



# FY 2017 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE  
STAFF: BRIAN WIKLE

ISSUE BRIEF

## SUMMARY

As of September 26, 2017, the Division of Finance calculates that state agencies will lapse \$9.2 million back to the General and Education funds and \$264.5 million back to other funds at the end of FY 2017. The preliminary numbers also indicate that state agencies and public education will carry \$420.9 million from FY 2017 to FY 2018 as nonlapsing balances. The FY 2017 preliminary nonlapsing balances are approximately 2.8 percent of total appropriations for operating and capital budgets that year as compared to a 10-year low of approximately 2.0 percent in FY 2009 and a 10-year high of approximately 4.5 percent in FY 2007.

## TABLES AND CHARTS

Table 1 on page 2 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 2017. The Division is in the process of closing out accounts and finalizing numbers for FY 2017. Amounts reported in this table may change. In addition, the State Auditor will complete an audit by November and could make corrections or changes. The table contains three sections:

1. FY 2016 nonlapsing balances
2. FY 2017 nonlapsing balances
3. FY 2017 lapsing balances

Nonlapsing balances represent approval given by the Legislature to an agency to carry spending authority forward 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 2017 become beginning nonlapsing balances in FY 2018.

Lapsing balances represent spending authority not used by an agency in a given fiscal year or carried forward to the next fiscal year. This authority lapses back to the funding sources from which it 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 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)

