



FY 2015 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE

ISSUE BRIEF

SUMMARY

As of October 9, 2015, the Division of Finance calculates that state agencies will lapse \$29.9 million back to the General and Education funds and \$48.0 million back to other funds for FY 2015. The preliminary numbers also indicate that state agencies and public education will carry \$309.9 million from FY 2015 to FY 2016 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 2015. The Division is in the process of closing out accounts and finalizing numbers for FY 2015. 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. FY 2014 nonlapsing balances
2. FY 2015 nonlapsing balances
3. FY 2015 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 2015 become beginning nonlapsing balances in FY 2016.

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 2015 PRELIMINARY LAPSING AND NONLAPSING BALANCES

Table 1

Agency Name	FY 2014 Nonlapsing Balances			FY 2015 Nonlapsing Balances			FY 2015 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	(9,644,000)	41,217,300	23.4%	(9,796,900)	47,770,200	20.5%	(1,058,700)	(4,274,300)
Agriculture	(2,419,500)	33,570,900	7.2%	(2,912,000)	31,873,500	9.1%	0	(344,800)
Alcoholic Beverage Control	(89,300)	39,658,700	0.2%	(824,800)	42,679,700	1.9%	(240,000)	0
Attorney General	(2,358,700)	73,365,700	3.2%	(1,578,300)	58,703,400	2.7%	0	(366,100)
Board of Pardons and Parole	(200,000)	3,831,200	5.2%	(255,100)	4,424,500	5.8%	0	0
Capitol Preservation Board	0	4,037,000	0.0%	(689,600)	4,883,000	14.1%	0	0
Career Service Review Office	(30,000)	240,400	12.5%	(30,000)	261,900	11.5%	(22,100)	0
Commerce	(7,067,600)	25,011,600	28.3%	(8,511,200)	28,997,800	29.4%	(212,000)	(1,066,900)
Corrections	(8,419,400)	260,522,100	3.2%	(12,001,000)	283,808,600	4.2%	0	(716,300)
Courts	(1,741,700)	133,120,100	1.3%	(2,207,600)	148,860,100	1.5%	0	(4,693,200)
Debt Service	(7,652,800)	478,308,700	1.6%	Not Available	455,330,100	NA	Not Available	Not Available
Dixie State University	(1,088,600)	49,798,700	2.2%	(1,573,200)	55,607,700	2.8%	0	0
Economic Development	(15,307,900)	41,116,000	37.2%	(18,957,300)	84,259,000	22.5%	(300)	0
Environmental Quality	(537,200)	48,804,300	1.1%	(1,816,000)	54,197,300	3.4%	(200)	(1,368,900)
Financial Institutions	0	6,397,800	0.0%	0	7,088,900	0.0%	0	(294,000)
Governor's Office	(5,910,100)	32,418,400	18.2%	(7,680,300)	40,049,300	19.2%	(700)	(730,200)
Health	(4,402,000)	2,646,666,600	0.2%	(16,003,300)	2,769,416,300	0.6%	(37,400)	(13,318,100)
Heritage and Arts	(2,656,800)	24,271,100	10.9%	(3,128,700)	26,444,000	11.8%	(138,600)	0
Human Resource Mgmt.	(346,100)	2,757,400	12.6%	(300,000)	2,953,500	10.2%	(601,600)	0
Human Services	(7,335,200)	604,824,500	1.2%	(3,331,700)	657,624,300	0.5%	(11,000)	(323,200)
Insurance	0	31,521,400	0.0%	(2,123,500)	14,996,300	14.2%	0	(1,570,100)
