

OFFICE OF THE
LEGISLATIVE
FISCAL
ANALYST

JONATHAN C. BALL
DIRECTOR

MEMORANDUM FOR EXECUTIVE APPROPRIATIONS

FROM: Jonathan Ball
DATE: November 7, 2012
SUBJECT: Reorganization of Appropriations Acts

In past years this office, the Governor's Office of Planning and Budget, and the Division of Finance have reported budget information in different ways, depending upon their audiences. The varying budget displays often made it difficult for readers to compare documents from different sources. Over the summer, LFA, GOPB, and Finance agreed upon a common set of reporting criteria that the three offices will use when presenting certain budget reports.

Our goal in developing these guidelines is to retain information valuable to our users while improving transparency across reports. We do so in such a way that no information is lost in translation.

In pursuit of this goal, LFA proposes modifying appropriations acts so that they use the agreed upon reporting format. Examples of current and proposed appropriations act formats, as well as resulting before and after "roll-ups" are attached to this memo. They will be presented at the November 13 Executive Appropriations Committee Meeting.

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TEST BEDL BILL - BEFORE

2012 GENERAL SESSION

STATE OF UTAH

LONG TITLE

Committee Note:

The Executive Appropriations Committee recommended this bill.

General Description:

This bill appropriates funds for the support and operation of state government for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Highlighted Provisions:

This bill:

- ▶ provides appropriations for the use and support of certain state agencies;
- ▶ provides appropriations for other purposes as described.

Money Appropriated in this Bill:

This bill appropriates for fiscal year 2013:

- ▶ \$83,936,700 from the General Fund;
- ▶ \$19,219,600 from the Education Fund;
- ▶ \$315,729,300 from various sources as detailed in this bill.

Other Special Clauses:

This bill takes effect on July 1, 2012.

Utah Code Sections Affected:

ENACTS UNCODIFIED MATERIAL

Be it enacted by the Legislature of the state of Utah:

Section 1. Under the terms and conditions of Utah Code Title 63J, the following sums of money are appropriated from the funds or fund accounts indicated for the use and support of the government of the State of Utah for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

SAMPLE BILL**BEFORE**

29	DEPARTMENT OF NATURAL RESOURCES INTERNAL SERVICE FUNDS		
30	ITEM 1	To Department of Natural Resources - Internal Service Fund	
31		From Dedicated Credits - Intragovernmental Revenue	571,000
32		Schedule of Programs:	
33		ISF - DNR Warehouse	571,000
34		Budgeted FTE	2.0
35	DEPARTMENT OF HERITAGE AND ARTS		
36	ITEM 2	To Department of Heritage and Arts - Administration	
37		From General Fund	2,960,600
38		From Federal Funds	3,391,300
39		From Dedicated Credits Revenue	347,500
40		Schedule of Programs:	
41		Executive Director's Office	519,800
42		Information Technology	1,059,100
43		Administrative Services	1,070,800
44		Multicultural Commission	284,100
45		Commission on Volunteers	3,765,600
46	ITEM 3	To Department of Heritage and Arts - Historical Society	
47		From Dedicated Credits Revenue	102,400
48		Schedule of Programs:	
49		State Historical Society	102,400
50	ITEM 4	To Department of Heritage and Arts - State History	
51		From General Fund	2,089,500
52		From Federal Funds	840,000
53		From Dedicated Credits Revenue	110,000
54		Schedule of Programs:	
55		Administration	371,800
56		Library and Collections	537,700
57		Public History, Communication and Information	433,800
58		Historic Preservation and Antiquities	1,671,200
59		History Projects	25,000

BEFORE**SAMPLE BILL**

60	ITEM 5	To Department of Heritage and Arts - Division of Arts and	
61		Museums	
62		From General Fund	2,572,600
63		From Federal Funds	775,800
64		From Dedicated Credits Revenue	426,900
65		Schedule of Programs:	
66		Administration	689,000
67		Grants to Non-profits	1,101,800
68		Community Arts Outreach	1,984,500
69	ITEM 6	To Department of Heritage and Arts - Division of Arts and	
70		Museums - Office of Museum Services	
71		From General Fund	270,600
72		Schedule of Programs:	
73		Office of Museum Services	270,600
74	ITEM 7	To Department of Heritage and Arts - State Library	
75		From General Fund	4,277,600
76		From Federal Funds	1,825,800
77		From Dedicated Credits Revenue	1,932,900
78		Schedule of Programs:	
79		Administration	1,806,900
80		Blind and Disabled	1,779,300
81		Library Development	2,362,900
82		Library Resources	2,087,200
83	ITEM 8	To Department of Heritage and Arts - Indian Affairs	
84		From General Fund	205,700
85		From Dedicated Credits Revenue	25,000
86		Schedule of Programs:	
87		Indian Affairs	230,700
88		GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT	
89	ITEM 9	To Governor's Office of Economic Development - Administration	
90		From General Fund	4,324,200

SAMPLE BILL**BEFORE**

91	From Federal Funds	250,000
92	From Dedicated Credits Revenue	150,000
93	Schedule of Programs:	
94	Administration	4,724,200
95	ITEM 10 To Governor's Office of Economic Development - Office of	
96	Tourism	
97	From General Fund	4,054,900
98	From Transportation Fund	118,000
99	From Dedicated Credits Revenue	239,500
100	From General Fund Restricted - Tourism Marketing Performance	9,000,000
101	Schedule of Programs:	
102	Administration	1,009,000
103	Operations and Fulfillment	2,644,400
104	Marketing and Advertising	9,000,000
105	Film Commission	759,000
106	ITEM 11 To Governor's Office of Economic Development - Business	
107	Development	
108	From General Fund	7,566,800
109	From Federal Funds	885,000
110	From Dedicated Credits Revenue	251,000
111	From General Fund Restricted - Industrial Assistance Account	250,000
112	From Beginning Nonlapsing Appropriation Balances	50,000
113	Schedule of Programs:	
114	Outreach and International Trade	4,465,200
115	Corporate Recruitment and Business Services	4,537,600
116	ITEM 12 To Governor's Office of Economic Development - Incentive Funds	
117	From General Fund	151,200
118	From Dedicated Credits Revenue	63,200
119	From Beginning Nonlapsing Appropriation Balances	20,000
120	Schedule of Programs:	
121	Pete Suazo Utah Athletics Commission	234,400