Table 1: FY 2017 Preliminary Lapsing and Nonlapsing Balances

Agency Name	FY 2016 Nonlapsing Balances			FY 2017 Nonlapsing Balances			FY 2017 Lapsing Balances	
	Nonlapsing Balance	Operating and Capital Total Budget	Pct of Total	Preliminary <sup>a</sup> Nonlapsing Balance	Operating and Capital Revised Est Budget	Pct of Total	Preliminary <sup>a</sup> GF/EF Lapsing Balance	Prel <sup>a</sup> Other Lapsing Balance
Administrative Services	(5,294,800)	32,058,400	16.5%	(5,351,300)	30,539,300	17.5%	(40,100)	(1,506,400)
Agriculture	(3,323,500)	39,557,900	8.4%	(2,823,100)	41,443,600	6.8%	(94,100)	(1,347,800)
Alcoholic Beverage Control	(126,500)	44,032,100	0.3%	(178,700)	46,789,000	0.4%	0	(57,500)
Attorney General	(2,328,100)	64,248,900	3.6%	(1,872,700)	66,504,400	2.8%	(30,000)	(124,400)
Board of Pardons and Parole	(257,400)	4,442,400	5.8%	(215,300)	4,771,500	4.5%	0	0
Capitol Preservation Board	(742,200)	958,900	77.4%	0	607,100	0.0%	0	0
Career Service Review Office	(30,000)	255,100	11.8%	(30,000)	273,700	11.0%	(15,600)	0
Commerce	(9,841,000)	27,273,000	36.1%	(11,138,300)	34,266,700	32.5%	0	(562,800)
Corrections	(15,588,400)	282,706,100	5.5%	(14,620,000)	298,565,400	4.9%	(600,700)	(425,100)
Courts	(1,972,700)	143,666,300	1.4%	(2,279,700)	157,579,900	1.4%	(438,300)	(5,605,600)
Debt Service	(8,844,900)	466,428,700	1.9%	Not Available	458,905,700	NA	Not Available	Not Available
Dixie State University	(2,688,200)	59,231,500	4.5%	(3,000,100)	60,144,500	5.0%	0	0
Economic Development	(11,593,800)	83,724,800	13.8%	(19,816,100)	62,260,900	31.8%	(1,141,700) <sup>b</sup>	0
Environmental Quality	(1,990,800)	50,733,200	3.9%	(2,362,700)	64,158,600	3.7%	(195,600)	(2,732,700)
Financial Institutions	0	7,313,800	0.0%	0	7,898,100	0.0%	0	(240,200)
Governor's Office	(14,455,400)	46,637,800	31.0%	(8,148,400)	71,374,300	11.4%	(431,200)	(1,156,500)
Health	(19,358,300)	2,908,718,700	0.7%	(20,468,300)	3,060,073,800	0.7%	(215,700)	(26,744,300)
Heritage and Arts	(3,565,600)	27,792,100	12.8%	(4,758,000)	30,046,100	15.8%	(95,900)	(32,300)
Human Resource Mgmt.	(50,000)	2,667,200	1.9%	(70,000)	220,000	31.8%	(50,200)	0
Human Services	(2,921,900)	675,755,800	0.4%	(4,304,700)	734,465,600	0.6%	(135,300)	(409,800)
Insurance	(3,265,700)	11,028,100	29.6%	(2,992,900)	15,544,700	19.3%	0	(1,837,000)
Juvenile Justice Services	(3,935,000)	95,873,400	4.1%	(3,262,000)	98,723,900	3.3%	(800)	0
Labor Commission	0	13,431,000	0.0%	(422,200)	14,367,100	2.9%	0	(58,500)
Legislature	(10,466,700)	24,332,600	43.0%	(11,860,600)	26,628,100	44.5%	0	0
Minimum School Program	(31,368,500)	3,613,941,800	0.9%	(50,273,100)	3,848,110,400	1.3%	0	0
Natural Resources	(32,895,600)	196,721,600	16.7%	(29,421,800)	232,635,000	12.6%	(696,500)	(9,876,200)
Off. of Energy Development	(394,500)	2,598,000	15.2%	(143,800)	2,579,200	5.6%	0	(131,800)
Office of the State Auditor	(927,700)	5,324,500	17.4%	(1,273,600)	5,566,900	22.9%	0	0
Public Lands Office	(7,218,700)	4,850,300	148.8%	(1,448,200)	6,416,900	22.6%	(1,177,500) <sup>c</sup>	(2,323,100) <sup>c</sup>
Public Safety	(17,740,000)	180,306,200	9.8%	(30,889,700)	213,374,300	14.5%	(16,400)	(2,464,700)
Public Service Commission	(3,603,500)	3,459,600	104.2%	(3,424,000)	2,683,200	127.6%	0	0
Salt Lake Comm. College	(4,413,500)	150,326,500	2.9%	(500,700)	154,854,700	0.3%	0	0
School and Inst Trust Lands	0	10,667,300	0.0%	0	22,807,300	0.0%	0	0
School Building Programs	0	33,249,700	0.0%	0	33,249,700	0.0%	0	0
Snow College	(1,393,800)	32,581,600	4.3%	(891,500)	34,664,500	2.6%	0	0
Southern Utah University	(5,760,700)	72,904,200	7.9%	(5,710,800)	71,720,900	8.0%	0	0
State Board of Education	(45,711,900)	598,678,400	7.6%	(55,521,800)	717,446,900	7.7%	0	(629,900)
State Board of Regents	(4,032,000)	48,311,100	8.3%	(4,738,800)	45,173,100	10.5%	0	0
State Office of Rehabilitation	26,500	63,549,400	0.0%	0	95,760,200	0.0%	0	(19,550,600)
State Treasurer	(371,500)	2,932,700	12.7%	(379,200)	3,481,800	10.9%	(100)	(207,500)
Tax Commission	(2,867,100)	88,231,800	3.2%	(1,775,500)	92,231,500	1.9%	(3,342,300)	(2,044,500)
Technology Services	(499,900)	2,566,900	19.5%	(1,581,700)	2,683,400	58.9%	0	0
Transportation	(6,889,700)	1,160,515,400	0.6%	(9,948,900)	1,308,477,300	0.8%	0	(151,757,800)
University of Utah	(30,495,300)	573,546,200	5.3%	(32,596,800)	567,920,200	5.7%	0	0
USTAR	(9,147,500)	17,770,700	51.5%	(10,963,800)	22,747,200	48.2%	0	0
Utah System of Tech. Coll.	(264,900)	78,006,700	0.3%	0	84,299,700	0.0%	0	0
Utah Communications Auth.	(7,500,000)	0	NA	0	25,284,900	0.0%	0	0
Utah Education Network	(13,241,600)	47,702,700	27.8%	0	50,709,100	0.0%	0	0
Utah National Guard	(18,100)	47,696,100	0.0%	(429,300)	65,422,200	0.7%	0	0
Utah State University	(34,440,100)	336,768,300	10.2%	(28,599,000)	339,515,000	8.4%	0	(58,300)
Utah Valley University	(23,999,600)	203,211,300	11.8%	(15,866,500)	209,853,200	7.6%	0	0
Veterans' and Military Aff.	(818,300)	3,708,400	22.1%	(700,100)	4,649,900	15.1%	0	0
Weber State University	(4,484,000)	146,976,800	3.1%	(5,173,400)	151,356,800	3.4%	0	0
Workforce Services	(2,291,600)	719,817,700	0.3%	(8,688,800)	1,033,725,000	0.8%	(467,400)	(32,569,700)
<b>Total</b>	<b>(415,404,000)</b>	<b>13,559,789,700</b>	<b>3.1%</b>	<b>(420,915,900)</b>	<b>14,835,552,400</b>	<b>2.8%</b>	<b>(9,185,400)</b>	<b>(264,455,000)</b>

- a. Numbers are preliminary from the Division of Finance and will not be finalized until audited in November by the State Auditor.
- b. In the 2018 General Session, the Governor's Office of Economic Development will request FY 2018 supplemental appropriations of \$450,900 to close out its Avenue H program and \$377,000 to cover commitments made by its Film program.
- c. In the 2018 General Session, the Public Lands Policy Coordinating Office will request an FY 2018 supplemental appropriation of the full amount that lapsed to the General Fund for the Stewardship Commission, and approximately \$825,000 of the portion of the amount that lapsed to other funds for their main line item.

