



FY 2011 PRELIMINARY LAPSING AND NONLAPSING BALANCES

Executive Appropriations Committee
Staff: Richard Amon

ISSUE BRIEF

SUMMARY

As of September 13, 2011 the Division of Finance calculates that state agencies will lapse \$7.5 million back to the General and Education funds and \$36.5 million back to other funds for FY 2011. The preliminary numbers also indicate that state agencies and public education will carry \$304 million from FY 2011 to FY 2012 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 2011. The Division is in the process of closing out accounts and finalizing numbers for FY 2011. The Department of Transportation, debt service, the Utah College of Applied Technology, and the Utah Education Network, are still working to close out FY 2011 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. 2010 nonlapsing balances
2. 2011 nonlapsing balances
3. 2011 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 2011 become beginning nonlapsing balances in FY 2012.

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 2011 PRELIMINARY LAPSING AND NONLAPSING BALANCES

	<u>2010 Nonlapsing Balances</u>			<u>2011 Nonlapsing Balances</u>			<u>2011 Lapsing Balances</u>	
	<u>FY 2010</u>	<u>FY 2010</u>	<u>FY 2010</u>	<u>FY 2011 Prel¹</u>	<u>FY 2011</u>	<u>FY 2011</u>	<u>FY 2011 Prel¹</u>	<u>FY 2011 Prel¹</u>
	<u>Nonlapsing</u>	<u>Total</u>	<u>Pct of</u>	<u>Nonlapsing</u>	<u>Revised Est</u>	<u>Pct of</u>	<u>GF/EF Lapsing</u>	<u>Other Lapsing</u>
	<u>Balance</u>	<u>Budget</u>	<u>Total</u>	<u>Balance</u>	<u>Budget</u>	<u>Total</u>	<u>Balance</u>	<u>Balance</u>
Administrative Services	(1,875,500)	43,448,100	4.3%	(3,612,100)	51,020,400	7.1%	0	(8,103,400)
Agriculture	(3,667,700)	29,533,600	12.4%	(2,770,700)	31,711,400	8.7%	0	(469,700)
Alcoholic Beverage Control	0	28,969,200	0.0%	0	31,117,700	0.0%	0	0
Attorney General	(3,411,600)	49,594,950	6.9%	(4,428,900)	54,178,550	8.2%	0	(75,800)
Board of Pardons and Parole	(83,800)	3,703,100	2.3%	(275,900)	3,915,400	7.0%	0	0
Capital Budget ²	0	55,662,500	0.0%	0	163,685,400	0.0%	0	0
Capitol Preservation Board ³	(1,454,100)	4,041,800	36.0%	0	4,190,400	0.0%	0	0
Career Service Review Office	(15,000)	216,900	6.9%	(14,300)	243,800	5.9%	0	0
College of Eastern Utah	(899,300)	20,891,100	4.3%	0	0	0.0%	0	0
Commerce	(4,712,000)	22,905,800	20.6%	(4,233,800)	29,806,200	14.2%	(2,282,500)	(1,275,200)
Community and Culture	(2,983,400)	198,779,300	1.5%	(4,012,100)	289,141,200	1.4%	(222,200)	(99,600)
Comprehensive Health Ins. Pool	(32,009,336)	35,053,700	91.3%	(26,944,410)	53,126,400	50.7%	0	0
Corrections	(10,956,600)	248,643,200	4.4%	(19,762,200)	273,632,700	7.2%	0	(1,684,700)
Courts	(2,224,200)	125,219,800	1.8%	(1,843,300)	133,992,400	1.4%	0	(1,267,300)
Debt Service ⁴	(20,391,600)	302,916,100	6.7%	Not Available	380,616,500		Not Available	Not Available
Dixie State College	(165,800)	38,872,200	0.4%	(74,200)	33,283,000	0.2%	0	0
Economic Development	(8,275,400)	25,732,100	32.2%	(10,794,700)	36,384,500	29.7%	(408,900)	0
Environmental Quality	(161,600)	123,110,700	0.1%	(158,600)	120,612,200	0.1%	0	(2,749,400)
Financial Institutions	0	5,734,200	0.0%	0	5,969,000	0.0%	0	(208,300)
Governor's Office	(8,195,500)	37,389,300	21.9%	(8,470,900)	53,458,500	15.8%	(1,000)	(415,700)