Juvenile Justice Services	(1,144,500)	92,959,100	1.2%	(2,408,000)	96,058,500	2.5%	(1,000)	0
Labor Commission	(400,000)	12,147,200	3.3%	(204,900)	13,618,900	1.5%	(1,600)	(973,800)
Legislature	(6,074,300)	24,701,200	24.6%	(7,753,600)	24,253,400	32.0%	0	0
Minimum School Program	(96,263,100)	3,175,199,600	3.0%	(46,100,900)	3,359,720,600	1.4%	0	0
Natural Resources	(17,173,200)	191,105,000	9.0%	(14,457,600)	214,667,000	6.7%	(71,100)	(6,014,400)
Off. of Energy Development	(952,800)	2,039,700	46.7%	(684,200)	2,604,400	26.3%	0	(76,000)
Office of the State Auditor	(712,500)	4,926,000	14.5%	(567,300)	5,349,400	10.6%	0	0
Public Lands Office	(54,500)	1,353,300	4.0%	(2,245,500)	4,525,100	49.6%	0	(617,500)
Public Safety	(25,534,200)	173,391,600	14.7%	(19,228,400)	196,676,900	9.8%	0	(3,682,100)
Public Service Commission	(4,399,100)	4,364,800	100.8%	(3,917,100)	5,322,200	73.6%	0	0
Salt Lake Comm. College	(4,281,400)	131,585,700	3.3%	(1,886,000)	147,439,100	1.3%	0	0
School and Inst Trust Lands	0	10,230,300	0.0%	0	19,105,600	0.0%	0	0
School Building Programs	0	14,499,700	0.0%	0	14,499,700	0.0%	0	0
Snow College	(789,600)	28,785,100	2.7%	(1,763,900)	31,211,600	5.7%	0	0
Southern Utah University	(3,955,400)	65,363,600	6.1%	(2,956,500)	67,245,200	4.4%	0	0
State Board of Education	(29,867,200)	536,301,600	5.6%	(29,193,600)	636,706,100	4.6%	(72,000)	(370,600)
State Board of Regents	(3,345,800)	29,384,800	11.4%	(5,342,000)	34,017,800	15.7%	0	0
State Office of Rehabilitation	4,948,200	79,106,200	-6.3%	(5,026,300)	88,777,500	5.7%	0	0
State Treasurer	(200,000)	2,716,700	7.4%	(102,100)	3,202,100	3.2%	(60,000)	0
Tax Commission	(6,266,500)	86,353,300	7.3%	(8,389,200)	89,069,600	9.4%	0	(739,200)
Technology Services	(304,100)	3,881,100	7.8%	(522,900)	3,521,600	14.8%	(9,800)	0
Transportation	(2,379,200)	866,412,800	0.3%	(8,225,200)	940,019,100	0.9%	(24,568,500)	(448,900)
University of Utah	(2,696,400)	540,986,500	0.5%	(15,081,700)	527,041,500	2.9%	0	(4,300)
USTAR	(2,945,000)	19,722,800	14.9%	(4,837,200)	24,640,300	19.6%	(316,400)	0
Utah Coll. of Applied Tech.	(20,600)	64,984,500	0.0%	0	73,097,900	0.0%	0	0
Utah Education Network	(1,101,800)	38,290,300	2.9%	0	47,271,200	0.0%	0	0
Utah National Guard	(33,600)	77,963,800	0.0%	(420,700)	69,453,500	0.6%	0	0
Utah State University	(23,069,000)	294,590,700	7.8%	(14,064,700)	311,693,100	4.5%	0	(31,900)
Utah Valley University	(13,644,000)	162,875,600	8.4%	(14,028,400)	192,769,000	7.3%	0	0
Veterans' and Military Aff.	(99,100)	2,616,900	3.8%	(598,700)	3,142,100	19.1%	0	0
Weber State University	(4,023,600)	135,093,400	3.0%	(1,965,400)	140,651,400	1.4%	0	0
Workforce Services	(5,687,800)	708,921,300	0.8%	(4,163,600)	975,020,800	0.4%	(2,473,800)	(5,993,700)
Total	(329,677,000)	12,164,314,100	2.7%	(309,856,100)	13,182,621,600	2.4%	(29,896,800)	(48,018,500)

