



DGO Non-ISF Accountable Budget Review

Infrastructure and General Government Appropriations Subcommittee

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This report is intended to assist the members of the Infrastructure and General Government Appropriations Subcommittee during the Accountable Budget Process. JR 3-2 requires each appropriations subcommittee to annually scrutinize 20 percent of the budget that falls within the subcommittee's purview, ensuring that once every five years, each line item is the subject to an accountable budget review. The Legislature is to create a budget for the reviewed line item or program by starting from zero and determining whether or to what extent to recommend funding be included in a budget for FY 2025.

The following is a list of questions subcommittee members could ask when evaluating programs and making decisions about each line item:

- 1. What are the statutory requirements?**
 - a. Should the statute/scope of the entity be adjusted?
 - b. Does each program have a mission, goals, and objectives that are meaningful?
 - c. How could the organizational structure be improved to achieve stated objectives?
- 2. How well has this "investment" performed in the past? What are the goals for the future?**
 - a. What value does this division/program add to society?
 - b. Are there meaningful performance measures? How well do they tie to the organization's mission, goals, and objectives?
 - c. What data is collected to demonstrate progress toward desired outcomes?
 - d. What decisions does the Department, Division or Program make based on performance and other collected data?
- 3. What programs should be funded for the upcoming fiscal year? At what level?**
 - a. Why is the state government providing these services? Could this function be performed by local government or the private sector?
 - b. What will happen if the division/program is eliminated or downsized? Who will notice? Who will be affected the most?
 - c. Can the taxpayers' investment be reduced by implementing or increasing user fees?
 - d. Should the funding mix be adjusted?
 - e. Are any previously awarded building blocks no longer a high priority?
 - f. How can some of the expenditures be reduced or eliminated?

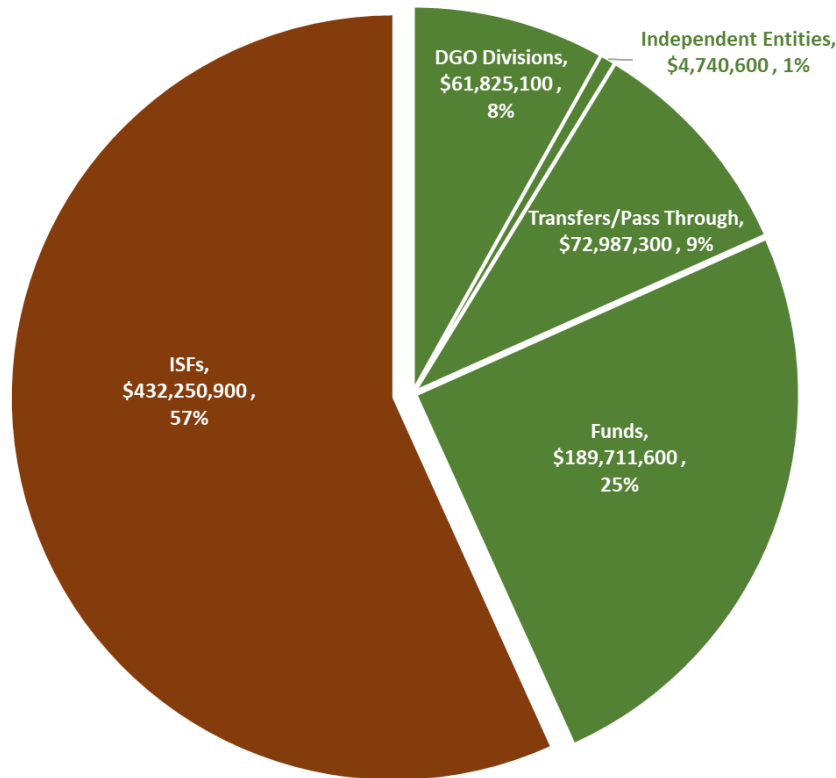
Overview

The Legislature created the [Department of Government Operations](#) (DGO) was created by [S.B. 181, "Department of Government Operations"](#) during the 2021 General Session. The legislation combined the Department of Administrative Services, Department of Human Resource Management, and the Department of Technology Services into DGO.

DGO has 27 line items and 71 appropriation units (programs). The total department budget for FY 2024 is \$762 million. The department entities could be divided into two major groups:

- Internal Service Fund (ISF), which are business-like governmental units providing services exclusively to other governmental entities (brown in the figure below); and
- Non-ISF line items (green).

Size of DGO's Total Budget for FY 2024



The focus of this report is on DGO's 20 Non-ISF line items, which can be grouped as follows:

1. DGO Divisions

- a. [Administrative Rules](#)
- b. [Chief Information Officer \(DTS\)](#)
- c. [Integrated Technology \(DTS\)](#)
- d. [DFCM Administration](#)
- e. [Executive Director](#)
- f. [Finance Administration](#)
- g. [Human Resource Management](#)
- h. [Purchasing and General Services](#)
- i. [State Archives](#)

2. Independent Entities

- a. [Inspector General of Medicaid Services](#)
- b. [Judicial Conduct Commission](#)

3. Funds

- a. [Inland Port Authority Fund](#)
- b. [Point of the Mountain Infrastructure Fund](#)
- c. [State Debt Collection Fund](#)

4. Pass-Through

- a. [Finance - Mandated](#)
- b. [Finance - Mandated - Ethics Commissions](#)
- c. [Finance Mandated - Paid Postpartum Recovery and Parental Leave Program](#)
- d. [Finance Mandated - Mineral Lease Special Service Districts](#)
- e. [Post Conviction Indigent Defense](#)
- f. [Elected Official Post-Retirement Benefits Contribution](#)

Use the hyperlinks to go to the desired line item.

This report is organized by line item and includes the following sections for each line item:

- 1. Overview
- 2. Enabling Authority
- 3. Performance Measures
- 4. Programs and FTEs
- 5. Revenues Trends
- 6. Expenditures Trends
- 7. New Funding Over Time
- 8. Other Information (includes recommendations)

DGO's unedited responses to the LFA recommendations are included in [Appendix C](#) at the end of the report.

The following table shows the funding amounts of the Non-ISF line items over time. For details on the programs for each line item, please refer to [Appendix A](#).

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Appr.	2024 Appr.
DGO Divisions	\$29,170,600	\$32,797,200	\$34,047,200	\$45,143,300	\$46,091,700	\$61,825,100
Administrative Rules	\$801,800	\$684,500	\$634,500	\$600,000	\$1,025,400	\$772,600
Chief Information Officer	\$2,123,500	\$1,066,500	\$718,200	\$8,139,800	\$5,685,000	\$18,270,800
Integrated Technology	\$3,116,600	\$3,381,100	\$3,483,100	\$2,544,800	\$4,380,900	\$4,189,400
DFCM Administration	\$7,102,900	\$7,244,200	\$8,843,100	\$9,933,700	\$10,640,700	\$11,128,800
Executive Director	\$1,289,900	\$6,238,400	\$4,524,200	\$1,710,800	\$3,169,500	\$4,404,700
Finance Administration	\$10,565,600	\$10,038,200	\$11,489,000	\$17,860,800	\$15,831,700	\$17,267,900
Human Resource Management	\$187,700	\$22,300	\$24,000	\$14,300	\$743,100	\$761,300
Purchasing	\$724,900	\$800,200	\$834,000	\$871,500	\$954,600	\$1,045,300
State Archives	\$3,257,700	\$3,321,800	\$3,497,100	\$3,467,600	\$3,660,800	\$3,984,300
Independent Entities	\$3,404,300	\$2,903,400	\$2,712,600	\$3,065,100	\$4,920,900	\$4,740,600
Inspector General of Medicaid Services	\$3,146,700	\$2,620,800	\$2,443,400	\$2,770,900	\$4,610,200	\$4,298,500
Judicial Conduct Commission	\$257,600	\$282,600	\$269,200	\$294,200	\$310,700	\$442,100
Funds	\$2,293,200	\$3,189,800	\$2,801,800	\$34,655,600	\$69,669,300	\$189,711,600
Inland Port Authority Fund				\$29,321,000	\$7,344,100	\$77,589,200
Point of the Mountain Infrastructure Fund					\$57,000,000	\$108,000,000
State Debt Collection Fund	\$2,293,200	\$3,189,800	\$2,801,800	\$5,334,600	\$5,325,200	\$4,122,400
Pass Through	\$4,390,500	\$175,147,500	\$868,888,600	\$100,617,800	\$62,954,500	\$72,987,300
Finance - Mandated	\$2,958,700	\$150,851,400	\$846,315,200	\$66,386,800	\$32,106,300	\$42,138,900
Finance - Mandated - Ethics Commissions	\$13,200	\$10,500	\$13,000	\$14,600	\$15,800	\$16,000
Post Conviction Indigent Defense	\$31,000	\$300	\$1,400	\$0	\$33,900	\$33,900
Elected Official Post-Ret.t Benefit Contrib	\$1,387,600	\$1,387,600	\$1,248,800	\$1,248,800	\$1,248,800	\$1,248,800
Fin. Mand. - Paid Postpart. Rec. & Par. Leave					\$1,752,200	\$1,752,200
Fin. Mandated - Min. Lease Sp. Svc. Dist.		\$22,897,700	\$21,310,200	\$32,967,600	\$27,797,500	\$27,797,500

Administrative Rules

Overview

The mission of the Office of [Administrative Rules](#) is to enable citizens' participation in their own government by supporting agency rulemaking and ensuring agency compliance with the Utah Administrative Rulemaking Act.

The office establishes procedures for administrative rulemaking, records administrative rules, and makes administrative rules and ensures state agencies comply with filing, publication, and hearing procedures. The office also provides regular notices to agencies of rules due for five-year review, rules about to expire, and rules about to lapse. Administrative rules have the effect of law and can be enforced by the courts.

Enabling Authority

The enabling statute for the office and its duties are listed in [UCA 63G-3-4](#).

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the line item to report on the following measures of performance:

1. average number of business days to review rule filings (target: 4 days or less);
2. average number of days from the effective date to publish the final version of an administrative rule after the rule becomes effective (target: 4 days or less); and
3. number of agency administrative rules coordinators trained during the fiscal year (target: 80%).

The following table shows the performance measures and their targets over time.

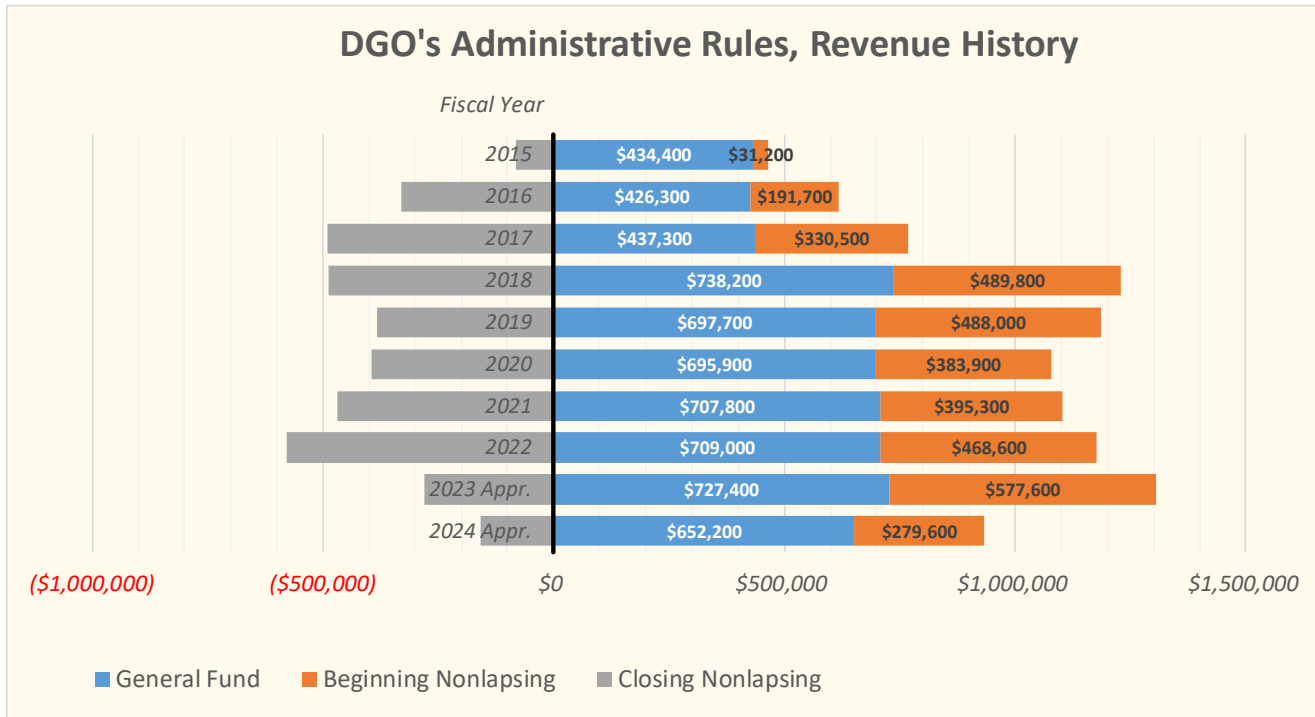
	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
Performance Measure Name	Target	Results	Target	Results	Target	Results	Target	Target
Administrative Rules								
Days to review rule filings	6	3	6	2	<= 4	4	<= 4	<= 4
Days from the effective date to publish final version of an admin rule	20	181	20	42	<= 14	2.25	<= 14	4 days or less
Agency coordinators trained						n/a	80%	80%

Programs and FTEs

This line item has one program and five FTEs.

Funding Trends

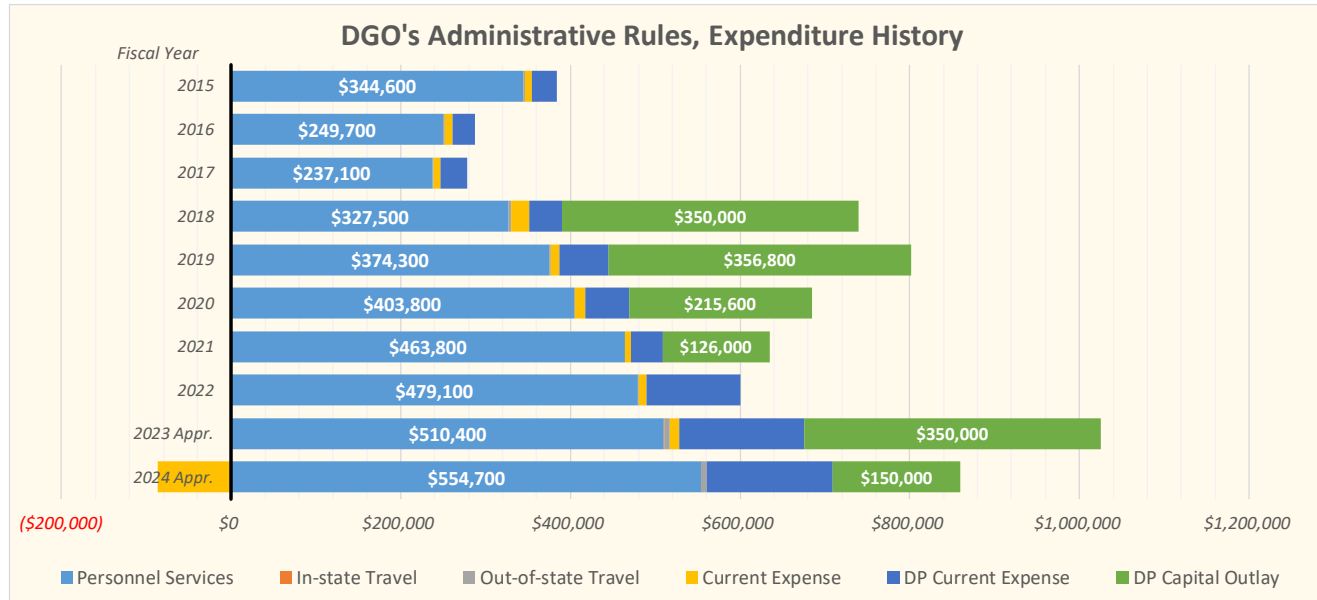
All the funding comes from the General Fund.



The Legislature has granted nonlapsing authority to the office in [UCA 63J-1-602.2\(28\)](#). The office leadership stated that nonlapsing amounts are “generally directed to further eRules development. Specifically in FY 2024, we plan on developing a subscription system for eRules as well as address load-time improvements.”

Expenditures Trends

The largest expenditure category for this line item is Personnel Services.



New Funding Over Time

The following table includes some of the budget changes for this line item since FY 2017:

Funding Item	1X	Fund Name	FY 2017	FY 2019	FY 2021	Grand Total
Decommission an E-Rules Server Ongoing		General Fund			(14,300)	(14,300)
E-rules System Ongoing		General Fund		250,000		250,000
Regulatory Impact Amendments One-Time		General Fund	8,000			8,000
Grand Total			8,000	250,000	(14,300)	243,700

Other Information

No legislative intent language.

Chief Information Officer (DTS)

Overview

The Director of the Division of Technology Services (DTS) is the state's Chief Information Officer (CIO). In addition to administering the division, the CIO provides policy direction and strategic vision for state information technology endeavors. The CIO line item contains the funding for the division's director, deputy director, and administrative assistant, as well as for several large projects.

Mission: to provide innovative, secure, and cost-effective technology solutions that are convenient and empower our partner agencies to better serve the residents of Utah.

Enabling Authority

[UCA 63A-16-201](#) identifies the duties of the CIO. [UCA 63A-16-104](#) lists duties of DTS.

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the line item to report on the following measures of performance:

1. Data security - ongoing systematic prioritization of high-risk areas across the state (target: 700 or greater);
2. Application development - satisfaction scores on application development projects from agencies (target: average at least 83%);
3. Procurement and deployment - ensure state employees receive computers in a timely manner (target: 10 days or fewer); and
4. Privacy Protection Amendments - Initial assessment of agencies completed after appointment by Governor (target: 52 privacy impact assessments completed per year. Assess privacy controls as outlined in H.B. 243, 2021 General Session).

The following table shows the performance measures and their targets over time.

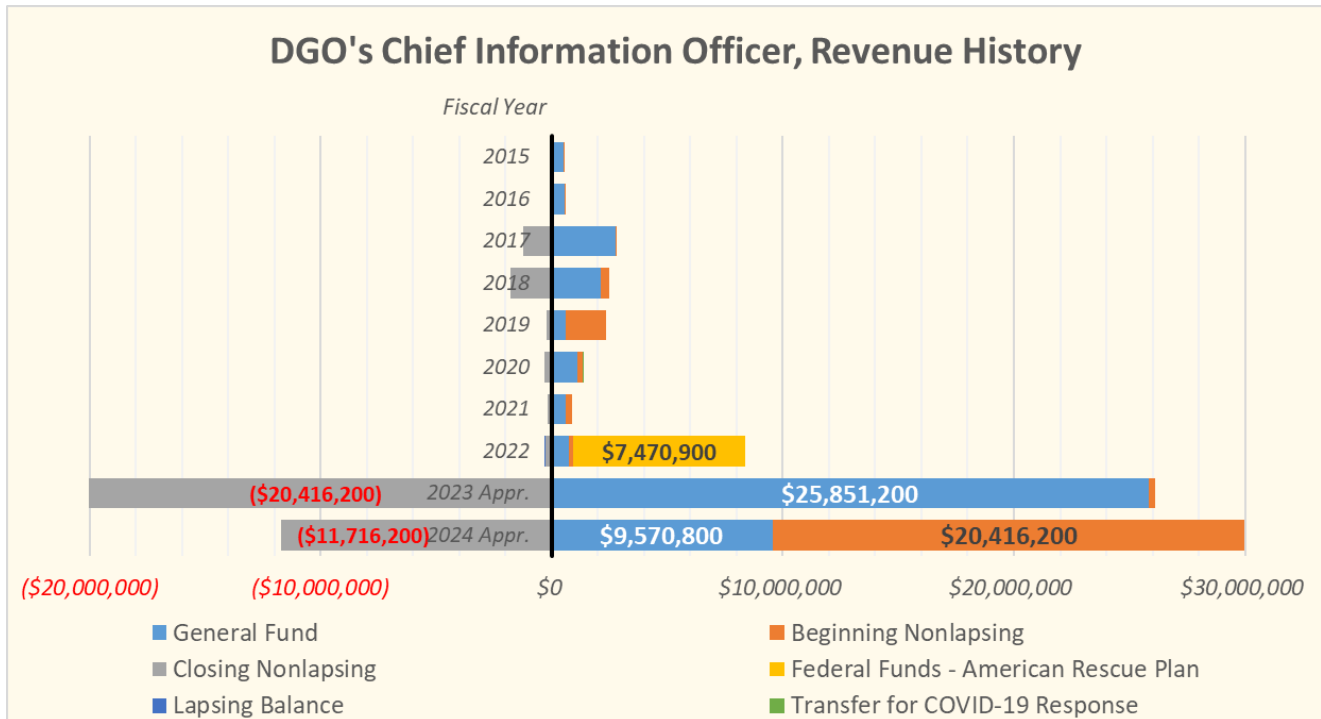
	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
Performance Measure Name	Target	Results	Target	Results	Target	Results	Target	Target
DTS, Chief Information Officer								
Data security systematic prioritization of high-risk areas								>700
Customer satisfaction for application development projects	83%	89.15%	>= 83%	86%	>= 83%	84.17%	>= 83%	>= 83%
State employees receive computers in a timely manner								< 10 days
Privacy protection assessments per year								52

Programs and FTEs

This line item has one program with an average of 3 FTEs. In addition to the staff, during the last two legislative sessions, this line item has received funding for several large projects. We recommend the Legislature create additional programs (appropriation units) in the CIO line item in order to increase the transparency and accountability.

