



FY 2018 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE, SENIOR ECONOMIST

ISSUE BRIEF

SUMMARY

As of October 1, 2018, the Division of Finance calculates that state agencies will lapse \$6.5 million back to the General and Education funds and \$526.3 million back to other funds at the end of FY 2018. The preliminary numbers also indicate that state agencies and public education will carry \$446.1 million from FY 2018 to FY 2019 as nonlapsing balances. The FY 2018 preliminary nonlapsing balances are approximately 2.8 percent of total appropriations for operating and capital budgets as compared to a 10-year low of approximately 2.0 percent in FY 2009 and a 10-year high of approximately 3.4 percent in FY 2012.

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 2018. The Division is in the process of closing out accounts and finalizing numbers for FY 2018. 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 2017 nonlapsing balances;
2. FY 2018 nonlapsing balances; and
3. FY 2018 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 2018 become beginning nonlapsing balances in FY 2019.

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 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); and
10. Social Services (page 7).

Table 1: FY 2018 Preliminary Lapsing and Nonlapsing Balances

Agency Name	FY 2017 Nonlapsing Balances			FY 2018 Nonlapsing Balances			FY 2018 Lapsing Balances	
	Nonlapsing Balance	Operating and Capital Total Budget	Pct of Total	Preliminary ^a Nonlapsing Balance	Operating and Capital Revised Est Budget	Pct of Total	Preliminary ^a GF/EF Lapsing Balance	Preliminary ^a Other Lapsing Balance
Administrative Services	(5,351,500)	30,800,900	17.4%	(4,550,400)	39,651,800	11.5%	0	(1,414,300)
Agriculture	(2,823,200)	36,094,100	7.8%	(2,813,600)	42,785,200	6.6%	(50,000)	(859,400)
Alcoholic Beverage Control	(178,800)	46,679,300	0.4%	(41,000)	51,548,100	0.1%	0	(420,800)
Attorney General	(1,872,600)	66,919,400	2.8%	(2,873,600)	72,035,000	4.0%	0	(28,200)
Board of Pardons and Parole	(215,300)	4,896,100	4.4%	(477,500)	5,494,700	8.7%	0	0
Capitol Preservation Board	(851,900)	5,069,700	16.8%	0	4,364,700	0.0%	0	0
Career Service Review Office	(30,000)	258,100	11.6%	(30,000)	280,500	10.7%	(25,600)	0
Commerce	(11,138,300)	28,303,200	39.4%	(11,458,200)	34,344,700	33.4%	(15,700)	(169,900)
Corrections	(14,620,000)	298,161,800	4.9%	(7,271,200)	307,336,400	2.4%	0	(69,200)
Courts	(2,437,900)	147,763,200	1.6%	(3,886,000)	162,047,500	2.4%	(94,700)	(6,844,700)
Debt Service	(15,890,200)	447,632,400	3.5%	Not Available	392,910,800	NA	Not Available	Not Available
Dixie State University	(3,015,100)	62,508,300	4.8%	(3,081,100)	62,679,800	4.9%	0	0
Economic Development	(13,258,400)	58,093,700	22.8%	(14,937,600)	68,226,500	21.9%	0	(6,571,900)
Environmental Quality	(2,362,700)	52,441,500	4.5%	(1,856,500)	71,333,300	2.6%	(19,300)	(2,246,400)
Financial Institutions	0	7,658,000	0.0%	0	7,964,900	0.0%	0	(938,300)
Governor's Office	(14,706,300)	53,078,100	27.7%	(9,003,500)	77,530,600	11.6%	0	(1,243,600)
Health	(20,758,000)	3,042,932,000	0.7%	(18,144,200)	3,470,414,700	0.5%	(16,700)	(61,523,000)
Heritage and Arts	(4,758,000)	28,846,300	16.5%	(4,310,000)	32,641,700	13.2%	(95,800)	(78,800)