Figure 1: Nonlapsing Balances – All Subcommittees

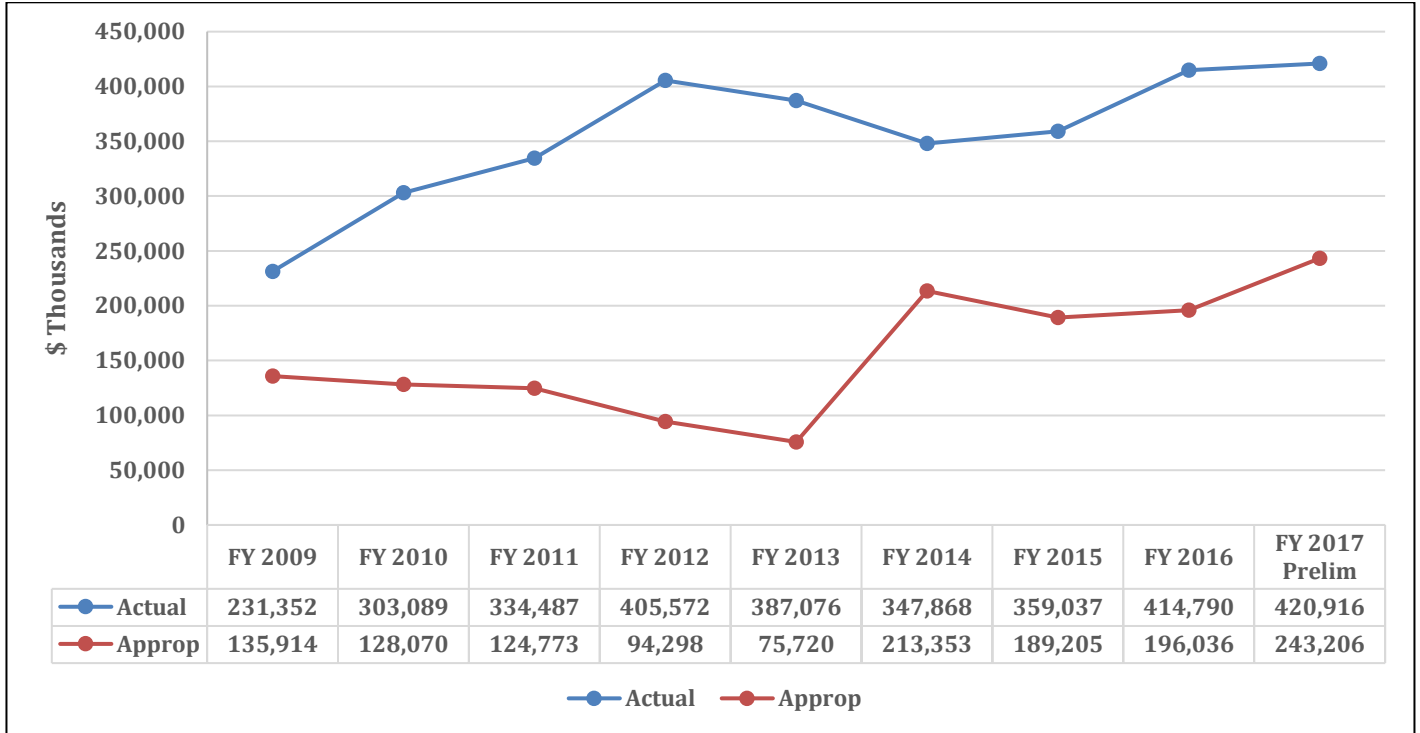
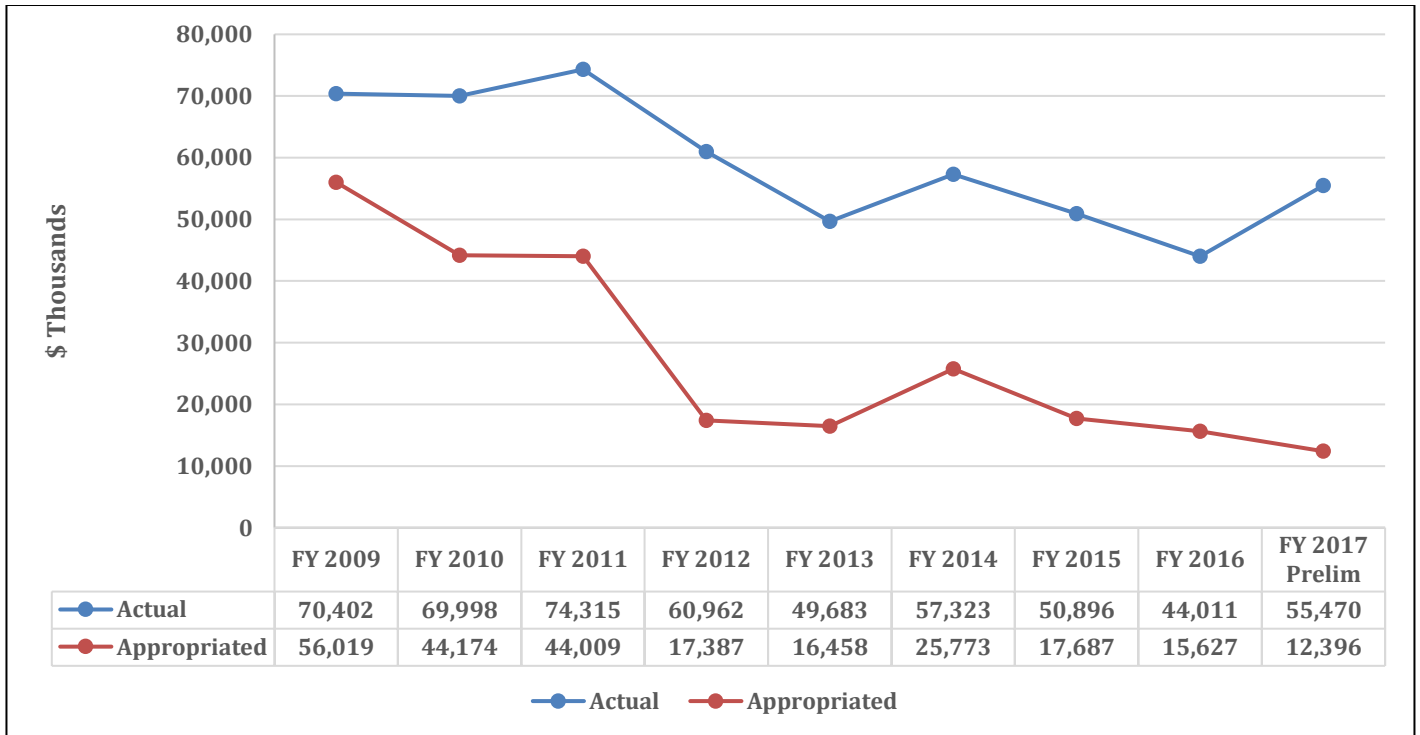
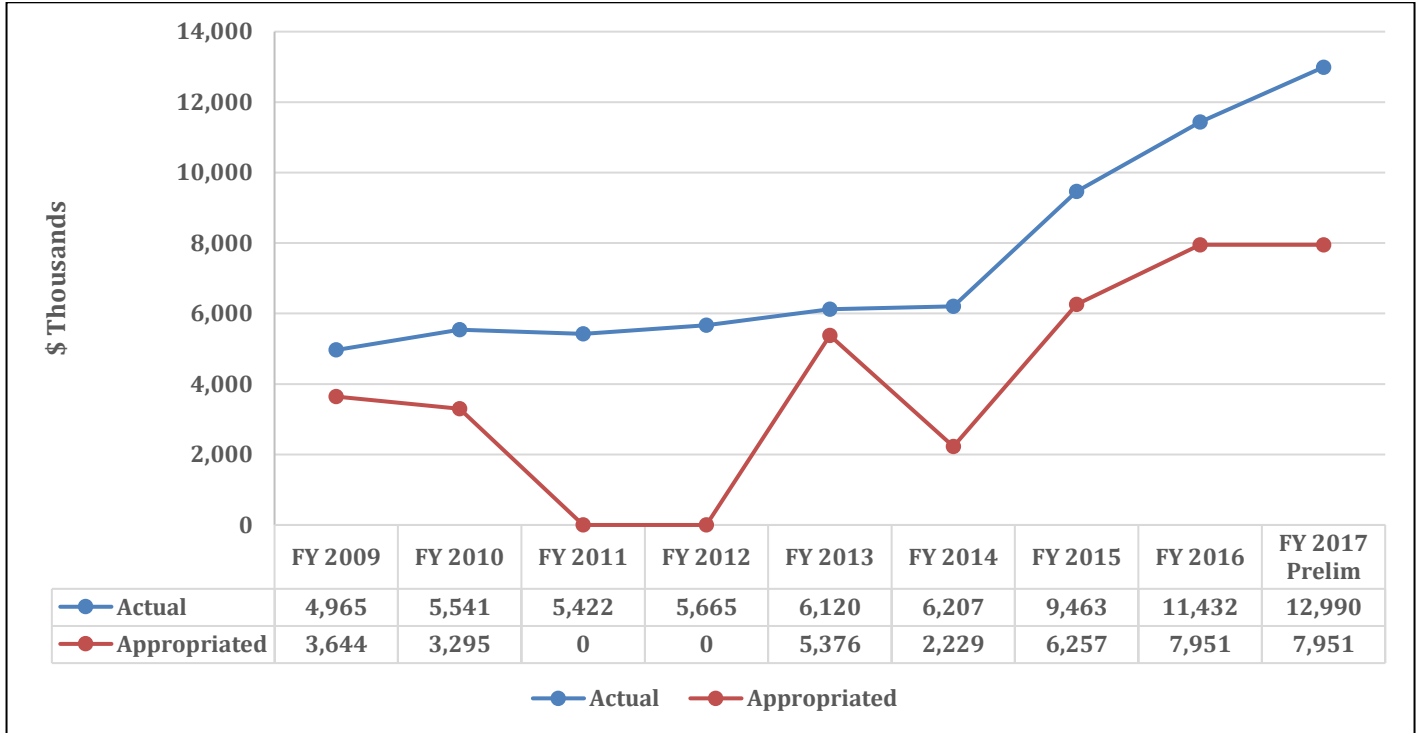