Health	(20,426,300)	2,152,576,800	0.9%	(13,662,600)	2,240,194,700	0.6%	(395,300)	(4,527,500)
Human Resource Management	(460,200)	2,908,900	15.8%	(508,300)	4,273,700	11.9%	(217,600)	0
Human Services	(3,896,400)	576,914,200	0.7%	(8,141,300)	577,962,420	1.4%	(1,931,600)	(85,800)
Insurance	(762,100)	8,666,700	8.8%	(366,100)	10,625,000	3.4%	(84,900)	(730,600)
Juvenile Justice Services	(1,500,000)	100,006,400	1.5%	(2,884,000)	98,346,400	2.9%	0	0
Labor Commission	0	59,064,800	0.0%	0	59,694,800	0.0%	(6,100)	(596,500)
Legislature	(5,489,400)	18,608,400	29.5%	(5,375,900)	19,683,780	27.3%	0	(4,100)
Medical Education Council	(663,600)	948,700	69.9%	(725,400)	1,617,600	44.8%	0	0
Minimum School Program	(43,096,400)	2,940,351,956	1.5%	(61,691,600)	2,983,382,231	2.1%	0	0
Natural Resources	(14,583,400)	167,927,400	8.7%	(12,053,500)	220,016,800	5.5%	(258,500)	(4,149,200)
Public Lands Office	(400,000)	1,587,500	25.2%	(400,000)	2,098,600	19.1%	(86,700)	(197,100)
Public Safety	(29,509,100)	154,406,300	19.1%	(33,349,000)	207,166,200	16.1%	0	(3,942,100)
Public Service Commission	(1,114,200)	4,430,100	25.2%	(1,096,800)	6,301,300	17.4%	0	(17,500)
Salt Lake Community College	(9,534,300)	118,451,800	8.0%	(2,907,600)	112,258,600	2.6%	0	0
School & Instit. Trust Lands	0	20,873,400	0.0%	0	22,773,700	0.0%	0	0
School Building Programs	0	22,499,700	0.0%	0	14,499,700	0.0%	(146,900)	0
Snow College	(868,600)	27,119,800	3.2%	(409,700)	26,847,000	1.5%	0	0
Southern Utah University	(1,349,200)	56,344,100	2.4%	(1,049,600)	57,991,500	1.8%	0	0
State Auditor	(228,800)	4,895,400	4.7%	(459,700)	4,998,700	9.2%	0	0
State Board of Education	(13,328,400)	494,770,800	2.7%	(10,762,300)	449,437,200	2.4%	0	(596,600)
State Board of Regents	(430,100)	30,812,500	1.4%	(179,200)	27,624,500	0.6%	0	0
State Office of Rehabilitation	0	65,163,000	0.0%	0	65,797,100	0.0%	0	0
State Treasurer	(445,000)	2,363,100	18.8%	(250,000)	3,264,600	7.7%	(178,400)	(38,400)
Tax Commission	(7,899,700)	78,814,100	10.0%	(9,305,100)	82,344,600	11.3%	0	(1,413,600)
Technology Services	(693,500)	3,678,400	18.9%	(31,500)	4,737,100	0.7%	0	(104,900)
Transportation ⁴	(54,737,400)	1,969,131,700	2.8%	Not Available	1,258,786,800		Not Available	Not Available
University of Utah	(9,246,900)	426,827,900	2.2%	(6,919,500)	416,723,900	1.7%	0	0
USTAR	(16,744,900)	21,537,300	77.7%	(21,702,000)	35,510,900	61.1%	0	0
Utah College of Applied Tech. ⁴	(65,100)	56,241,400	0.1%	Not Available	54,392,000		Not Available	Not Available
Utah Education Network ⁴	(300,000)	31,894,000	0.9%	Not Available	38,215,600		Not Available	Not Available
Utah National Guard	(46,000)	40,070,600	0.1%	(40,300)	36,857,200	0.1%	0	0
Utah State University	(12,069,700)	236,123,700	5.1%	(11,463,200)	255,108,500	4.5%	0	(36,500)
Utah Valley University	(7,304,200)	136,878,200	5.3%	(4,195,600)	141,141,200	3.0%	0	0
Veterans' Affairs	(5,900)	1,679,400	0.4%	(5,800)	1,246,600	0.5%	0	0
Weber State University	(2,231,600)	113,321,800	2.0%	(2,059,400)	116,902,400	1.8%	0	0
Workforce Services	(46,500)	1,574,235,900	0.0%	(4,469,200)	1,620,402,100	0.3%	(1,336,100)	(3,726,100)
	(360,959,336)	13,122,543,806	2.8%	(303,860,310)	13,029,310,681	2.3%	(7,556,700)	(36,515,600)