Funding Trends

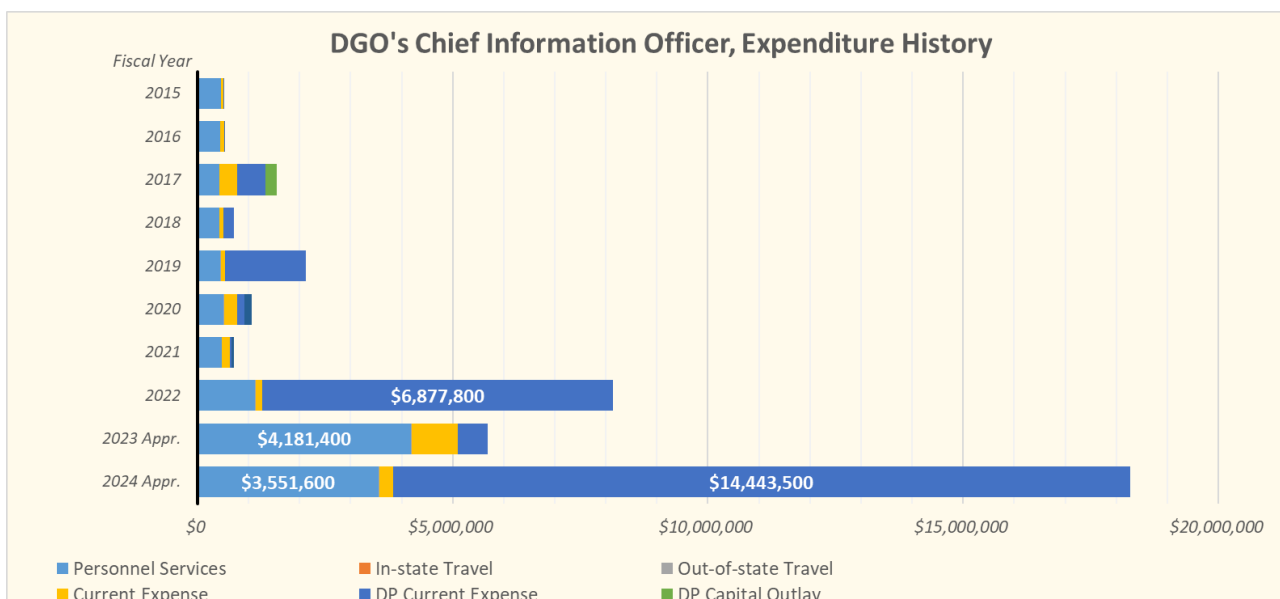
The CIO line item is primarily funded from the General Fund. In FY 2023, there was a large appropriation to the CIO line item for Information Technology Innovation Fund. Anticipating that the funding would not be fully utilized during the fiscal year, the Legislature granted the line item nonlapsing authority of \$20.4 million (see the [Other Information](#) section for details).



As previously stated, the CIO is also the director of the Division of Technology Services, which includes the largest portion of the division: ISF - DTS Enterprise Technology, consisting of over 700 FTEs and total budget of over \$161 million in FY 2024, funded exclusively with Dedicated Credits (generated from service fees paid by other state agencies). We recommend the Legislature consider replacing a portion of the General Fund of DTS administrators' costs with Dedicated Credits, proportionate to their efforts of overseeing the ISF line item of the division.

Expenditures Trends

The largest expenditure for this line item is related to the appropriation for DP Current Expense followed by Personnel Services (see the following chart).



New Funding Over Time

The following table includes some of the budget changes for this line item since FY 2017:

Funding Item	1X	Fund Na	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Grand Total
Customer Experience Investments	One-Time	General Fund								3,200,000	3,200,000
Data Coordination System	One-Time	General Fund	2,000,000								2,000,000
Data Security Management	One-Time	General Fund		9,700							9,700
DTS Customer Experience Platform Expansion	One-Time	General Fund		1,400,000							1,400,000
Employee Recognition and Award Events	Ongoing	General Fund					(16,200)				(16,200)
Employee Training and Agency Website	Ongoing	General Fund					(42,500)				(42,500)
Government Digital Verifiable Record Amendment	One-Time	General Fund								250,000	250,000
Information Technology Innovation Fund	One-Time	General Fund							20,000,000		20,000,000
	Ongoing	General Fund							5,000,000		5,000,000
JRI Social Services Data Coordination System	One-Time	General Fund			(61,900)						(61,900)
Postal Facilities and Government Services	One-Time	General Fund		72,100	(149,400)						(77,300)
	Ongoing	General Fund		74,700			(74,700)				0
Postal Facilities and Government Services Backout	One-Time	General Fund					(72,100)				(72,100)
Postal Facilities and Government Services Ongoing	One-Time	General Fund				(74,700)					(74,700)
Rate Benchmarking Survey	Ongoing	General Fund					(15,000)				(15,000)
Single User Data Correlation Act Request	One-Time	General Fund				500,000					500,000
Single-sign-on Database	One-Time	General Fund	200,000								200,000
Technology Innovation Amendments	Ongoing	General Fund			150,000						150,000
Technology Innovation Amendments Unspent Fund	One-Time	General Fund				(125,000)					(125,000)
Technology Services Partial Restoration	Ongoing	General Fund						70,000			70,000
Grand Total			2,200,000	1,556,500	(61,300)	300,300	(220,500)	70,000	25,000,000	3,450,000	32,295,000

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 14](#)):

Total amount of nonlapsing of up to \$37,250,000, with expenditures limited to: costs associated with DTS rate study, other IT initiatives, to implement the provisions relating to a technology innovation program (H.B. 395, 2018 General Session) \$250,000; for network enhancement, data security, and broadband (S. B. 1001 Item 45, 2021 Special Session 1) \$12,000,000; for development of a Human Capital Management system (H.B. 2, Item 36, 2022 General Session) \$5,000,000; and for Innovation funds (H.B. 2, Item 36, 2022 General Session) \$20,000,000.

As we compared the amount of nonlapsing requested by the division for FY 2023 to the amount of Closing Nonlapsing they submitted in their budget for FY 2023, we noticed that there was a significant difference: \$37,250,000 (see above) in the intent language vs. \$20,416,200 in the budget. Ideally, these numbers should be the same. We recommend the division request the same amount of nonlapsing in the intent language as in their budget proposal.

Recommendations:

- We recommend the Legislature:
 - Create additional programs (appropriation units) in the CIO line item in order to increase the transparency and accountability; and
 - Consider replacing a portion of the General Fund of DTS administrators' costs with Dedicated Credits, proportionate to their efforts of overseeing the ISF line item of the division.
- We recommend the division request the same amount of nonlapsing in the intent language as in their budget proposal.

DGO's unedited response to these recommendations are included in [Appendix C](#) at the end of this report.

Integrated Technology (DTS)

Overview

The only program in the Integrated Technology line item is Utah Geospatial Resource Center (UGRC). UGRC is a separate line item, but it is managed by the Chief Information Officer and organizationally, it is part of the Division of Information Technology (DTS).

UGRC maintains and enhances Utah's State Geographic Information Database (SGID) which contains geospatial data that is regularly used by state agencies and local governments. The organization is directed under mapping-related sections of Utah statute to coordinate geographic information system (GIS) resources within state government including the management of the SGID and the operation of the Utah Reference Network for Global Positioning Systems that provides high precision correction services for surveying, mapping, and machine control. The SGID ensures that GIS map layers are developed in a coordinated fashion and shared openly to support the state's open data and transparency initiatives.

Enabling Authority

[UCA 63A-16-506](#) establishes the State Geographic Information Database and sets its powers and responsibilities. [UCA 63A-16-505](#) establishes the Utah Geospatial Resource Center and sets its powers and responsibilities.

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the division to report on the following measures of performance:

1. uptime for the Utah Geospatial Resource Center (UGRC) portfolio of streaming geographic data web services and State Geographic Information Database connection services (target: at least 99.5%);
2. road centerline and addressing map data layer required for Next Generation 911 services is published monthly to the State Geographic Information Database (target: at least 120 county-sourced updates including 50 updates from Utah's class I and II counties); and
3. uptime for UGRC's TURN GPS real-time, high precision geopositioning service that provides differential correction services to paying and partner subscribers in the surveying, mapping, construction, and agricultural industries (target: at least 99.5%).

The following table shows the performance measures and their targets over time.

Performance Measure Name	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
	Target	Results	Target	Results	Target	Results	Target	Target
DTS, Utah Geospatial Resource Center (UGRC)								
AGRC availability	99.5% uptime	99.96%	>= 99.5% uptime	100%	>= 99.5% uptime	100.00%	>= 99.5% uptime	>= 99.5% uptime
Road centerline and addressing map data layer published monthly	120	192	>= 120	195	>= 120	184	>= 120	>= 120
Utah reference network GPS service availability	99.5% uptime	99.54%	>= 99.5% uptime	88%	>= 99.5% uptime	99.99%	>= 99.5% uptime	>= 99.5% uptime

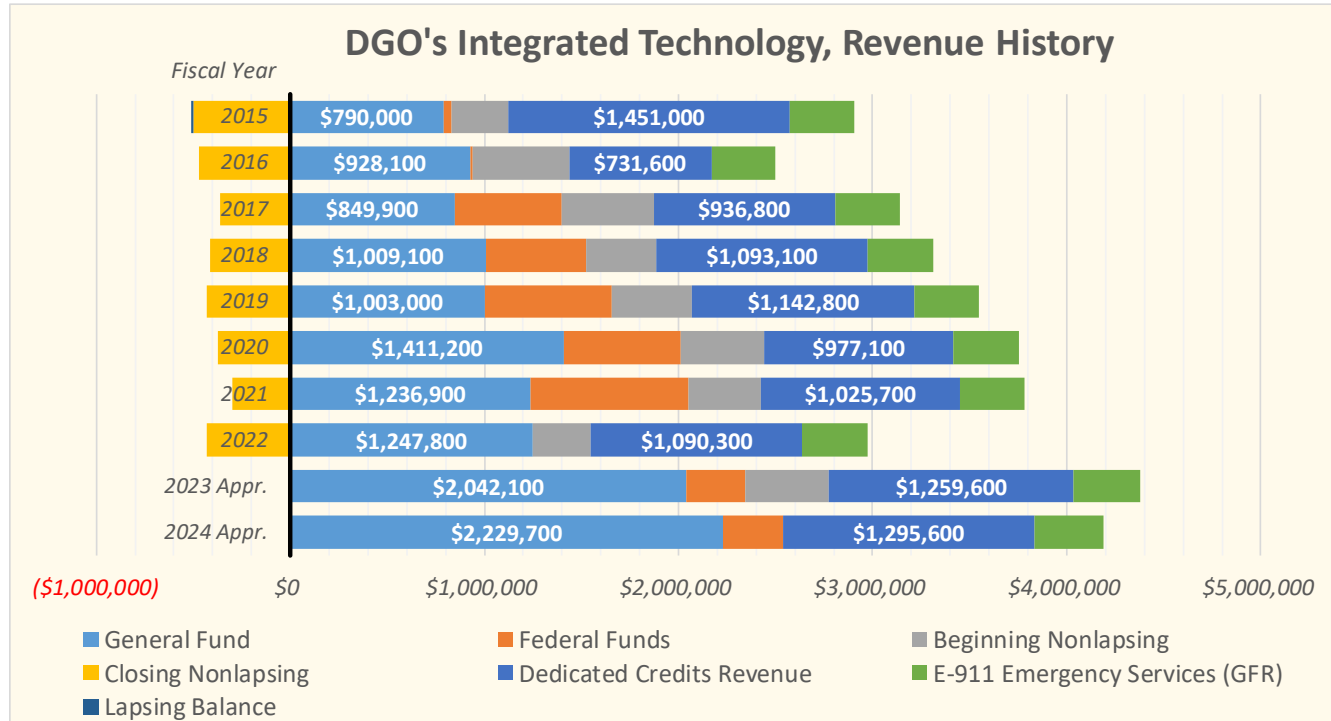
UGRC staff have been able to exceed the second performance measure ("Road centerline and addressing map data layer") for three consecutive years, so we recommend UGRC propose a higher target for FY 2025.

Programs and FTEs

This line item currently has one program and 12 FTEs. We recommend the Legislature create additional programs (appropriation units) in Integrated Technology line item to increase the transparency and accountability.

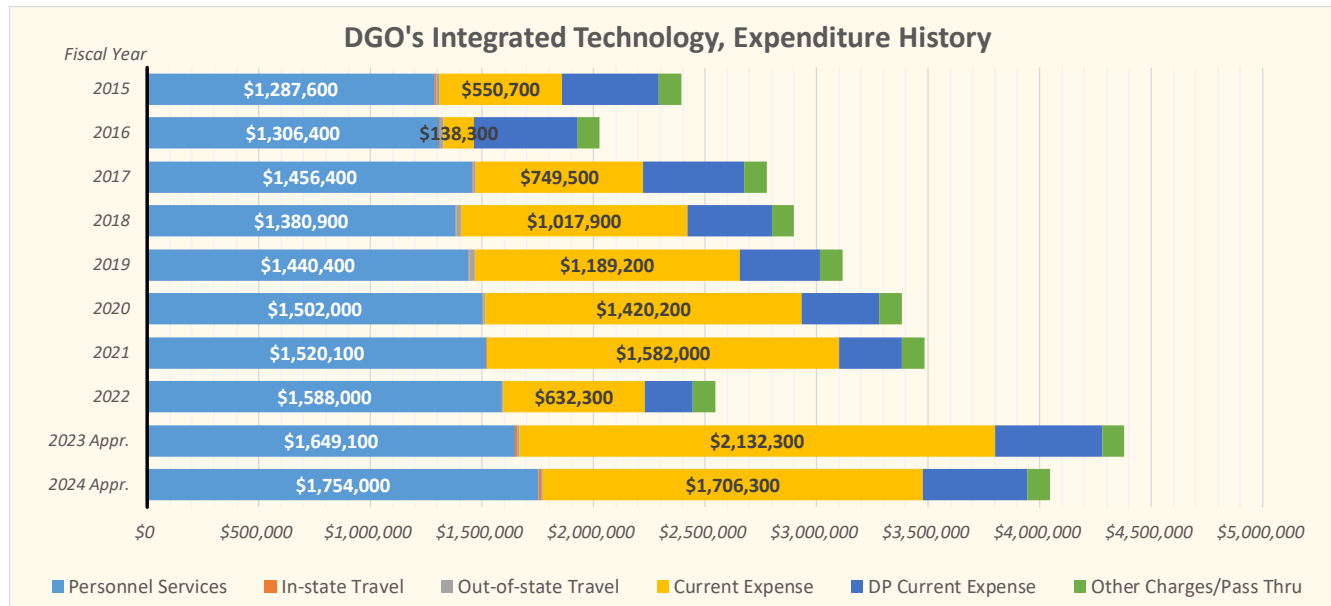
Funding Trends

The largest funding source for this line item is the General Fund. Dedicated Credits are the second largest funding source with revenue from developing geospatial applications and data for other agencies.



Expenditures Trends

The two largest expenditure categories for this line item are Personnel Services and Current Expense.



New Funding Over Time

The following table includes some of the budget changes for this line item since FY 2017:

Funding Item	1X	Fund Name	FY 2017	FY 2018	FY 2020	FY 2021	FY 2023	FY 2024	Grand Total
Department of Technology Services Federal Gr	Ongoing	Federal Funds	187,700						187,700
DTS FY2017 Federal Fund Supplement	One-Time	Federal Funds	47,300						47,300
DTS FY2018 Federal Fund Reduction	Ongoing	Federal Funds		(235,000)					(235,000)
Employee Training and Computer Replacemen	Ongoing	General Fund				(28,200)			(28,200)
Funding Utah's Public Land Survey System	One-Time	General Fund					500,000	500,000	1,000,000
Monument Rehabilitation and Restoration	Ongoing	General Fund				0			0
Surveyor's Monument Replacement	Ongoing	General Fund		150,000					150,000
Technology Services Federal Funds Adjustment	One-Time	Federal Funds			299,800	12,800			312,600
	Ongoing	Federal Funds				299,800			299,800
Utah Geospatial Enterprise Data Fund	Ongoing	General Fund			97,000				97,000
Utah Geospatial Enterprise Data Fund (interna	Ongoing	General Fund			153,000				153,000
Utah Geospatial Resource Center Aerial Image	Ongoing	General Fund						142,600	142,600
Web Services Enhancements	Ongoing	General Fund					261,000		261,000
Grand Total			235,000	(85,000)	549,800	284,400	761,000	642,600	2,387,800

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 15](#)):

Total amount of nonlapsing of up to \$600,000, with expenditures limited to: Utah Geospatial Resource Center projects \$175,000; Google imagery \$100,000; Global Positioning System Reference Network upgrades and maintenance \$300,000; and Survey Monument Restoration grant obligations to local government \$25,000.

As we compared the amount of nonlapsing requested by the division for FY 2023 to the amount of Closing Nonlapsing they submitted in their budget for FY 2023, we noticed that there was a significant difference: \$600,000 (see above) in the intent language vs. \$0 in the budget. Ideally, these numbers should be the same. We recommend the division request the same amount of nonlapsing in the intent language as in their budget proposal.

Recommendations:

1. We recommend the Legislature create additional programs (appropriation units) in Integrated Technology line item to increase the transparency and accountability.
2. We recommend UGRC:
 - a. Propose a higher target for FY 2025 to the "Road centerline and addressing map data layer published" performance measure; and
 - b. Request the same amount of nonlapsing in the intent language as in their budget proposal.

DGO's unedited response to these recommendations are included in [Appendix C](#) at the end of this report.

DFCM Administration

Overview

The [Division of Facilities Construction and Management \(DFCM\)](#) is the building manager for all state-owned facilities. The division is responsible for all aspects of construction for state buildings, develops recommendations for capital development projects and capital improvement funds included in the capital budget. DFCM allocates funds appropriated by the Legislature for the alteration, repair, and improvement of state facilities known as capital improvements. The division is also responsible for ensuring that the State of Utah's capital facilities programs are efficiently managed and effectively implemented. It also ensures that state agencies and institutions comply with the DFCM Facilities Maintenance Standards.

Enabling Authority

[UCA 63A-5b-301](#) creates DFCM and details its responsibilities.

Mission: to provide professional services to assist State entities in meeting their facility needs for the benefit of the public.

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the division to report on the following measures of performance:

- capital improvement projects completed in the fiscal year they are funded (target: at least 86%); and
- accuracy of Capital Budget Estimates (CBE) (baseline +/- 10%; target: +/- 5%).

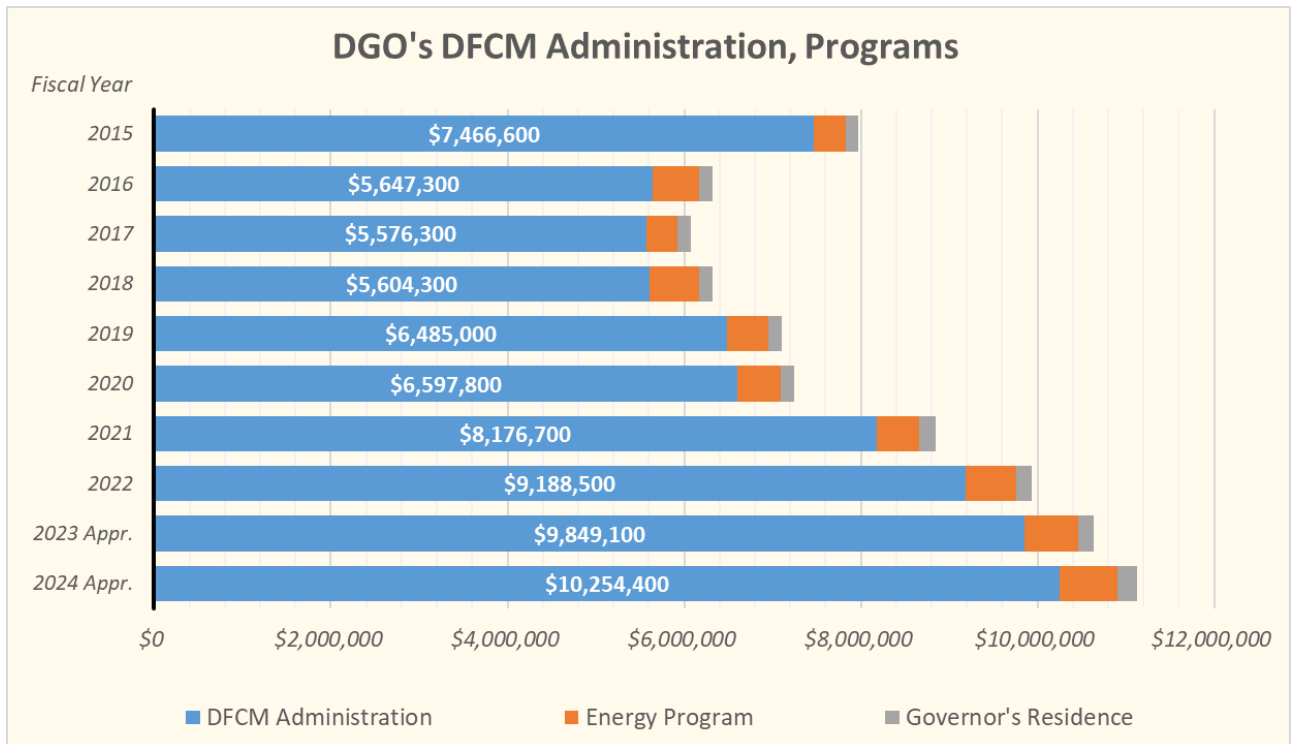
The following table shows the performance measures and their targets over time.

	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
Performance Measure Name	Target	Results	Target	Results	Target	Results	Target	Target
Division of Facilities Construction and Management								
Capital improv. projects completed in the fiscal year they are funded	>85%	63%	>85%	64%	>= 86%	63%	>= 86%	>= 86%
Accuracy of Capital Budget Estimates (CBE)	5% +/-	-8%	5% +/-	8%	+/- 5%	-7.68%	5% +/-	5% +/-

Currently, DFCM has only two performance measures. We recommend the division propose at least one more performance measure and a corresponding target.