BEFORE**SAMPLE BILL**

122	UTAH STATE TAX COMMISSION	
123	ITEM 13 To Utah State Tax Commission - Tax Administration	
124	From General Fund	24,302,500
125	From Education Fund	19,219,600
126	From Transportation Fund	5,857,400
127	From Federal Funds	519,500
128	From Dedicated Credits Revenue	8,528,500
129	From General Fund Restricted - Electronic Payment Fee Restricted Account	6,886,300
130	From General Fund Restricted - Tax Commission Administrative Charge Account	9,156,200
131	From General Fund Restricted - Tobacco Settlement Account	18,500
132	From Uninsured Motorist Identification Restricted Account	133,800
133	From Revenue Transfers	136,800
134	From Beginning Nonlapsing Appropriation Balances	5,647,300
135	From Closing Nonlapsing Appropriation Balances	(1,329,300)
136	From Lapsing Balance	(1,126,600)
137	Schedule of Programs:	
138	Administration Division	11,918,600
139	Auditing Division	10,655,500
140	Multi-State Tax Compact	247,200
141	Technology Management	8,990,500
142	Tax Processing Division	7,409,100
143	Seasonal Employees	145,400
144	Tax Payer Services	10,088,300
145	Property Tax Division	4,680,100
146	Motor Vehicles	20,365,200
147	Motor Vehicle Enforcement Division	3,450,600
148	ITEM 14 To Utah State Tax Commission - License Plates Production	
149	From Dedicated Credits Revenue	1,869,300
150	From Beginning Nonlapsing Appropriation Balances	1,707,200
151	From Closing Nonlapsing Appropriation Balances	(1,231,800)
152	Schedule of Programs:	

SAMPLE BILL**BEFORE**

153	License Plates Production	2,344,700
154	ITEM 15 To Utah State Tax Commission - Rural Health Care Facilities	
155	Distribution	
156	From General Fund Restricted - Rural Healthcare Facilities Fund	555,000
157	From Lapsing Balance	(336,200)
158	Schedule of Programs:	
159	Rural Health Care Facilities Distribution	218,800
160	ITEM 16 To Utah State Tax Commission - Liquor Profit Distribution	
161	From General Fund Restricted-Alcoholic Beverage Enforcement & Treatment	5,118,400
162	Schedule of Programs:	
163	Liquor Profit Distribution	5,118,400
164	UTAH SCIENCE TECHNOLOGY AND RESEARCH GOVERNING AUTHORITY	
165	ITEM 17 To Utah Science Technology and Research Governing Authority	
166	From General Fund	16,990,300
167	From Dedicated Credits Revenue	5,000
168	From Beginning Nonlapsing Appropriation Balances	5,215,600
169	Schedule of Programs:	
170	Administration	663,300
171	Technology Outreach	2,393,300
172	Research Teams	19,154,300
173	DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL	
174	ITEM 18 To Department of Alcoholic Beverage Control - Alcoholic	
175	Beverage Control	
176	From Liquor Control Fund	30,512,600
177	From Liquor Control Fund - Markup Holding Fund	6,377,800
178	Schedule of Programs:	
179	Executive Director	1,598,500
180	Administration	1,209,000
181	Operations	2,142,500
182	Warehouse and Distribution	5,827,100
183	Stores and Agencies	26,113,300

BEFORE**SAMPLE BILL**

184	ITEM 19	To Department of Alcoholic Beverage Control - Parents	
185		Empowered	
186		From GFR - Underage Drinking Prevention Media and Education Campaign Restricted	
187		Account	1,773,300
188		Schedule of Programs:	
189		Parents Empowered	1,773,300
190		LABOR COMMISSION	
191	ITEM 20	To Labor Commission	
192		From General Fund	5,527,600
193		From Federal Funds	3,118,400
194		From Dedicated Credits Revenue	25,500
195		From General Fund Restricted - Industrial Accident Restricted Account	2,514,400
196		From General Fund Restricted - Workplace Safety Account	1,573,200
197		From Employers' Reinsurance Fund	73,600
198		Schedule of Programs:	
199		Administration	1,827,200
200		Industrial Accidents	1,485,200
201		Adjudication	1,127,800
202		Boiler, Elevator and Coal Mine Safety Division	1,323,600
203		Workplace Safety	1,137,900
204		Anti-Discrimination and Labor	1,799,100
205		Utah OSHA	3,971,900
206		Building Operations and Maintenance	160,000
207	ITEM 21	To Labor Commission - Employers Reinsurance Fund	
208		From Interest Income	1,070,000
209		From Dedicated Credits - Investments	(63,000)
210		From Premium Tax Collections	12,700,000
211		From Premium Tax Payments	(425,000)
212		From Release of Claim Reserves	14,000,000
213		Schedule of Programs:	
214		Employers Reinsurance Fund	27,282,000