Notes:

- Numbers are preliminary from the Division of Finance and will not be finalized until audited in November by the State Auditor.
- All appropriations to the capital budget are transferred to the Capital Project Fund where they are spent on building construction. The Fund currently has a balance of \$201m.
- Accounting changes at the CPB moved nonlapsing balances from the program to a restricted special revenue fund (fund 2020), which has a \$1.9 million balance in FY 2011.
- Debt Service, the Department of Transportation, the Utah College of Applied Technology, and the Utah Education Network have not yet finalized actuals for FY 2011.

Table 1

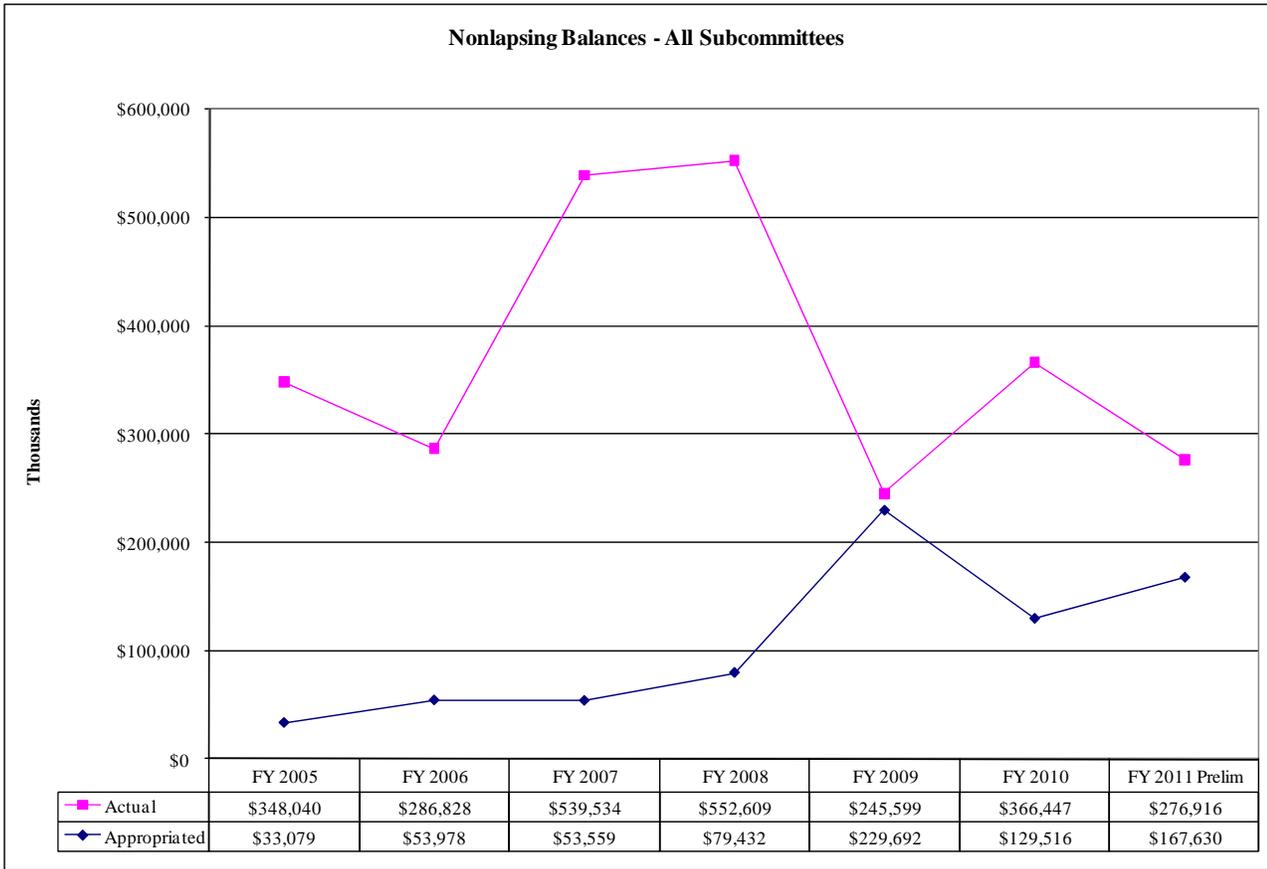


Figure 1

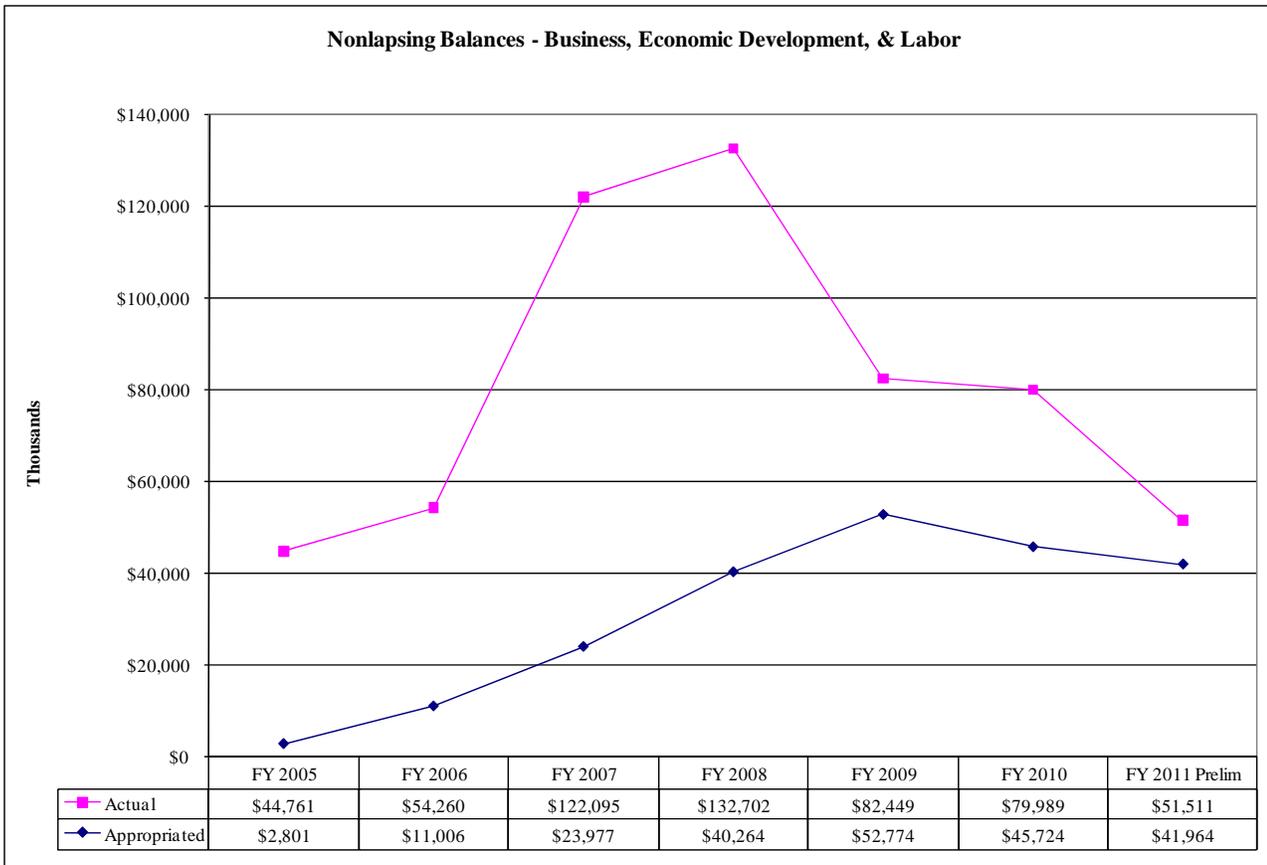


Figure 2

FY 2011 PRELIMINARY LAPSING AND NONLAPSING BALANCES

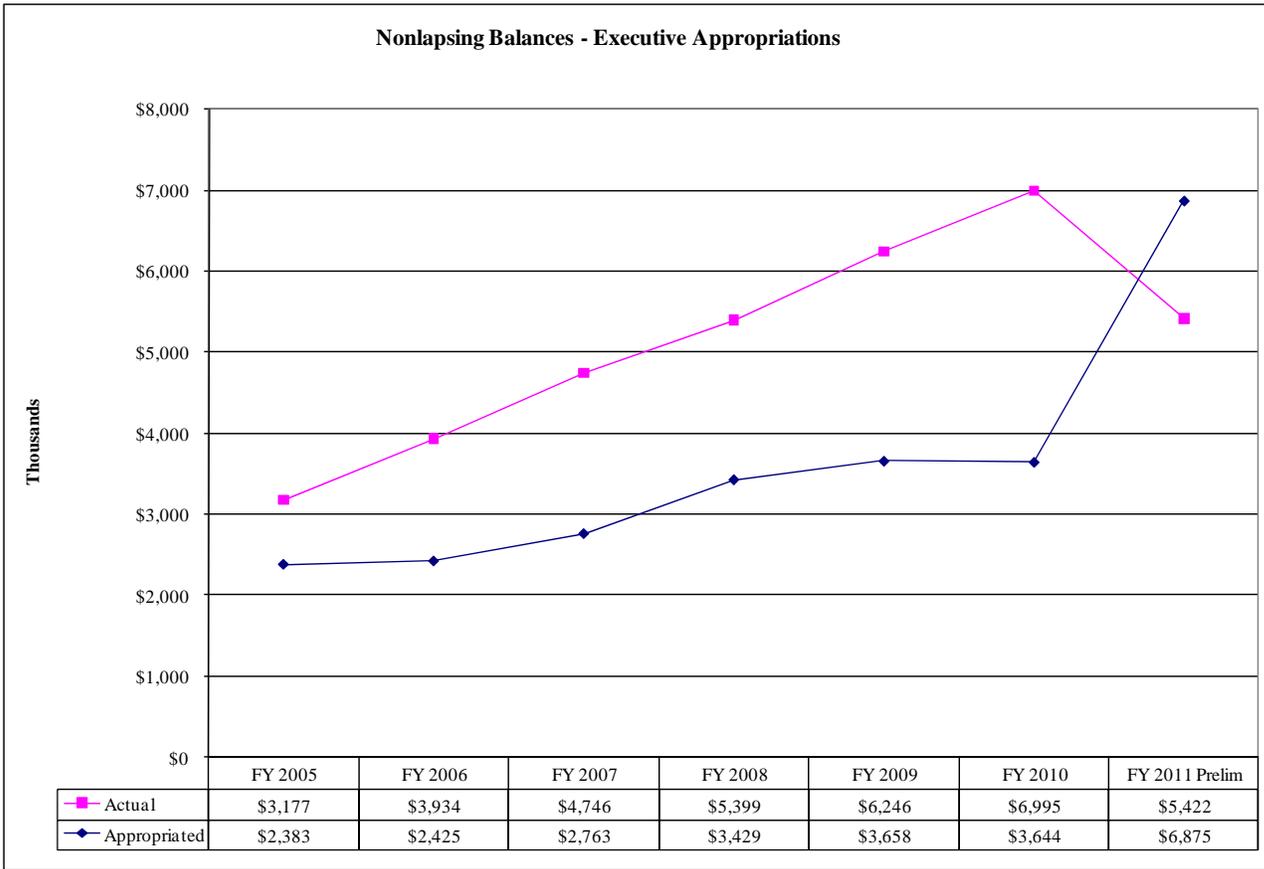


Figure 3

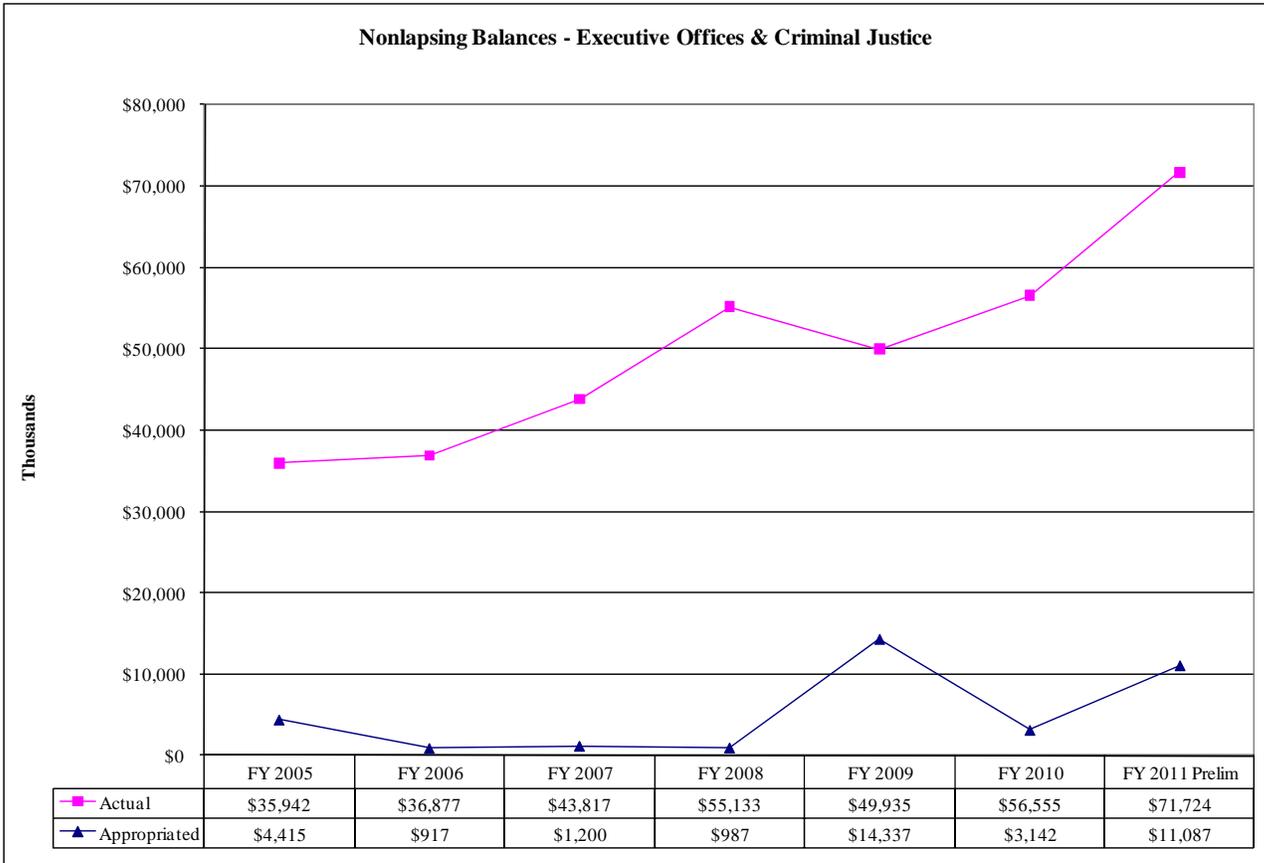


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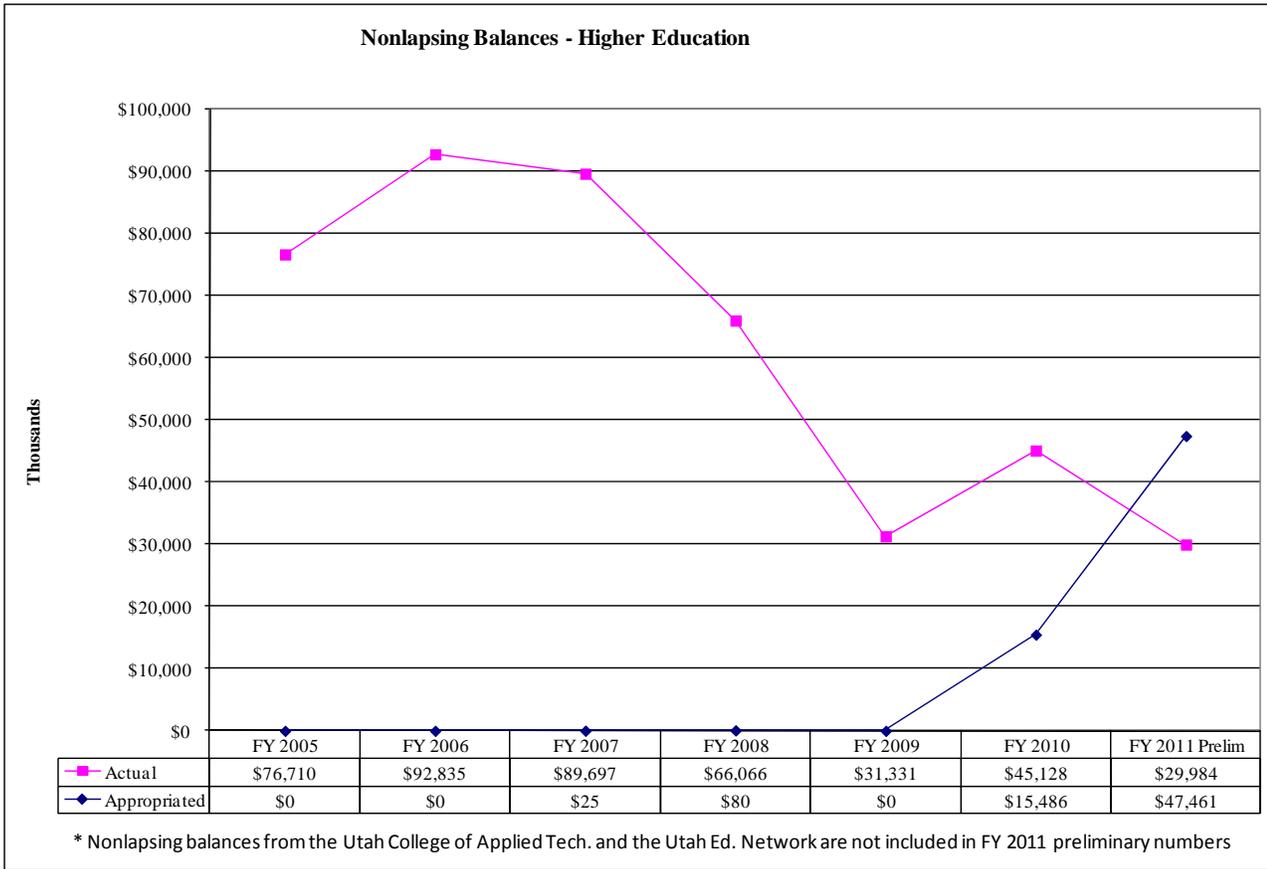