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

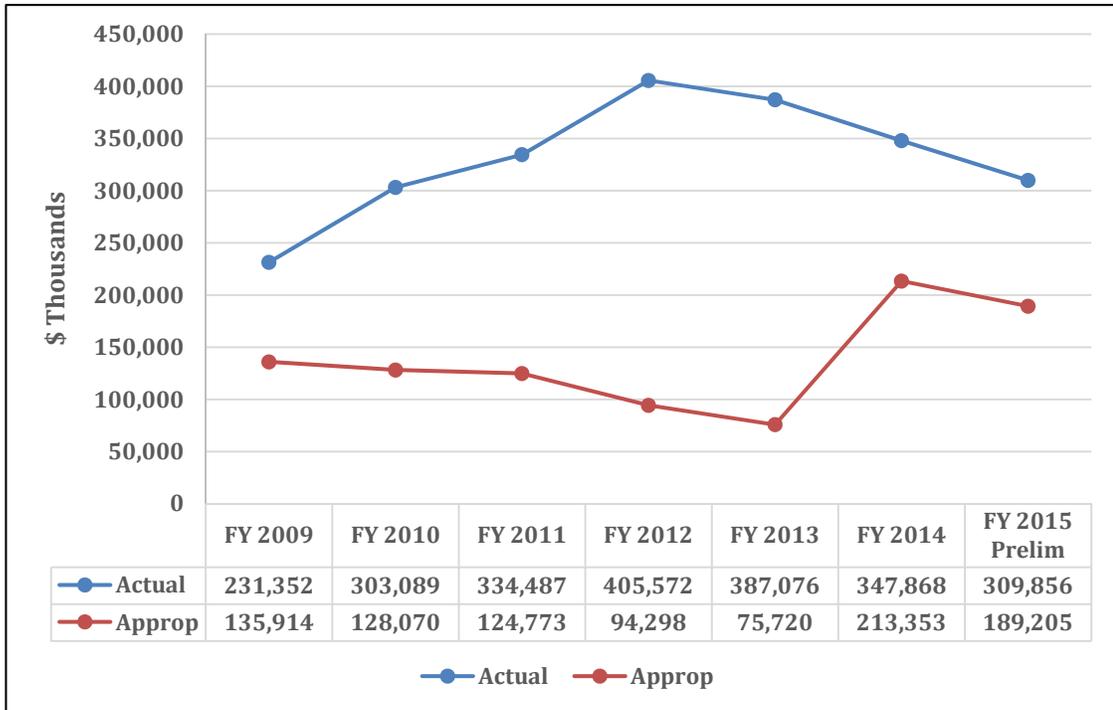


Figure 2: Nonlapsing Balances - Business, Economic Development, and Labor

