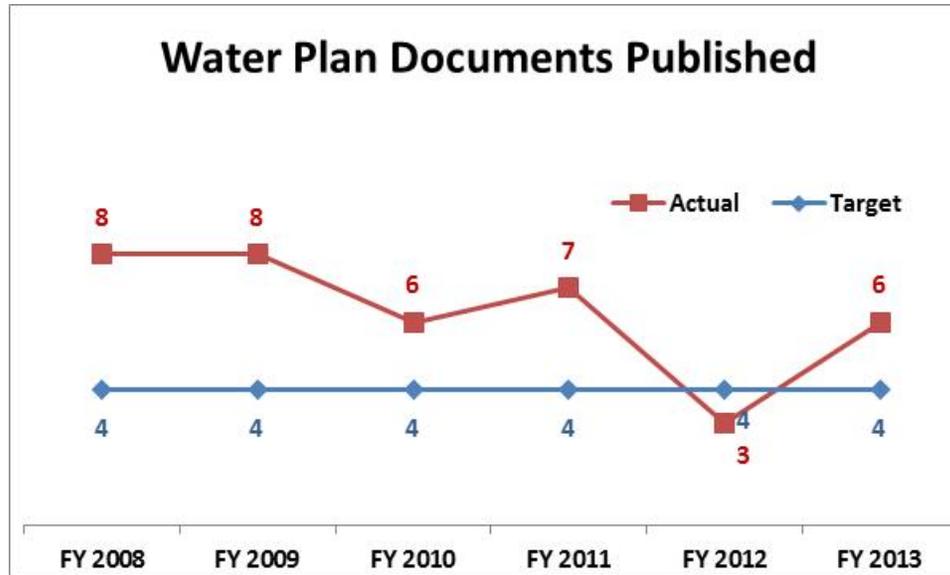
**Water Use:** The state's water conservation goal is to reduce the year 2000 per-capita the municipal and industrial (M&I) water use by at least 25% by year 2025. The division is the lead agency of a media campaign called "Slow the Flow - Save H2O" which involves other partners, such as Central Utah Water Conservancy District, Jordan Valley Water Conservancy District, Metropolitan Water District of Salt Lake and Sandy, Weber Basin Water Conservancy District and Washington County Water Conservancy District. The total annual budget for the media campaign is \$250,000, with \$60,000 contributed by the Division of Water Resources.

The figure below represents the water use per capita over time. The red line shows the per-capita water use data of the state, which is collected from each public community water system (roughly 450) every 5 years. The next statewide measurement is going to be done in 2015.



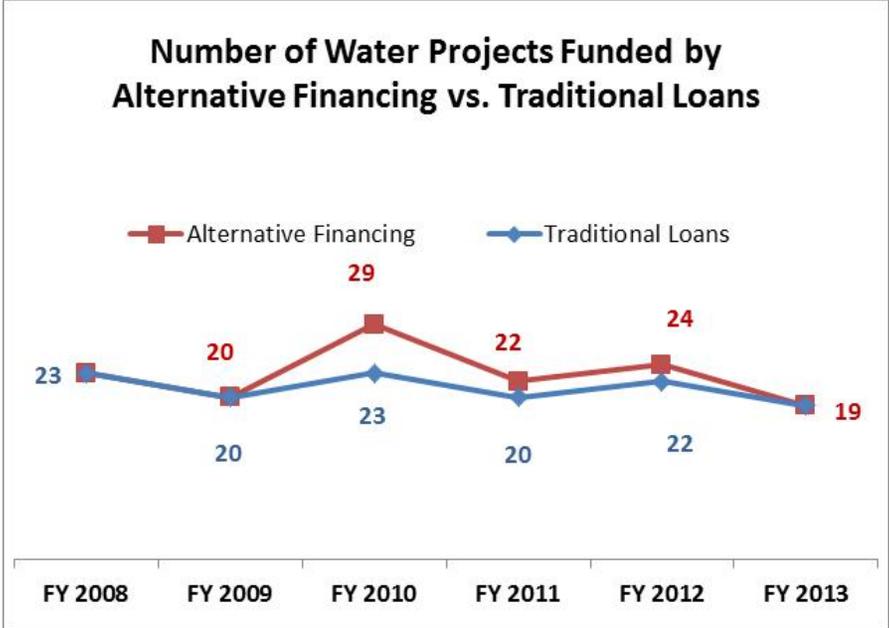
In addition to the state-wide data collection, the division also collects monthly data from 20 water service entities to track water use on an ongoing basis (the 20 service entities are: Blanding, Brigham City, Delta, Holliday, Hurricane, Ivins, Jordan Valley Water Conservancy District, La Verkin, Logan, Murray, Orem, Provo, Roosevelt, Salt Lake City, Sandy, Santa Clara, St. George, Tremonton, Washington, and West Jordan). This per-capita water use information is included in the figure above (represented by the green triangles) to show the effects of water use based on consumption for the individual climatic years. This shows how the need increases and decreases as the state goes through wet and dry years. The 2013 data is not yet available, since the data is collected on a calendar-year cycle.