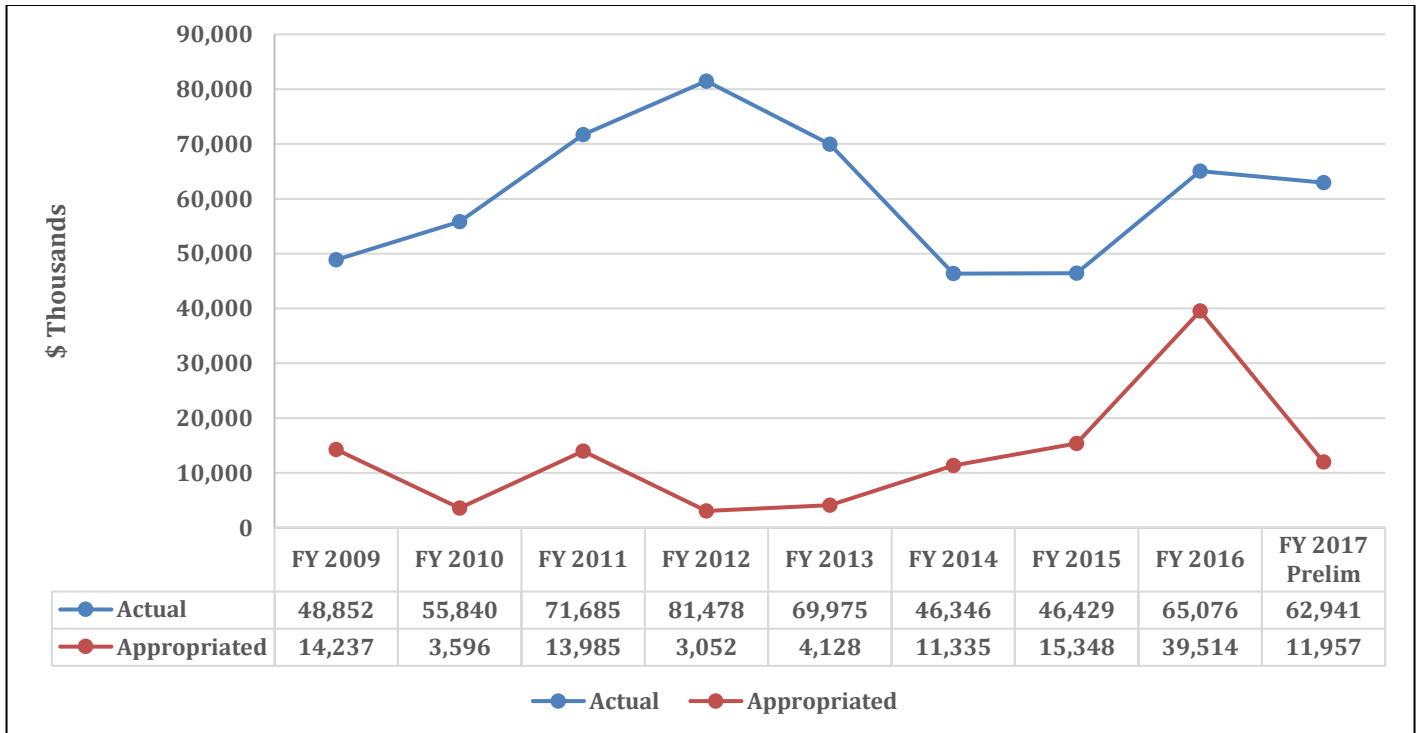
Figure 2: Nonlapsing Balances – Business, Economic Development, and Labor