SAMPLE BILL**BEFORE**

215	ITEM 22	To Labor Commission - Uninsured Employers Fund	
216		From Dedicated Credits Revenue	2,306,000
217		From Interest Income	140,000
218		From Premium Tax Collections	210,000
219		From Premium Tax Payments	(5,000)
220		Schedule of Programs:	
221		Uninsured Employers Fund	2,651,000
222		DEPARTMENT OF COMMERCE	
223	ITEM 23	To Department of Commerce - Commerce General Regulation	
224		From Federal Funds	644,800
225		From Dedicated Credits Revenue	1,288,500
226		From General Fund Restricted - Commerce Service Account	19,206,000
227		From General Fund Restricted - Commerce Service Fund - Public Utilities Regulatory	
228		Fund	4,508,900
229		From General Fund Restricted - Factory Built Housing Fees	104,700
230		From General Fund Restricted - Geologist Education and Enforcement Account	10,000
231		From General Fund Restricted - Nurse Education & Enforcement Account	10,000
232		From General Fund Restricted - Pawnbroker Operations	129,000
233		From General Fund Restricted - Utah Housing Opportunity Restricted Account	20,000
234		From Pass-through	50,000
235		Schedule of Programs:	
236		Administration	3,059,300
237		Occupational & Professional Licensing	9,395,100
238		Securities	2,047,900
239		Consumer Protection	1,817,800
240		Corporations and Commercial Code	2,347,300
241		Real Estate	2,216,400
242		Public Utilities	3,803,500
243		Office of Consumer Services	1,012,000
244		Building Operations and Maintenance	272,600
245	ITEM 24	To Department of Commerce - Building Inspector Training	

BEFORE**SAMPLE BILL**

246	From Dedicated Credits Revenue	260,000
247	Schedule of Programs:	
248	Building Inspector Training	260,000
249	ITEM 25 To Department of Commerce - Public Utilities Professional &	
250	Technical Services	
251	From General Fund Restricted - Commerce Service Fund - Public Utilities Regulatory	
252	Fund	150,000
253	From Beginning Nonlapsing Appropriation Balances	150,000
254	Schedule of Programs:	
255	Professional & Technical Services	300,000
256	ITEM 26 To Department of Commerce - Office of Consumer Services	
257	Professional and Technical Services	
258	From General Fund Restricted - Commerce Service Fund - Public Utilities Regulatory	
259	Fund	500,100
260	From Beginning Nonlapsing Appropriation Balances	500,100
261	Schedule of Programs:	
262	Professional & Technical Services	1,000,200
263	FINANCIAL INSTITUTIONS	
264	ITEM 27 To Financial Institutions - Financial Institutions Administration	
265	From General Fund Restricted - Financial Institutions	6,384,500
266	Schedule of Programs:	
267	Administration	6,164,500
268	Building Operations and Maintenance	220,000
269	INSURANCE DEPARTMENT	
270	ITEM 28 To Insurance Department - Insurance Department Administration	
271	From Federal Funds	1,255,700
272	From Dedicated Credits Revenue	13,400
273	From General Fund Restricted - Guaranteed Asset Protection Waiver	89,000
274	From General Fund Restricted - Insurance Department Account	6,217,100
275	From General Fund Restricted - Insurance Fraud Investigation Account	2,296,100
276	From General Fund Restricted - Relative Value Study Account	84,000

SAMPLE BILL**BEFORE**

277	From General Fund Restricted - Technology Development	587,000
278	From General Fund Restricted - Criminal Background Check	165,000
279	From General Fund Restricted - Captive Insurance	696,900
280	Schedule of Programs:	
281	Administration	7,332,800
282	Relative Value Study	84,000
283	Insurance Fraud Program	2,444,700
284	Captive Insurers	701,700
285	Captive Insurance Division	587,000
286	GAP Waiver Program	89,000
287	Criminal Background Checks	165,000
288	ITEM 29 To Insurance Department - Federal Health Insurance Pool	
289	From Federal Funds	62,591,100
290	From Dedicated Credits Revenue	8,901,200
291	Schedule of Programs:	
292	Federal HIPUtah	71,492,300
293	ITEM 30 To Insurance Department - Comprehensive Health Insurance Pool	
294	From General Fund	8,083,500
295	From Federal Funds	1,900,000
296	From Dedicated Credits Revenue	25,554,200
297	From Beginning Nonlapsing Appropriation Balances	14,343,800
298	From Closing Nonlapsing Appropriation Balances	(8,420,800)
299	Schedule of Programs:	
300	Comprehensive Health Insurance Pool	41,460,700
301	ITEM 31 To Insurance Department - Health Insurance Actuary	
302	From General Fund Restricted - Health Insurance Actuarial Review Account	147,000
303	Schedule of Programs:	
304	Health Insurance Actuary	147,000
305	ITEM 32 To Insurance Department - Bail Bond Program	
306	From General Fund Restricted - Bail Bond Surety Administration	23,500
307	Schedule of Programs:	

BEFORE**SAMPLE BILL**

308	Bail Bond Program	23,500
309	ITEM 33 To Insurance Department - Title Insurance Program	
310	From General Fund	4,100
311	From General Fund Restricted - Title Licensee	81,300
312	Schedule of Programs:	
313	Title Insurance Program	85,400
314	PUBLIC SERVICE COMMISSION	
315	ITEM 34 To Public Service Commission	
316	From Federal Funds	112,000
317	From Federal Funds - American Recovery and Reinvestment Act	3,200,000
318	From Dedicated Credits Revenue	101,200
319	From General Fund Restricted - Commerce Service Fund - Public Utilities Regulatory	
320	Fund	2,328,700
321	From Beginning Nonlapsing Appropriation Balances	35,800
322	From Closing Nonlapsing Appropriation Balances	(35,000)
323	Schedule of Programs:	
324	Administration	5,612,700
325	Building Operations and Maintenance	30,000
326	Energy Independent Evaluator	100,000
327	ITEM 35 To Public Service Commission - Speech and Hearing Impaired	
328	From Dedicated Credits Revenue	1,871,500
329	From Beginning Nonlapsing Appropriation Balances	2,060,600
330	From Closing Nonlapsing Appropriation Balances	(2,060,600)
331	Schedule of Programs:	
332	Speech and Hearing Impaired	1,871,500
333	ITEM 36 To Public Service Commission - Universal Telecommunications	
334	Support Fund	
335	From Universal Public Telecommunications Service Support Fund	9,800,000
336	From Beginning Nonlapsing Appropriation Balances	1,460,000
337	From Closing Nonlapsing Appropriation Balances	(1,460,000)
338	Schedule of Programs:	