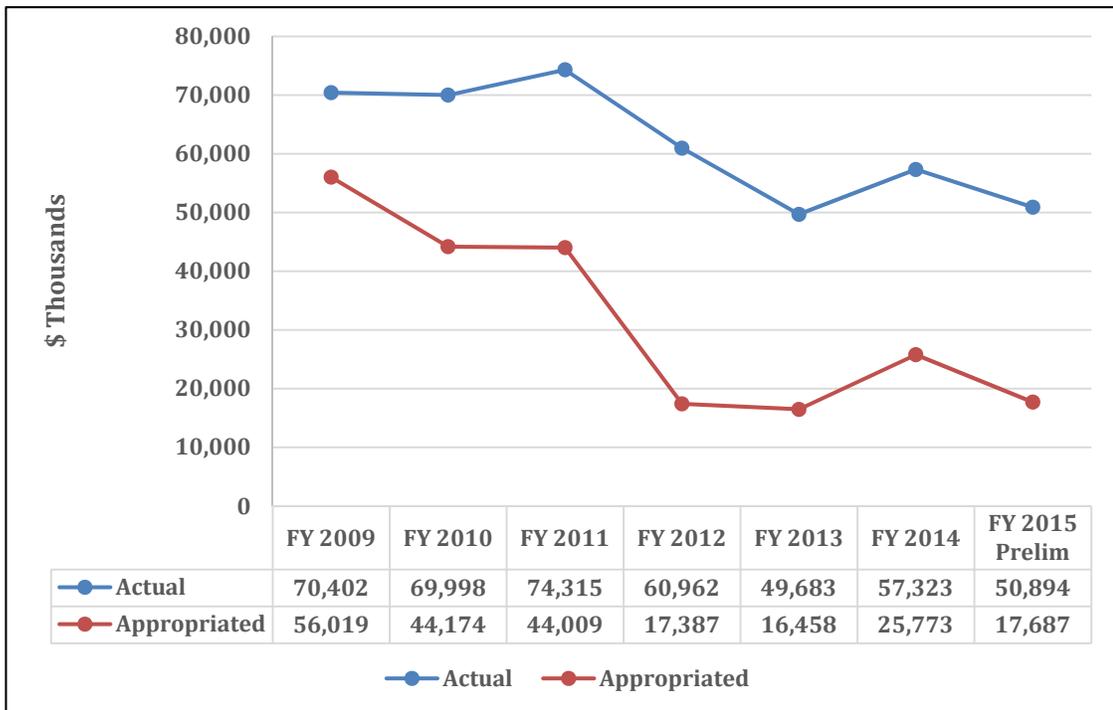


Figure 3: Nonlapsing Balances - Executive Appropriations

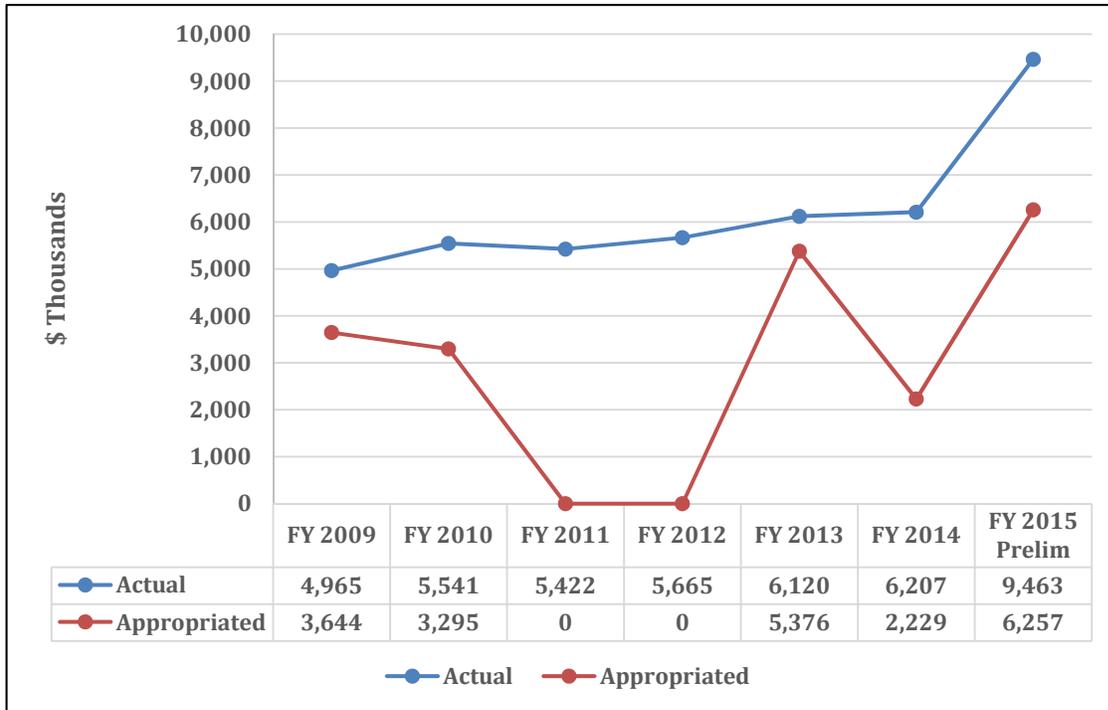


Figure 4: Nonlapsing Balances - Executive Offices and Criminal Justice