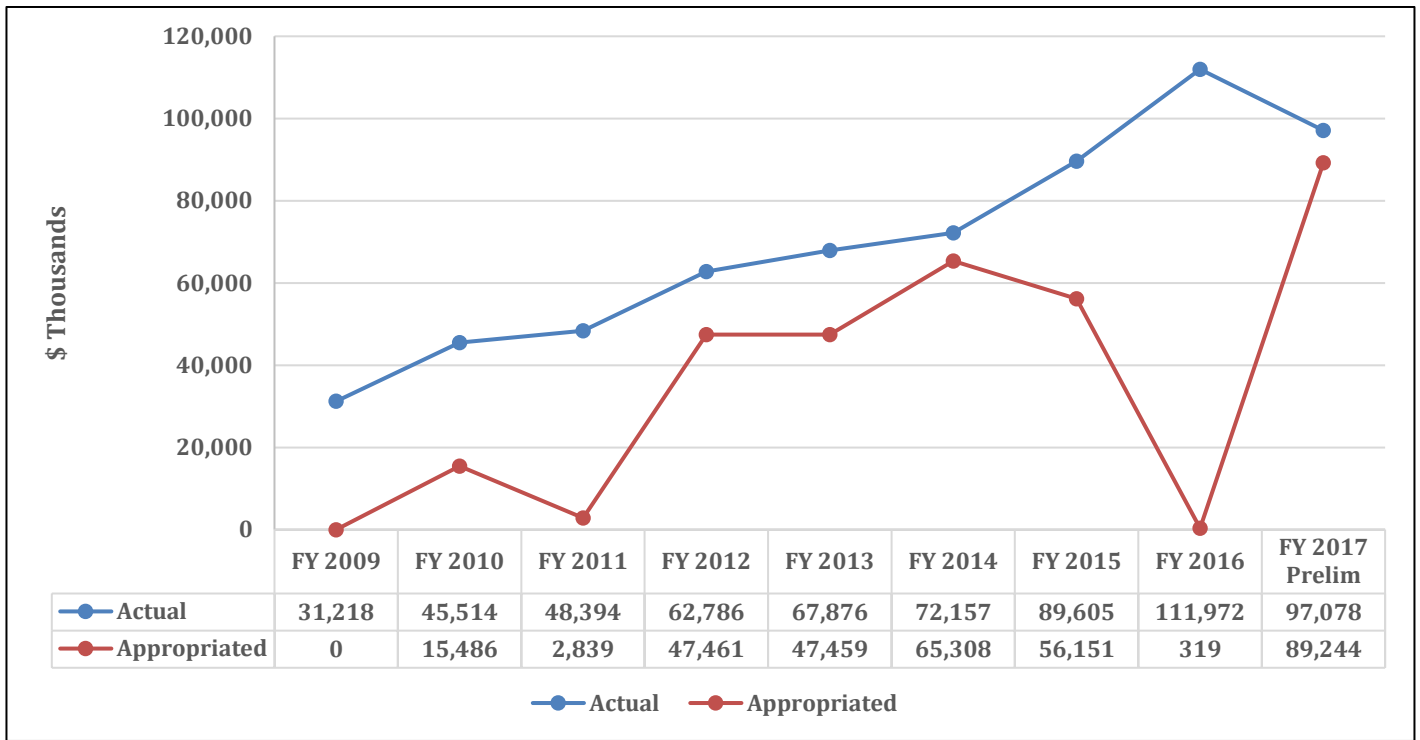
**Figure 3: Nonlapsing Balances - Executive Appropriations**