**Documents Published:** The second measure tracks the number of water plan documents published by the division. Those include the State Water Plan, river basin plans, and special reports on planning-related topics.



The division did not meet the target for the number of publications in FY 2012 because they combined the Southeast and Southwest Colorado Water Related Land Use Inventory Reports into one document.

**Water Projects:** The third measure compares the number of projects financed with alternative funding mechanisms with the number of projects that would have been funded with standard loans.



State law requires the Board of Water Resources to start using alternative methods of financing water projects, such as interest buydown and bond insurance purchases, in addition to the traditional loan financing.

**Funding Detail**

The operating budget for the Division of Water Resources is funded almost equally from the General Fund and transfers from the Conservation and Development (C&D) Fund.

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$2,718,000	\$2,779,300	\$0	\$2,779,300	\$0	\$2,779,300
General Fund, One-time	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$408,400	\$0	\$408,400	(\$108,400)	\$300,000
Dedicated Credits Revenue	\$150,000	\$150,000	\$0	\$150,000	\$0	\$150,000

Water Resources C and D	\$2,853,200	\$2,925,500	\$0	\$2,925,500	\$0	\$2,925,500
Water Res Construction	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Nonlapsing	\$78,900	\$0	\$138,400	\$138,400	(\$88,400)	\$50,000
Closing Nonlapsing	(\$138,400)	\$0	(\$50,000)	(\$50,000)	\$0	(\$50,000)
Lapsing Balance	(\$141,200)	\$0	(\$51,000)	(\$51,000)	\$0	(\$51,000)
<b>Total</b>	<b>\$5,520,500</b>	<b>\$6,263,200</b>	<b>\$37,400</b>	<b>\$6,300,600</b>	<b>(\$196,800)</b>	<b>\$6,103,800</b>

Programs	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Administration	\$428,600	\$627,000	\$125,800	\$752,800	(\$134,400)	\$618,400
Board	\$33,600	\$28,200	\$5,900	\$34,100	\$0	\$34,100
Interstate Streams	\$345,300	\$365,700	(\$11,000)	\$354,700	\$0	\$354,700
Planning	\$2,283,800	\$2,357,400	\$92,400	\$2,449,800	\$0	\$2,449,800
Cloudseeding	\$238,800	\$300,000	(\$51,000)	\$249,000	\$0	\$249,000
Construction	\$2,182,800	\$2,574,300	(\$124,700)	\$2,449,600	(\$62,400)	\$2,387,200
West Desert Operations	\$7,600	\$10,600	\$0	\$10,600	\$0	\$10,600
<b>Total</b>	<b>\$5,520,500</b>	<b>\$6,263,200</b>	<b>\$37,400</b>	<b>\$6,300,600</b>	<b>(\$196,800)</b>	<b>\$6,103,800</b>