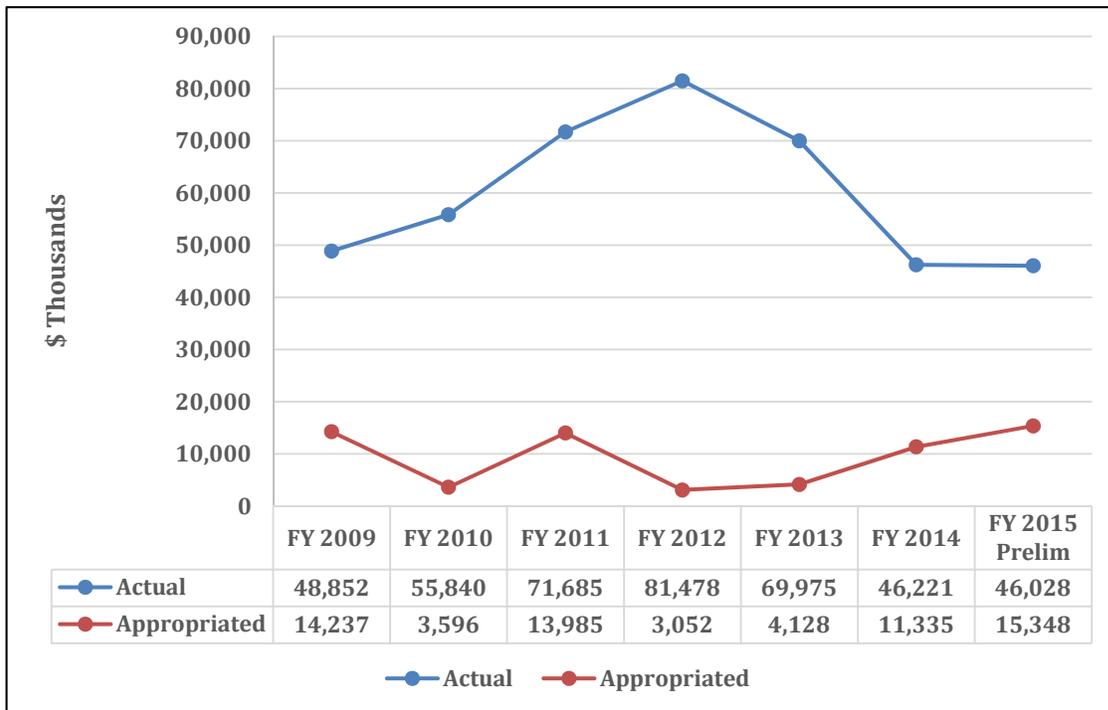


Figure 5: Nonlapsing Balances - Higher Education

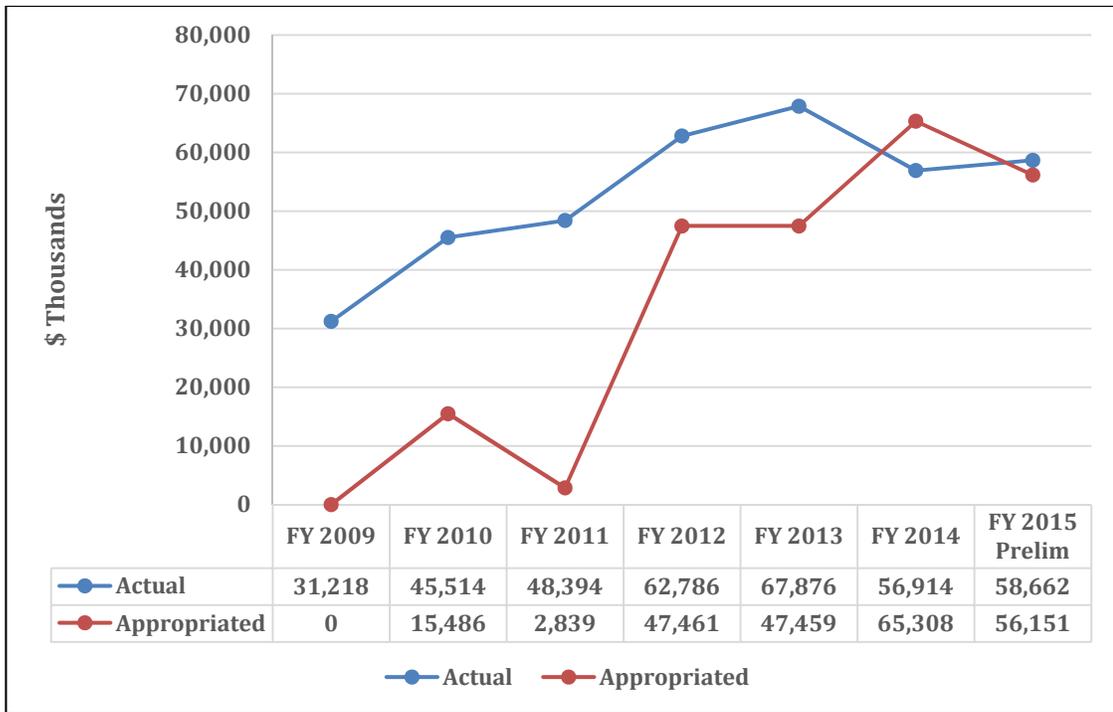