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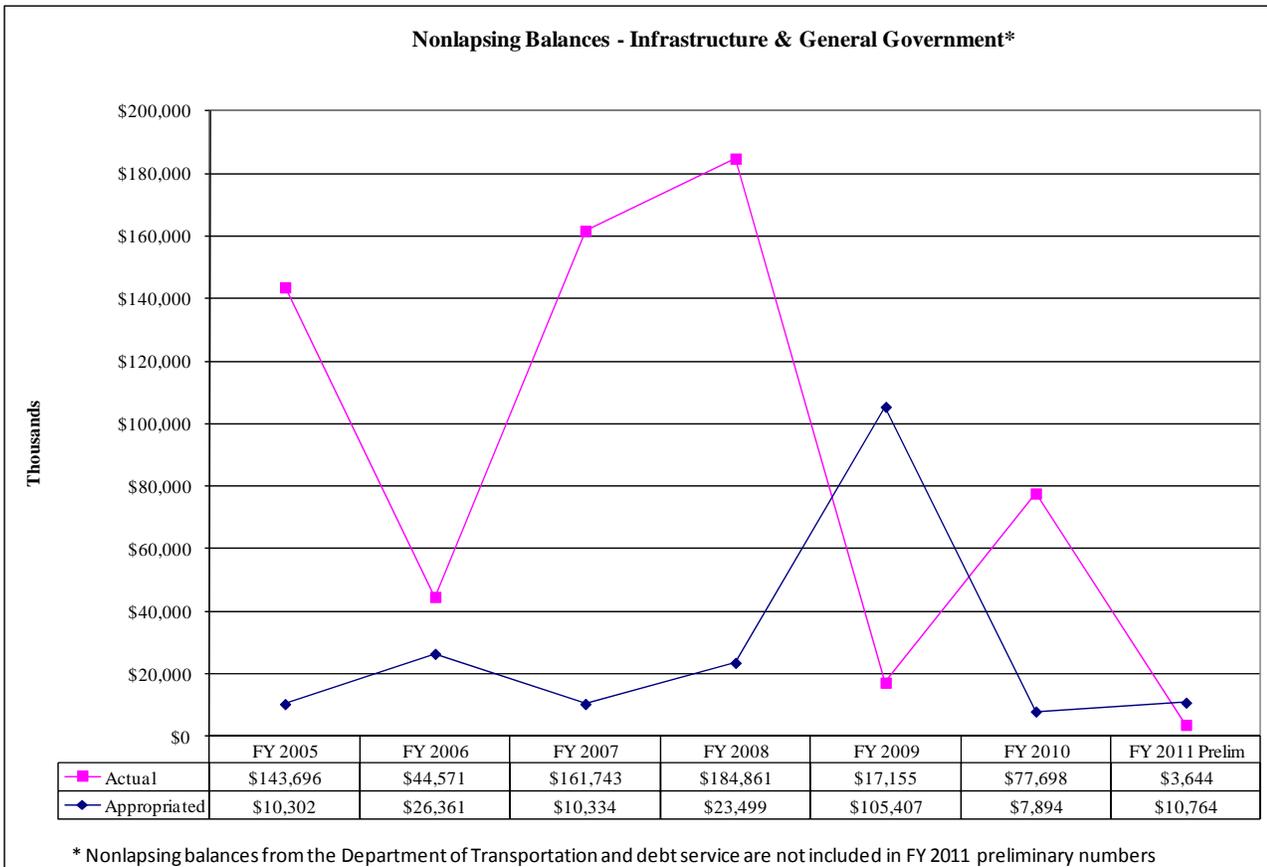