Human Resource Mgmt.	(70,000)	212,600	32.9%	(58,400)	288,700	20.2%	(27,000)	0
Human Services	(4,304,700)	716,068,800	0.6%	(7,389,800)	789,478,500	0.9%	(179,500)	(328,000)
Insurance	(2,992,900)	11,378,400	26.3%	(3,807,100)	14,710,900	25.9%	0	(819,500)
Juvenile Justice Services	(3,262,000)	96,774,900	3.4%	(3,833,000)	99,590,200	3.8%	0	0
Labor Commission	(422,200)	14,115,500	3.0%	(127,600)	15,098,000	0.8%	(16,900)	(749,200)
Legislature	(11,860,600)	25,236,400	47.0%	(12,897,300)	28,832,400	44.7%	0	0
Minimum School Program	(50,273,000)	3,824,448,100	1.3%	(43,397,200)	4,096,847,000	1.1%	0	(57,000)
Natural Resources	(29,421,900)	222,558,900	13.2%	(41,969,000)	269,054,300	15.6%	(853,200)	(12,149,400)
Off. of Energy Development	(143,700)	2,295,400	6.3%	(41,500)	3,209,400	1.3%	0	(188,900)
Office of the State Auditor	(1,273,600)	5,257,600	24.2%	(660,600)	6,257,400	10.6%	0	0
Public Lands Office	(1,448,200)	4,863,000	29.8%	(3,111,900)	8,537,600	36.4%	0	0
Public Safety	(30,890,400)	168,705,700	18.3%	(27,327,300)	200,380,400	13.6%	(3,700)	(4,540,700)
Public Service Commission	(3,423,900)	3,353,100	102.1%	(716,600)	4,871,200	14.7%	0	0
Salt Lake Comm. College	(4,313,300)	152,164,800	2.8%	(3,581,900)	159,576,300	2.2%	0	0
School & Inst Trust Fund Off	0	0	NA	0	913,300	0.0%	0	0
School & Inst Trust Lands	0	10,892,400	0.0%	0	17,345,000	0.0%	0	0
School Building Programs	0	33,249,700	0.0%	0	33,249,700	0.0%	0	0
Snow College	(1,806,400)	34,152,900	5.3%	(2,337,400)	36,311,300	6.4%	0	0
Southern Utah University	(5,439,900)	77,720,000	7.0%	(5,372,000)	80,910,700	6.6%	0	0
State Board of Education	(60,653,700)	627,733,900	9.7%	(72,077,100)	731,534,900	9.9%	0	(262,300)
State Board of Regents	(4,738,700)	44,235,700	10.7%	(5,935,900)	52,023,900	11.4%	0	0
State Office of Rehabilitation	0	18,216,400	0.0%	0	0	NA	0	0
State Treasurer	(379,200)	3,265,700	11.6%	(185,000)	3,719,600	5.0%	(900)	(613,800)
Tax Commission	(1,775,500)	89,546,300	2.0%	(1,375,300)	95,612,000	1.4%	(5,104,400)	(842,100)
Technology Services	(1,581,700)	4,336,200	36.5%	(2,188,000)	8,611,300	25.4%	0	0
Transportation	(9,949,000)	1,372,896,700	0.7%	(9,458,300)	1,601,536,000	0.6%	0	(403,009,300)
University of Utah	(36,568,700)	601,086,700	6.1%	(41,781,300)	593,306,400	7.0%	0	(37,600)
USTAR	(10,963,700)	20,338,400	53.9%	(7,742,900)	31,872,500	24.3%	0	0
Utah System of Tech. Coll.	(262,800)	84,763,200	0.3%	0	93,008,100	0.0%	0	0
Utah Communications Auth.	0	5,784,900	0.0%	0	14,139,100	0.0%	0	0
Utah Education Network	(16,365,600)	46,915,300	34.9%	0	58,506,600	0.0%	0	0
Utah National Guard	(429,300)	46,126,700	0.9%	(63,700)	74,597,100	0.1%	0	0
Utah State University	(37,682,000)	348,138,600	10.8%	(23,324,600)	349,518,300	6.7%	0	(47,300)
Utah Valley University	(19,585,900)	231,710,500	8.5%	(16,647,800)	227,413,700	7.3%	0	0
Veterans' and Military Aff.	(700,100)	4,672,400	15.0%	(567,100)	4,433,800	12.8%	0	0
Weber State University	(5,723,000)	152,712,500	3.7%	(3,272,300)	156,779,800	2.1%	0	0
Workforce Services	(8,688,800)	760,195,300	1.1%	(20,070,300)	1,021,302,600	2.0%	(1,800)	(20,294,900)
Total	(481,662,600)	14,284,259,700	3.4%	(446,052,600)	15,886,968,900	2.8%	(6,505,200)	(526,348,500)