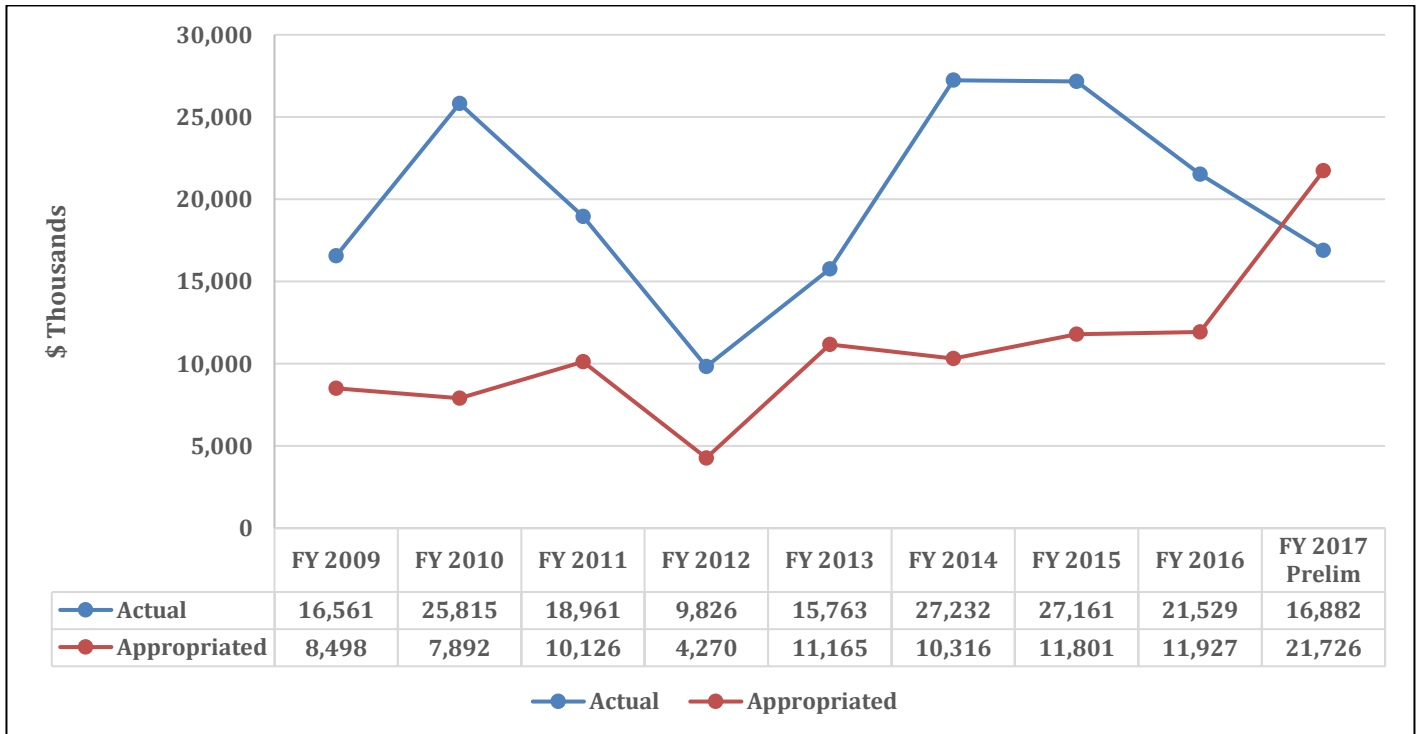
**Figure 4: Nonlapsing Balances - Executive Offices and Criminal Justice**



