

Other Charges/Pass Thru	\$ 795,200	\$ 551,900	\$ 502,100	\$ 661,000	\$ 3,232,500	\$ 5,742,700	\$ 2,437,300	307%	Expenses for the Olene Walker Housing Loan Fund (OWHLF) are recorded as projects are completed. Amounts expended each year are reflective of available federal and state revenues and whether the OWHLF Board chooses to grant funds (recorded as an expense) versus loaning funds (recorded as a receivable).
Operations and Policy									
DP Capital Outlay	\$ 3,200,500	\$ 7,140,800	\$ 8,954,200	\$ 7,145,700	\$ 6,036,800	\$ 32,478,000	\$ 2,836,300	89%	The amount of expenses for systems development that were capitalized (versus expensed) in FY 2016 were greater than in FY 2012. Costs are capitalized in accordance with applicable government accounting standards and accounting policies and procedures established by State Finance.
Permanent Community Impact Fund									
Transfers	\$ 85,649,500	\$ 44,557,800	\$ 81,976,200	\$ 112,141,500	\$ 48,353,000	\$ 372,678,000	\$ (37,296,500)	-44%	Amounts expended each fiscal year are reflective of available mineral lease revenues and whether the Community Impact Board chooses to grant funds (recorded as an expense) versus loaning funds (recorded as a receivable).
Special Service Districts									
Other Charges/Pass Thru	\$ 7,279,500	\$ 6,405,300	\$ 7,956,300	\$ 6,651,700	\$ 3,307,500	\$ 31,600,300	\$ (3,972,000)	-55%	Royalties revenue has dropped as a result of crude oil price and production declines. DWS expends the amount of funds available.
State Office of Rehabilitation									
DP Capital Outlay	\$ 55,100				\$ 821,600	\$ 821,600	\$ 766,500	1391%	FY 2012 amount was \$55,100. The increase between FY 2012 and FY 2016 is related to the costs associated with the new AWARE case management system.
Other Charges/Pass Thru	\$ 37,601,500				\$ 20,688,600	\$ 20,688,600	\$ (16,912,900)	-45%	FY 2012 amount was \$37,601,500. The difference between FY 2016 and FY 2012 of \$(16,912,900) is largely the result of significant decreases in Vocational Rehabilitation client services spending and a reduction in the amount of indirect costs paid to Utah State Board of Education (USBE).

Personnel Services	\$ 31,533,600				\$ 34,898,900	\$ 34,898,900	\$ 3,365,300	11%	FY 2012 amount was \$31,533,600. The difference between FY 2016 and FY 2012 of \$3,365,300 is less than the 15% and \$500,000 threshold.
Uintah Basin Revitalization Fund									
Other Charges/Pass Thru	\$ 14,401,200	\$ 3,700,000	\$ 6,417,600	\$ 8,406,700	\$ 4,612,100	\$ 37,537,600	\$ (9,789,100)	-68%	Expenses for the Uintah Basin Revitalization Fund (UBRF) are recorded as projects are completed. Amounts expended each fiscal year are reflective of available severance tax revenues and whether the UBRF Board chooses to grant funds (recorded as an expense) versus loaning funds (recorded as a receivable).
Unemployment Compensation Fund									
Other Charges/Pass Thru	\$ 436,323,000	\$ 306,595,000	\$ 331,068,900	\$ 181,242,900	\$ 182,277,600	\$ 1,437,507,400	\$ (254,045,400)	-58%	The decrease relates to an improving economic situation in Utah from FY 2012 to FY 2016. The decrease represents fewer dollars paid to unemployment claimants.
Transfers	\$ 7,871,400	\$ 8,946,400	\$ 6,358,900		\$ 2,453,700	\$ 25,630,400	\$ (5,417,700)	-69%	DWS expended Reed Act funds in FY 2012. No Reed Act expenditures occurred in FY 2016.
Unemployment Insurance									
Current Expense	\$ 2,185,600	\$ 2,031,900	\$ 1,493,900	\$ 1,780,100	\$ 1,546,800	\$ 9,038,300	\$ (638,800)	-29%	The decrease relates to an improving economic situation in Utah from FY 2012 to FY 2016 which resulted in serving fewer unemployment claimants.
Out-of-state Travel	\$ 35,200	\$ 25,500	\$ 38,400	\$ 40,300	\$ 36,300	\$ 175,700	\$ 1,100	3%	
Personnel Services	\$ 23,021,800	\$ 17,272,700	\$ 17,453,300	\$ 17,911,200	\$ 19,276,200	\$ 94,935,200	\$ (3,745,600)	-16%	The difference between years is primarily due to the MetLife payment for Independent Retirement Plan. Amount paid was based on actuarial projections for the plan.