a. 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

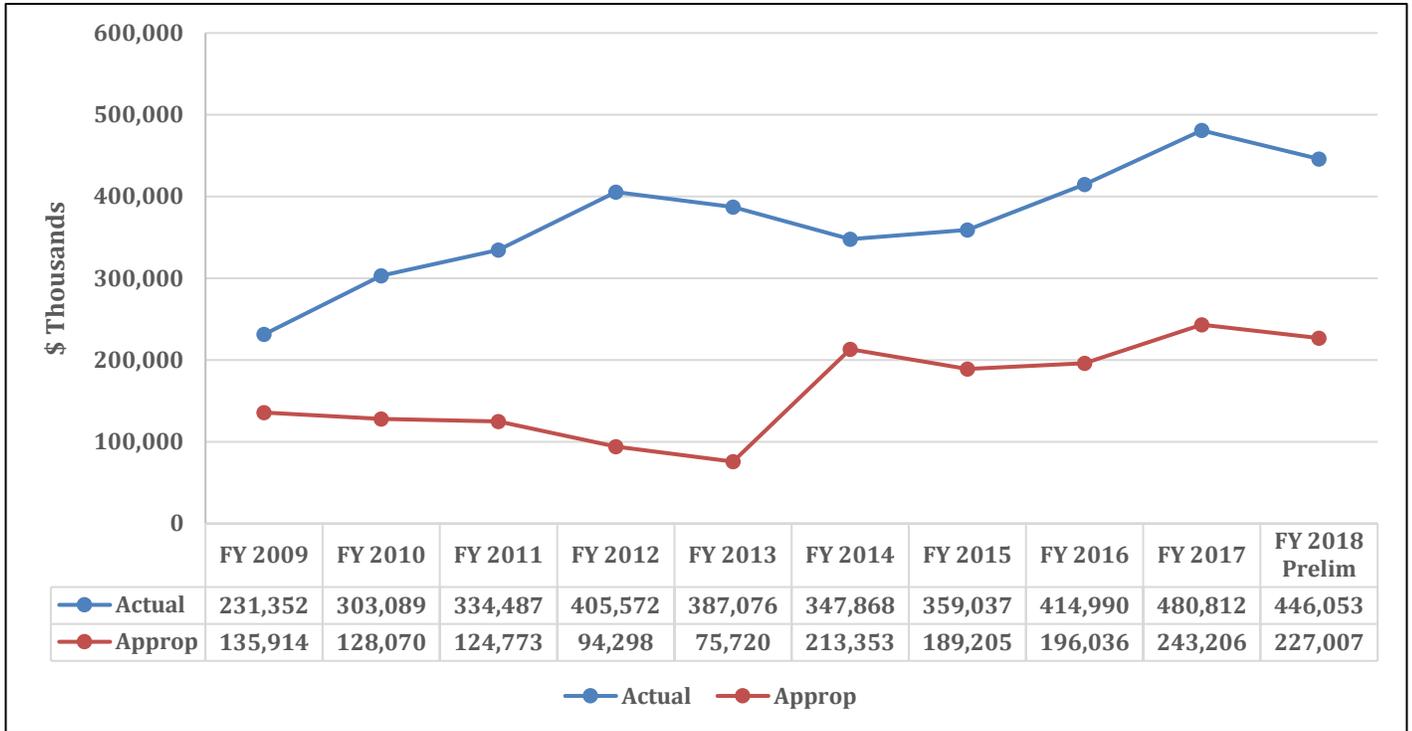


Figure 2: Nonlapsing Balances – Business, Economic Development, and Labor