SAMPLE BILL

BEFORE

339	Universal Telecom Service Fund	9,800,000
340	FREE REVENUE TRANSFERS - BUSINESS, ECONOMIC DEVELOPMENT, & LABOR	
341	ITEM 37 To General Fund	
342	From General Fund Restricted - Commerce Service Account	15,000
343	From General Fund Restricted - Tourism Marketing Performance	3,000,000
344	Schedule of Programs:	
345	General Fund	3,015,000
346	RESTRICTED ACCOUNT TRANSFERS	
347	ITEM 38 To Restricted Account Transfers - General Fund Restricted - Rural	
348	Health Care Facilities Fund	
349	From General Fund	555,000
350	Schedule of Programs:	
351	GFR - Rural Health Care Facilities Fund	555,000
352	Section 2. Effective Date.	
353	This bill takes effect on July 1, 2012.	

TEST BEDL BILL - AFTER

2012 GENERAL SESSION

STATE OF UTAH

LONG TITLE**Committee Note:**

The Executive Appropriations Committee recommended this bill.

General Description:

This bill appropriates funds for the support and operation of state government for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Highlighted Provisions:

This bill:

- ▶ provides appropriations for the use and support of certain state agencies;
- ▶ provides appropriations for other purposes as described.

Money Appropriated in this Bill:

This bill appropriates for fiscal year 2013:

- ▶ \$83,936,700 from the General Fund;
- ▶ \$19,219,600 from the Education Fund;
- ▶ \$281,655,300 from various sources as detailed in this bill.

This bill authorizes for fiscal year 2013:

- ▶ \$571,000 in business-like activities;
- ▶ \$555,000 in transfers among funds and accounts;
- ▶ \$3,015,000 in transfers to free revenue.

This bill reviews \$29,933,000 in fiduciary funds for FY 2013.

Other Special Clauses:

This bill takes effect on July 1, 2012.

Utah Code Sections Affected:

ENACTS UNCODIFIED MATERIAL

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Be it enacted by the Legislature of the state of Utah:

Section 1. Under the terms and conditions of Utah Code Title 63J, the following sums of money are appropriated from the funds or fund accounts indicated for the use and support of the government of the State of Utah for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Subsection a. **Operating and Capital Budget.** The Legislature appropriates the following amounts from the fund(s) and/or account(s) indicated for the operations and acquisitions of the government of the State of Utah.

DEPARTMENT OF HERITAGE AND ARTS

ITEM 1	To Department of Heritage and Arts - Administration	
	From General Fund	2,960,600
	From Federal Funds	3,391,300
	From Dedicated Credits Revenue	347,500
	Schedule of Programs:	
	Executive Director's Office	519,800
	Information Technology	1,059,100
	Administrative Services	1,070,800
	Multicultural Commission	284,100
	Commission on Volunteers	3,765,600
ITEM 2	To Department of Heritage and Arts - Historical Society	
	From Dedicated Credits Revenue	102,400
	Schedule of Programs:	
	State Historical Society	102,400
ITEM 3	To Department of Heritage and Arts - State History	
	From General Fund	2,089,500
	From Federal Funds	840,000
	From Dedicated Credits Revenue	110,000
	Schedule of Programs:	
	Administration	371,800
	Library and Collections	537,700
	Public History, Communication and Information	433,800

AFTER**SAMPLE**

60		Historic Preservation and Antiquities	1,671,200
61		History Projects	25,000
62	ITEM 4	To Department of Heritage and Arts - Division of Arts and	
63		Museums	
64		From General Fund	2,572,600
65		From Federal Funds	775,800
66		From Dedicated Credits Revenue	426,900
67		Schedule of Programs:	
68		Administration	689,000
69		Grants to Non-profits	1,101,800
70		Community Arts Outreach	1,984,500
71	ITEM 5	To Department of Heritage and Arts - Division of Arts and	
72		Museums - Office of Museum Services	
73		From General Fund	270,600
74		Schedule of Programs:	
75		Office of Museum Services	270,600
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77		From General Fund	4,277,600
78		From Federal Funds	1,825,800
79		From Dedicated Credits Revenue	1,932,900
80		Schedule of Programs:	
81		Administration	1,806,900
82		Blind and Disabled	1,779,300
83		Library Development	2,362,900
84		Library Resources	2,087,200
85	ITEM 7	To Department of Heritage and Arts - Indian Affairs	
86		From General Fund	205,700
87		From Dedicated Credits Revenue	25,000
88		Schedule of Programs:	
89		Indian Affairs	230,700
90		GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT	