Figure 6: Nonlapsing Balances - Infrastructure and General Government

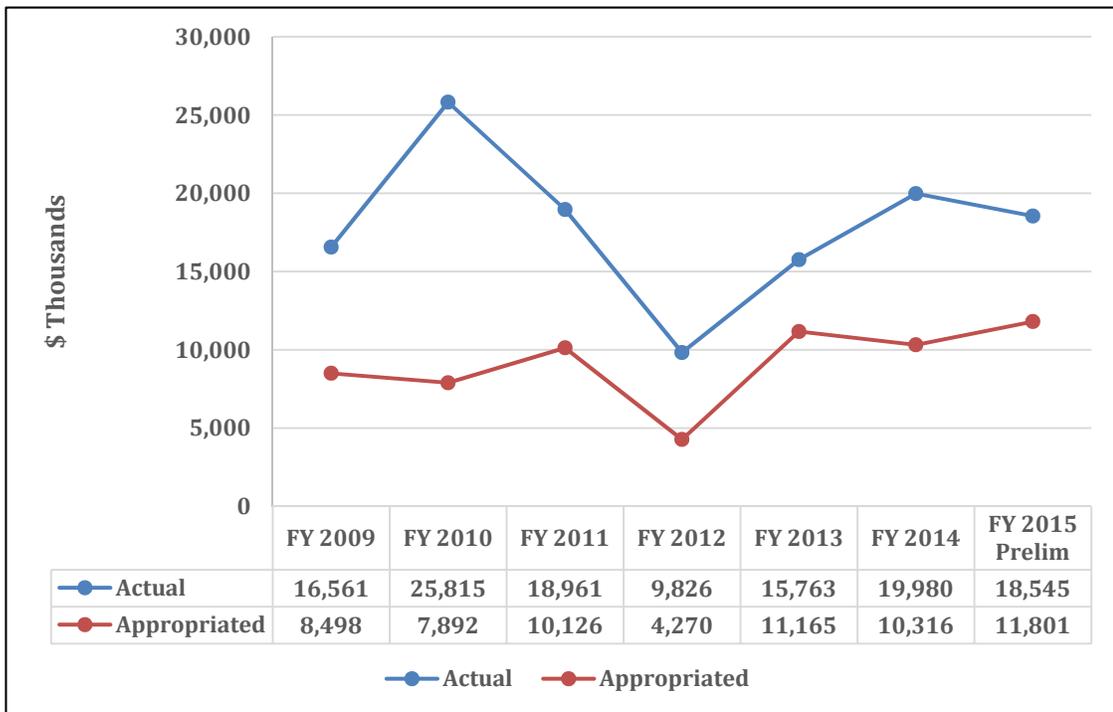


Figure 7: Nonlapsing Balances – Natural Resources, Agriculture, and Environmental Quality