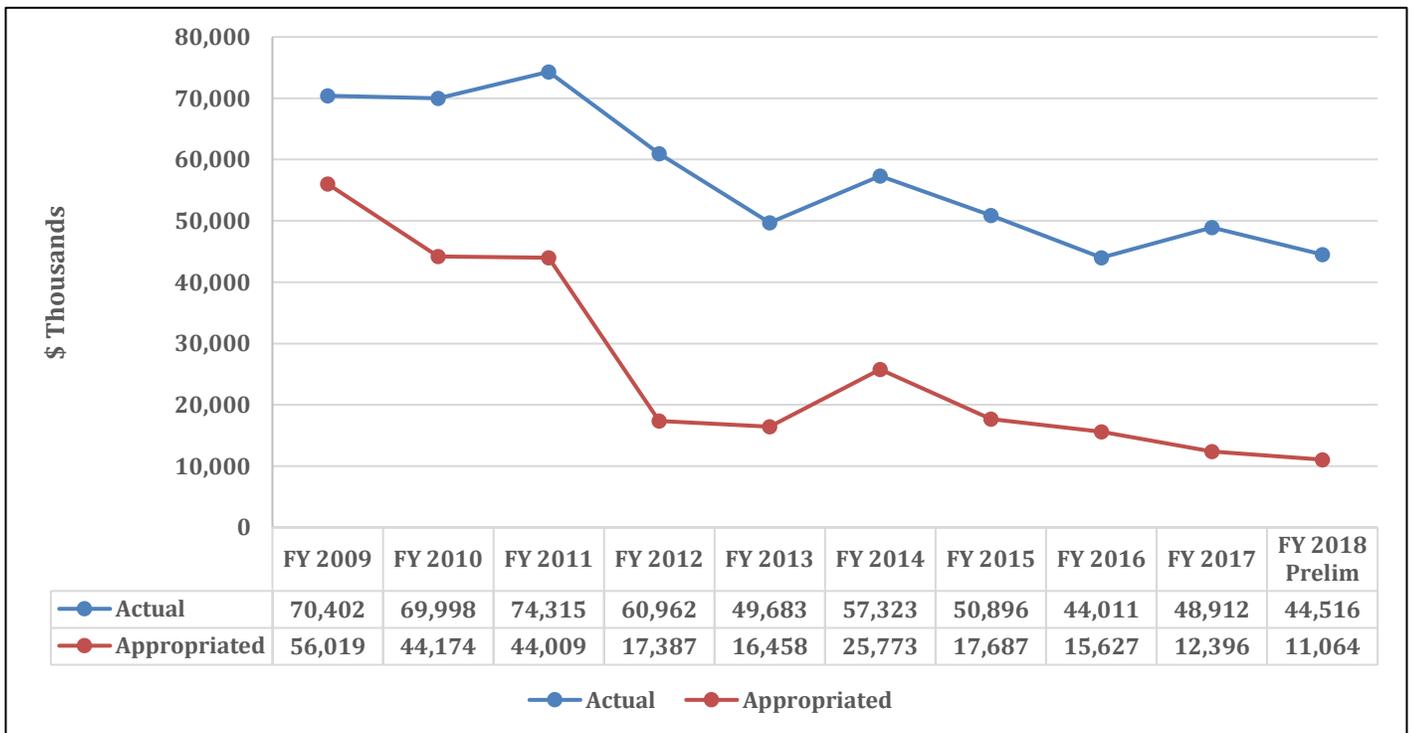


Figure 3: Nonlapsing Balances - Executive Appropriations

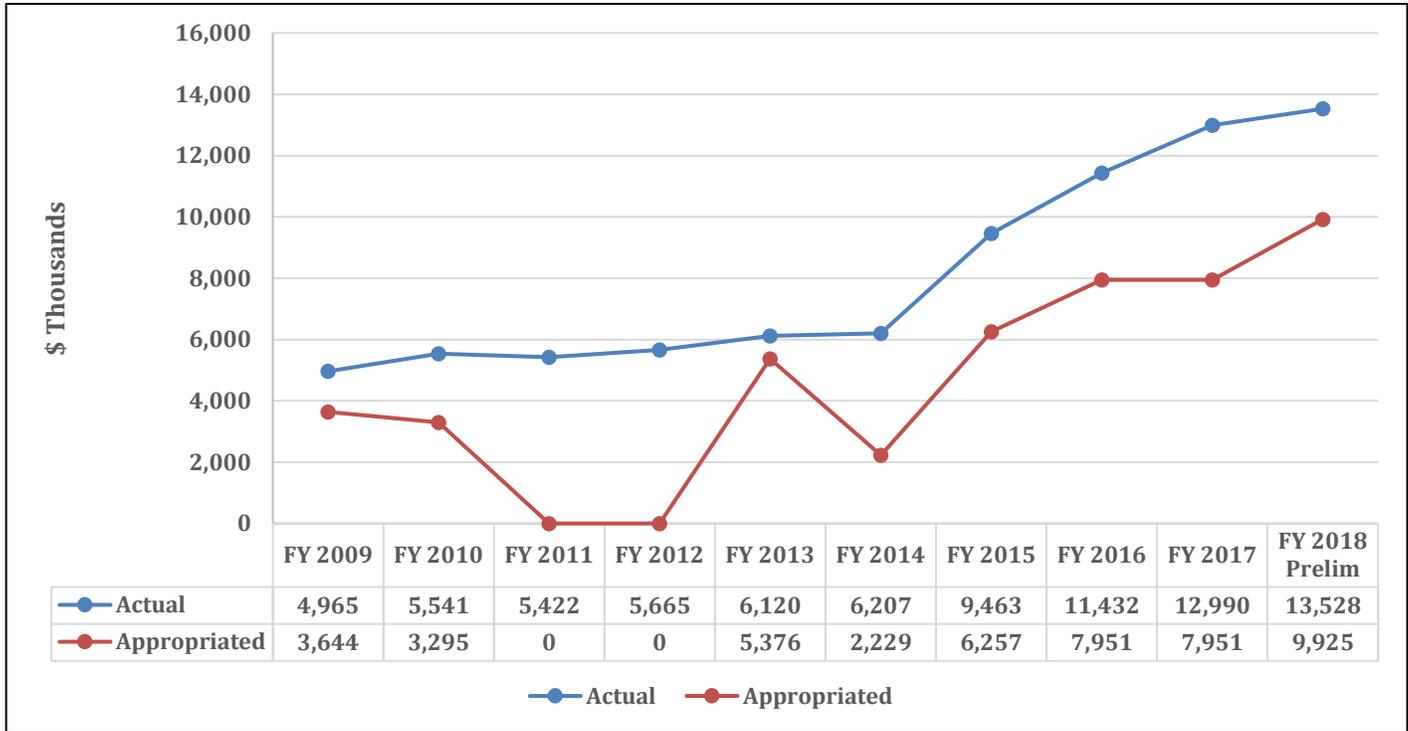


Figure 4: Nonlapsing Balances - Executive Offices and Criminal Justice