SAMPLE BILL**AFTER**

91	ITEM 8	To Governor's Office of Economic Development - Administration	
92		From General Fund	4,324,200
93		From Federal Funds	250,000
94		From Dedicated Credits Revenue	150,000
95		Schedule of Programs:	
96		Administration	4,724,200
97	ITEM 9	To Governor's Office of Economic Development - Office of	
98	Tourism		
99		From General Fund	4,054,900
100		From Transportation Fund	118,000
101		From Dedicated Credits Revenue	239,500
102		From General Fund Restricted - Tourism Marketing Performance	9,000,000
103		Schedule of Programs:	
104		Administration	1,009,000
105		Operations and Fulfillment	2,644,400
106		Marketing and Advertising	9,000,000
107		Film Commission	759,000
108	ITEM 10	To Governor's Office of Economic Development - Business	
109	Development		
110		From General Fund	7,566,800
111		From Federal Funds	885,000
112		From Dedicated Credits Revenue	251,000
113		From General Fund Restricted - Industrial Assistance Account	250,000
114		From Beginning Nonlapsing Appropriation Balances	50,000
115		Schedule of Programs:	
116		Outreach and International Trade	4,465,200
117		Corporate Recruitment and Business Services	4,537,600
118	ITEM 11	To Governor's Office of Economic Development - Incentive Funds	
119		From General Fund	151,200
120		From Dedicated Credits Revenue	63,200
121		From Beginning Nonlapsing Appropriation Balances	20,000

AFTER**SAMPLE**

122	Schedule of Programs:	
123	Pete Suazo Utah Athletics Commission	234,400
124	UTAH STATE TAX COMMISSION	
125	ITEM 12 To Utah State Tax Commission - Tax Administration	
126	From General Fund	24,302,500
127	From Education Fund	19,219,600
128	From Transportation Fund	5,857,400
129	From Federal Funds	519,500
130	From Dedicated Credits Revenue	8,528,500
131	From General Fund Restricted - Electronic Payment Fee Restricted Account	6,886,300
132	From General Fund Restricted - Tax Commission Administrative Charge Account	9,156,200
133	From General Fund Restricted - Tobacco Settlement Account	18,500
134	From Uninsured Motorist Identification Restricted Account	133,800
135	From Revenue Transfers	136,800
136	From Beginning Nonlapsing Appropriation Balances	5,647,300
137	From Closing Nonlapsing Appropriation Balances	(1,329,300)
138	From Lapsing Balance	(1,126,600)
139	Schedule of Programs:	
140	Administration Division	11,918,600
141	Auditing Division	10,655,500
142	Multi-State Tax Compact	247,200
143	Technology Management	8,990,500
144	Tax Processing Division	7,409,100
145	Seasonal Employees	145,400
146	Tax Payer Services	10,088,300
147	Property Tax Division	4,680,100
148	Motor Vehicles	20,365,200
149	Motor Vehicle Enforcement Division	3,450,600
150	ITEM 13 To Utah State Tax Commission - License Plates Production	
151	From Dedicated Credits Revenue	1,869,300
152	From Beginning Nonlapsing Appropriation Balances	1,707,200

SAMPLE BILL**AFTER**

153	From Closing Nonlapsing Appropriation Balances	(1,231,800)
154	Schedule of Programs:	
155	License Plates Production	2,344,700
156	ITEM 14 To Utah State Tax Commission - Rural Health Care Facilities	
157	Distribution	
158	From General Fund Restricted - Rural Healthcare Facilities Fund	555,000
159	From Lapsing Balance	(336,200)
160	Schedule of Programs:	
161	Rural Health Care Facilities Distribution	218,800
162	ITEM 15 To Utah State Tax Commission - Liquor Profit Distribution	
163	From General Fund Restricted-Alcoholic Beverage Enforcement & Treatment	5,118,400
164	Schedule of Programs:	
165	Liquor Profit Distribution	5,118,400
166	UTAH SCIENCE TECHNOLOGY AND RESEARCH GOVERNING AUTHORITY	
167	ITEM 16 To Utah Science Technology and Research Governing Authority	
168	From General Fund	16,990,300
169	From Dedicated Credits Revenue	5,000
170	From Beginning Nonlapsing Appropriation Balances	5,215,600
171	Schedule of Programs:	
172	Administration	663,300
173	Technology Outreach	2,393,300
174	Research Teams	19,154,300
175	DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL	
176	ITEM 17 To Department of Alcoholic Beverage Control - Alcoholic	
177	Beverage Control	
178	From Liquor Control Fund	30,512,600
179	From Liquor Control Fund - Markup Holding Fund	6,377,800
180	Schedule of Programs:	
181	Executive Director	1,598,500
182	Administration	1,209,000
183	Operations	2,142,500

AFTER**SAMPLE**

184	Warehouse and Distribution	5,827,100
185	Stores and Agencies	26,113,300
186	ITEM 18 To Department of Alcoholic Beverage Control - Parents	
187	Empowered	
188	From GFR - Underage Drinking Prevention Media and Education Campaign Restricted	
189	Account	1,773,300
190	Schedule of Programs:	
191	Parents Empowered	1,773,300
192	LABOR COMMISSION	
193	ITEM 19 To Labor Commission	
194	From General Fund	5,527,600
195	From Federal Funds	3,118,400
196	From Dedicated Credits Revenue	25,500
197	From General Fund Restricted - Industrial Accident Restricted Account	2,514,400
198	From General Fund Restricted - Workplace Safety Account	1,573,200
199	From Employers' Reinsurance Fund	73,600
200	Schedule of Programs:	
201	Administration	1,827,200
202	Industrial Accidents	1,485,200
203	Adjudication	1,127,800
204	Boiler, Elevator and Coal Mine Safety Division	1,323,600
205	Workplace Safety	1,137,900
206	Anti-Discrimination and Labor	1,799,100
207	Utah OSHA	3,971,900
208	Building Operations and Maintenance	160,000
209	DEPARTMENT OF COMMERCE	
210	ITEM 20 To Department of Commerce - Commerce General Regulation	
211	From Federal Funds	644,800
212	From Dedicated Credits Revenue	1,288,500
213	From General Fund Restricted - Commerce Service Account	19,206,000
214	From General Fund Restricted - Commerce Service Fund - Public Utilities Regulatory	