Programs and FTEs

DFCM Administration has three programs, 53 actual FTEs on average, 23 vehicles assigned from fleet.



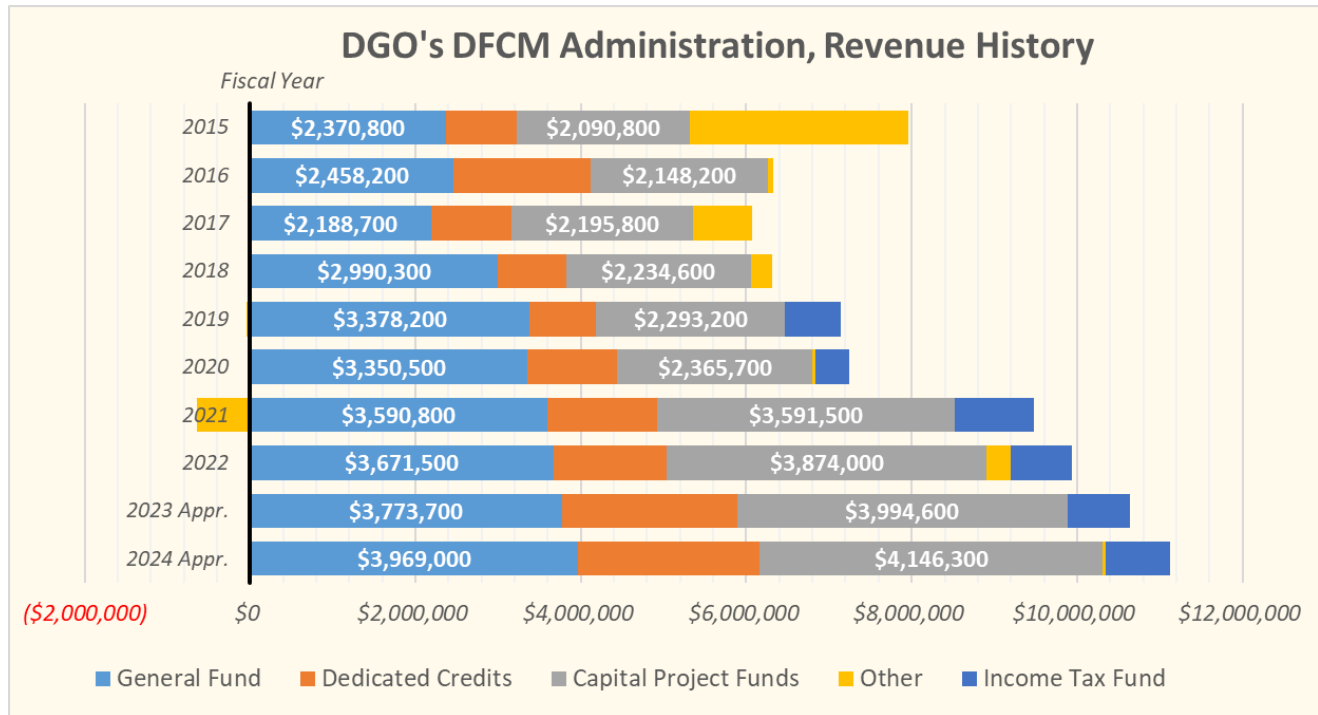
As we reviewed the administrative structure of DFCM, we found that it doesn't match the appropriation structure for this line item. The division receives the funding in three appropriation units (as displayed in the figure above), with most of the money going to the DFCM Administration. But administratively, the division is divided in the following six programs:

1. Administrative
2. Capital Improvement
3. Capital Development
4. Facilities Maintenance Program
5. Building Performance Program
6. Real Estate Program

There are benefits to aligning the budgetary and administrative structures of an organization. We recommend DFCM propose a plan to realign DFCM's current appropriation units to reflect the division's administrative structure for increased transparency.

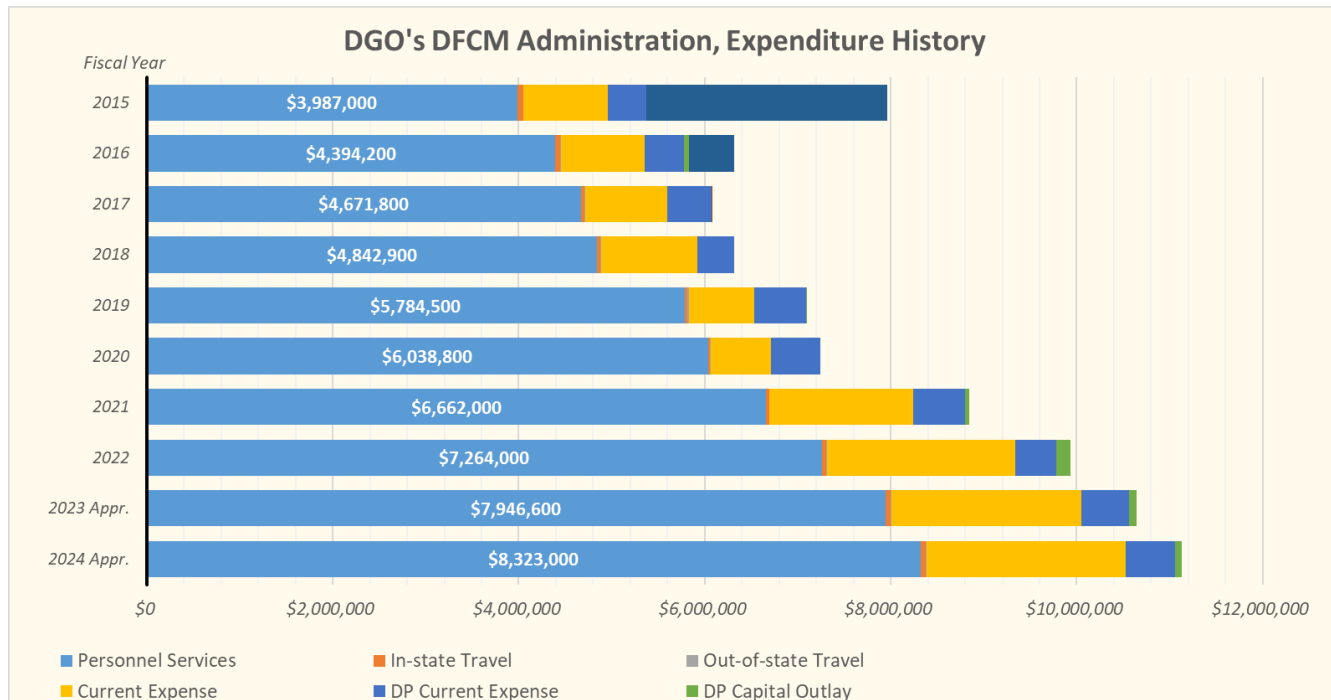
Funding Trends

The revenues come mainly from the Capital Project Fund and the General Fund.



Expenditures Trends

The largest expenditure category for this line item is Personnel Services.



New Funding Over Time

The following table includes some of the budget changes for this line item since FY 2018:

Funding Item	1X	Fund Name	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
DFCM Admin Budget Dedicated Credits	One-Time	Dedicated Credits Revenue				329,500		329,500
	Ongoing	Dedicated Credits Revenue					329,700	329,700
DFCM Project Managers, Professional Estimator, and Data Specialist - Educ	Ongoing	Income Tax Fund		400,500				400,500
DFCM Project Managers, Professional Estimator, and Data Specialist - Gene	Ongoing	General Fund		44,500				44,500
DFCM SBEEP Energy Program On-going Funding	Ongoing	General Fund	460,000					460,000
Operation Rio Grande Street Clean Up	One-Time	General Fund			100,000			100,000
Operation Rio Grande Street Clean Up Reduction	One-Time	General Fund			(50,000)			(50,000)
Restore DFCM Project Managers to Capital Improvement	One-Time	General Fund		267,500				267,500
		Income Tax Fund		267,500				267,500
	Ongoing	General Fund			267,500			267,500
		Income Tax Fund			267,500			267,500
State Buildings Amendments	Ongoing	Capital Projects Fund			80,400			80,400
Systems Consultant	Ongoing	General Fund				(50,000)		(50,000)
Transfer Funding for the Building Board Program to DFCM Administration -	Ongoing	General Fund				10,700		10,700
		Capital Projects Fund				1,227,600		1,227,600
Travel for Training; Regular On-site Visits to Manage Projects	Ongoing	General Fund				(19,600)		(19,600)
Grand Total			460,000	980,000	665,400	1,498,200	329,700	3,933,300

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 5](#)):

Total amount of nonlapsing of up to \$1,700,000, with expenditures limited to information technology projects, customer service, optimization efficiency projects, time-limited FTE's, and Governor's Mansion maintenance: \$1,500,000; and Energy Program operations \$200,000.

As we compared the amount of nonlapsing requested by the division for FY 2023 to the amount of Closing Nonlapsing they submitted in their budget for FY 2023, we noticed that there was a significant difference: \$1,700,000 in the intent language vs. \$920,000 in the budget. Ideally, these numbers should be the same. We recommend the division request the same amount of nonlapsing in the intent language request as in their budget proposal.

Recommendations:

1. We recommend the division:
 - a. Propose at least one more performance measure and a corresponding target;
 - b. Propose a plan for realignment of DFCM's current appropriation units to reflect the division's administrative structure for increased transparency; and
 - c. Request the same amount of nonlapsing in the intent language request as in their budget proposal.

DGO's unedited response to these recommendations are included in [Appendix C](#) at the end of this report.

Executive Director

Overview

The Executive Director's Office (EDO) is comprised of the executive director, two deputy directors, finance director, internal auditors, coordinator of resources steward, communications director, privacy and security officer, and executive assistant. The office provides financial management, strategic planning, organizational development, internal auditing, leadership development, and public relations for all programs in DGO.

EDO helps coordinate interagency and intergovernmental cooperation on issues involving risk management and insurance coverage, purchasing contracts, state mail, state financial system and reporting, payroll, debt collection, consolidated fleet and fuel management, state facilities construction and maintenance, administrative rules, archives and government records management, human resource management, and technology services.

The executive director is responsible for the consolidation efforts of the new department. We recommend the director provide the following:

1. An update of the department's consolidation and a detailed plan for the next stages and milestones of these efforts; and
2. Specific steps and milestones for implementing a department-wide streamlining of processes, software, functions, and services to achieve efficiencies and savings.

Enabling Authority

[UCA 63A-1-102](#) outlines the department's purposes. [UCA 63A-1-109](#) lists the divisions in DGO. [UCA 63A-1-116](#) spells out the duties of the Coordinator of Resource Steward.

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the division to report on the following measures of performance:

1. independent evaluation/audit of divisions/key programs (target: at least 6 annually); and
2. air quality improvement activities across state agencies (target: 40 activities each year).

The following table shows the performance measures and their targets over time.

	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
Performance Measure Name	Target	Results	Target	Results	Target	Results	Target	Target
Executive Director's Office								
Division and key program evaluations/audits	4	6	4	1	>= 4	0	>= 4	>=6
Air quality improvement activities across state agencies	25	30	25	25	25	42	25	40

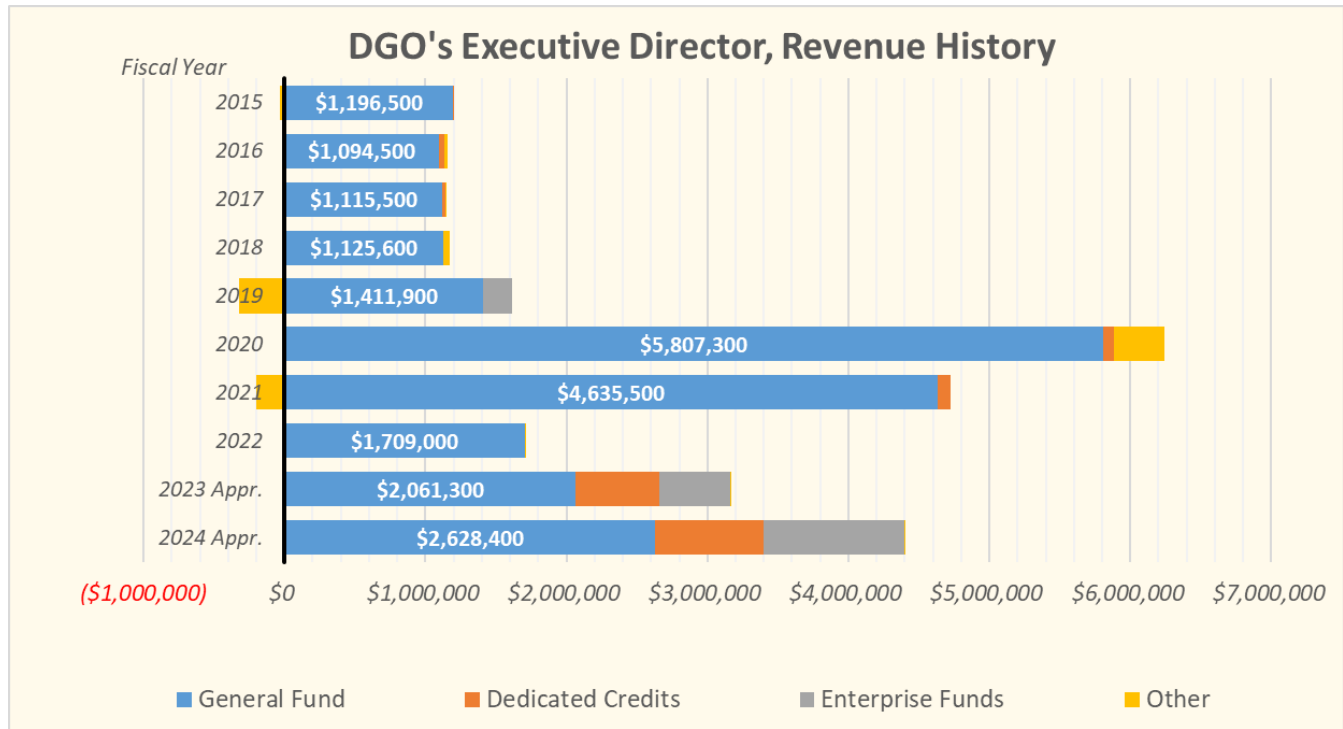
Currently, this line item has only two performance measures. We recommend EDO propose at least one more performance measure with the corresponding target that would best reflect line item's main priorities and efforts.

Programs and FTEs

EDO currently has one program and 14 FTEs projected for FY 2024. We recommend the Legislature create additional programs (appropriation units) in Executive Director line item in order to increase the transparency and accountability.

Funding Trends

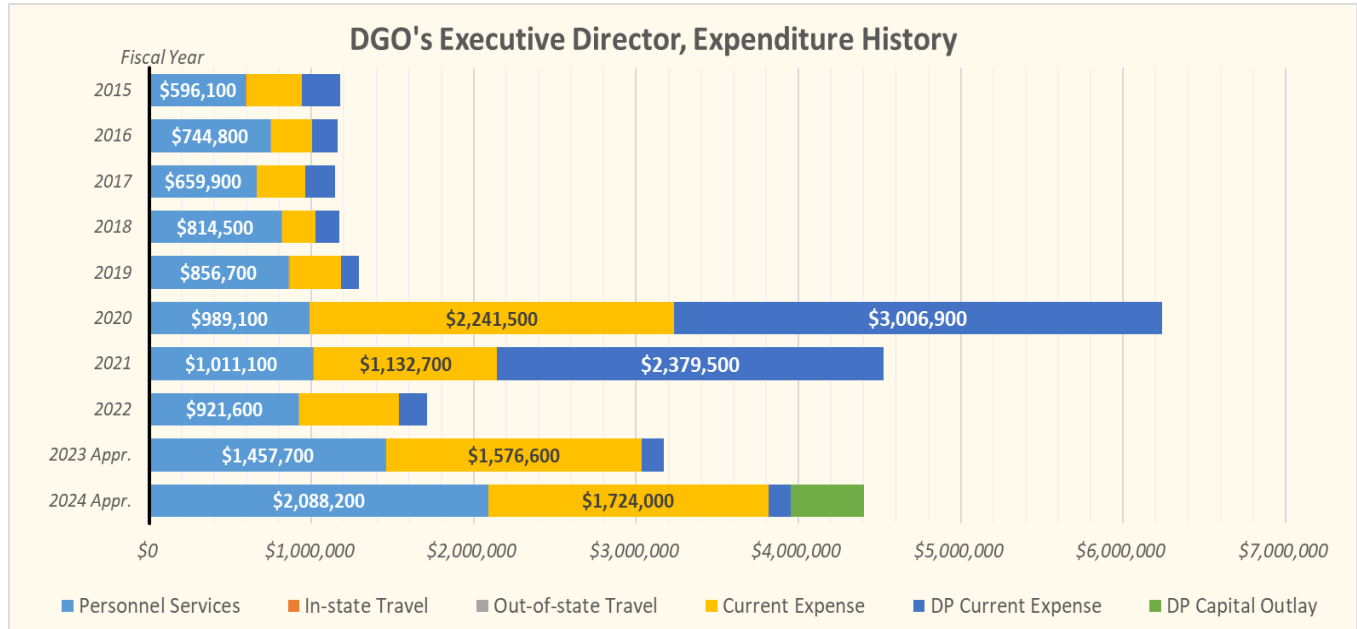
The main revenue source for EDO is the General Fund. The Dedicated Credits come from charges to other DGO divisions for services provided by EDO.



Since EDO provides oversight of all DGO divisions, both ISF and non-ISF, with the ISF divisions being much larger than the non-ISF, we recommend the executive director present a plan for adjusting the funding mix of the line item that would increase the percentage of funding coming from the ISF's Dedicated Credits and reduce the General Fund appropriation, making it available for other legislative priorities.

Expenditures Trends

The largest expenditure for this line item over the years has been Personnel Services. This expenditure category is likely going to exceed the budgeted amount by over \$130,000 in FY 2024 due to salary increases given to six EDO employees not originally budgeted for. We recommend the director provide a plan for how to pay for these cost increases with existing appropriations.



New Funding Over Time

The following table includes some of the budget changes for this line item since FY 2017:

Item Name	1X	Fund Name	2017	2019	2020	2021	2022	2023	2024	Grand Total
Administrative Services Reception Services Consolidation	One-Time	Dedicated Credits			185,000					185,000
	Ongoing	Dedicated Credits				270,000				270,000
DAS Dedicated Credit Increase	One-Time	Dedicated Credits	29,500							29,500
DGO Website Design and Development from General Services	One-Time	General Services - Cooperative Contract Mgmt							450,000	450,000
Electric Vehicle Charging Stations at State Sites	One-Time	General Fund			2,000,000					2,000,000
Finance Director	Ongoing	Dedicated Credits						191,000		191,000
Finance Director	Ongoing	General Fund						20,000		20,000
Internal Audit Software from General Services	One-Time	General Services - Cooperative Contract Mgmt							45,000	45,000
Internal Audit Support for Small Agencies	One-Time	General Fund						145,000		145,000
Internal Audit Support for Small Agencies	Ongoing	General Fund							504,000	504,000
Internal Auditor	Ongoing	Dedicated Credits						146,000		146,000
Internal Auditor	Ongoing	General Fund						14,000		14,000
ISF Funds Adjustments	One-Time	General Services - Cooperative	200,000							200,000
Job Title and Classification Review from General Services	One-Time	General Services - Cooperative Contract Mgmt							500,000	500,000
Membership in National Associations; Office Supplies, Phones, and Photocopying	Ongoing	General Fund				(14,800)				(14,800)
Privacy and Security Director	One-Time	General Fund							5,000	5,000
Privacy and Security Director	Ongoing	Dedicated Credits							147,000	147,000
Privacy and Security Director		General Fund							23,000	23,000
Privacy Protection Amendments	One-Time	General Fund					1,500			1,500
Privacy Protection Amendments	Ongoing	General Fund					145,700			145,700
Rate Audit Reallocation - In	One-Time	General Services - Cooperative Contract Mgmt						500,000		500,000
Resource Stewardship Grant from UCAIR	One-Time	Dedicated Credits R	10,500							10,500
State Teleworking	One-Time	General Fund			6,000,000					6,000,000
Supervisor and Leadership Training	One-Time	General Fund							100,000	100,000
Tax Delay Adjustment	One-Time	General Fund			(3,450,000)	3,450,000				0
Telework Initiative	One-Time	General Fund			60,000					60,000
Telework Initiative	One-Time	General Fund		300,000						300,000
Grand Total			40,000	500,000	4,795,000	3,705,200	147,200	1,016,000	1,774,000	11,977,400

Other Information

Nonlapsing Intent Language for FY 2023:

Total amount of nonlapsing of up to \$910,000, with expenditures limited to: general operations of the Executive Directors Office \$125,000; capital improvements/maintenance, DP software, and equipment \$75,000; leadership training \$50,000; website maintenance \$100,000; internal auditing \$40,000; and \$375,000 limited to general operations of the Executive Director Office and contract expenses for the ISF audit and implementation of consultant recommendations ([H.B. 6, Item 6](#)); and \$145,000 for Internal Audit Support ([S.B. 3, Item 27](#)).

As we compared the amount of nonlapsing requested by the division for FY 2023 to the amount of Closing Nonlapsing they submitted in their budget for FY 2023, we noticed that there was a significant difference: \$910,000 (see above) in the intent language vs. \$237,700 in the budget. Ideally, these numbers should be the same. We recommend in the future EDO request the same amount of nonlapsing in the intent language as in their budget proposal.