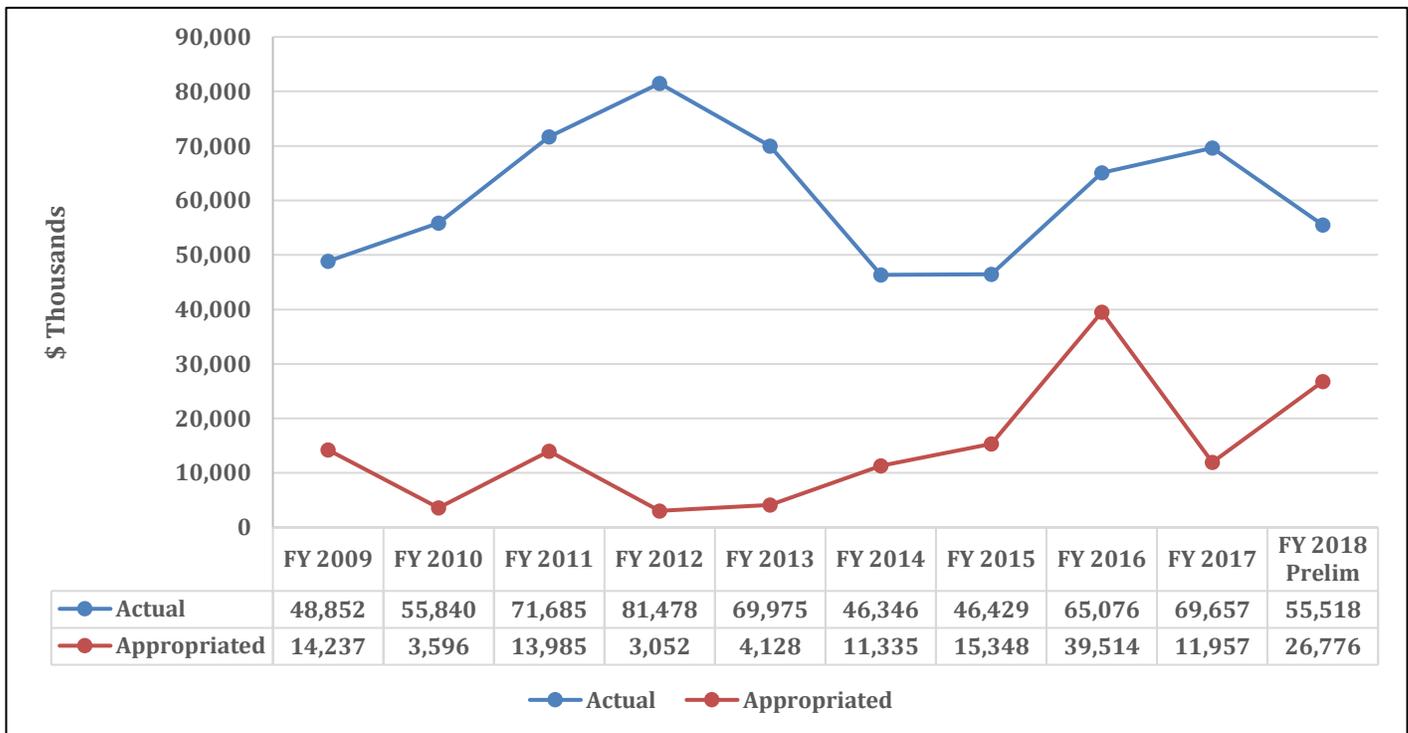


Figure 5: Nonlapsing Balances - Higher Education

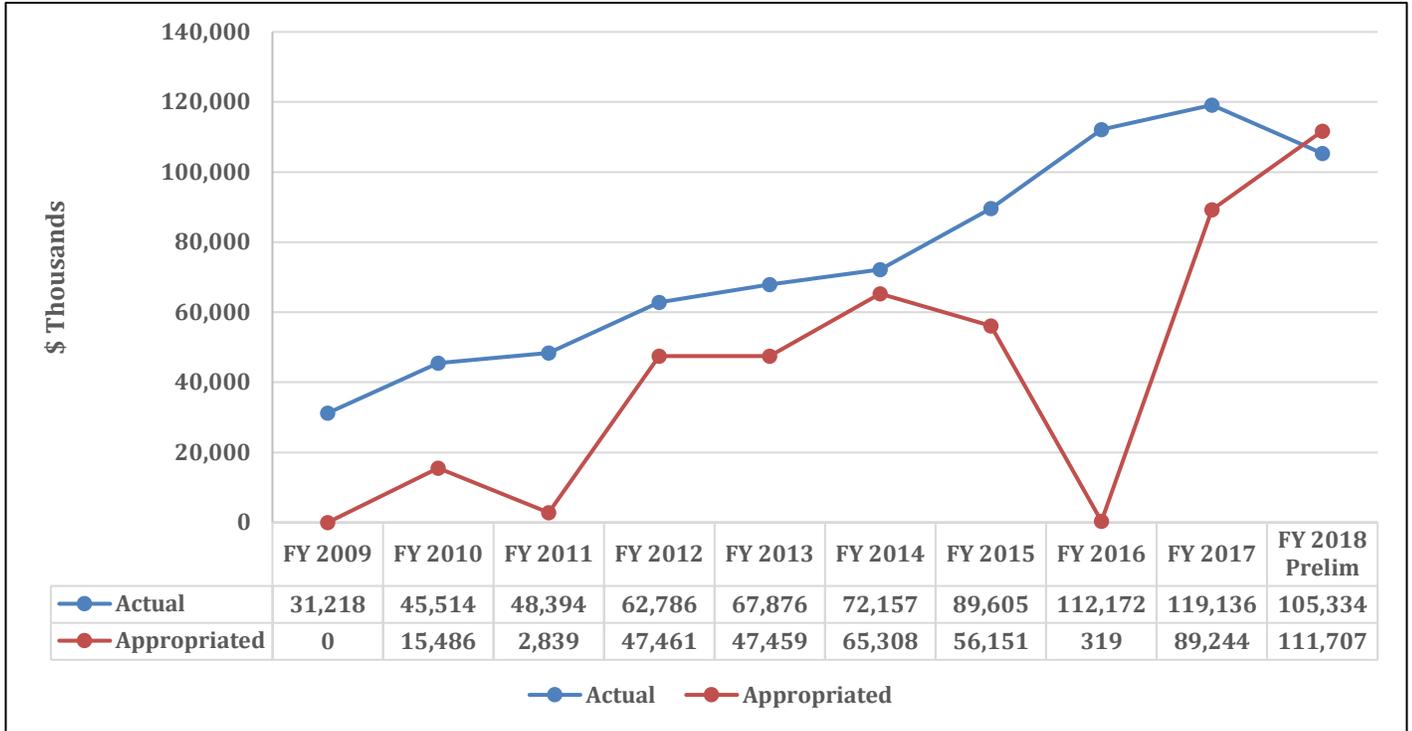


