

<u>Workforce Services</u>	<u>FY 2015</u>	<u>FY 2015 Appr.</u>	<u>Diff.</u>	<u>% Diff.</u>	<u>Agency Answers</u>
<b>Administration</b>	<b>10,540,400</b>	<b>11,645,700</b>	(1,105,300)	-9%	
<b>Executive Director's Office</b>	<b>1,411,300</b>	<b>2,066,700</b>	(655,400)	-32%	See explanation below.
Federal Funds	800,300	1,368,600	(568,300)	-42%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
<b>Administrative Support</b>	<b>6,560,800</b>	<b>6,522,900</b>	37,900	1%	
Transfers	1,748,000	652,900	1,095,100	168%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed. In addition, we have received an enhanced match rate for Medicaid, resulting in increased transfers.
<b>General Assistance</b>	<b>4,513,100</b>	<b>4,213,100</b>	300,000	7%	
Beginning Nonlapsing	647,600	(647,600)	1,295,200	-200%	The Legislature authorized the beginning nonlapsing balance to be moved to the Pamela Atkinson Homeless Account (Fund 1053).
<b>Housing and Community Development</b>	<b>44,163,900</b>	<b>70,738,500</b>	(26,574,600)	-38%	See individual explanations below.
<b>HEAT</b>	<b>16,821,100</b>	<b>22,338,900</b>	(5,517,800)	-25%	See explanation below.
Federal Funds	16,733,800	22,112,000	(5,378,200)	-24%	The warmer than anticipated winter resulted in fewer HEAT applications than expected when budgets were prepared. Thus, fewer federal funds were drawn.
<b>Housing Development</b>	<b>687,500</b>	<b>21,105,400</b>	(20,417,900)	-97%	See explanation below.
Federal Funds	388,400	20,806,300	(20,417,900)	-98%	We anticipated that a new federal program, the National Housing Trust Fund, would be operational in FY 15. It was not.
<b>Weatherization Assistance</b>	<b>7,249,000</b>	<b>7,491,100</b>	(242,100)	-3%	
Dedicated Credits Revenue	817,200	2,104,300	(1,287,100)	-61%	Fewer projects that were eligible for utility agency funding were received in FY 15 than were anticipated.
Federal Funds	6,416,900	5,371,900	1,045,000	19%	More projects that were eligible for federal funding (as opposed to other funding) were received in FY 15 than were anticipated.
<b>Navajo Revitalization Fund</b>	<b>2,608,300</b>	<b>1,044,900</b>	1,563,400	150%	See explanation below.
Closing Nonlapsing	(11,903,500)	(12,973,100)	1,069,600	-8%	The Navajo Revitalization Fund (NRF) commits their funds in a timely manner but has been slow to actually complete the projects, spend the funds and request payment, resulting in a backlog of available funds. In FY 15, staff began diligent efforts to encourage the NRF to do all of these things. Thus, more funds were actually spent in FY 15, resulting in a lower closing balance.
<b>Olene Walker Housing Loan Fund</b>	<b>13,774,200</b>	<b>5,420,200</b>	8,354,000	154%	See explanations below.
Dedicated Credits Revenue	2,411,500	177,000	2,234,500	1262%	This was the result of a property asset owned by the OWHLF being sold in FY 15.

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Federal Funds	5,202,400	12,000,000	(6,797,600)	-57%	This was an error in the appropriation, that doubled what was requested, from \$6,000,000 to \$12,000,000.
<b>Operations and Policy</b>	<b>575,633,100</b>	<b>716,226,400</b>	<b>(140,593,300)</b>	<b>-20%</b>	See individual explanations below.
<b>Information Technology</b>	<b>32,265,700</b>	<b>27,404,500</b>	<b>4,861,200</b>	<b>18%</b>	See explanations below.
Dedicated Credits Revenue	731,200	1,773,700	(1,042,500)	-59%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
Federal Funds	17,405,200	11,694,800	5,710,400	49%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
General Fund	7,638,100	5,091,000	2,547,100	50%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
<b>Child Care Assistance</b>	<b>42,063,300</b>	<b>53,543,900</b>	<b>(11,480,600)</b>	<b>-21%</b>	See explanations below.
Federal Funds	38,870,800	49,069,000	(10,198,200)	-21%	The child care budget request for 2015 was split incorrectly, with too much requested for client services and not enough requested for non-client services (appropriation unit NJD). Additionally, client services expenses were lower than anticipated due to a drop in the number of child care providers, and delays in implementing an increase in subsidy rates.
General Fund	3,192,500	4,474,900	(1,282,400)	-29%	The difference is the portion of Maintenance-of-Effort (MOE) that wasn't attributed to client services (subsidy), but rather attributed to non-client services
<b>Eligibility Services</b>	<b>50,597,600</b>	<b>53,323,400</b>	<b>(2,725,800)</b>	<b>-5%</b>	
Dedicated Credits Revenue	824,400	2,930,800	(2,106,400)	-72%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
Federal Funds	14,698,200	24,044,400	(9,346,200)	-39%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
Transfers	22,795,000	15,260,100	7,534,900	49%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed. In addition, we have received an enhanced match rate for Medicaid, resulting in increased transfers.
<b>Facilities and Pass-Through</b>	<b>8,755,400</b>	<b>9,687,600</b>	<b>(932,200)</b>	<b>-10%</b>	
General Fund	1,740,000	2,771,500	(1,031,500)	-37%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
<b>Nutrition Assistance</b>	<b>314,313,700</b>	<b>410,000,000</b>	<b>(95,686,300)</b>	<b>-23%</b>	See explanation below.