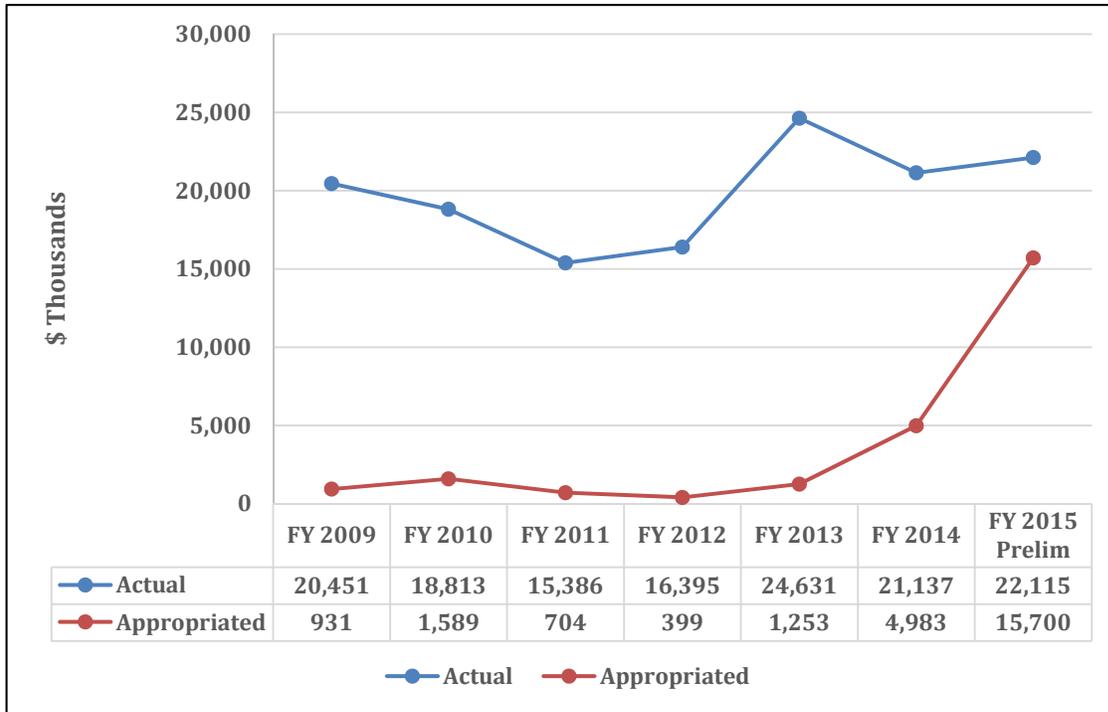


Figure 8: Nonlapsing Balances – Public Education

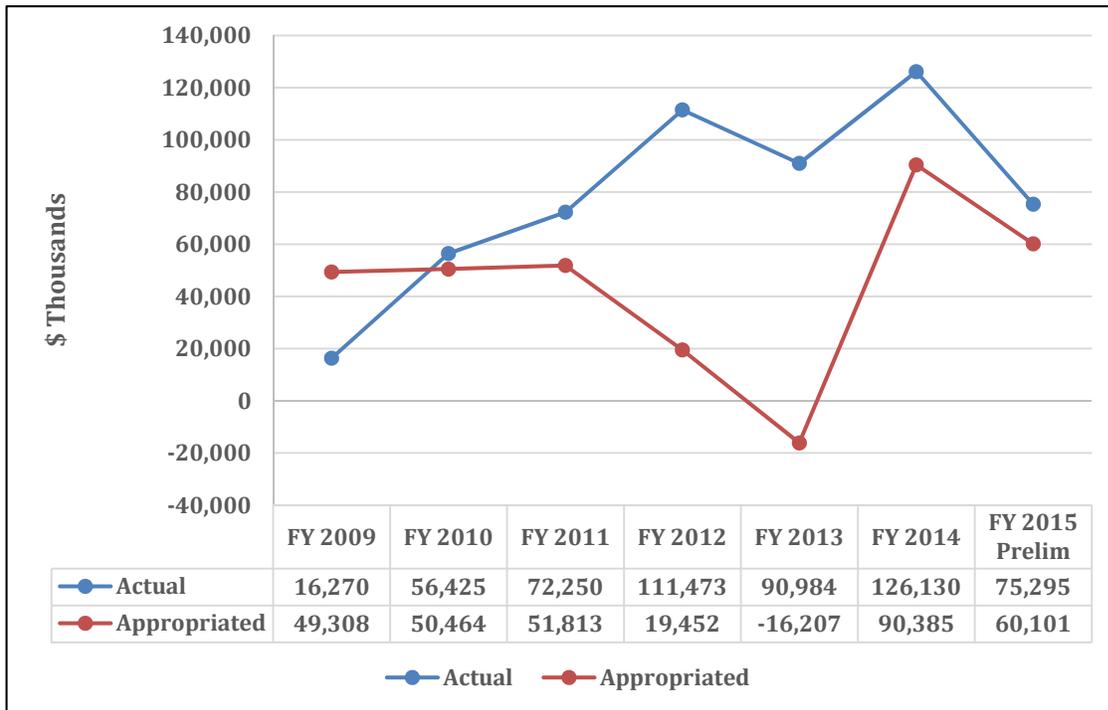