Figure 6: Nonlapsing Balances - Infrastructure and General Government

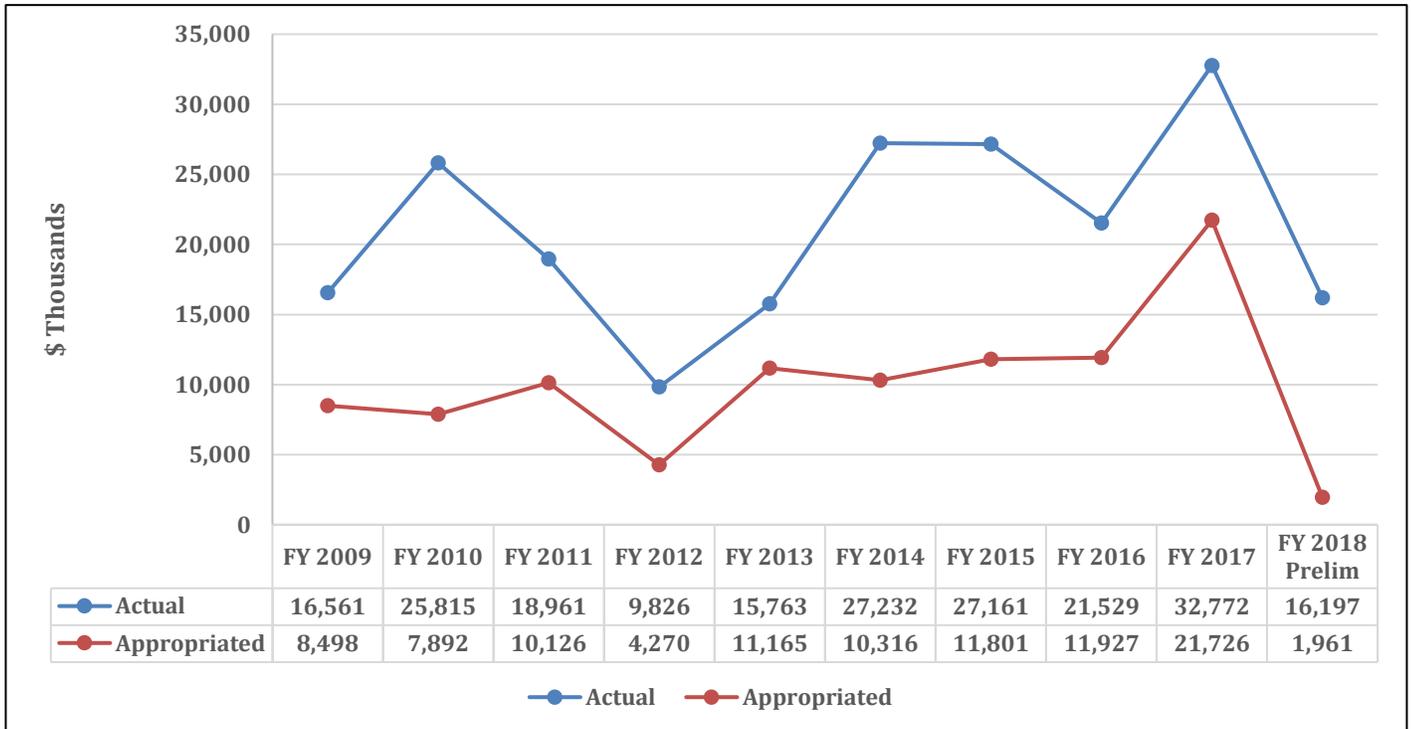


Figure 7: Nonlapsing Balances – Natural Resources, Agriculture, and Environmental Quality