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Federal Funds	314,234,700	410,000,000	(95,765,300)	-23%	Budget request was calculated using historical data, which projected significantly higher Food Stamp (SNAP) expenses at the time of the request due to much higher Food Stamp (SNAP) caseloads in the recent past.
<b>Refugee Assistance</b>	<b>7,356,000</b>	<b>13,858,600</b>	(6,502,600)	-47%	See explanation below.
Federal Funds	7,345,600	13,858,600	(6,513,000)	-47%	Appropriation amount was for the total refugee grant funds available, not for anticipated actual revenue.
<b>Temporary Assistance for Needy Families</b>	<b>41,081,300</b>	<b>55,005,000</b>	(13,923,700)	-25%	See explanation below.
Federal Funds	36,024,400	43,755,000	(7,730,600)	-18%	Contract and benefit payments were less than what was expected at the time the budget request was completed.
General Fund	5,056,900	11,250,000	(6,193,100)	-55%	Contract and benefit payments were less than what was expected at the time the budget request was completed.
<b>Trade Adjustment Act Assistance</b>	<b>586,600</b>	<b>2,000,000</b>	(1,413,400)	-71%	See explanation below.
Federal Funds	586,600	2,000,000	(1,413,400)	-71%	Federal Funds in excess of \$2 million were available to expend on eligible Trade customers. Due to the number of actual eligible customers, expenses were less than anticipated when the budget request was completed.
<b>Workforce Development</b>	<b>63,949,000</b>	<b>81,346,200</b>	(17,397,200)	-21%	See explanation below.
GFR - Special Administrative	4,383,400	9,950,000	(5,566,600)	-56%	Appropriation was for more than funds available in the Special Administrative Expense Account.
<b>Permanent Community Impact Bonus Fund</b>	<b>(14,100)</b>	<b>40,900</b>	(55,000)	-134%	
Transfers	-	3,442,900	(3,442,900)	-100%	This was a change in how the Division of Finance manages transfers.
<b>Permanent Community Impact Fund</b>	<b>50,474,600</b>	<b>121,171,800</b>	(70,697,200)	-58%	See individual explanations below.
Dedicated Credits Revenue	235,800	909,300	(673,500)	-74%	Late payments and other fees were lower than expected.
Federal Mineral Lease	41,295,400	63,810,000	(22,514,600)	-35%	Royalties revenue has dropped as a result of crude oil price and production declines.
Repayments	-	35,799,900	(35,799,900)	-100%	Technically, repayment revenue increases cash but only offsets (reduces) receivables. Thus, while repayments is "budgeted", it is not "realized" as actual revenue.
GFR - Mineral Bonus	-	9,200,000	(9,200,000)	-100%	All revenue is showing above, in Federal Mineral Lease. "Bonus" is not distinguished.
<b>State Small Business Credit Initiative Program Fund</b>	<b>468,100</b>	<b>3,364,200</b>	(2,896,100)	-86%	See individual explanations below.