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$4,279,600	\$4,564,000	\$38,000	\$4,602,000	\$0	\$4,602,000
In-state Travel	\$52,700	\$52,700	\$0	\$52,700	\$0	\$52,700
Out-of-state Travel	\$36,400	\$36,400	\$0	\$36,400	\$0	\$36,400
Current Expense	\$700,700	\$737,700	\$248,600	\$986,300	(\$134,400)	\$851,900
DP Current Expense	\$145,500	\$164,000	(\$18,500)	\$145,500	\$0	\$145,500
Other Charges/Pass Thru	\$305,600	\$708,400	(\$230,700)	\$477,700	(\$62,400)	\$415,300
<b>Total</b>	<b>\$5,520,500</b>	<b>\$6,263,200</b>	<b>\$37,400</b>	<b>\$6,300,600</b>	<b>(\$196,800)</b>	<b>\$6,103,800</b>

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	46	46	0	46	0	46
Actual FTE	43	0	0	0	0	0

**Program: Administration**

**Function**

Water Resources Administration provides leadership and support to the other programs in the division. This program also includes interstate steam and compact coordination, budget, accounting, and public information functions.

**Funding Detail**

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$488,100	\$613,900	\$50,500	\$664,400	(\$46,000)	\$618,400
General Fund, One-time	\$0	\$0	\$0	\$0	\$0	\$0
Water Resources C and D	\$0	\$13,100	(\$13,100)	\$0	\$0	\$0
Beginning Nonlapsing	\$78,900	\$0	\$138,400	\$138,400	(\$88,400)	\$50,000
Closing Nonlapsing	(\$138,400)	\$0	(\$50,000)	(\$50,000)	\$0	(\$50,000)
<b>Total</b>	<b>\$428,600</b>	<b>\$627,000</b>	<b>\$125,800</b>	<b>\$752,800</b>	<b>(\$134,400)</b>	<b>\$618,400</b>

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$370,400	\$428,900	(\$6,700)	\$422,200	\$0	\$422,200
In-state Travel	\$4,300	\$2,600	\$1,700	\$4,300	\$0	\$4,300

Out-of-state Travel	\$3,500	\$3,600	(\$100)	\$3,500	\$0	\$3,500
Current Expense	\$35,100	\$15,200	\$292,300	\$307,500	(\$134,400)	\$173,100
DP Current Expense	\$15,300	\$26,700	(\$11,400)	\$15,300	\$0	\$15,300
Other Charges/Pass Thru	\$0	\$150,000	(\$150,000)	\$0	\$0	\$0
<b>Total</b>	<b>\$428,600</b>	<b>\$627,000</b>	<b>\$125,800</b>	<b>\$752,800</b>	<b>(\$134,400)</b>	<b>\$618,400</b>

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	5	5	0	5	0	5
Actual FTE	4	0	0	0	0	0

**Program: Board**

**Function**

The Water Resources Board oversees comprehensive water planning, protection of rights to interstate waters, and management of water resource project construction programs. The board consists of eight members, with no more than four from the same political party. One member is appointed from each major drainage basin.

**Statutory Authority**

Created under UCA 73-10-1.5, the board is the policy-making body of the division.

**Funding Detail**

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$33,600	\$28,200	\$5,900	\$34,100	\$0	\$34,100
<b>Total</b>	<b>\$33,600</b>	<b>\$28,200</b>	<b>\$5,900</b>	<b>\$34,100</b>	<b>\$0</b>	<b>\$34,100</b>

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$7,900	\$8,500	(\$100)	\$8,400	\$0	\$8,400
In-state Travel	\$16,700	\$14,000	\$2,700	\$16,700	\$0	\$16,700
Out-of-state Travel	\$3,000	\$600	\$2,400	\$3,000	\$0	\$3,000
Current Expense	\$6,000	\$5,100	\$900	\$6,000	\$0	\$6,000
<b>Total</b>	<b>\$33,600</b>	<b>\$28,200</b>	<b>\$5,900</b>	<b>\$34,100</b>	<b>\$0</b>	<b>\$34,100</b>

**Program: Interstate Streams**

**Function**

Because control of much of Utah's water resources is affected by actions of other states and federal agencies, active participation in selected interstate and state/federal bodies is essential to protect Utah's interests. The division director serves as Utah's Interstate Streams Commissioner and represents the state on the following organizations:

- Upper Colorado River Commission
- Bear River Commission
- Western States Water Council
- Colorado River Basin Salinity Control Forum and Advisory Council
- Glen Canyon Adaptive Management Work Group
- Colorado River Management Group
- Seven Colorado River Basin States Coordination Committee

Utah is entitled to about 1.4 million acre-feet per year of Colorado River water, but is currently using approximately 1 million.