Recommendations:

1. We recommend the Executive Director provide the following by December 29, 2023:
 - a. An update of the department's consolidation and a detailed plan for the next stages and milestones of these efforts;
 - b. Specific steps and milestones for implementing a department-wide streamlining of processes, software, functions, and services to achieve efficiencies and savings;
 - c. At least one more performance measure with the corresponding target that would best reflect line item's main priorities and efforts;
 - d. A plan for adjusting the funding mix of the EDO line item that would increase the percentage of funding coming from the ISF's Dedicated Credits and reduce the General Fund appropriation, making it available for other legislative priorities; and
 - e. A plan for how the line item will pay for the unbudgeted higher cost from the salary increases.
2. We recommend the Legislature create additional programs (appropriation units) in Executive Director line item in order to increase the transparency and accountability.
3. We recommend in the future EDO request the same nonlapsing amount in the intent language as in their budget proposal.

DGO's unedited response to these recommendations are included in [Appendix C](#) at the end of this report.

Finance Administration

Overview

The [Division of Finance](#) is the State of Utah's central financial accounting office. The division provides direction regarding fiscal matters, financial systems, processes, and information. The division is divided into six programs: Director, Payroll, Payables/Disbursing, Technical Services, Financial Reporting, and Financial Information Systems. The [Office of State Debt Collection](#) is also part of the Division of Finance.

Enabling Authority

[UCA 63A-3](#) establishes the Division of Finance.

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the division to report on the following measure of performance: close the fiscal year within 60 days of the end of the fiscal year (baseline: 101 days after June 30; target: 60 days after June 30).

The following table shows the performance measures and their targets over time.

	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
Performance Measure Name	Target	Results	Target	Results	Target	Results	Target	Target
Division of Finance								
Close the fiscal year within 60 days of the end of the fiscal year				N/A	<= 60 days	63	<= 60 days	<= 60 days

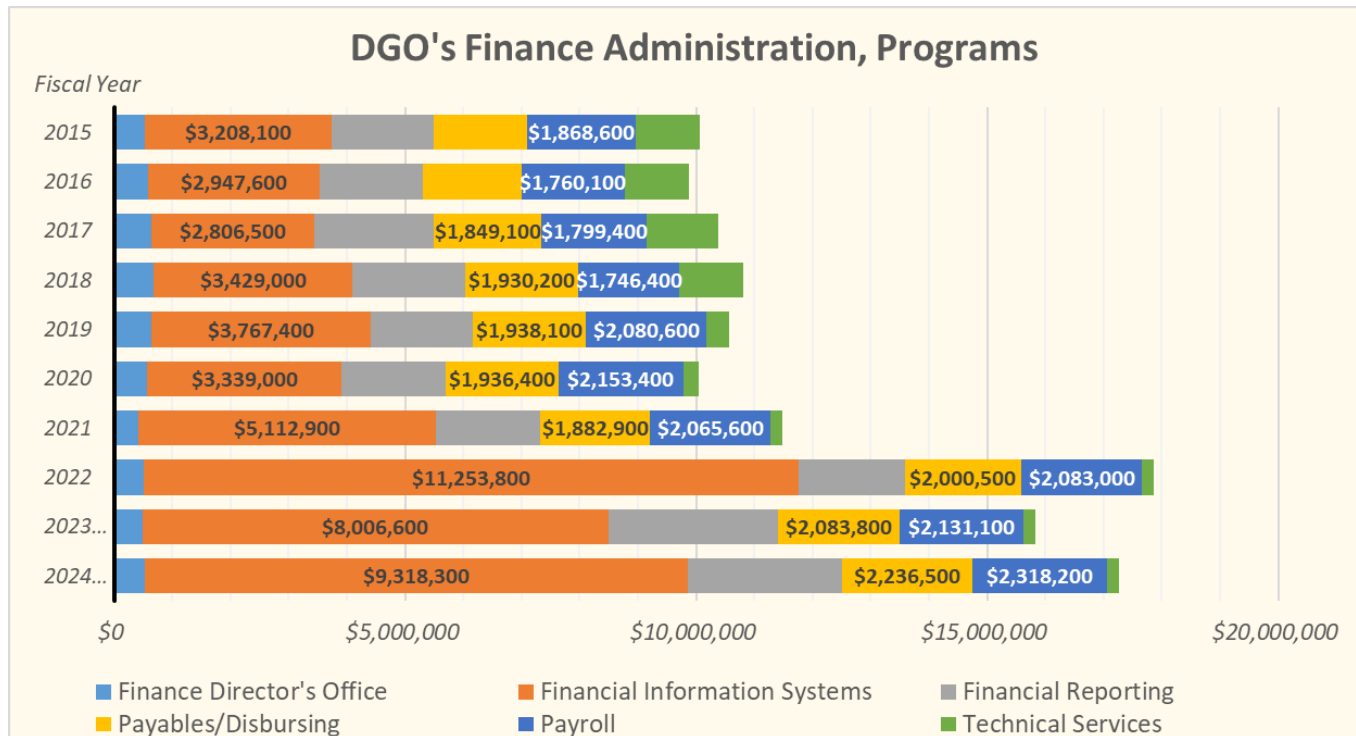
Currently, Division of Finance has only one performance measure. We recommend the division propose at least two more performance measures with the corresponding targets that best reflect line item's main priorities and mission.

Programs and FTEs

The Finance Administration line item has six programs and an average of 51 FTE. The following table shows the FTE count by fiscal year and by program.

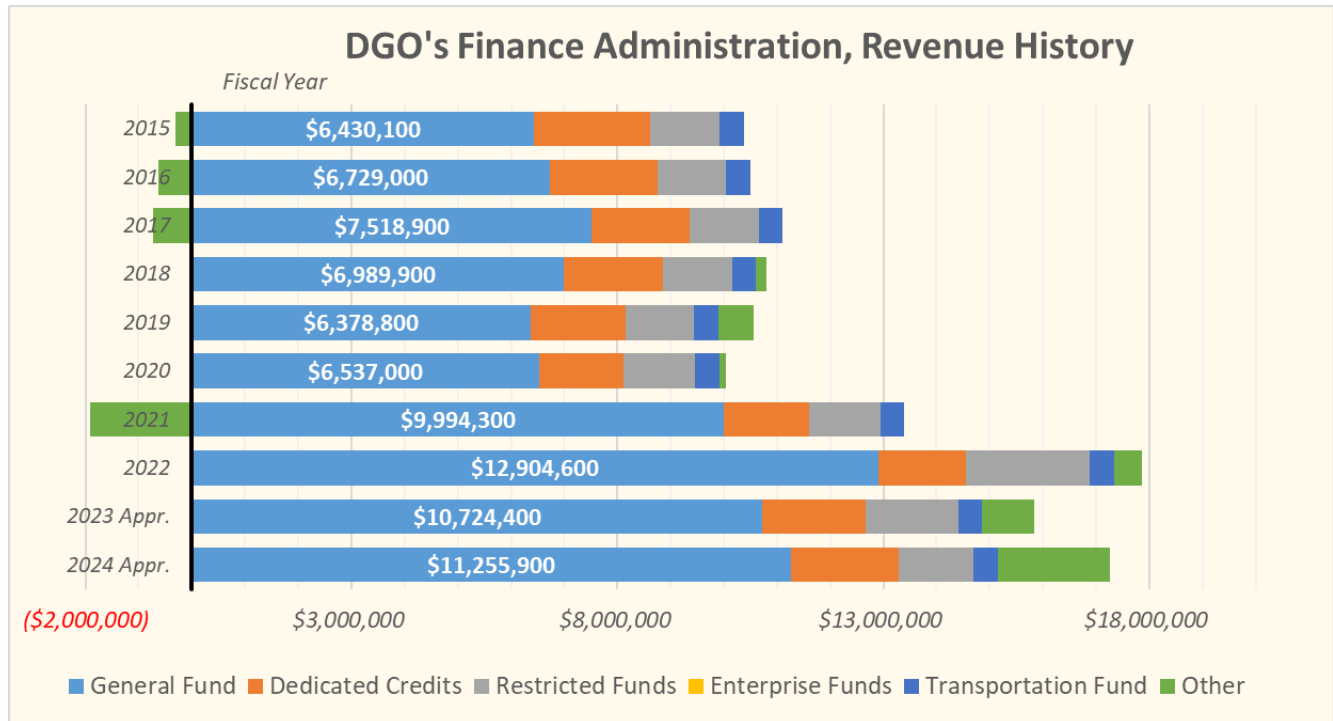
Finance Administration	2015	2016	2017	2018	2019	2020	2021	2022	Averages
Finance Director's Office	4	4	5	5	4	3	2	4	4
Financial Information Systems	10	10	10	10	11	11	12	14	11
Financial Reporting	16	15	16	15	14	15	13	14	15
Payables/Disbursing	14	13	14	14	15	15	14	14	14
Payroll	6	7	7	7	7	7	7	7	7
Total Actual FTEs	50	49	52	51	51	51	48	53	51

The following chart shows the size of each program over time.



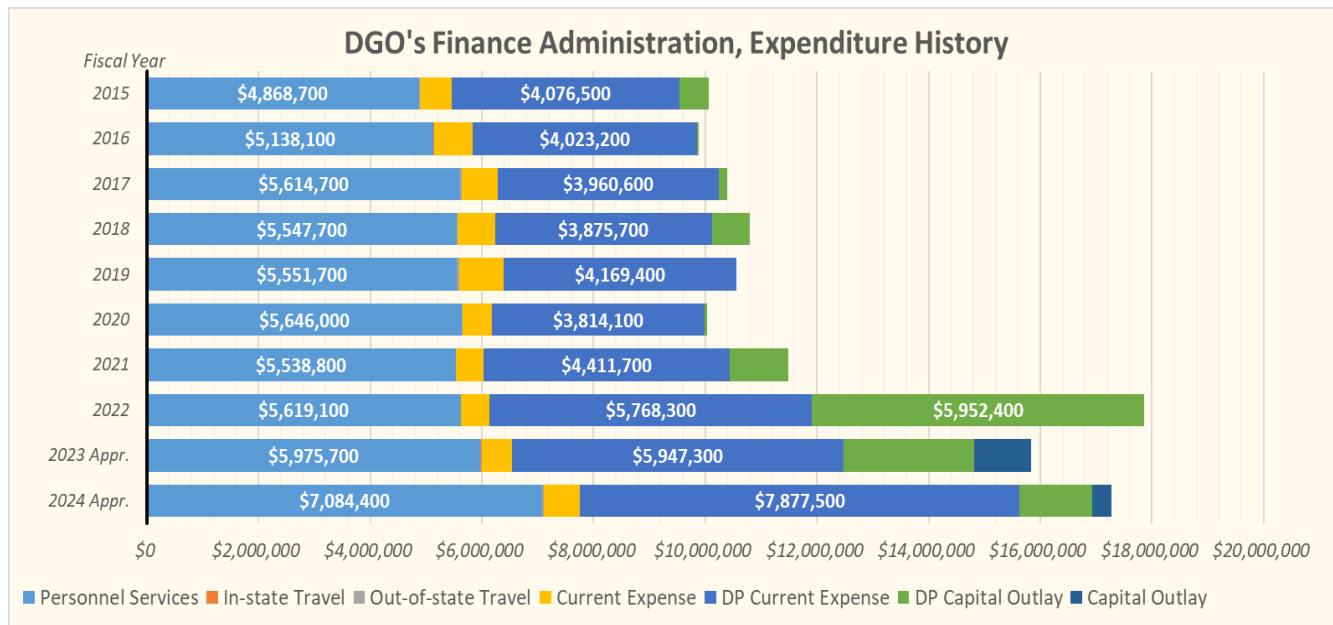
Funding Trends

The largest revenue source for the Division of Finance is the General Fund.



Expenditures Trends

The largest expenditure for this line item is Personnel Services.



New Funding Over Time

The following table includes some of the budget changes for Finance Administration since FY 2017:

Funding Item	1X	Fund Name	FY 2017	FY 2019	FY 2020	FY 2022	FY 2023	FY 2024	Grand Total
Department of Workforce Services Learning	Ongoing	Dedicated Cr	90,000						90,000
Federal Fund Accountability	One-Time	General Fund	500,000						500,000
	Ongoing	General Fund	50,000						50,000
Finance System Optimization	One-Time	General Fund						525,000	525,000
	Ongoing	General Fund					1,454,000		1,454,000
Financial System Optimization	One-Time	General Fund					1,764,300		1,764,300
Fine Amendments	One-Time	General Fund		98,500					98,500
FINET Statewide Accounting System Upgrade	One-Time	General Fund			2,500,000	4,300,000			6,800,000
	Ongoing	General Fund				1,500,000			1,500,000
Upgraded Loan Management System	One-Time	State Debt Collection Fund				1,000,000	360,000		1,360,000
			640,000	98,500	2,500,000	6,800,000	2,124,300	1,979,000	14,141,800

Other Information

Nonlapsing Intent Language for FY 2023 (H.B. 6, Item 9):

Total amount of nonlapsing of up to \$3,400,000 to be used for maintenance and operation of statewide systems \$2,650,000; websites \$100,000; training \$150,000; professional services and studies \$200,000; computer replacement \$50,000; and costs associated with federal funds accountability \$250,000.

As we compared the amount of nonlapsing requested by the division for FY 2023 to the amount of Closing Nonlapsing they submitted in their budget for FY 2023, we noticed that there was a significant difference: \$3,400,000 (see above) in the intent language vs. \$2,660,000 in the budget. Ideally, these numbers should be the same. We recommend the division request the same amount of nonlapsing in the intent language as in their budget proposal.

Recommendations:

1. We recommend the division:
 - a. Propose at least two more performance measures with the corresponding targets that best reflects line item's main priorities and mission; and
 - b. Request the same amount of nonlapsing in the intent language as in their budget proposal.

DGO's unedited response to these recommendations are included in [Appendix C](#) at the end of this report.

Human Resource Management

Overview

The [Division of Human Resources \(DHRM\)](#) has three programs in its non-ISF line item: Administrative Law Judge, Statewide Management Training, and Pay for Performance.

Enabling Authority

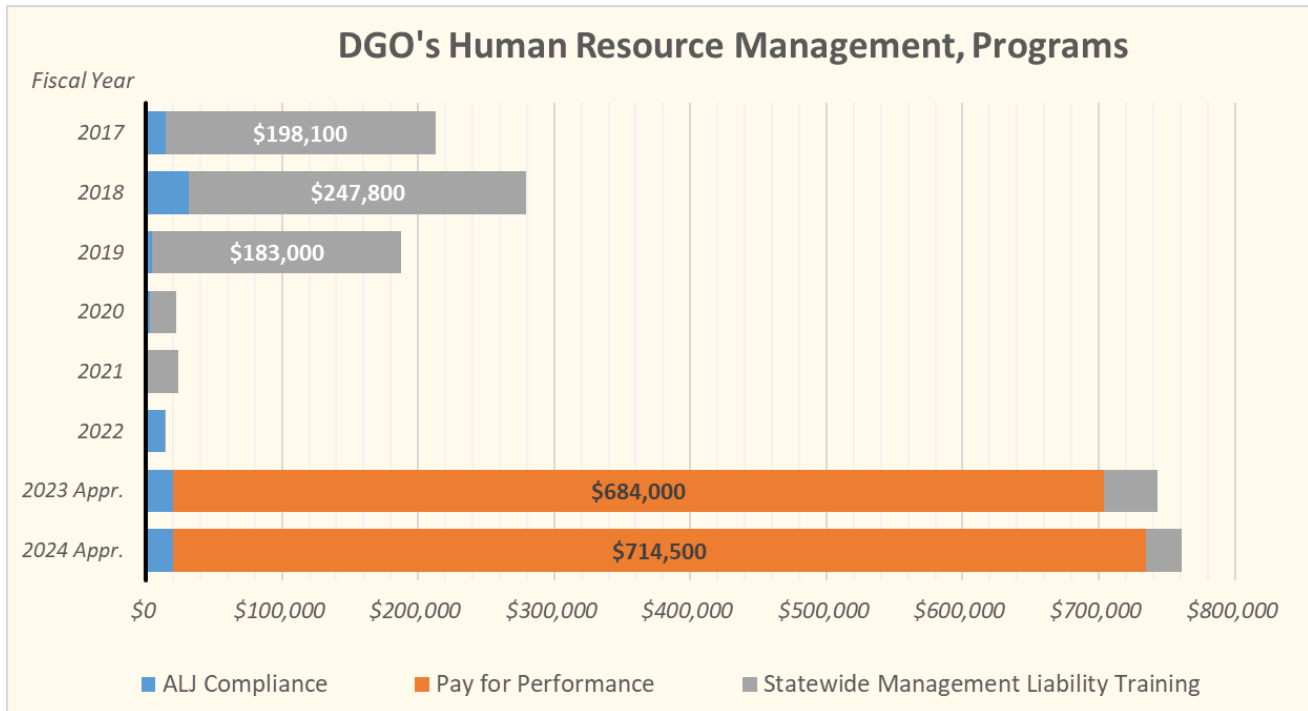
[UCA 63A-17-7](#) provides for statutes governing the Administrative Law Judges. [UCA 67-26-301](#) requires the division to provide training on how to prevent abusive workplace conduct. [UCA 63A-17-112](#) establishes the Pay for Performance management system.

Performance Measures

Currently, there are no performance measures for this line item. We recommend that DHRM propose at least three performance measures with corresponding targets that would best reflect the item's main priorities and mission.

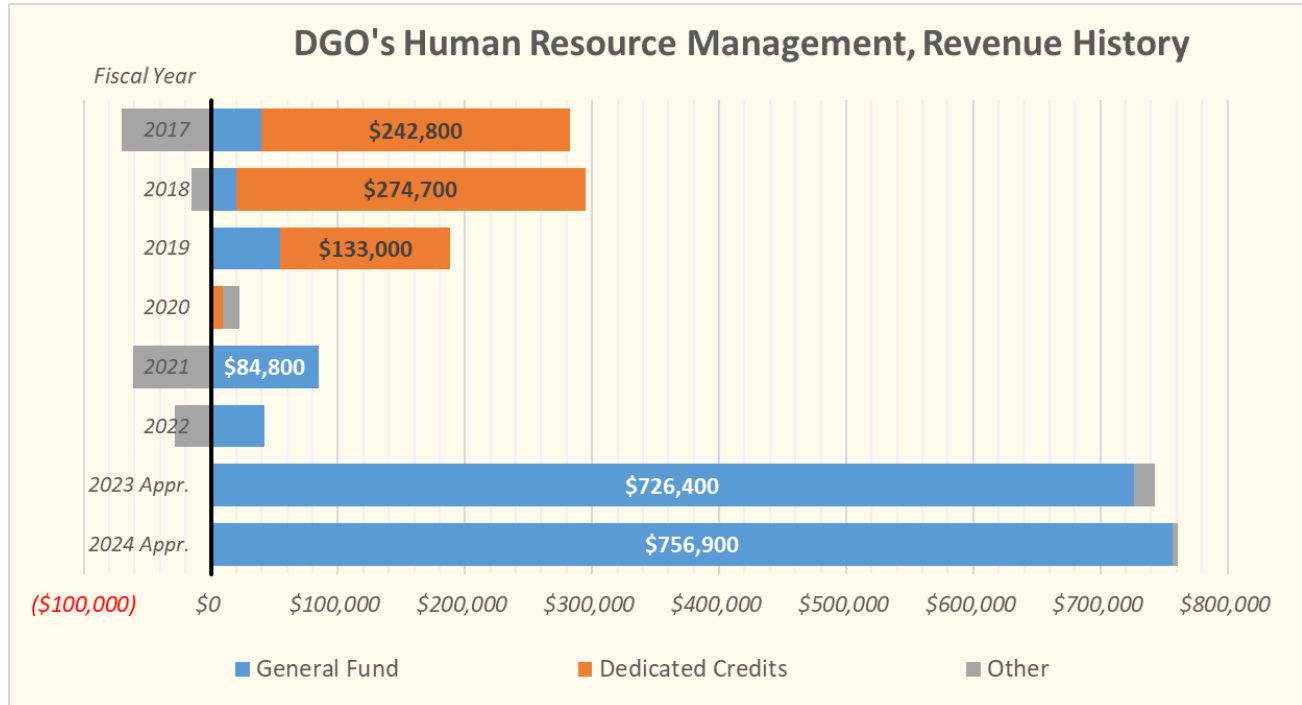
Programs and FTEs

This line item has three programs with a total of five FTEs budgeted for FY 2024, all in the Pay for Performance program.



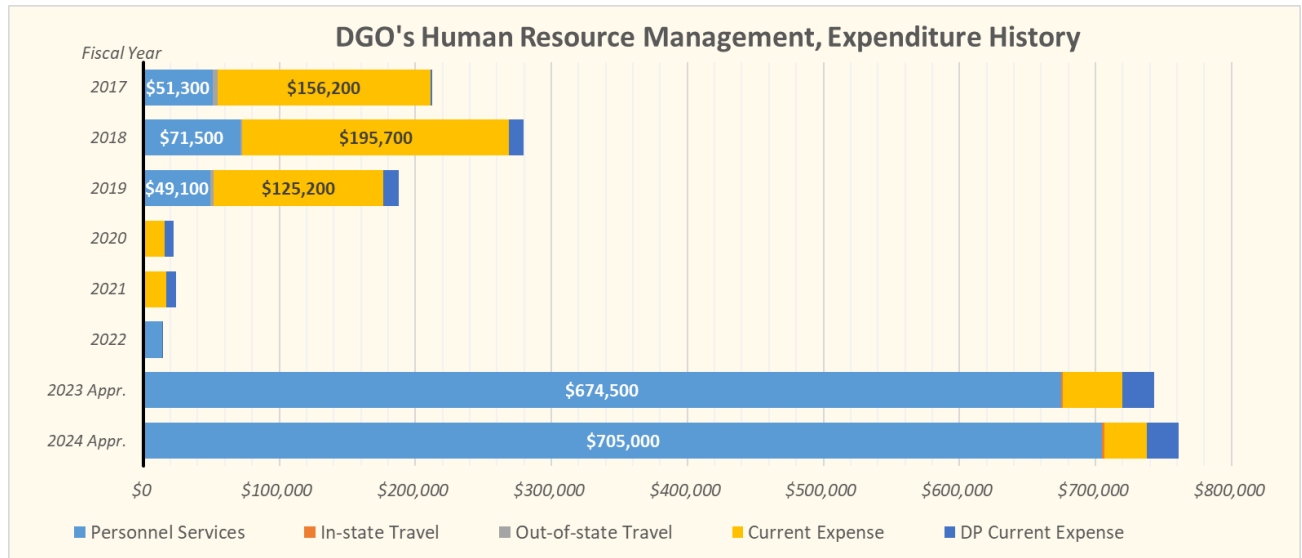
Funding Trends

The main funding source for the line item is the General Fund.