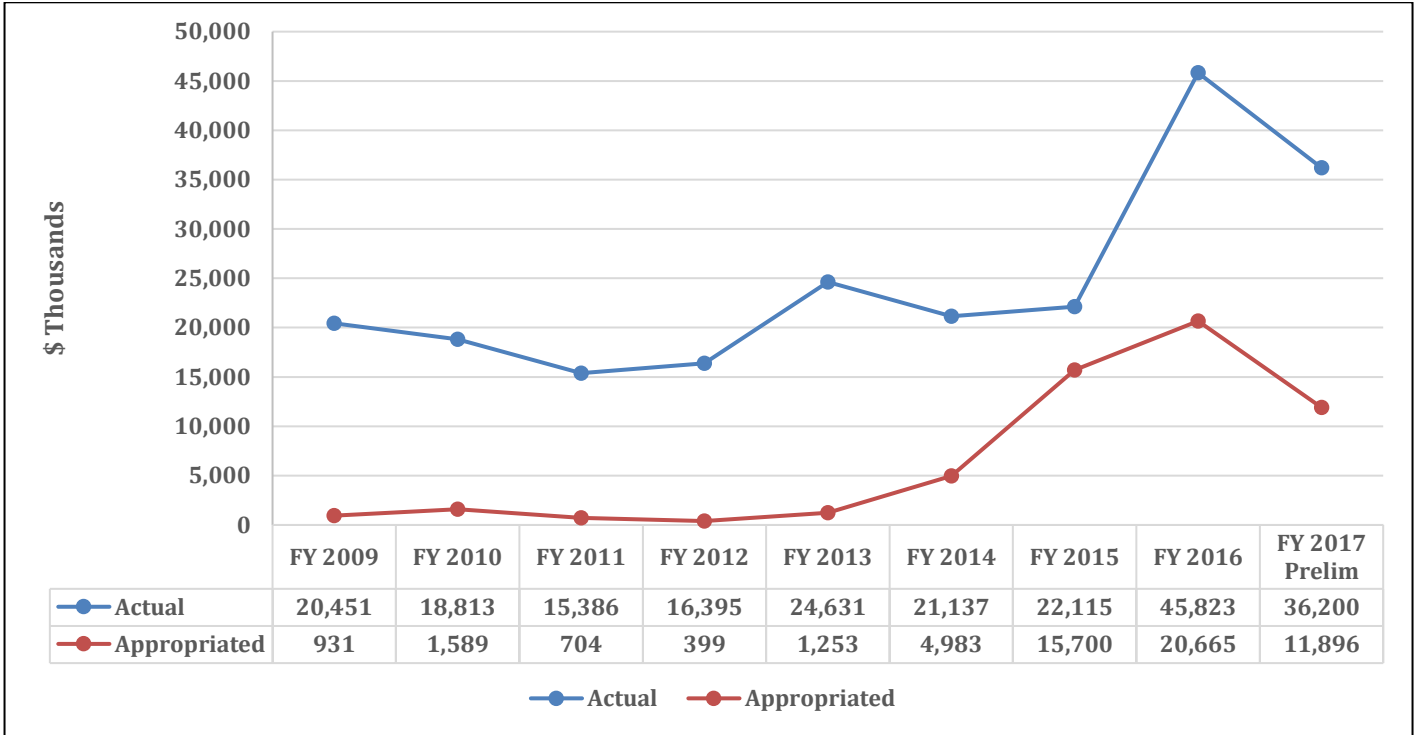
**Figure 5: Nonlapsing Balances - Higher Education**