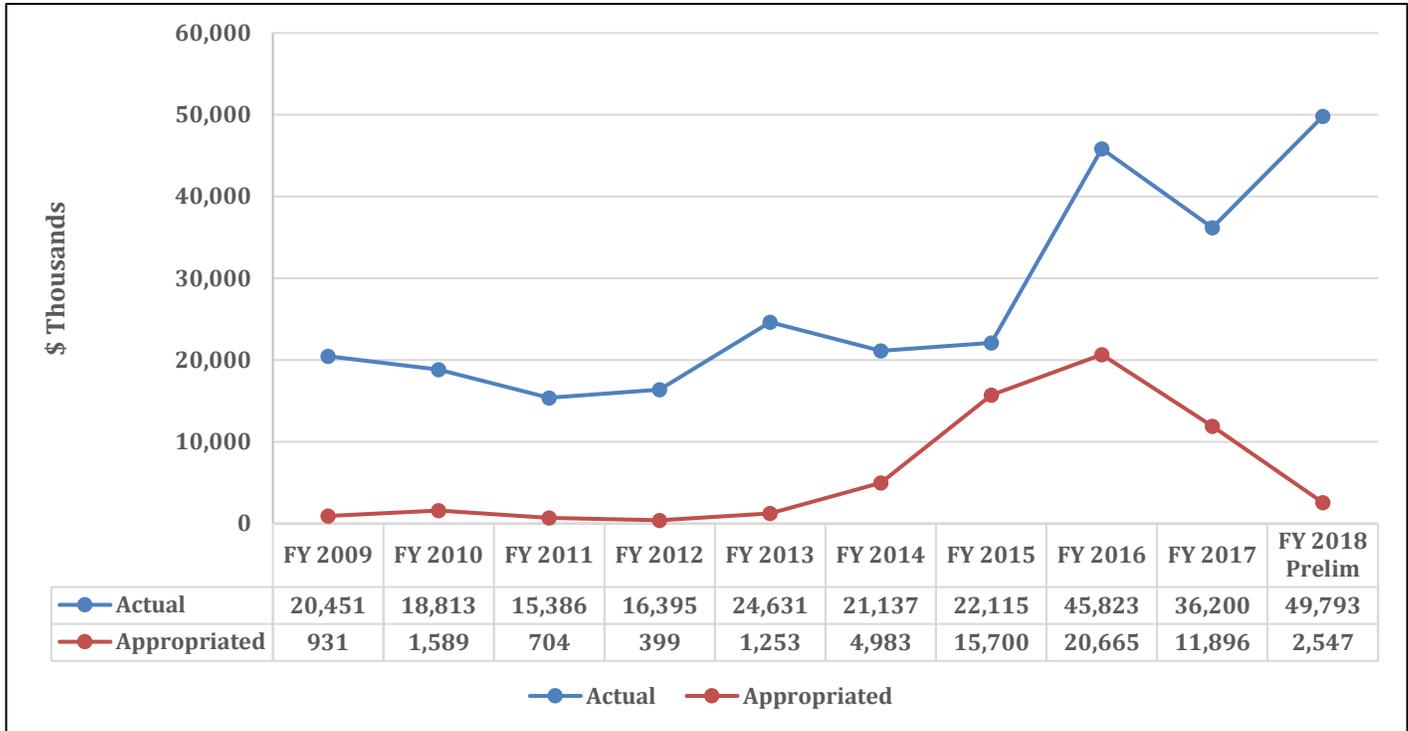


Figure 8: Nonlapsing Balances – Public Education

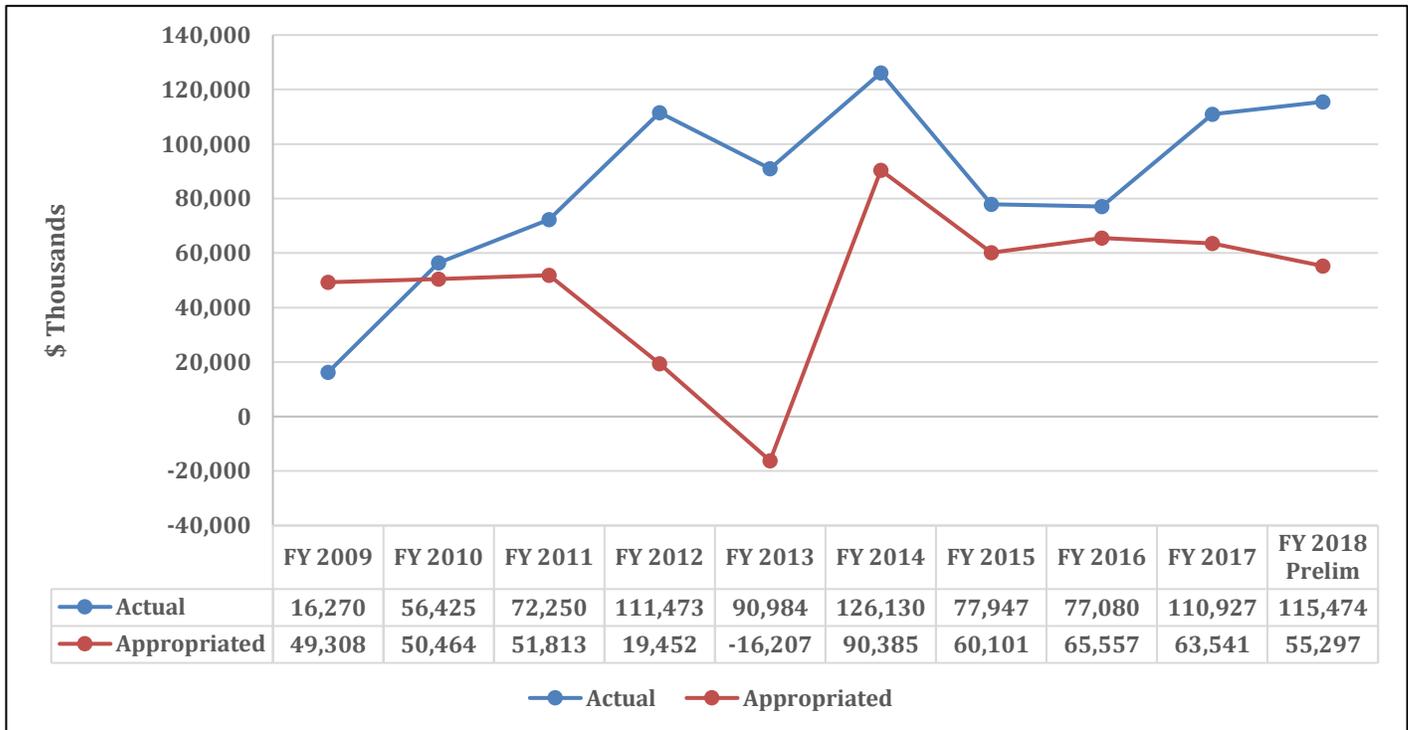