Expenditures Trends

The largest expenditure category for this line item is Personnel Services.



New Funding Over Time

The following table includes some of the budget changes for this line item since FY 2017:

Funding Item	1X	Fund Name	FY 2017	FY 2018	FY 2019	FY 2023	FY 2024	Grand Total
Administrative Law Judge Amendments	One-Time	General Fund	5,000					5,000
Administrative Law Judge Training	One-Time	General Fund	(42,400)					(42,400)
	Ongoing	General Fund		(56,900)				(56,900)
Pay for Performance Technical Correction	One-Time	General Fund				684,000		684,000
	Ongoing	General Fund					684,000	684,000
Work Environment and Grievance Procedure Amendments	One-Time	General Fund			12,500			12,500
	Ongoing	General Fund			22,400			22,400
Grand Total			(37,400)	(56,900)	34,900	684,000	684,000	1,308,600

Other Information

Recommendations:

We recommend that DHRM propose at least three performance measures with corresponding targets that best reflect the line item's main priorities and mission.

DGO's unedited response to this recommendation is included in [Appendix C](#) at the end of this report.

Purchasing and General Services

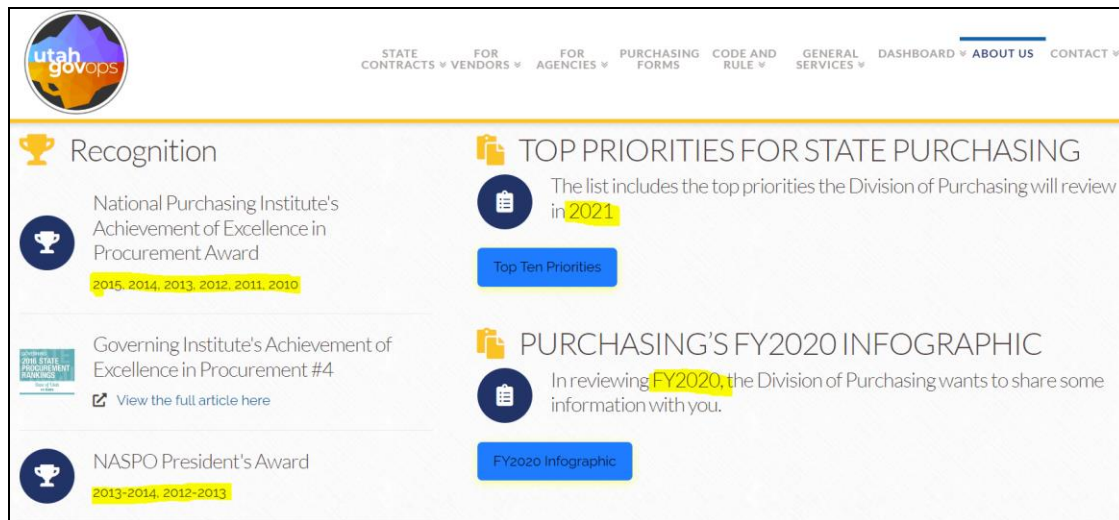
Overview

The [Division of Purchasing and General Services](#) houses the Purchasing line item, and it's staff works with state agencies to develop solicitations, ensure compliance with the requirements of the Procurement Code, publishes the solicitation on the division's e-procurement website, and negotiates the terms and conditions. Unless exempted by statute, state entities must utilize the division to issue their solicitations.

The Purchasing line item constitutes 4% of the total division's budget and is the only program in the division that receives General Funds. The other programs in the division are ISFs, funded with Dedicated Credits (rate charges).

The ISF line item and its programs will be reviewed next year, but we noticed that currently, the appropriation structure and the administrative organization of the Division of Purchasing and General Services are not aligned. We recommend the division leadership review the structure of all its line items and programs and propose a plan for realigning and renaming its programs so that its appropriations structure and its administrative structures would match.

As we reviewed the division's website, we noticed that some of the information provided could be updated. For example, the "About Us" tab displays the divisions priorities and infographic, but the information is for FY 2020 and FY 2021. It also states that the division "is recognized as one of the best managed public procurement agencies in the nation" but the listed awards are for 8-10 years ago.



We recommend the division consider updating the information on its webpage.

Enabling Authority

[UCA 63A-2](#) establishes the authority of the division.

Performance Measures

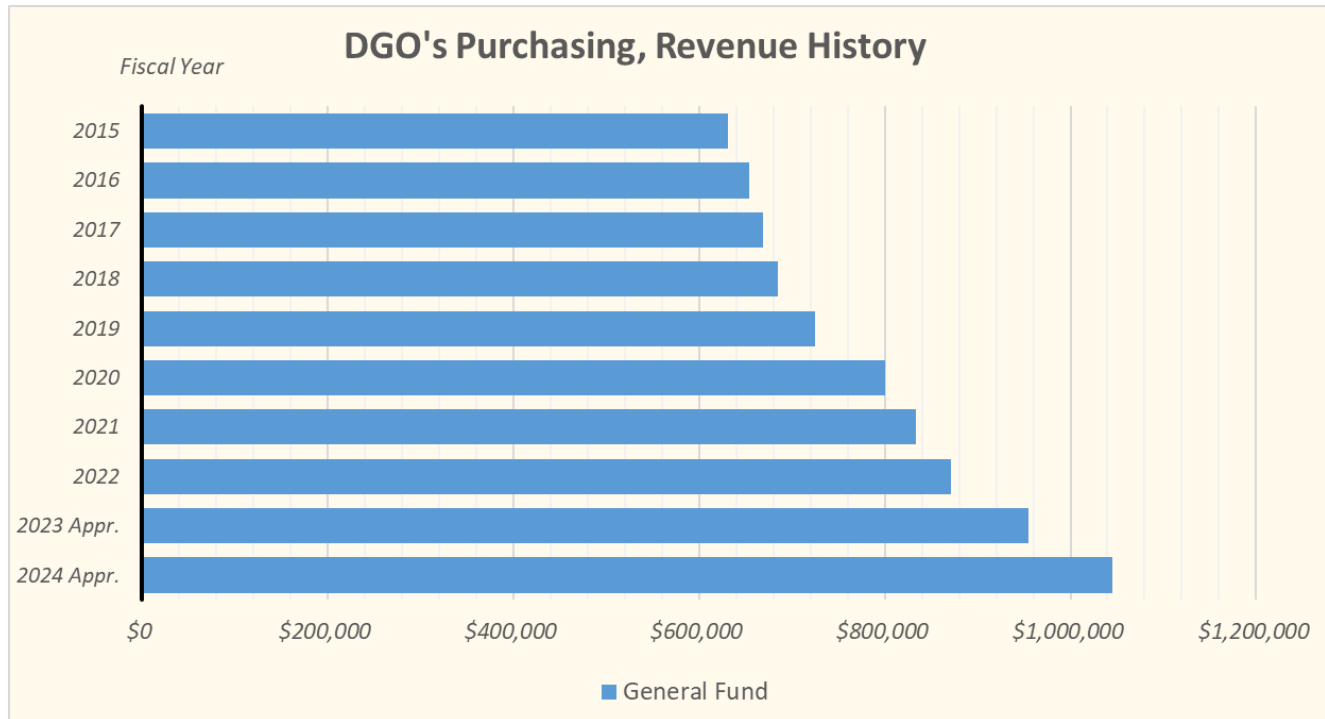
Currently, this line item does not have any performance measures. We recommend the division propose at least three performance measures with corresponding targets that would best reflect the line's main priorities and efforts.

Programs and FTEs

The Purchasing line item has one program and estimated 44 FTEs.

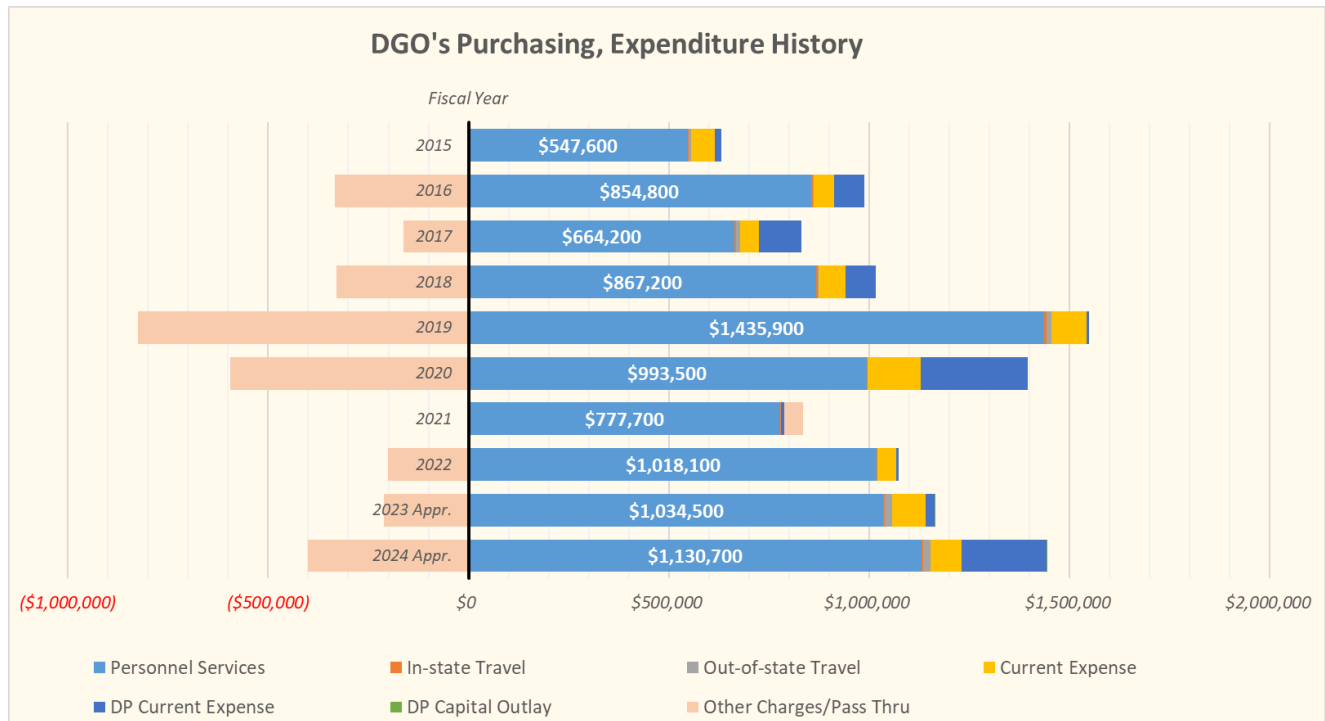
Funding Trends

The revenue for this line item comes from the General Fund.



Expenditures Trends

The largest expenditure for this line item is Personnel Services.



The negative numbers in the Other Charges/Pass Thru are transfers of costs to the ISF programs within the Division of Purchasing and General Services for the services this line item provides to them.

New Funding Over Time

There were no significant funding initiatives for this line item in the last five years.

Other Information***Recommendations:***

1. We recommend the Division of Purchasing and General Services:
 - a. Propose at least three performance measures with corresponding targets that would best reflect line item's main priorities and efforts;
 - b. Propose a plan to realign and rename its programs so that its appropriations structure and its administrative structures would match; and
 - c. Consider updating the information on its webpage.

DGO's unedited response to these recommendations are included in [Appendix C](#) at the end of this report.

State Archives

Overview

The Division of [State Archives](#) is the repository for official records of the state and its political subdivisions. The division administers the State's archives and records management programs, including the storage of permanent and non-permanent records on behalf of Utah's citizens. Staff also provides reformatting services and trains state and local governments on the efficient and economical management methods for the collection, creation, use, and maintenance of records and documents. The division assists in the preparation of records retention schedules and provides training and assistance on GRAMA. The division maintains a Public Notice Website and Open Records Portal, and staff provides administrative support for the Records Management Committee and the State Records Committee.

Enabling Authority

UCA 63A-12-101 outlines the division's duties.

Mission: to assist Utah government agencies in the efficient management of their records, to preserve those records of enduring value, and to provide quality access to public information.

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the division to report on the following measures of performance:

1. percentage of reformatted records that meet or exceed estimated completion date (target: 95%);
2. percentage of reformatted records projects completed that were error-free in quality control checks (target: 95%); and
3. percentage of government entity or political subdivision designated records officers who are certified (Target: 95%).

The following table shows the performance measures and their targets over time.

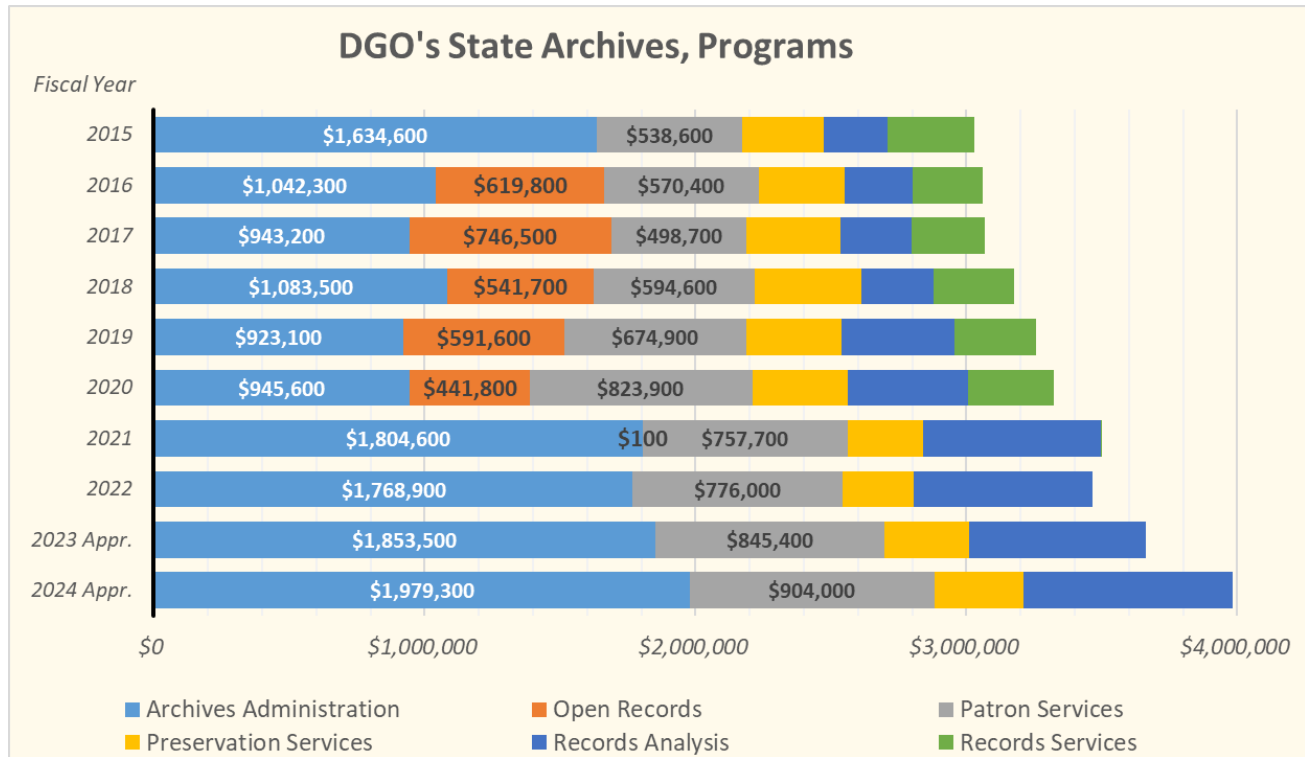
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Performance Measure Name	Target	Results	Target	Results	Target
State Archives					
Reformatted records that meet or exceed estimated completion date			80%	100%	95%
Error-free reformatted records completed			90%	100%	95%
% of gov. entity or polit. Subdiv. records officers certified				95%	95%

Programs and FTEs

State Archives has six programs and an average of 28 actual FTEs, see table with the FTE count by program over time.

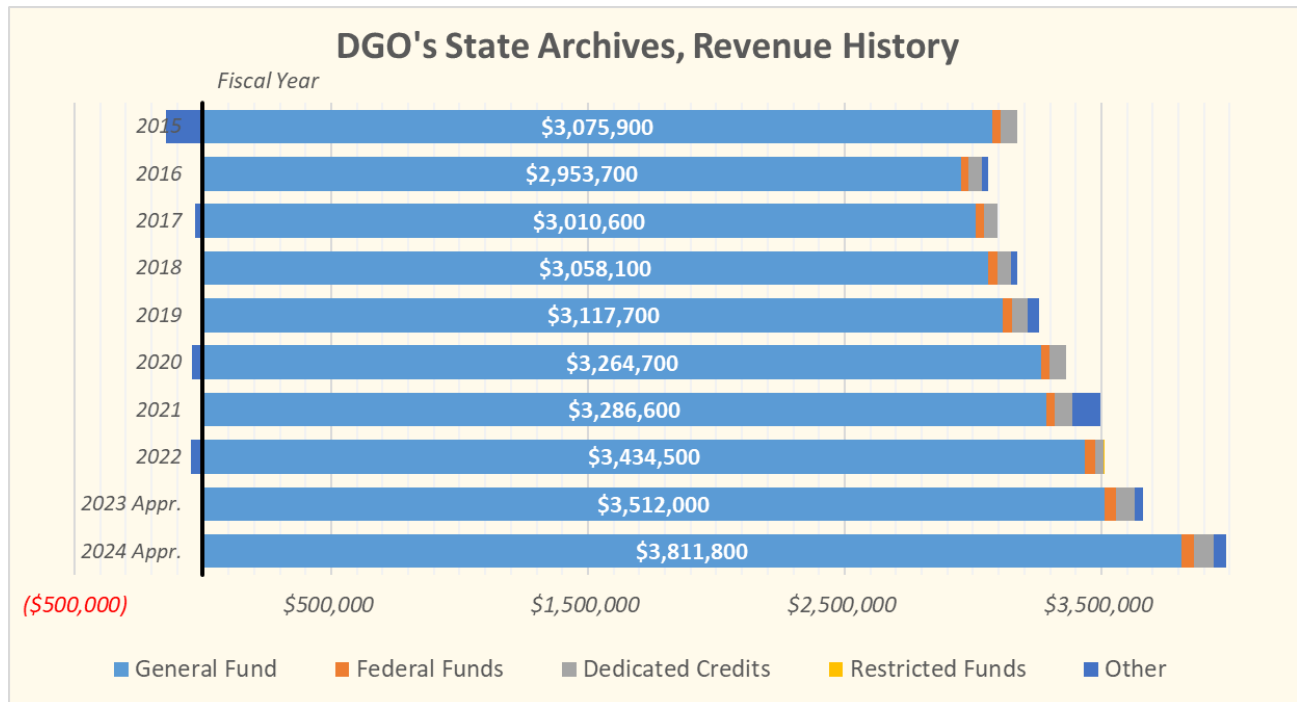
	2015	2016	2017	2018	2019	2020	2021	2022
Archives Administration	8	5	4	4	3	3	5	6
Open Records		3	4	4	4	4	1	
Patron Services	7	7	6	7	9	9	9	9
Preservation Services	5	5	5	6	5	4	4	4
Records Analysis	4	4	4	4	5	6	8	9
Records Services	3	3	3	2	3	4	2	
Grand Total	27	27	26	27	29	30	29	28

The following chart presents the funding for each program over time.



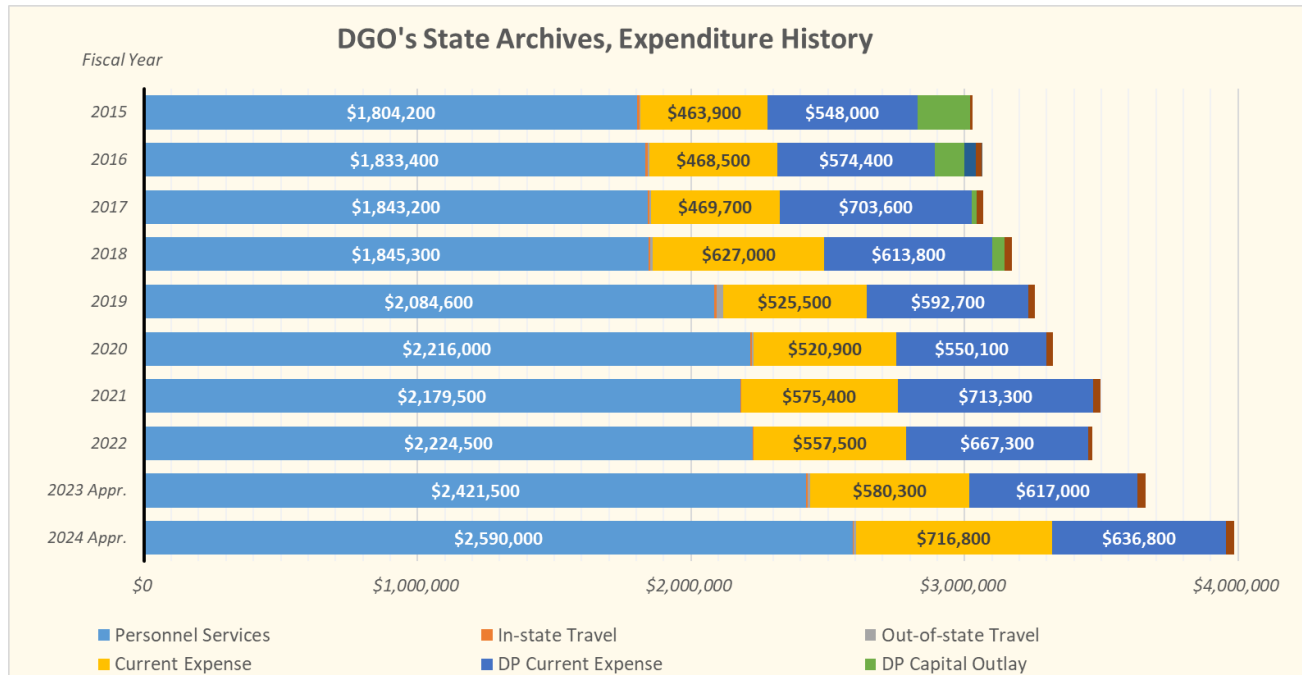
Funding Trends

Most of the revenues for State Archives come from the General Fund.