SAMPLE BILL**AFTER**

215	Fund	4,508,900
216	From General Fund Restricted - Factory Built Housing Fees	104,700
217	From General Fund Restricted - Geologist Education and Enforcement Account	10,000
218	From General Fund Restricted - Nurse Education & Enforcement Account	10,000
219	From General Fund Restricted - Pawnbroker Operations	129,000
220	From General Fund Restricted - Utah Housing Opportunity Restricted Account	20,000
221	From Pass-through	50,000
222	Schedule of Programs:	
223	Administration	3,059,300
224	Occupational & Professional Licensing	9,395,100
225	Securities	2,047,900
226	Consumer Protection	1,817,800
227	Corporations and Commercial Code	2,347,300
228	Real Estate	2,216,400
229	Public Utilities	3,803,500
230	Office of Consumer Services	1,012,000
231	Building Operations and Maintenance	272,600
232	ITEM 21 To Department of Commerce - Building Inspector Training	
233	From Dedicated Credits Revenue	260,000
234	Schedule of Programs:	
235	Building Inspector Training	260,000
236	ITEM 22 To Department of Commerce - Public Utilities Professional &	
237	Technical Services	
238	From General Fund Restricted - Commerce Service Fund - Public Utilities Regulatory	
239	Fund	150,000
240	From Beginning Nonlapsing Appropriation Balances	150,000
241	Schedule of Programs:	
242	Professional & Technical Services	300,000
243	ITEM 23 To Department of Commerce - Office of Consumer Services	
244	Professional and Technical Services	
245	From General Fund Restricted - Commerce Service Fund - Public Utilities Regulatory	

AFTER**SAMPLE**

246	Fund	500,100
247	From Beginning Nonlapsing Appropriation Balances	500,100
248	Schedule of Programs:	
249	Professional & Technical Services	1,000,200
250	FINANCIAL INSTITUTIONS	
251	ITEM 24 To Financial Institutions - Financial Institutions Administration	
252	From General Fund Restricted - Financial Institutions	6,384,500
253	Schedule of Programs:	
254	Administration	6,164,500
255	Building Operations and Maintenance	220,000
256	INSURANCE DEPARTMENT	
257	ITEM 25 To Insurance Department - Insurance Department Administration	
258	From Federal Funds	1,255,700
259	From Dedicated Credits Revenue	13,400
260	From General Fund Restricted - Guaranteed Asset Protection Waiver	89,000
261	From General Fund Restricted - Insurance Department Account	6,217,100
262	From General Fund Restricted - Insurance Fraud Investigation Account	2,296,100
263	From General Fund Restricted - Relative Value Study Account	84,000
264	From General Fund Restricted - Technology Development	587,000
265	From General Fund Restricted - Criminal Background Check	165,000
266	From General Fund Restricted - Captive Insurance	696,900
267	Schedule of Programs:	
268	Administration	7,332,800
269	Relative Value Study	84,000
270	Insurance Fraud Program	2,444,700
271	Captive Insurers	701,700
272	Captive Insurance Division	587,000
273	GAP Waiver Program	89,000
274	Criminal Background Checks	165,000
275	ITEM 26 To Insurance Department - Federal Health Insurance Pool	
276	From Federal Funds	62,591,100

SAMPLE BILL**AFTER**

277		From Dedicated Credits Revenue	8,901,200
278		Schedule of Programs:	
279		Federal HIPUtah	71,492,300
280	ITEM 27	To Insurance Department - Comprehensive Health Insurance Pool	
281		From General Fund	8,083,500
282		From Federal Funds	1,900,000
283		From Dedicated Credits Revenue	25,554,200
284		From Beginning Nonlapsing Appropriation Balances	14,343,800
285		From Closing Nonlapsing Appropriation Balances	(8,420,800)
286		Schedule of Programs:	
287		Comprehensive Health Insurance Pool	41,460,700
288	ITEM 28	To Insurance Department - Health Insurance Actuary	
289		From General Fund Restricted - Health Insurance Actuarial Review Account	147,000
290		Schedule of Programs:	
291		Health Insurance Actuary	147,000
292	ITEM 29	To Insurance Department - Bail Bond Program	
293		From General Fund Restricted - Bail Bond Surety Administration	23,500
294		Schedule of Programs:	
295		Bail Bond Program	23,500
296	ITEM 30	To Insurance Department - Title Insurance Program	
297		From General Fund	4,100
298		From General Fund Restricted - Title Licensee	81,300
299		Schedule of Programs:	
300		Title Insurance Program	85,400
301		PUBLIC SERVICE COMMISSION	
302	ITEM 31	To Public Service Commission	
303		From Federal Funds	112,000
304		From Federal Funds - American Recovery and Reinvestment Act	3,200,000
305		From Dedicated Credits Revenue	101,200
306		From General Fund Restricted - Commerce Service Fund - Public Utilities Regulatory	
307		Fund	2,328,700