Figure 6

FY 2011 PRELIMINARY LAPSING AND NONLAPSING BALANCES

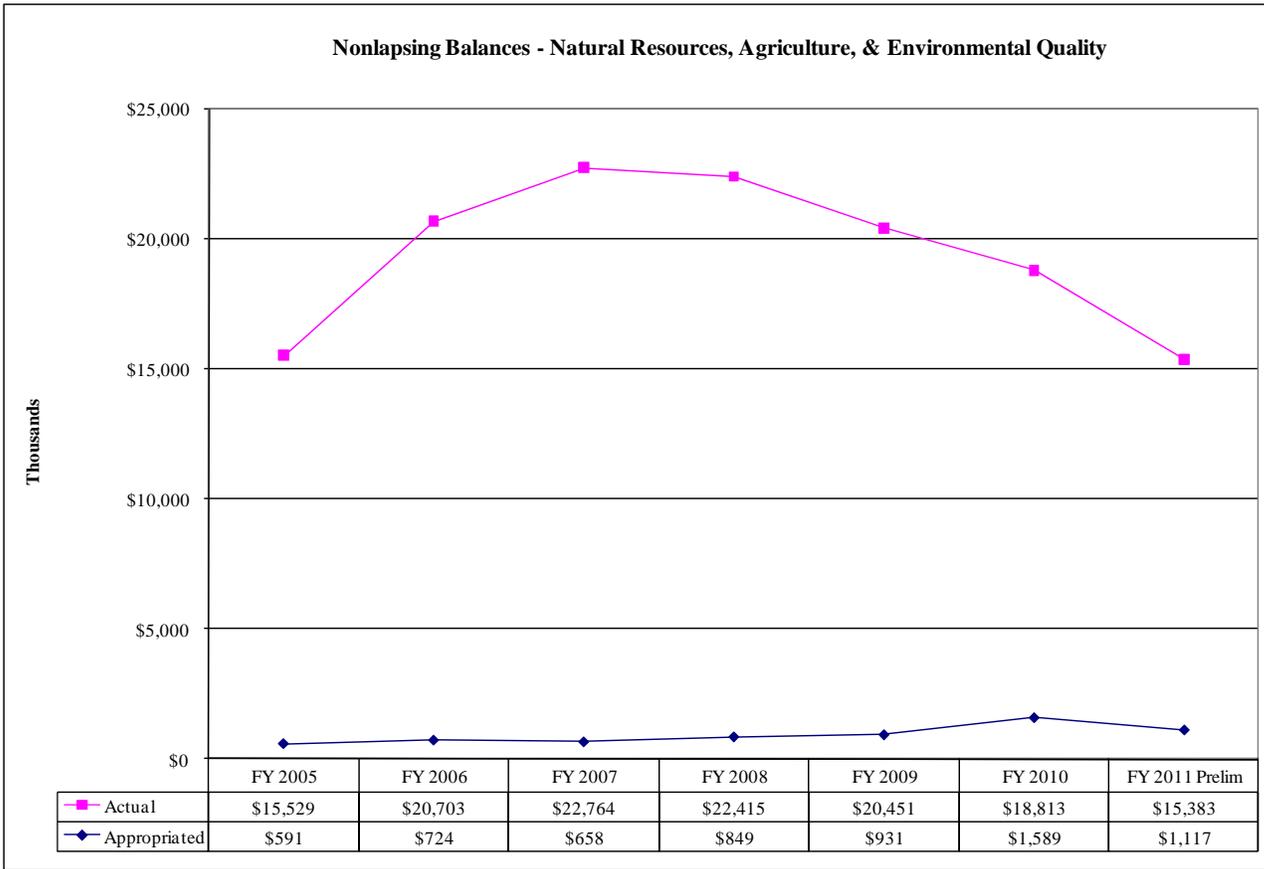


Figure 7

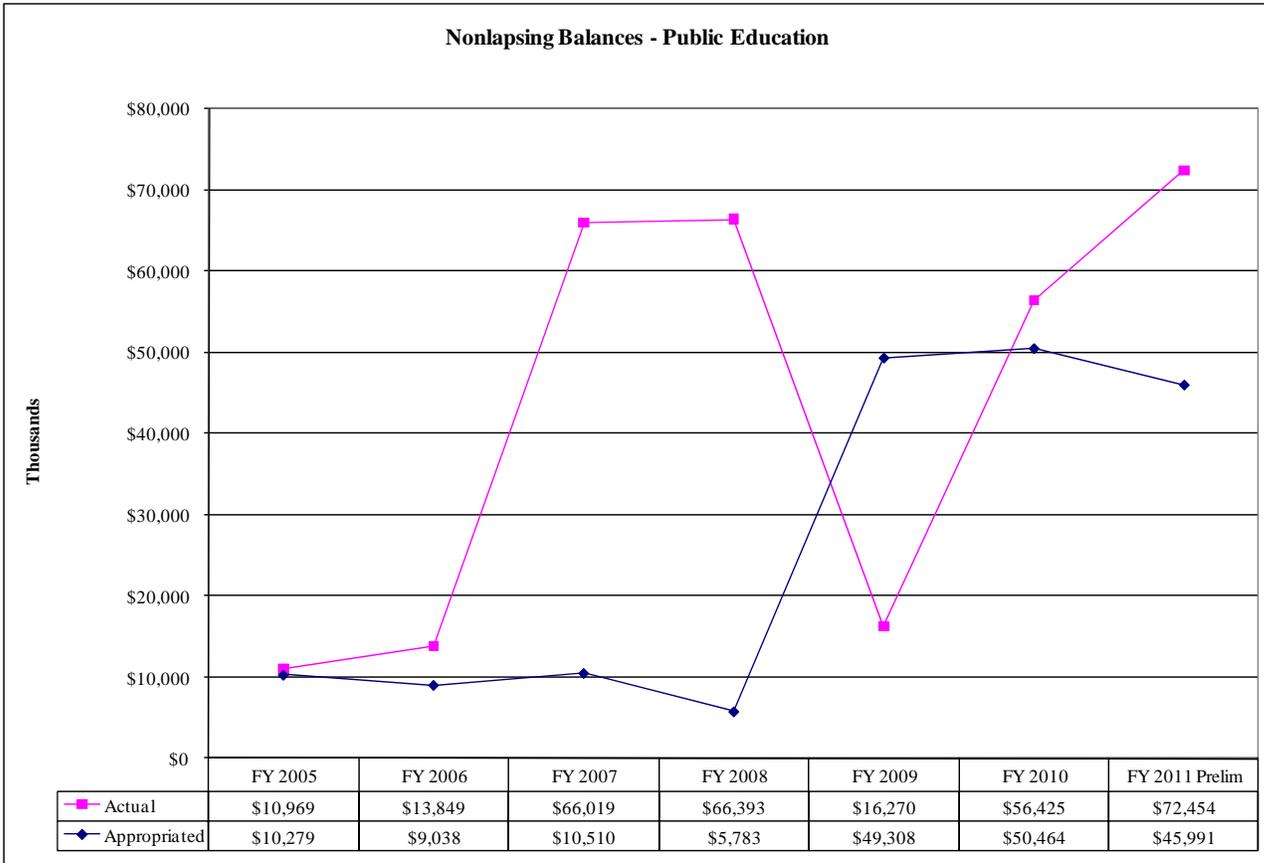