Expenditures Trends

The largest expenditure for this line item is Personnel Services.



New Funding Over Time

The following table includes some of the budget changes for this line item since FY 2017:

Funding Item	1X	Fund Name	FY 2017	FY 2021	FY 2022	FY 2024	Grand Total
Archives Technology Replacement	One-Time	General Fund				120,000	120,000
Open Records Portal and Public Notice Website Upgrades	One-Time	General Fund			100,000		100,000
Transparency for Political Subdivisions	One-Time	General Fund	8,000				8,000
Travel for Training; On-site Records Preservation and Management	Ongoing	General Fund		(15,000)			(15,000)
Grand Total			8,000	(15,000)	100,000	120,000	213,000

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 13](#)):

Total amount of nonlapsing of up to \$250,000 to be used for electronic records management and preservation \$75,000; records repository systems improvements \$25,000; and computer systems upgrades \$50,000, and open records portal and public notice website upgrades \$100,000.

As we compared the amount of nonlapsing requested by the division for FY 2023 to the amount of Closing Nonlapsing they submitted in their budget for FY 2023, we noticed that there was a significant difference: \$250,000 (see above) in the intent language vs. \$68,200 in the budget. Ideally, these numbers should be the same. We recommend the State Archives request the same amount of nonlapsing in the intent language as in their budget proposal.

DGO's unedited response to this recommendation is included in [Appendix C](#) at the end of this report.

Inspector General of Medicaid Services

Overview

The [Office of Inspector General of Medicaid Services](#) (OIG) is to comprehensively review Medicaid policies, programs, contracts, and services in order to identify root problems contributing to fraud, waste, and abuse within the system and make recommendations for improvement to Medicaid management and the provider community.

The functions of the Inspector General relative to the state Medicaid program include a broad range of activities aimed at preventing fraud, waste, and abuse of state and federal Medicaid funds.

The office is included in the DGO's budget, but [UCA 63A-13-201](#) states that the office "is not under the supervision of, and does not take direction from, the executive director [of DGO], except for administrative purposes."

Enabling Authority

[UCA 63A-13-202](#) identifies the duties of the Office of Inspector General of Medicaid Services.

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the division to report on the following measures of performance:

1. cost avoidance projected over one year and three years (target: \$15 million);
2. Medicaid dollars recovered through cash collections, directed re-bills, and credit adjustments (target: \$3 to 5 million);
3. the number of credible allegations of provider and/or recipient fraud received, initial investigations conducted, and referred to an outside entity, e.g. Medicaid Fraud Control Unit (MFCU), Department of Workforce Services (DWS), local law enforcement, etc. (target: 10 cases referred to MFCU; 30 cases referred to DWS/others);
4. the number of fraud, waste, and abuse cases identified and evaluated (target: 350 leads/ideas turn into 750 cases, that encompass around 3,500 individual transactions reviewed); and
5. the number of recommendations for improvement made to the Department of Health and Human Services (target: 100).

The following table shows the performance measures and their targets over time.

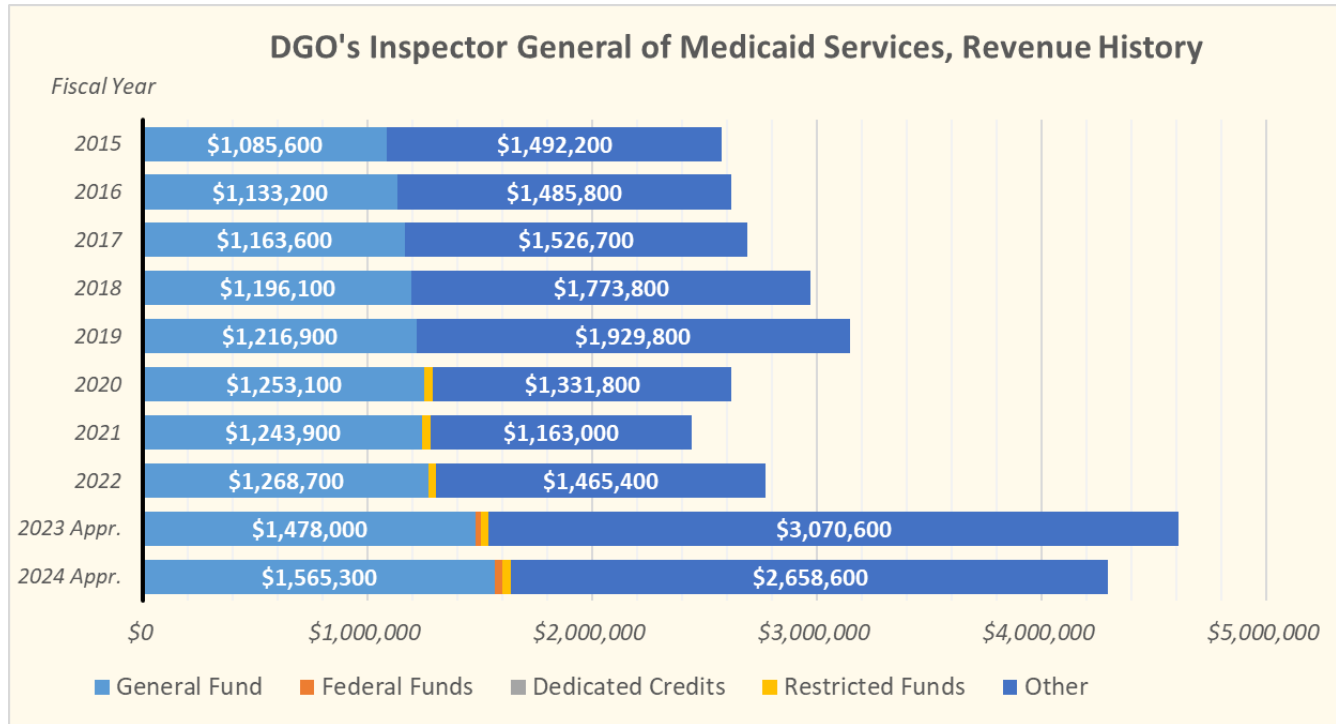
Performance Measure Name	FY 2020		FY 2021		FY 2022		FY 2023	FY 2024
	Target	Results	Target	Results	Target	Results	Target	Target
Inspector General of Medicaid Services								
Cost avoidance projected over one year and three years	\$15 Million	\$21,212,061	\$15 million	\$21,236,663	N/A	\$25,968,596	\$15 million	\$15 million
Medicaid dollars recovered through cash collections, re-bills, and credit adjustments	\$3 Million - \$5 Million	\$9,565,485	\$3 million - \$5 million	\$4,674,938	N/A	\$9,145,030	\$3 million - \$5 million	\$3 million - \$5 million
Credible allegations of fraud received, investigations conducted	25	30	25	88	N/A	39	10 / 30	10 / 30
Fraud, waste, and abuse cases identified and evaluated	250	340	250	327	N/A	226	350 / 750	350 / 750
Recommendations for improvement made to the Department of Health and Human Services	100	268	100	223	N/A	125	350	100

Programs and FTEs

This line item currently has one program with an average of 22 FTEs.

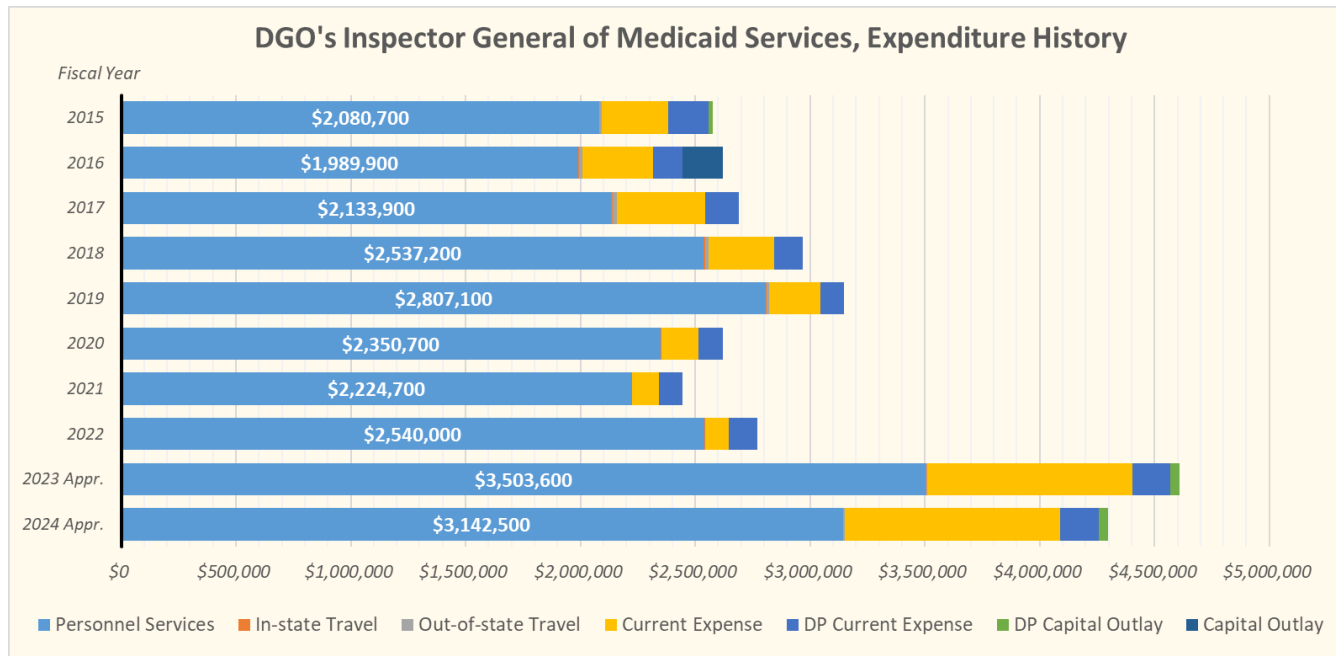
Funding Trends

The Revenues for the IGO come from transfers from Medicaid (included in the “Other” category in the figure below) and from the General Fund.



Expenditures Trends

The largest expenditure for this line item is Personnel Services.



As we analyzed the IGO's expenditure trends, we noticed a significant difference between the budgeted and actual amounts in the Personnel Services expenditure category (see the following table).

Row Labels	2016	2017	2018	2019	2020	2021	2022
Appropriated	3,416,200	2,896,800	3,284,600	3,145,400	3,242,600	3,258,900	3,200,300
Actual	1,989,900	2,133,900	2,537,200	2,807,100	2,350,700	2,224,700	2,540,000
Difference	(1,426,300)	(762,900)	(747,400)	(338,300)	(891,900)	(1,034,200)	(660,300)
% Difference	-72%	-36%	-29%	-12%	-38%	-46%	-26%

The reason this could be an issue is because this category of expenditure plays a significant role in distributing compensation increases. Entities that overstate their amounts in Personnel Services in their budgets would receive disproportionately higher increases. We recommend IGO provide better budget estimates for their Personnel Services as they submit their proposed budgets.

New Funding Over Time

The following table includes some of the budget changes for this line item:

Funding Item	1X	Fund Name	FY 2023	FY 2024	Grand Total
Case Management System	Ongoing	General Fund	125,000		125,000
Managed Care Oversight	Ongoing	General Fund	50,000		50,000
Registered Nurse Investigators	Ongoing	General Fund		31,800	31,800
Grand Total			175,000	31,800	206,800

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 10](#) and [H.B. 3, Item 25](#)):

Total amount of nonlapsing of up to \$675,000 to be used for additional staff \$100,000; training \$15,000; travel \$10,000; case management system \$375,000; and updating the Case Management System \$175,000.

As we compared the amount of nonlapsing requested by the division for FY 2023 to the amount of Closing Nonlapsing submitted in their budget for FY 2023, we noticed that there was a significant difference: \$675,000 (see above) in the intent language vs. \$0 in the budget. Ideally, these numbers should be the same. We recommend IGO request the same amount of nonlapsing in the intent language as in their budget proposal.

Recommendations:

1. We recommend IGO:
 - a. Provide better budget estimates for their Personnel Services as they submit their proposed budgets; and
 - b. Request the same amount of nonlapsing in the intent language as in their budget proposal.

No official response from IGO.

Judicial Conduct Commission

Overview

The Judicial Conduct Commission is a quasi-independent agency that investigates and resolves complaints against Utah judges. The executive director manages claims, assigns investigators, and prosecutes judges when necessary. The commission generally dismisses approximately 90% of all complaints, resolves 5% by stipulation, and conducts formal hearings for 5% of all complaints.

Enabling Authority

[Article VIII, Section 13](#) of the Utah Constitution creates the Judicial Conduct Commission.

Performance Measures

For FY 2024, the Legislature included language in [S.B. 2, New Fiscal Supplemental Appropriations Act](#) directing the division to report on the following measures of performance:

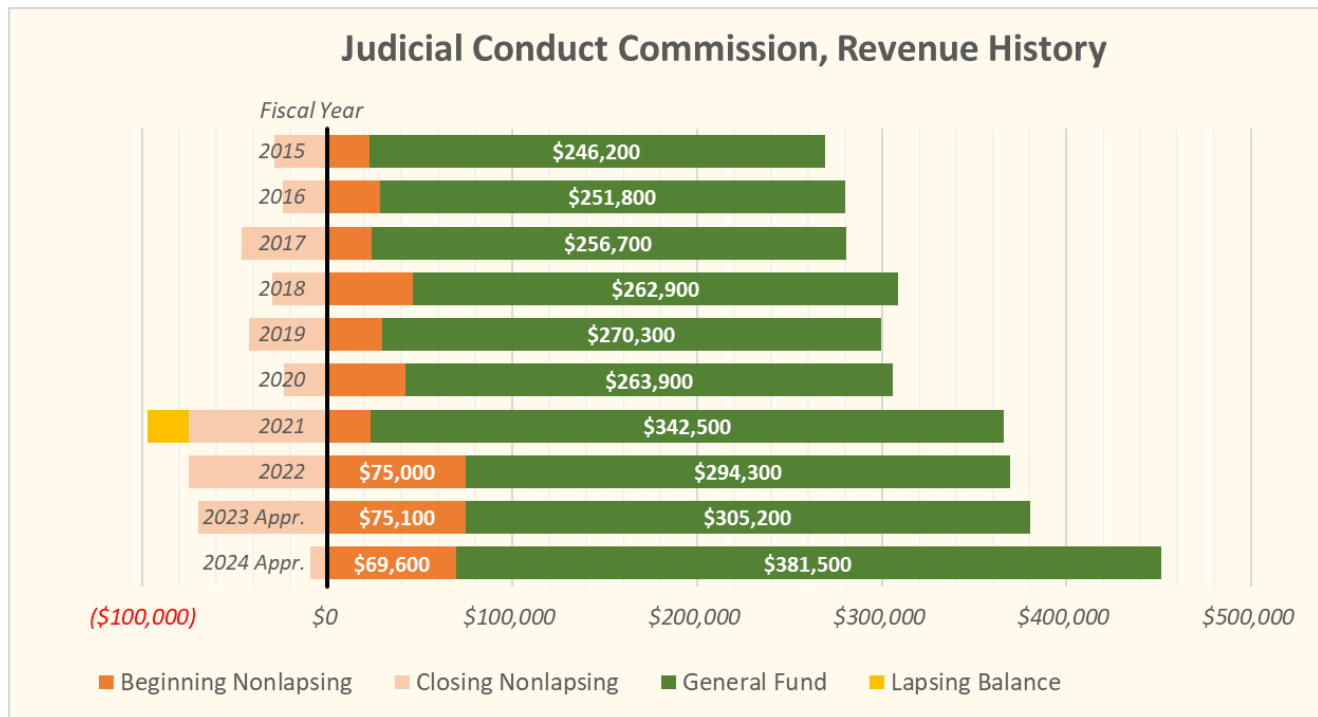
1. Timely publication of an annual report with all public dispositions in the last year (target: 60 days from the end of the fiscal year); and
2. Annualized average number of business days to conduct a preliminary investigation (target: 90 days).

Programs and FTEs

Only one program and two FTEs.

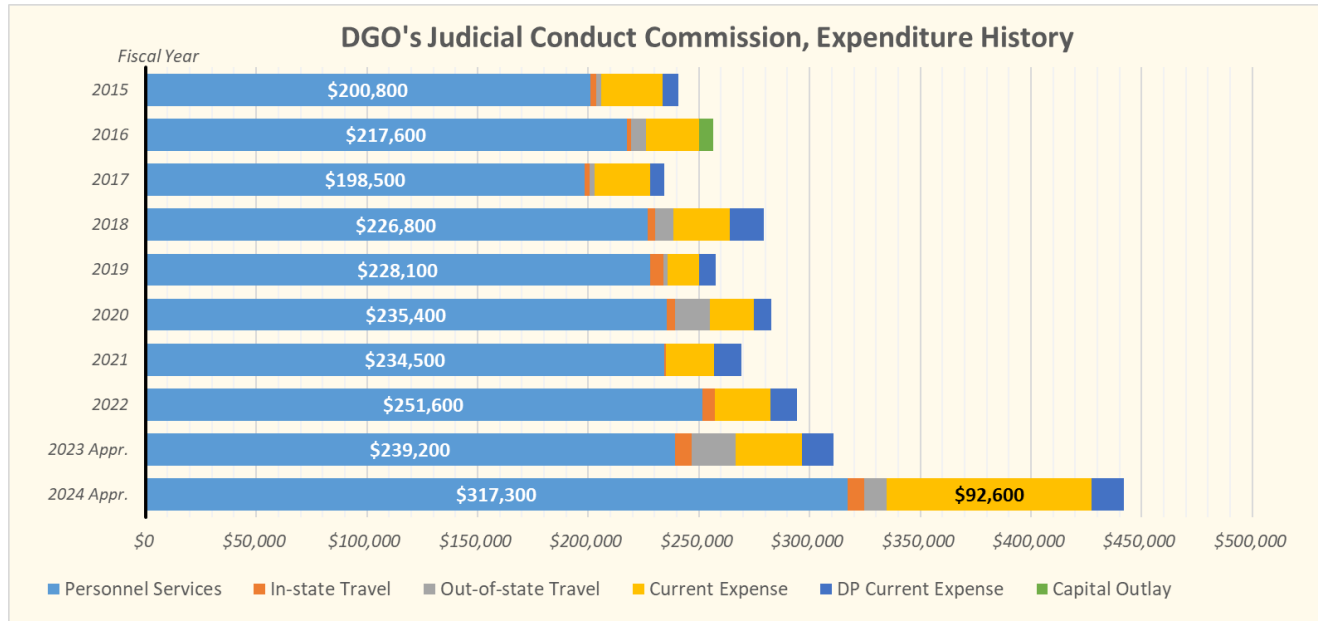
Funding Trends

This line item is funded from the General Fund.



Expenditures Trends

The largest expenditure for this line item is DP Current Expense.



New Funding Over Time

The following table includes some of the budget changes for this line item since FY 2016:

Item Name	1X	Fund Name	2016	2021	2022	2024	Grand Total
Judicial Conduct Commission	One-Time	General Fund	52,000				52,000
	Ongoing	General Fund		12,000			12,000
Judicial Conduct Commission Travel	Ongoing	General Fund	4,900				4,900
Utah Judicial Conduct Commission	Ongoing	General Fund			60,000		60,000
Grand Total			4,900	52,000	12,000	60,000	128,900

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 11](#)):

Total amount of nonlapsing of up to \$100,000 to be used for professional services for investigations.

As we compared the amount of nonlapsing requested by the line item for FY 2023 to the amount of Closing Nonlapsing submitted in their budget for FY 2023, we noticed that there was a significant difference: \$100,000 (see above) in the intent language vs. \$69,600 in the budget. Ideally, these numbers should be the same. We recommend the entity request the same amount of nonlapsing in the intent language as in their budget proposal.

Inland Port Authority Fund

Overview

The Legislature transferred \$50.0 million one-time in FY 2022 and \$60.0 million one-time in FY 2024 from the Long-term Capital Projects Fund to the Inland Port Authority Revolving Loan Fund.

Enabling Authority

[UCA 63A-3-402](#) establishes the purpose and the use of infrastructure funds.