AFTER**SAMPLE**

308	From Beginning Nonlapsing Appropriation Balances	35,800
309	From Closing Nonlapsing Appropriation Balances	(35,000)
310	Schedule of Programs:	
311	Administration	5,612,700
312	Building Operations and Maintenance	30,000
313	Energy Independent Evaluator	100,000
314	ITEM 32 To Public Service Commission - Speech and Hearing Impaired	
315	From Dedicated Credits Revenue	1,871,500
316	From Beginning Nonlapsing Appropriation Balances	2,060,600
317	From Closing Nonlapsing Appropriation Balances	(2,060,600)
318	Schedule of Programs:	
319	Speech and Hearing Impaired	1,871,500
320	Subsection b. Transfers to Expendable Funds and Accounts. The Legislature	
321	authorizes the State Division of Finance to transfers the following amount(s) to the account(s) and/or	
322	fund(s) indicated from the source(s) indicated. Outlays and expenditures from the recipient fund(s)	
323	and/or account(s) may be made without further legislative action according to a fund or account's	
324	applicable authorizing statute.	
325	PUBLIC SERVICE COMMISSION	
326	ITEM 33 To Public Service Commission - Universal Telecommunications	
327	Support Fund	
328	From Universal Public Telecommunications Service Support Fund	9,800,000
329	From Beginning Nonlapsing Appropriation Balances	1,460,000
330	From Closing Nonlapsing Appropriation Balances	(1,460,000)
331	Schedule of Programs:	
332	Universal Telecom Service Fund	9,800,000
333	Subsection c. Business Like Activities. The Legislature has reviewed the budgets,	
334	full-time permanent positions, and capital acquisition amounts of the following proprietary fund(s),	
335	approves the amount(s) shown below, and appropriates to the fund(s) as indicated estimated revenue	
336	from rates, fees, and other charges.	
337	DEPARTMENT OF NATURAL RESOURCES INTERNAL SERVICE FUNDS	
338	ITEM 34 To Department of Natural Resources - Internal Service Fund	

SAMPLE BILL

AFTER

339 From Dedicated Credits - Intragovernmental Revenue 571,000

340 Schedule of Programs:

341 ISF - DNR Warehouse 571,000

342 Budgeted FTE 2.0

343 Subsection d. **Transfers to and among Restricted Funds/ Accounts.** The Legislature
344 authorizes the State Division of Finance to transfer the following amount(s) among the following
345 funds and/or accounts as indicated. Expenditures and outlays from the recipient fund(s) must be
346 authorized elsewhere in an appropriations act.

347 RESTRICTED ACCOUNT TRANSFERS

348 ITEM 35 To Restricted Account Transfers - General Fund Restricted - Rural
349 Health Care Facilities Fund

350 From General Fund 555,000

351 Schedule of Programs:

352 GFR - Rural Health Care Facilities Fund 555,000

353 Subsection e. **Transfers to Free Revenue.** The Legislature authorizes the State
354 Division of Finance to transfer the following amount(s) to the unrestricted General, Education,
355 and/or Uniform School Fund(s) as indicated from the restricted fund(s) and/or account(s) indicated.
356 Expenditures and outlays from the General, Education, and/or Uniform School Fund(s) must be
357 authorized elsewhere in an appropriations act.

358 FREE REVENUE TRANSFERS - BUSINESS, ECONOMIC DEVELOPMENT, & LABOR

359 ITEM 36 To General Fund

360 From General Fund Restricted - Commerce Service Account 15,000

361 From General Fund Restricted - Tourism Marketing Performance 3,000,000

362 Schedule of Programs:

363 General Fund 3,015,000

364 Subsection f. **Fiduciary Funds.** The Legislature has reviewed the proposed revenues,
365 expenditures, assets, and liabilities of the following fiduciary fund(s).

366 LABOR COMMISSION

367 ITEM 37 To Labor Commission - Employers Reinsurance Fund

368 From Interest Income 1,070,000

369 From Dedicated Credits - Investments (63,000)

AFTER**SAMPLE**

370	From Premium Tax Collections	12,700,000
371	From Premium Tax Payments	(425,000)
372	From Release of Claim Reserves	14,000,000
373	Schedule of Programs:	
374	Employers Reinsurance Fund	27,282,000
375	ITEM 38 To Labor Commission - Uninsured Employers Fund	
376	From Dedicated Credits Revenue	2,306,000
377	From Interest Income	140,000
378	From Premium Tax Collections	210,000
379	From Premium Tax Payments	(5,000)
380	Schedule of Programs:	
381	Uninsured Employers Fund	2,651,000
382	Section 2. Effective Date.	
383	This bill takes effect on July 1, 2012.	

Table 1 - Total Appropriations, FY 2013
All Sources of Finance - Comparison of Reporting

Sources of Finance	Old Roll-up	New Roll-up	New v Old
General Fund	2,067,734,400	2,067,734,400	0
General Fund, One-time	80,485,800	80,485,800	0
Education Fund	2,896,688,300	2,896,688,300	0
Education Fund, One-time	48,575,000	48,575,000	0
Uniform School Fund	16,000,000	16,000,000	0
Uniform School Fund, One-time	45,000,000	45,000,000	0
Transportation Fund	446,900,000	446,900,000	0
General Fund Restricted	317,831,300	317,831,300	0
Education Special Revenue	25,325,300	25,325,300	0
Transportation Special Revenue	813,721,600	813,721,600	0
Federal Funds	3,481,191,700	3,481,191,700	0
Federal Funds - ARRA	91,979,200	91,979,200	0
Dedicated Credits	1,121,916,220	1,121,916,220	0
Land Grant	1,110,100	1,110,100	0
Federal Mineral Lease	154,079,400	154,079,400	0
Special Revenue	50,982,200	50,982,200	0
Private Purpose Trust Funds	2,887,800	2,887,800	0
Capital Project Funds	2,425,100	2,425,100	0
Enterprise Funds	609,808,900	609,808,900	0
Transfers	60,845,400	60,845,400	0
Transfers - Medicaid	290,219,500	290,219,500	0
Transfers - Higher Education	7,235,200	7,235,200	0
Other Financing Sources	638,292,100	638,292,100	0
Pass-through	2,992,600	2,992,600	0
Beginning Balance	113,363,400	113,363,400	0
Closing Balance	(105,871,900)	(105,871,900)	0
Lapsing Balance	(2,660,500)	(2,660,500)	0
Total	\$13,279,058,120	\$13,279,058,120	\$0