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Beginning Nonlapsing	6,576,400	3,486,900	3,089,500	89%	Federal State Small Business Credit Initiative (SSBCI) funds are available to run a variety of programs designed to encourage small business growth and the appropriation reflects this. Which program or product is utilized will not be known until a project application is received. While funds are available for direct lending, the program has seen an increase in the loan-guarantee program. Thus, while we are still participating in small business financing, we do not always pay out funds for loans or grants. Any direct lending gets booked as a receivable and any funds used for loan guarantees are tracked internally in our loan-loss reserve. This is reflected in a larger balance sheet total.
Closing Nonlapsing	(6,280,200)	(4,462,700)	(1,817,500)	41%	Federal SSBCI funds are available to run a variety of programs designed to encourage small business growth and the appropriation reflects this. Which program or product is utilized will not be known until a project application is received. While funds are available for direct lending, the program has seen an increase in the loan-guarantee program. Thus, while we are still participating in small business financing, we do not always pay out funds for loans or grants. Any direct lending gets booked as a receivable and any funds used for loan guarantees are tracked internally in our loan-loss reserve. This is reflected in a larger balance sheet total.
Federal Funds	-	4,000,000	(4,000,000)	-100%	At the time budgets were prepared, we anticipated the third tranche of SSBCI funding would be paid by the federal government in FY 15. It was booked early in FY 16.
<b>Unemployment Compensation Fund</b>	<b>181,717,600</b>	<b>452,975,000</b>	(271,257,400)	-60%	The \$181,717,600 represents total FY2015 expense plus the Operating Transfer-Interfund. The actual amount is less than the appropriation due to a continued low unemployment rate.
Beginning Nonlapsing	826,502,000	675,521,400	150,980,600	22%	FY2015 Beginning Nonlapsing/Fund Balance exceeded the appropriated fund balance as the FY2014 closing nonlapse balance exceeded the appropriated budget due to lower unemployment rates.

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Closing Nonlapsing	(959,317,100)	(675,521,400)	(283,795,700)	42%	The FY2015 Closing Nonlapse/ Closing Fund Balance exceeded the appropriated budget as FY2015 UI contributions exceeded FY2015 unemployment claims, due to a continued low unemployment rate in the State.
Dedicated Credits Revenue	24,299,000	32,000,000	(7,701,000)	-24%	Revenue collections from reimbursable employers (those employers that reimburse UI based on actual claims paid) was less than the appropriation as the Utah unemployment rate remained low during FY2015.
Federal Funds	(665,300)	3,000,000	(3,665,300)	-122%	The negative Federal Funds revenue relates to recoupment of overpaid funds on federal programs that have ended.
Interest Income	19,346,200	14,000,000	5,346,200	38%	A larger amount of interest was earned on the Trust Fund than appropriated as the Trust Fund has continued to grow during the economic recovery.
Premiums	271,552,800	403,975,000	(132,422,200)	-33%	Premiums /Contribution income was less than the appropriation. Each year on Jun 30th the contributory tax rate is evaluated based on the benefit cost ratio, social cost, reserve factor, and the Trust Fund balance. Based on these variables the tax rate may be adjusted up or down impacting the revenue collected.
<b>Unemployment Insurance</b>	<b>19,902,800</b>	<b>25,507,900</b>	(5,605,100)	-22%	Budget request was calculated based on historical data. Overall reduced spending during SFY 2015 caused an Actual to Appropriated negative variance. If this current trend continues, future year appropriations will need to be decreased.
<b>Adjudication</b>	<b>3,024,400</b>	<b>3,366,900</b>	(342,500)	-10%	
Dedicated Credits Revenue	6,100	700	5,400	771%	
Federal Funds	2,596,800	3,132,600	(535,800)	-17%	Budget request was calculated based on historical data. Overall reduced spending during SFY 2015 caused an Actual to Appropriated negative variance. If this current trend continues, future year appropriations will need to be decreased.
General Fund	266,100	120,500	145,600	121%	
<b>Unemployment Insurance Administration</b>	<b>16,878,400</b>	<b>22,141,000</b>	(5,262,600)	-24%	Budget request was calculated based on historical data. Overall reduced spending during SFY 2015 caused an Actual to Appropriated negative variance. If this current trend continues, future year appropriations will need to be decreased.

FY 2015: Appropriated vs. Actual Revenues - Department of Workforce Services

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Federal Funds	15,298,100	18,878,800	(3,580,700)	-19%	Budget request was calculated based on historical data. Overall reduced spending during SFY 2015 caused an Actual to Appropriated negative variance. If this current trend continues, future year appropriations will need to be decreased.
<b>Grand Total</b>	<b>1,036,892,200</b>	<b>1,545,783,700</b>	<b>(508,891,500)</b>	<b>-33%</b>	