Figure 9: Nonlapsing Balances - Retirement and Independent Entities

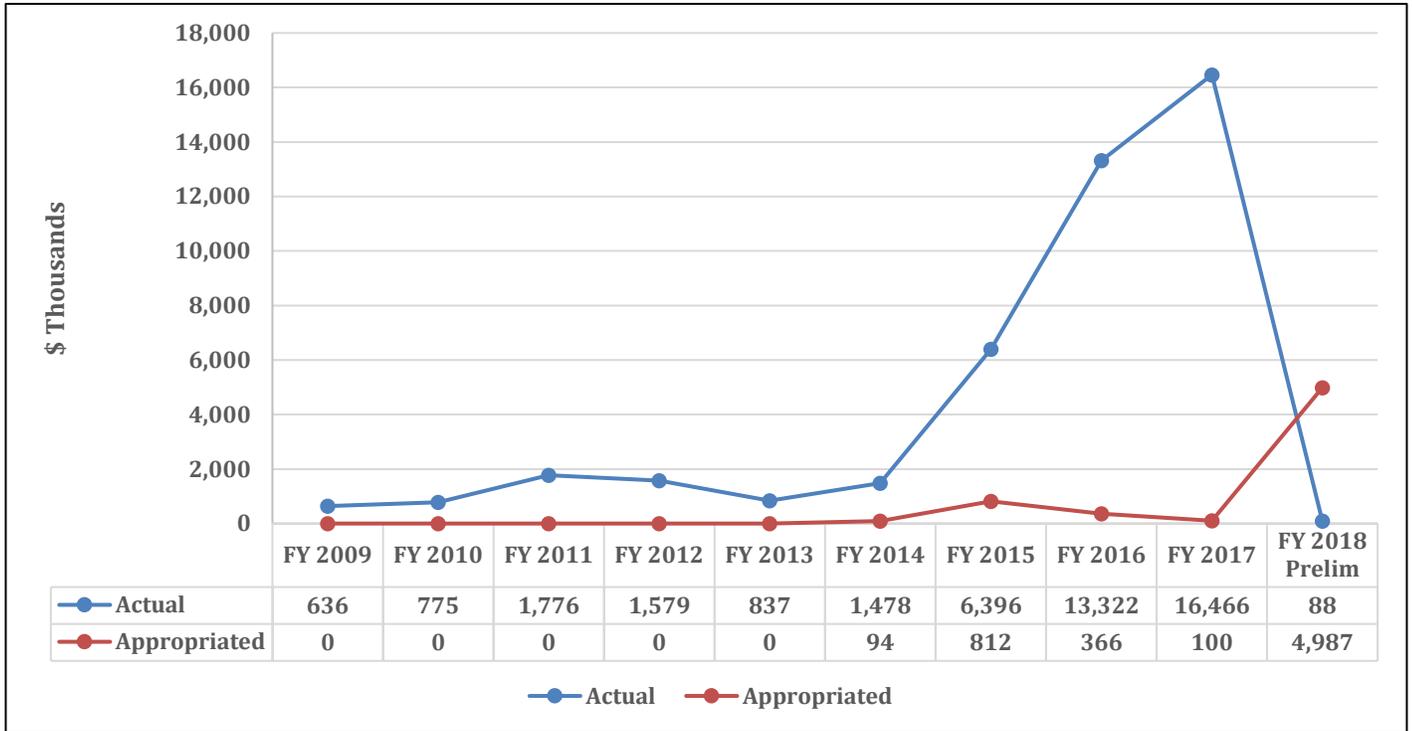


Figure 10: Nonlapsing Balances - Social Services