Performance Measures

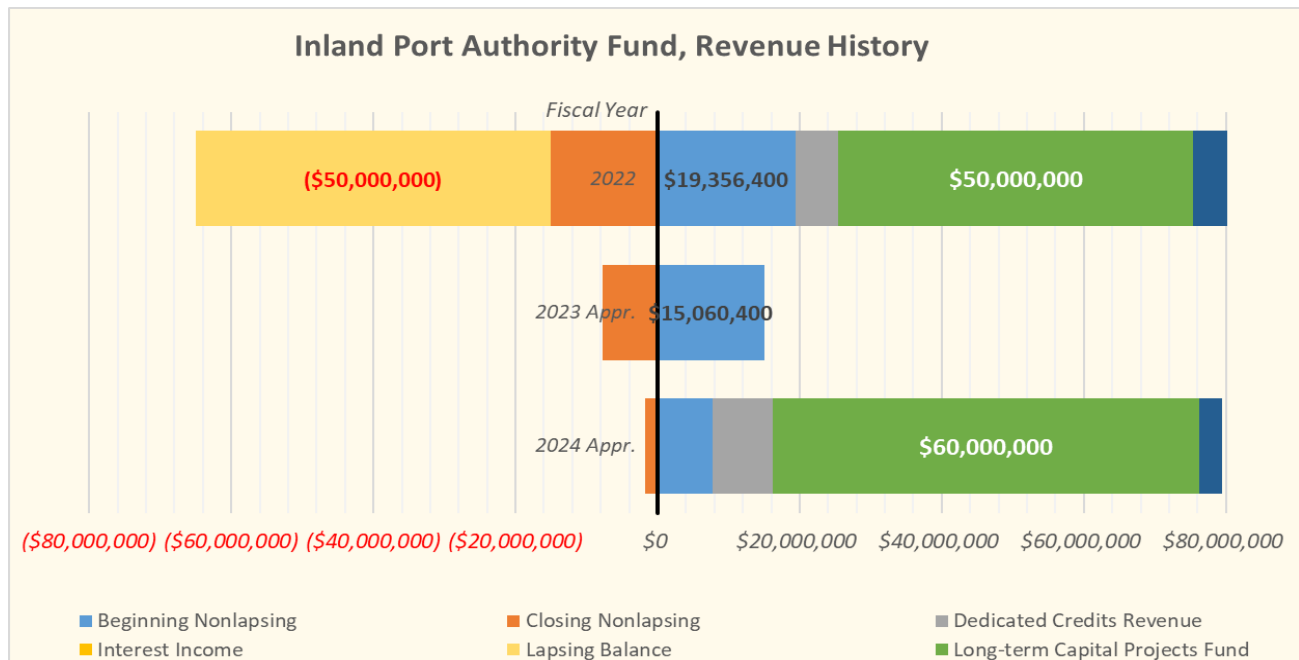
No performance measures available for this line item.

Programs and FTEs

Only one program and no FTEs.

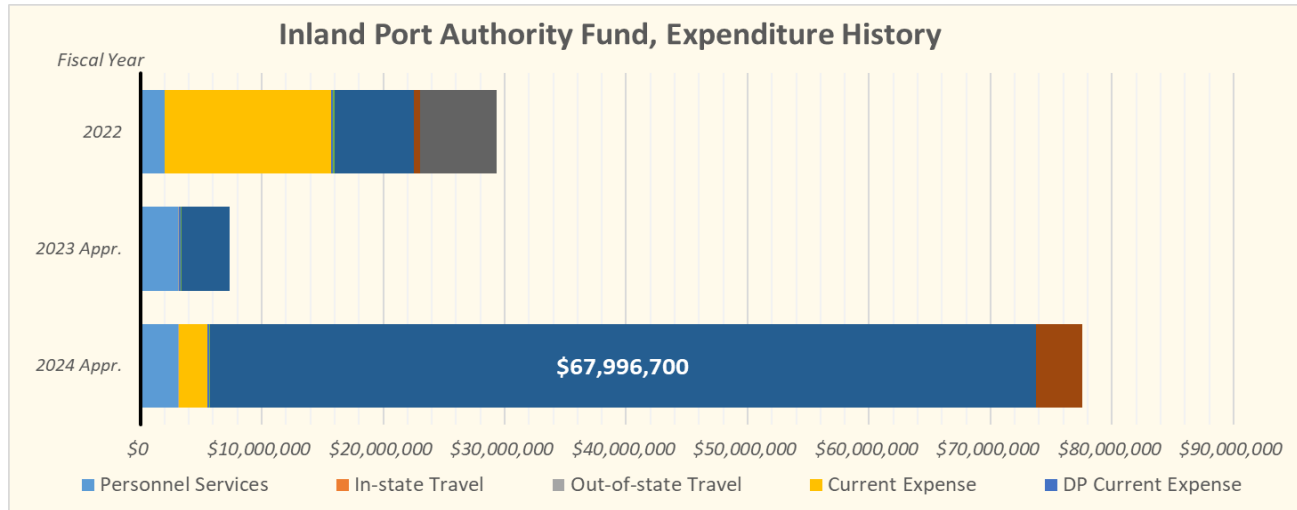
Funding Trends

The main revenues for this fund come from the Long-term Capital Project Fund.



Expenditures Trends

The largest expenditure for this line item is DP Current Expense.



New Funding Over Time

The following table includes some of the budget changes for this line item:

Funding Item	1X	Fund Name	FY 2022	FY 2023	FY 2024	Grand Total
Inland Port Authority	One-Time	Long-term Capital Projects Fund	50,000,000	0	0	50,000,000
Utah Inland Port Authority Infrastructure Bank Appropriations	One-Time	Long-term Capital Projects Fund			60,000,000	60,000,000
Grand Total			50,000,000	0	60,000,000	110,000,000

Other Information

No legislative intent language.

Point of the Mountain Infrastructure Fund

Overview

The Legislature created the Point of the Mountain Infrastructure Fund line item during the 2022 General Session to provide funding for the development of the Point of the Mountain project.

Enabling Authority

[UCA 63A-3-402](#) establishes the purpose and the use of infrastructure funds.

Performance Measures

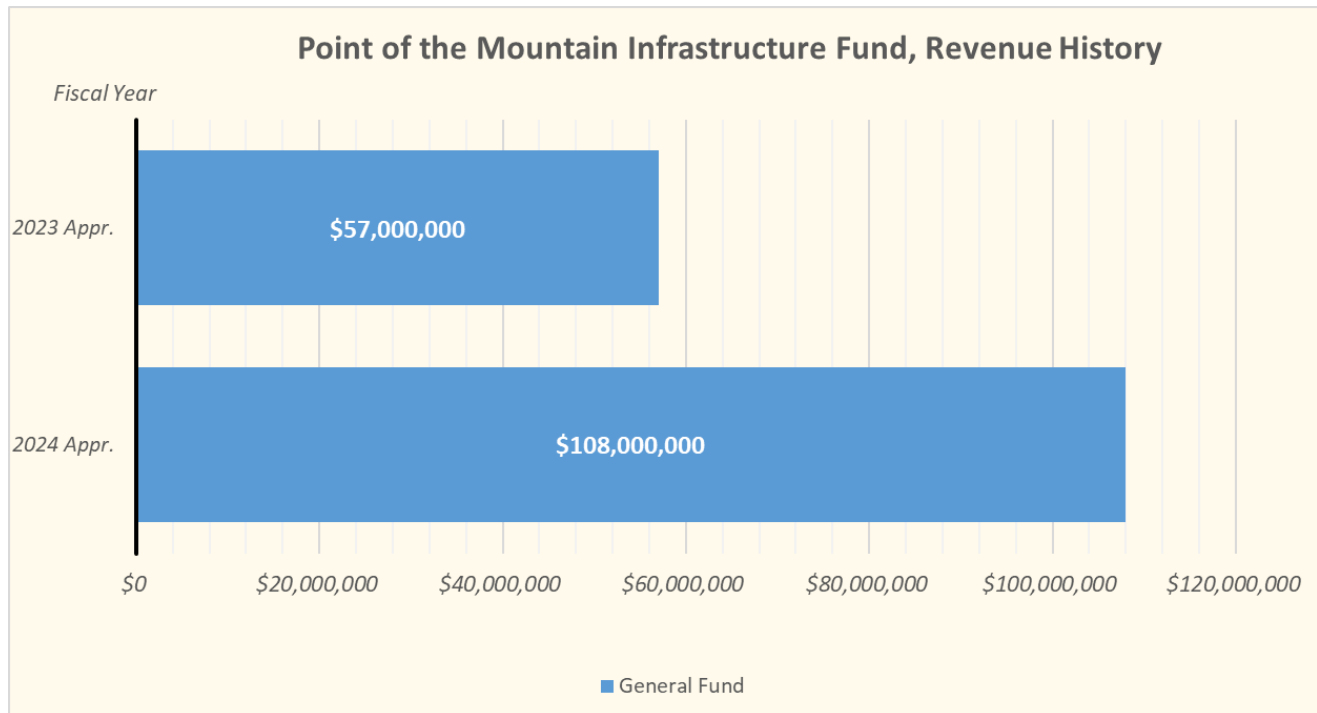
No performance measures for this line item.

Programs and FTEs

One program and no FTEs.

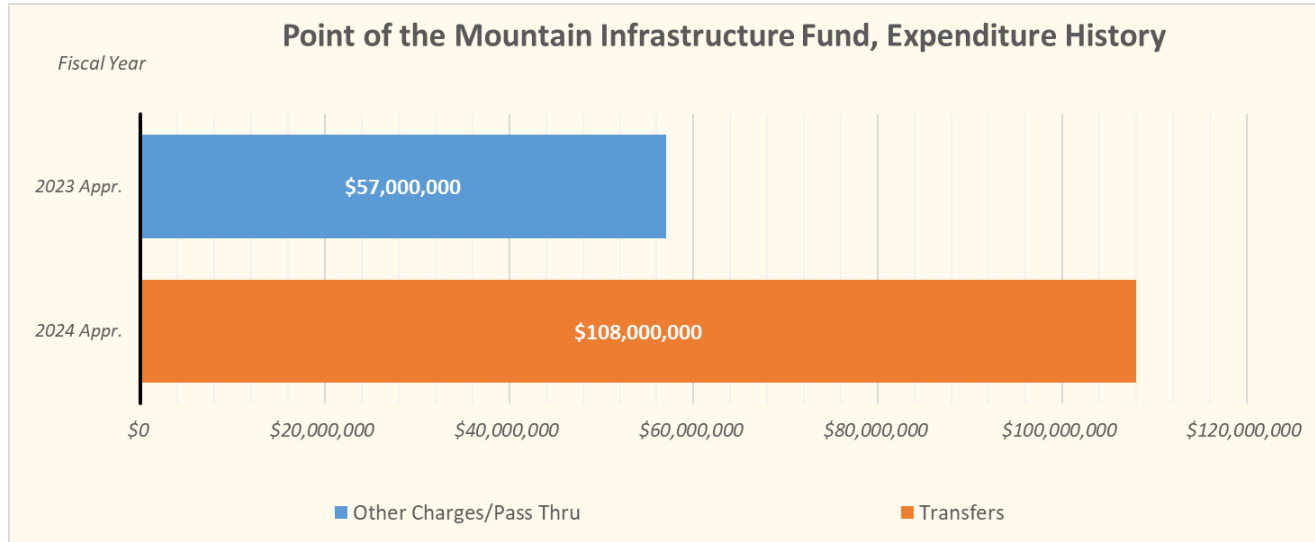
Funding Trends

The revenues for this line item come from the General Fund.



Expenditures Trends

The expenditures categories for this line item are Transfers and Other Charges/Pass Thru.



New Funding Over Time

The following table includes some of the budget changes for this line item:

Funding Item	1X	Fund Name	FY 2023	FY 2024	Grand Total
The Point	One-Time	General Fund		108,000,000	108,000,000
The Point Phase 1 Infrastructure	One-Time	General Fund	57,000,000		57,000,000
Grand Total			57,000,000	108,000,000	165,000,000

Other Information

No legislative intent language.

State Debt Collection Fund

Overview

The [Office of State Debt Collection](#) (OSDC) was organized in 1996 and its mission is to maximize the receipt of money to the State of Utah by effectively managing and collecting state receivables. The collected funding is deposited into the State Debt Collection Fund.

Statute authorizes the collection of fees and interest from citizens in addition to the original amount owed. These fees and interest are:

- A fee to cover the administrative cost of collection;
- Late penalty fee that may not be more than 10% of the account receivable; and
- An interest charge that is:
 - The post-judgment interest rate established by the courts, or
 - not more than 2% above the prime rate for accounts receivable for which no court judgment has been entered.

The money in this fund is to be used to offset systems, administrative, legal, and other collection costs of the Office of Debt Collection. The funds are also used to provide training to state agencies. The post-judgment interest is used to fund organized collection programs in Utah District Courts.

Enabling Authority

[UCA 63A-3-505](#) establishes the State Debt Collection Fund as an expendable special revenue fund.

Performance Measures

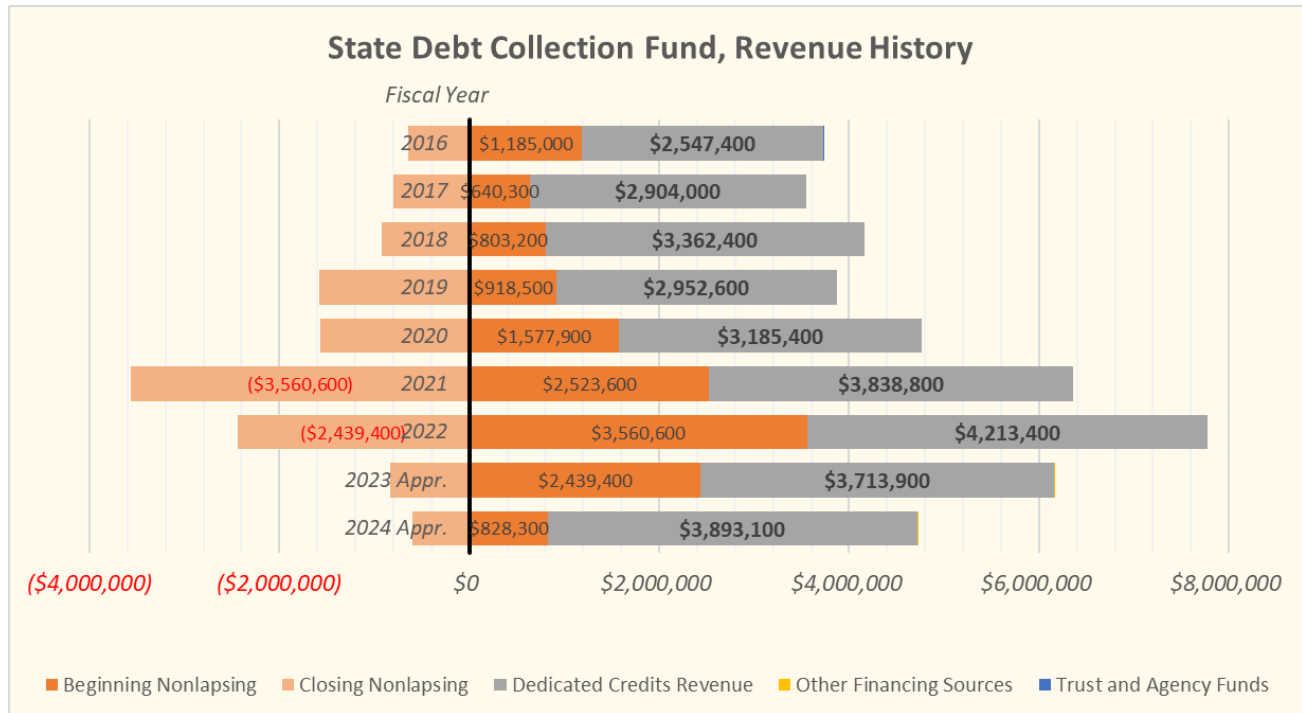
Currently, there are no performance measures for this line item. We recommend the OSDC propose at least three performance measures with corresponding targets that best reflect the line item's main priorities and efforts.

Programs and FTEs

One program and 13 FTEs on average.

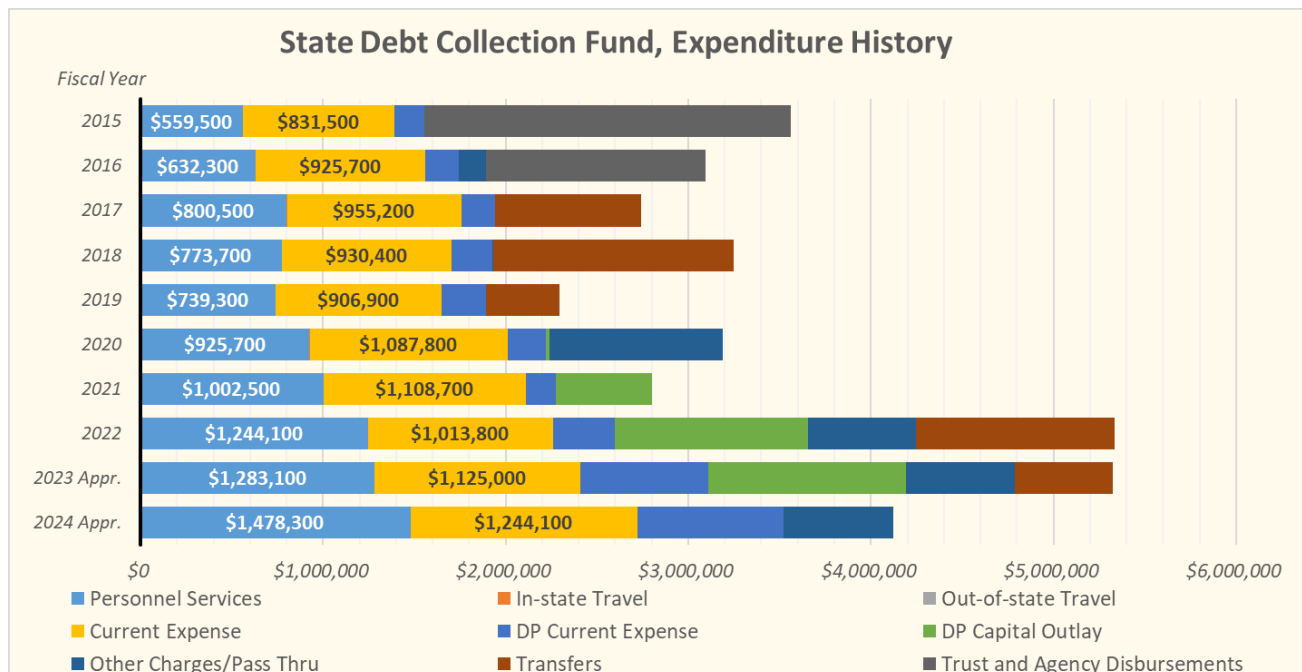
Funding Trends

The revenues for this line item come from fees, penalties, and interest as Dedicated Credits.



Expenditures Trends

The largest expenditure categories for this line item are Personnel Services and Current Expense. Labor costs for leadership positions within the Division of Finance are allocated to the State Debt Collection Fund, based on the fund's number of employees, as a proportion to the number of employees in the entire division.



New Funding Over Time

No significant funding has been appropriated to this line item in recent years.

Other Information

Recommendation:

We recommend the OSDC propose at least three performance measures with corresponding targets that best reflect the line item's main priorities and mission.

DGO's unedited response to this recommendation is included in [Appendix C](#) at the end of this report.

Finance - Mandated

Overview

Each year, the Legislature funds items that impact several agencies, do not apply to any specific agency, or pose a conflict of interest to agency management. For these programs, the Legislature directs the Division of Finance to administer payment as intended for each appropriation.

Enabling Authority

No statutory requirements.

Performance Measures

No performance measures for this line item.

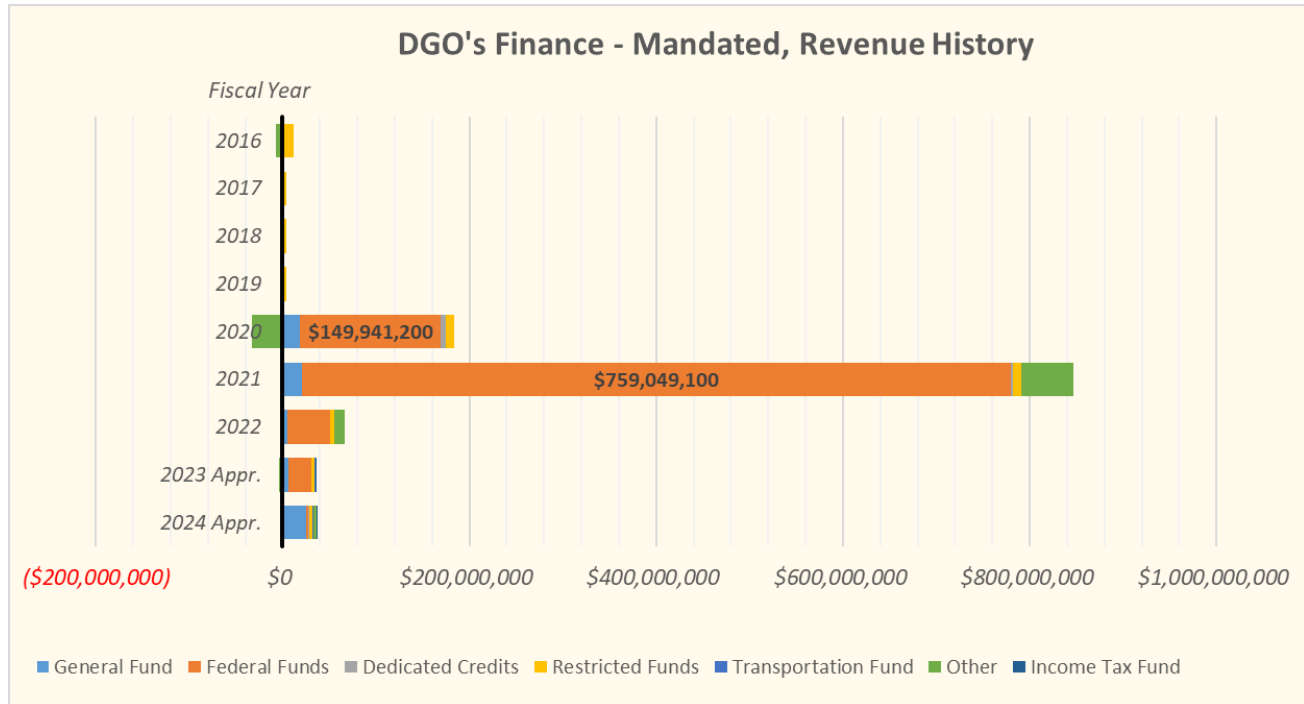
Programs and FTEs

The following table shows the programs in this line item with the corresponding funding over time.