Figure 9: Nonlapsing Balances - Retirement and Independent Entities

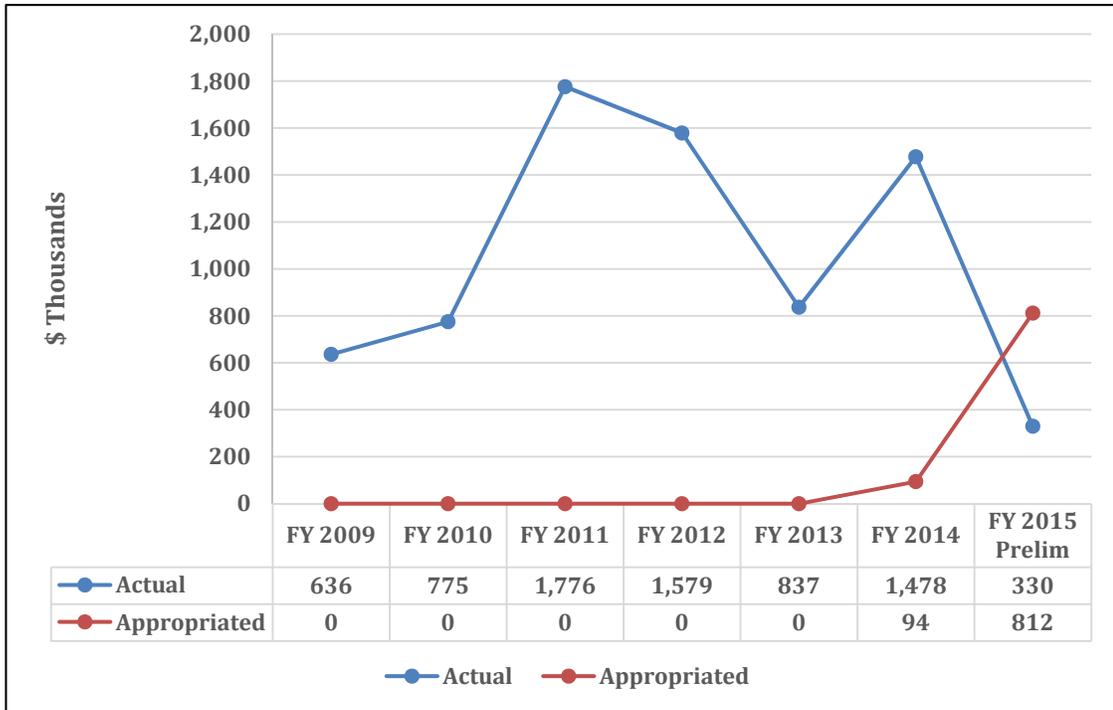


Figure 10: Nonlapsing Balances - Social Services