The program accounts for dues to those organizations and for one person to monitor and prepare for meetings and negotiations.

**Funding Detail**

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$345,300	\$365,700	(\$11,000)	\$354,700	\$0	\$354,700

Total	\$345,300	\$365,700	(\$11,000)	\$354,700	\$0	\$354,700
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Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$140,800	\$142,800	(\$500)	\$142,300	\$0	\$142,300
In-state Travel	\$300	\$2,400	(\$2,100)	\$300	\$0	\$300
Out-of-state Travel	\$22,100	\$25,600	(\$3,500)	\$22,100	\$0	\$22,100
Current Expense	\$3,400	\$6,100	(\$2,700)	\$3,400	\$0	\$3,400
DP Current Expense	\$1,800	\$1,300	\$500	\$1,800	\$0	\$1,800
Other Charges/Pass Thru	\$176,900	\$187,500	(\$2,700)	\$184,800	\$0	\$184,800
Total	\$345,300	\$365,700	(\$11,000)	\$354,700	\$0	\$354,700

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	1	1	0	1	0	1
Actual FTE	1	0	0	0	0	0

**Program: Planning**

**Function**

The Water Resources Planning program is responsible to plan for and encourage the best use of the state's water resources to serve the physical, economic, environmental, and social needs of the people of Utah. This program helps coordinate water resources planning between various governmental agencies; maintains programs with various agencies to obtain streamflow, climatological, SNOTEL and water quality data; develops river basin models for state and local planning purposes and operational models for specific project feasibility studies.

This program maintains the State Water Plan and 11 detailed basin plans covering the state. The plans describe water development opportunities and problems, and make recommendations for the future.

Cooperative studies are performed with the U.S. Geological Survey, the federal Natural Resource Conservation Service, and Utah water user groups (such as cities, counties, and water districts) on a cost share basis. These studies provide data for the state water plan.

Utah is near the top of the nation in per capita water consumption. Statute (73-10-32) requires water conservation planning by the division. Water conservation and education are essential in order to reduce future water demands. Water conservancy districts and retailers must submit water conservation plans.

**Funding Detail**

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$1,843,400	\$1,760,900	(\$45,400)	\$1,715,500	\$46,000	\$1,761,500
Water Resources C and D	\$440,400	\$596,500	\$137,800	\$734,300	(\$46,000)	\$688,300
Beginning Nonlapsing	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,283,800</b>	<b>\$2,357,400</b>	<b>\$92,400</b>	<b>\$2,449,800</b>	<b>\$0</b>	<b>\$2,449,800</b>

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$1,987,300	\$2,107,900	\$2,400	\$2,110,300	\$0	\$2,110,300
In-state Travel	\$15,900	\$12,000	\$3,900	\$15,900	\$0	\$15,900
Out-of-state Travel	\$4,500	\$5,600	(\$1,100)	\$4,500	\$0	\$4,500
Current Expense	\$69,500	\$61,900	\$7,600	\$69,500	\$0	\$69,500
DP Current Expense	\$77,900	\$84,800	(\$6,900)	\$77,900	\$0	\$77,900
Other Charges/Pass Thru	\$128,700	\$85,200	\$86,500	\$171,700	\$0	\$171,700
<b>Total</b>	<b>\$2,283,800</b>	<b>\$2,357,400</b>	<b>\$92,400</b>	<b>\$2,449,800</b>	<b>\$0</b>	<b>\$2,449,800</b>

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	21	21	0	21	0	21
Actual FTE	20	0	0	0	0	0

**Program: Cloudseeding**

**Function**

Weather modification is considered a feasible means of augmenting the natural water supply. Utah enacted weather modification legislation in 1973, and an operational cloud seeding program started in 1976. The field program, which usually extends from November to April, is funded jointly by the state and local water interests. Statistical analysis of the cloud seeding program since 1976 has shown an average increase in precipitation of 8-20%.