Figure 8

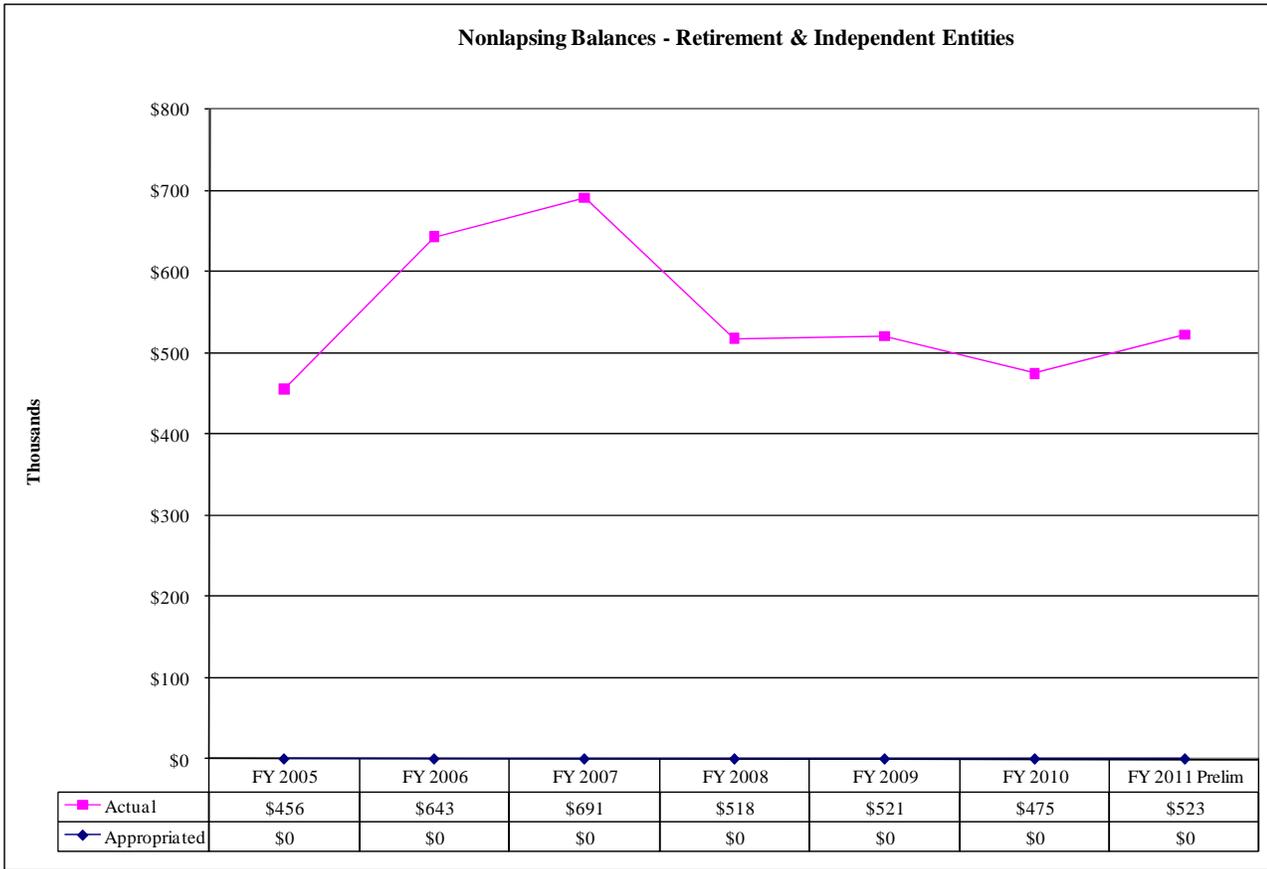


Figure 9

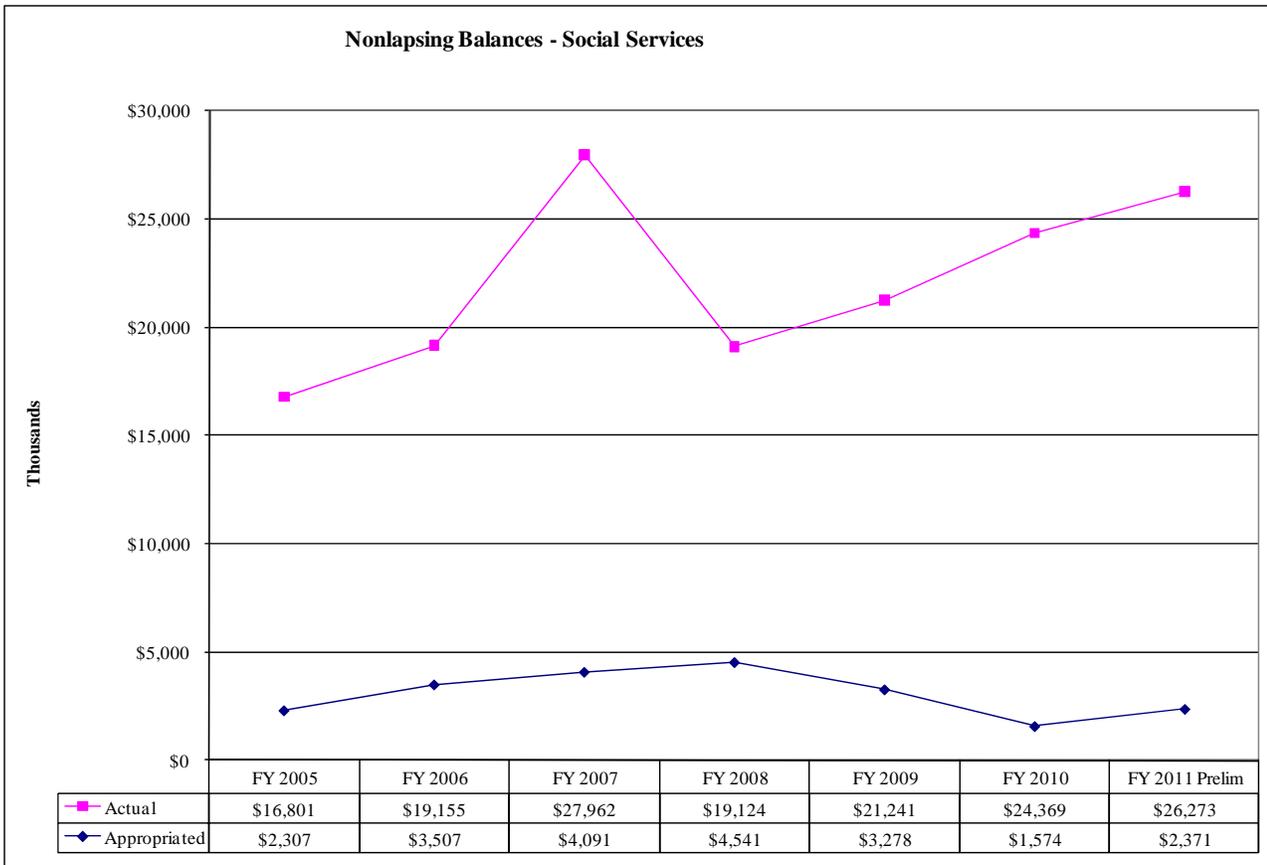


Figure 10