Programs	Old	New	New v Old	
Operating and Capital Budget	12,979,229,200	12,479,920,000	(499,309,200)	1, 2
Expendable Revenue Funds		108,928,900	108,928,900	4
<i>Subtotal</i>	<i>12,979,229,200</i>	<i>12,588,848,900</i>	<i>(390,380,300)</i>	
Restricted Account Transfers	108,790,800	117,260,800	8,470,000	5
Proprietary Funds	180,038,120	76,386,620	(103,651,500)	6
Fiduciary Funds		496,561,800	496,561,800	7
Rainy Day Funds	11,000,000	0	(11,000,000)	8
Total	\$13,279,058,120	\$13,279,058,120	\$0	

1. Internal Service Fund authorizations are shown separately.
2. Revenue transfers (deposits to free revenue) are shown separately.
3. UI (-\$471.6); ERF (-\$21.8); UEF (-\$3.1); Univ. Svc. Fund (-\$4.8); OPEB (+\$2.0)
4. Comm. Dev. Cap (+\$103.7); UTSF (+\$4.8); Haz Sub (+\$0.4); Traum. Brain (+\$0.1)
5. RDF (+\$11.0); OPEB (-\$2.0); Haz Sub (-0.4); Traum Brain (-0.1)
6. Comm. Dev. Cap (-\$103.7)
7. UI (+\$471.6); ERF (+\$21.8); UEF (+\$3.1)
8. RDF (-\$11.0)

Table 2 - Operating and Capital Budget, Including "Self Spending" Funds
FY 2013 Appropriated - All Sources of Finance - Comparison of Reporting

Sources of Finance	Old Roll-up	New Roll-up	New v Old
General Fund	2,059,029,200	2,061,059,200	2,030,000
General Fund, One-time	58,797,400	58,897,400	100,000
Education Fund	2,896,688,300	2,896,688,300	0
Education Fund, One-time	43,075,000	43,075,000	0
Uniform School Fund	16,000,000	16,000,000	0
Uniform School Fund, One-time	45,000,000	45,000,000	0
Transportation Fund	446,900,000	446,900,000	0
General Fund Restricted	306,757,600	307,709,100	951,500
Education Special Revenue	25,325,300	25,325,300	0
Transportation Special Revenue	813,721,600	813,721,600	0
Federal Funds	3,456,207,700	3,456,207,700	0
Federal Funds - ARRA	91,979,200	86,979,200	(5,000,000)
Dedicated Credits	1,040,809,200	1,049,883,200	9,074,000
Land Grant	1,110,100	1,110,100	0
Federal Mineral Lease	87,779,400	87,779,400	0
Special Revenue	50,982,200	50,982,200	0
Private Purpose Trust Funds	2,887,800	2,887,800	0
Capital Project Funds	2,425,100	2,425,100	0
Enterprise Funds	536,513,300	138,977,500	(397,535,800)
Transfers	60,845,400	60,845,400	0
Transfers - Medicaid	290,219,500	290,219,500	0
Transfers - Higher Education	7,235,200	7,235,200	0
Other Financing Sources	631,117,100	631,117,100	0
Pass-through	2,992,600	2,992,600	0
Beginning Balance	113,363,400	113,363,400	0
Closing Balance	(105,871,900)	(105,871,900)	0
Lapsing Balance	(2,660,500)	(2,660,500)	0
Total	\$12,979,229,200	\$12,588,848,900	(\$390,380,300)

Programs	Old	New	New v Old
Elected Officials	116,595,400	116,595,400	0
Adult Corrections & Bd of Pardons	256,412,800	256,412,800	0
Courts	132,558,400	132,558,400	0
Public Safety	179,477,000	179,477,000	0
Transportation	1,218,161,400	1,218,161,400	0
Capital Facilities	100,039,100	100,039,100	0
Debt Service	465,358,100	465,358,100	0
Admin & Tech Services	57,306,600	59,336,600	2,030,000 1
Community & Culture	23,502,700	23,502,700	0
Business, Economic Dev & Labor	385,472,500	360,546,500	(24,926,000) 2
Soc Svcs - Health	2,520,083,100	2,520,183,100	100,000 3
Soc Svcs - Human Svcs & Youth Corr	676,290,800	676,290,800	0
Soc Svcs - Workforce & Rehab Svcs	1,380,070,400	1,012,086,100	(367,984,300) 4
Higher Ed - State Administration	31,384,200	31,384,200	0
Higher Ed - Colleges & Universities	1,261,248,600	1,261,248,600	0
Higher Ed - Applied Tech College	57,974,600	57,974,600	0
Higher Ed - Utah Ed Network	38,247,700	38,247,700	0
Higher Ed - Med Ed Council	1,061,700	1,061,700	0
Natural Resources & Energy Dev	184,530,200	184,530,200	0
Agriculture, Env Qual, & Public Lands	103,291,900	103,691,900	400,000 5
Public Ed - State Admin & Agencies	624,784,300	624,784,300	0
Public Ed - Min School Program	3,051,353,900	3,051,353,900	0
Public Ed - School Building Program	14,499,700	14,499,700	0
Cap Pres Bd, DHRM, and Career Svc	8,052,600	8,052,600	0
National Guard & Veterans' Affairs	71,462,800	71,462,800	0
Legislature	20,008,700	20,008,700	0
Total	\$12,979,229,200	\$12,588,848,900	(\$390,380,300)

1. OPEB
2. UEF/ERF
3. Traumatic Brain Injury
4. UI and Perm Community Impact
5. Hazardous Substance Mitigation