**Figure 6: Nonlapsing Balances - Infrastructure and General Government**



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



**Figure 8: Nonlapsing Balances – Public Education**

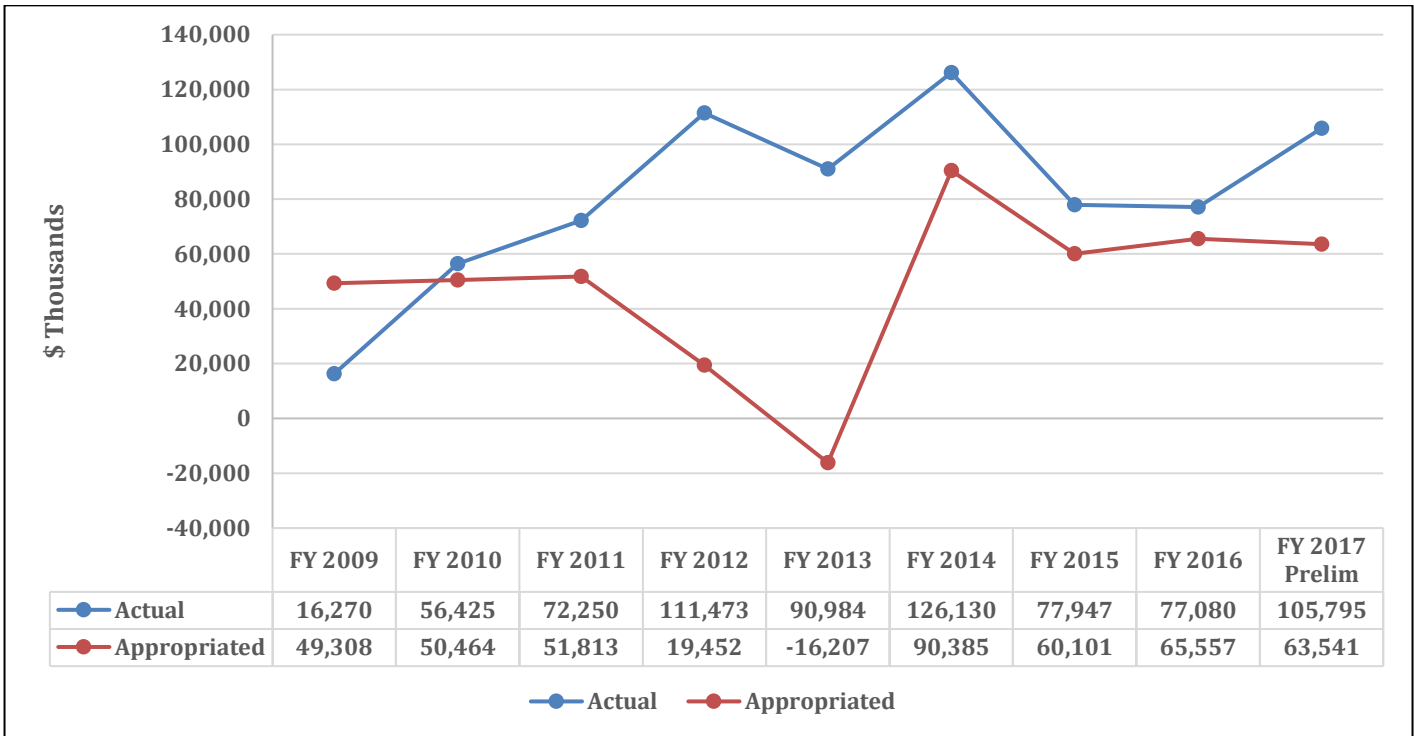


Figure 9: Nonlapsing Balances – Retirement and Independent Entities

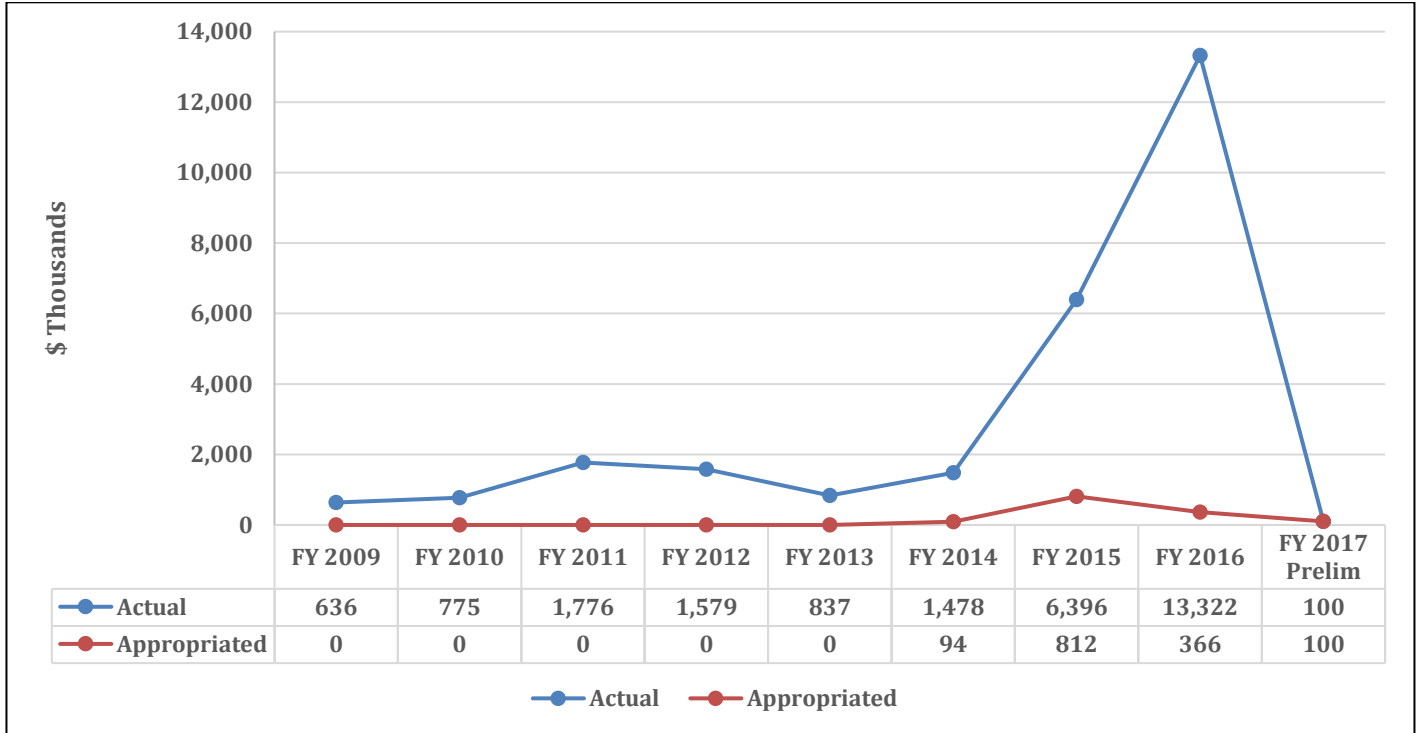


Figure 10: Nonlapsing Balances – Social Services