**Funding Detail**

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Dedicated Credits Revenue	\$150,000	\$150,000	\$0	\$150,000	\$0	\$150,000
Water Resources C and D	\$230,000	\$150,000	\$0	\$150,000	\$0	\$150,000
Water Res Construction	\$0	\$0	\$0	\$0	\$0	\$0
Lapsing Balance	(\$141,200)	\$0	(\$51,000)	(\$51,000)	\$0	(\$51,000)
Total	\$238,800	\$300,000	(\$51,000)	\$249,000	\$0	\$249,000

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Current Expense	\$238,800	\$300,000	(\$51,000)	\$249,000	\$0	\$249,000
Total	\$238,800	\$300,000	(\$51,000)	\$249,000	\$0	\$249,000

**Program: Construction**

**Function**

The Construction program provides technical assistance for managing the three revolving construction fund programs (to be discussed further in the division's capital budget analysis). Engineers and geologists do investigations of applications for proposed projects, manage construction, and provide general public assistance.

**Funding Detail**

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Federal Funds	\$0	\$408,400	\$0	\$408,400	(\$108,400)	\$300,000
Water Resources C and D	\$2,182,800	\$2,165,900	(\$124,700)	\$2,041,200	\$46,000	\$2,087,200
Water Res Construction	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Nonlapsing	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,182,800</b>	<b>\$2,574,300</b>	<b>(\$124,700)</b>	<b>\$2,449,600</b>	<b>(\$62,400)</b>	<b>\$2,387,200</b>

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$1,773,200	\$1,875,900	\$42,900	\$1,918,800	\$0	\$1,918,800
In-state Travel	\$15,500	\$21,700	(\$6,200)	\$15,500	\$0	\$15,500
Out-of-state Travel	\$3,300	\$1,000	\$2,300	\$3,300	\$0	\$3,300
Current Expense	\$340,300	\$338,800	\$1,500	\$340,300	\$0	\$340,300
DP Current Expense	\$50,500	\$51,200	(\$700)	\$50,500	\$0	\$50,500
Other Charges/Pass Thru	\$0	\$285,700	(\$164,500)	\$121,200	(\$62,400)	\$58,800
<b>Total</b>	<b>\$2,182,800</b>	<b>\$2,574,300</b>	<b>(\$124,700)</b>	<b>\$2,449,600</b>	<b>(\$62,400)</b>	<b>\$2,387,200</b>

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	19	20	0	20	0	20
Actual FTE	18	0	0	0	0	0

**Program: Water Conservation/Education**

**Function**

Utah is near the top of the nation in per capita water consumption. Statute (UCA 73-10-32) requires water conservation planning by the division. Water conservation and education are essential in order to reduce future water demands. Water conservancy districts and retailers must submit water conservation plans, and the division must provide technical support, then evaluate, make recommendations, and submit the plans to the Board of Water Resources. Most conservancy districts have chosen education as the primary tool for conservation.

This program was combined with the Planning Program starting in FY 2010.

**Funding Detail**

**Program: West Desert Operations**

**Function**

The West Desert Operations program funds the maintenance on the West Desert pumping plant, as required by UCA 73-23-3. The pumps are part of a \$60 million Great Salt Lake flood control project begun in 1986. The pumps can lower the peak level of the lake about one foot per year. The division is maintaining the pumping facility through contracts with consultants and contractors, and regular inspection by agency staff so they will be ready for operation if needed.

**Funding Detail**

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$7,600	\$10,600	\$0	\$10,600	\$0	\$10,600
Total	\$7,600	\$10,600	\$0	\$10,600	\$0	\$10,600

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Current Expense	\$7,600	\$10,600	\$0	\$10,600	\$0	\$10,600
Total	\$7,600	\$10,600	\$0	\$10,600	\$0	\$10,600

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's Comprehensive Annual Financial Reports.