Programs	2016	2017	2018	2019	2020	2021	2022	2023 Appr.	2024 Appr.	Grand Total
Annual Leave Trust Pools									\$2,000,000	\$2,000,000
Computer Aided Dispatch	\$140,400									\$140,400
Development Zone Partial Rebates	\$2,316,200	\$2,876,800	\$2,876,800	\$2,288,400	\$2,671,800	\$2,516,100	\$951,600	\$3,255,000	\$3,255,000	\$23,007,700
E-911 Emergency Services	\$1,597,000									\$1,597,000
Emergency Response					\$147,746,300	\$841,937,000	\$58,767,900	\$22,000,000		\$1,070,451,200
Employee Health Benefits	\$0									\$0
Internal Service Fund Rate Impacts							\$0	\$5,500,200	\$6,044,200	\$11,544,400
Land Exchange Distribution	\$980,100	\$389,400	\$916,600	\$670,300	\$433,300	\$344,300	\$963,600	\$308,200	\$308,200	\$5,314,000
Public Lands Litigation Program								\$5,000,000		\$5,000,000
Redistricting Commission						\$127,700	\$756,300	\$78,000		\$962,000
State Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$1,390,100	\$4,947,400	(\$4,035,100)	\$25,531,500	\$27,833,900
Strategic Workforce Investments		\$0								\$0
Grand Total	\$5,033,700	\$3,266,200	\$3,793,400	\$2,958,700	\$150,851,400	\$846,315,200	\$66,386,800	\$32,106,300	\$37,138,900	\$1,147,850,600

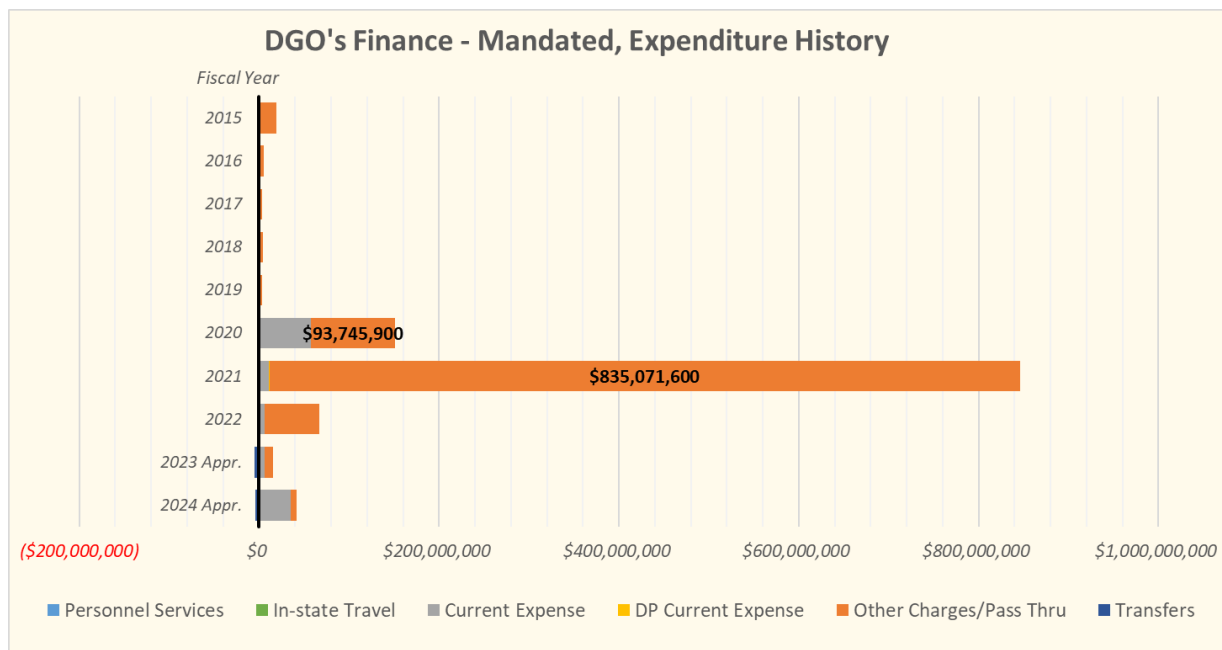
Funding Trends

The biggest revenue source for this line item is federal funds (Coronavirus Relief Fund, CARES Act, American Rescue Plan Act). For details on the specific funding sources, see [Appendix B, Finance Mandated Programs and Funding Sources](#).



Expenditures Trends

The largest expenditure for this line item is Other Charges/Pass Thru.



New Funding Over Time

The following table includes some of the budget changes from the General/Income Tax Funds for this line item:

Program	Funding Item	1X	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Grand Total
Annual Leave Trust Pools	Annual Leave Trust Fund	One-Time					2,000,000	2,000,000
Emergency Disease Response	Emergency Disease Response	One-Time		6,000,000				6,000,000
	Public Health Emergency Response	One-Time	16,000,000					16,000,000
	Public Health Response: Food Box	One-Time	250,000					250,000
	Public Health Response: In-home Medical Testing Services	One-Time	250,000					250,000
	Public Health Response: In-home Supportive Services	One-Time	250,000					250,000
	Public Health Response: Intensive Response for Seniors	One-Time	2,000,000					2,000,000
	Public Health Response: Meals on Wheels	One-Time	250,000					250,000
Internal Service Fund Rate Impacts	Cybersecurity Amendments	Ongoing					71,400	71,400
	Government Records Modifications	One-Time					162,800	162,800
		Ongoing					28,800	28,800
	Offender Employment Amendments	One-Time					31,000	31,000
	State Employment Amendments	Ongoing				6,292,100		6,292,100
	Vaccine Passport Prohibition	Ongoing					250,000	250,000
Public Lands Litigation Program	Public Lands Litigation Program	One-Time				5,000,000		5,000,000
Redistricting Commission	Redistricting Amendments	One-Time		1,015,500				1,015,500
	Utah Independent Redistricting Commission Funding Closeout	One-Time				78,000		78,000
State Employee Benefits	Autism Amendments	One-Time	(1,306,000)		4,000,000			2,694,000
		Ongoing	1,306,000			4,000,000		5,306,000
	Governor's Office Cabinet and Member Salary Increase	Ongoing				1,000,000		1,000,000
	Joint Resolution for Fertility Preservation Coverage	Ongoing					113,700	113,700
	Legal Costs	One-Time			150,000			150,000
	Maternal Coverage Amendments	One-Time					(95,200)	(95,200)
	Opioid Dispensing Requirements	Ongoing					15,300	15,300
	Paid Leave Modifications	One-Time				(1,000,000)		(1,000,000)
		Ongoing				0	(1,750,000)	(1,750,000)
	Public Employee Disability Benefits Amendments	Ongoing					1,475,800	1,475,800
	Public Safety Retirement Funding	One-Time	(2,200,000)					(2,200,000)
		Ongoing	2,200,000					2,200,000
	Technical Correction for Fiscal Note on Government Insurance Amendments	One-Time				355,200		355,200
		Ongoing					355,200	355,200
	Transfer Insurance Coverage for Autism to the Department of Insurance	One-Time				(3,916,200)		(3,916,200)
		Ongoing					(4,778,000)	(4,778,000)
	Utah Retirement Amendments	Ongoing					421,800	421,800
Grand Total			19,000,000	7,015,500	4,150,000	11,809,100	(1,697,400)	40,277,200

During the 2023 General Session, the Legislature eliminated the appropriation for [Paid Leave Modifications](#) (\$1.0 million in FY 2023 and \$1.75 million ongoing in FY 2024, see table above), but the transaction was entered in the Finance Mandated, which is the wrong line item; it should have been done in the Finance Mandated – Paid Post Partum Recovery and Parental Leave Program line item. To correct that, we recommend the Legislature transfer \$1.75 million ongoing in FY 2024 from the Finance Mandated – Paid Post Partum Recovery and Parental Leave Program line item to the Finance Mandated line item and appropriate another \$1.0 million one-time from the General Fund for FY 2024.

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 7](#)):

Total amount of nonlapsing of up to \$5,000,000 limited to fund the allocation to the Public Lands Litigation appropriations unit contingent on EAC approval.

As we compared the amount of nonlapsing requested by this line item for FY 2023 to the amount of Closing Nonlapsing submitted in their budget for FY 2023, we noticed a significant difference: \$5,000,000 (see above) in the intent language vs. \$3,916,200 in the budget. Ideally, these numbers should be the same. We recommend the line item request the same amount of nonlapsing in the intent language as in their budget proposal.

Recommendations:

1. We recommend the Legislature transfer \$1.75 million ongoing General Fund in FY 2024 from the Finance Mandated – Paid Post Partum Recovery and Parental Leave Program line item to the Finance Mandated line item and appropriate another \$1.0 million one-time from the General Fund to the Finance Mandated line item in order to correct the error from the 2023 General Session.
2. We recommend the line item request the same amount of nonlapsing in the intent language as in their budget proposal.

DGO's unedited response to these recommendations are included in [Appendix C](#) at the end of this report.

Finance - Mandated - Ethics Commissions

Overview

This line item has the following two programs:

- [Executive Branch Ethics Commission](#), responsible to investigate allegations of unethical conduct by executive branch officials. If the commission finds evidence of misconduct, their findings will be made public and forwarded to the Legislature for further action; and
- [Political Subdivisions Ethics Commission](#), responsible to investigate allegations of unethical conduct by officials of any political subdivision in Utah. If the commission concludes that evidence of misconduct exists, it will make a recommendation for disciplinary action and its findings will be made public.

Enabling Authority

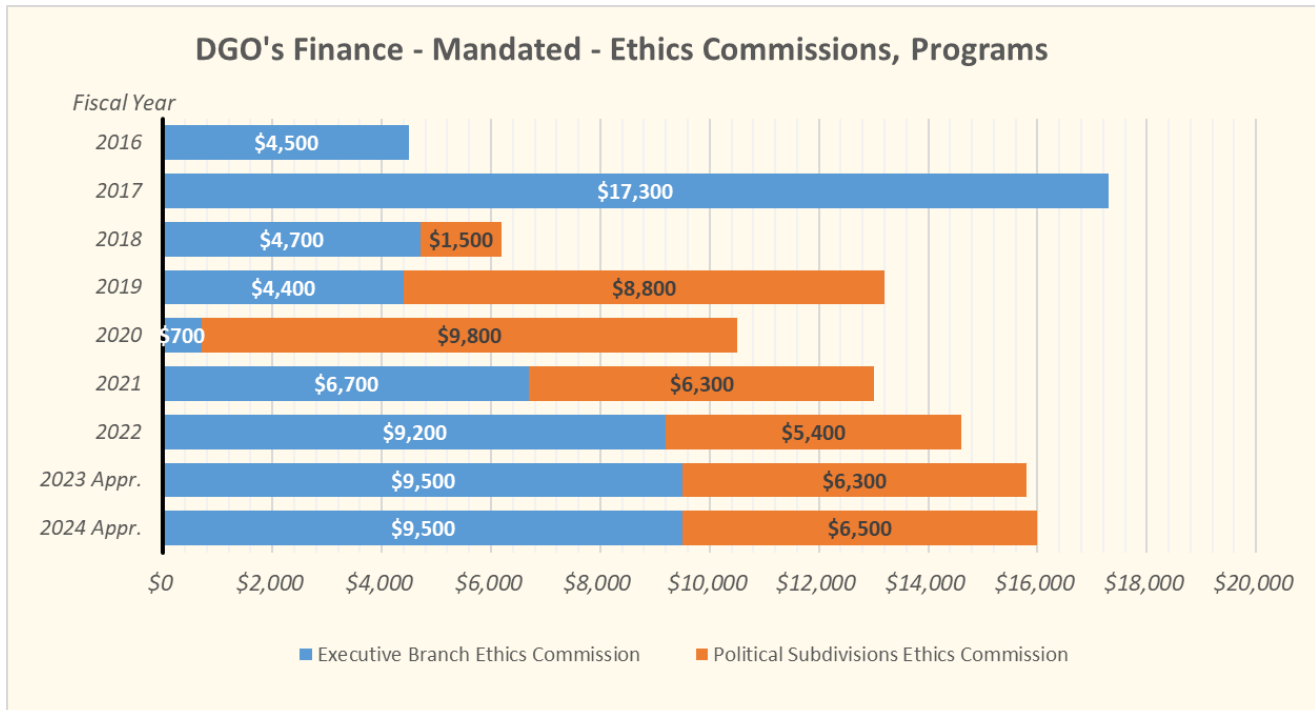
[UCA 63A-14-202](#) creates the Independent Executive Branch Ethics Commission. [UCA 63A-15-201](#) establishes the Political Subdivisions Ethics Commission.

Performance Measures

There are no performance measures for this line item.

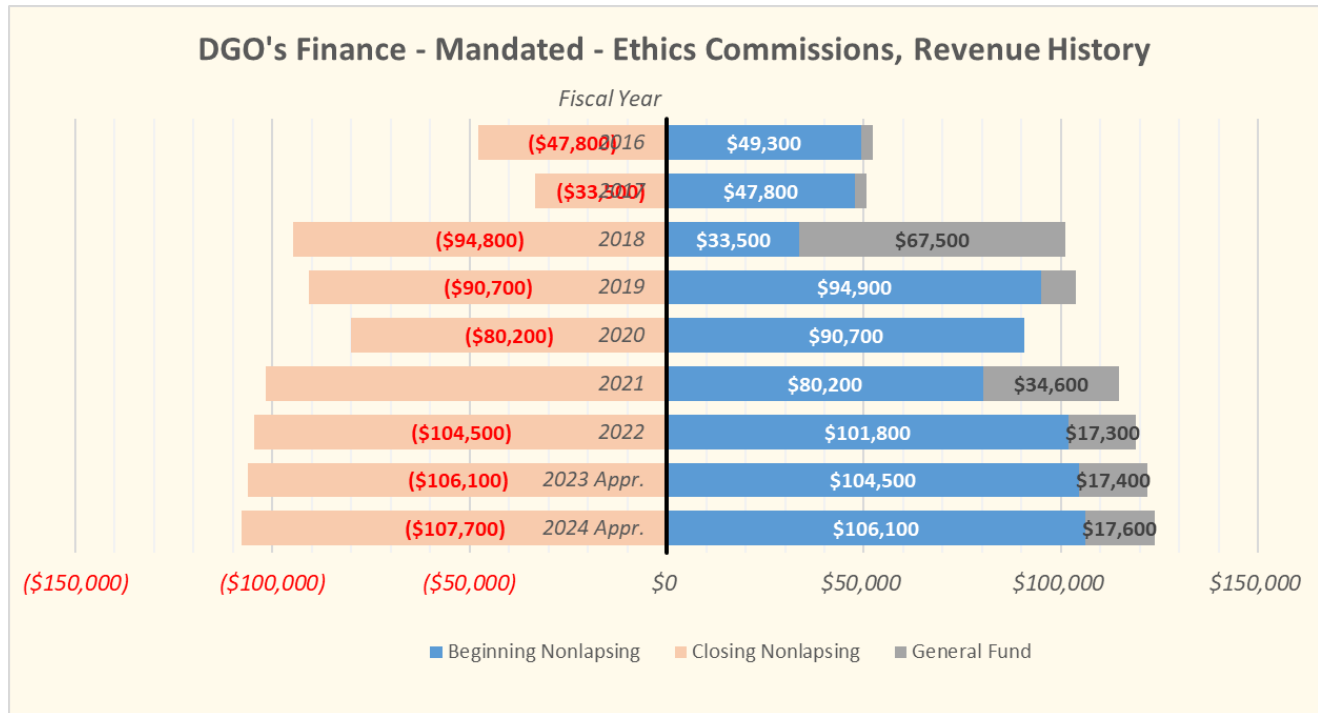
Programs and FTEs

There are two programs and no FTEs.



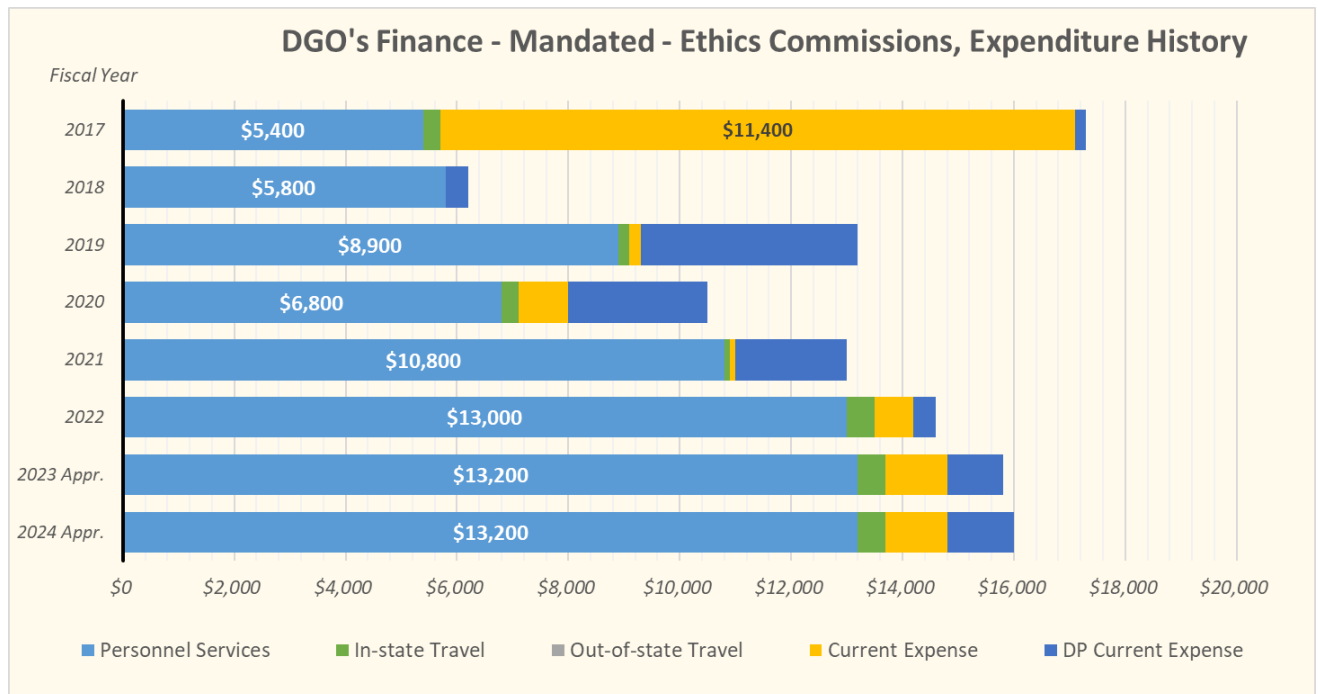
Funding Trends

The revenues for this line item come from the General Fund.



Expenditures Trends

The largest expenditure for this line item is Personnel Services.



New Funding Over Time

The Legislature has appropriated the following new funding for this line item:

Program	Funding Item	1X	FY 2020	Grand Tot
Executive Branch Ethics Commission	Ethics Commissions	Ongoing	4,000	4,000
Political Subdivisions Ethics Commission	Ethics Commissions	Ongoing	4,000	4,000
Grand Total			8,000	8,000

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 7](#)):

Total amount of nonlapsing of up to \$120,000 to be used for Ethics Commission investigations and Commission and staff expenses.

Finance Mandated - Paid Postpartum Recovery and Parental Leave Program

Overview

The funding for this line item comes from [S.B. 100, Paid Leave Modifications](#) (2022 General Session), and it is to provide employees paid parental leave upon: the birth of the employee's child; the adoption of a minor child; or the appointment of legal guardianship of a minor child or incapacitated adult.

Enabling Authority

[UCA 63A-17-511](#) establishes the parental and postpartum recovery leave.

Performance Measures

No performance measures for this line item.

Programs and FTEs

There is one program and no FTEs.

Funding Trends

This line item has received an appropriation of \$1,752,200 ongoing from the General Fund, starting in FY 2023.

The Division of Finance, who oversees this funding, reported that there seemed to be no demand for this funding (in FY 2023, \$1.6 million was unused and lapsed back to the General Fund). During the 2023 General Session, the Legislature eliminated the appropriation (see [COBI](#)). However, the reduction was made in the wrong line item (to the State Employee Benefits Program, which is part of Finance Mandated line item instead of in this line item). We recommend the Legislature transfer \$1.75 million ongoing General Fund in FY 2024 from this line item to the Finance Mandated line item in order to correct the error.

Expenditures Trends

The budgeted expenditure category used for this line item is Personnel Services.

New Funding Over Time

The only appropriation for this line item is the \$1,752,200 ongoing from the General Fund associated with S.B. 100, 2022 General Session.

Other Information

Recommendation:

We recommend the Legislature transfer \$1.75 million ongoing General Fund in FY 2024 from this line item to the Finance Mandated in order to correct the error.

DGO's unedited response to this recommendation is included in [Appendix C](#) at the end of this report.

Finance Mandated - Mineral Lease Special Service Districts

Overview

The purpose of the Finance Mandated - Mineral Lease Special Service Districts line item is to transfer the revenues received from the United States under the provisions of the [Mineral Lands Leasing Act, 30 U.S.C. Sec. 181 et seq.](#) according to the distribution formula established in [UCA 59-21-1](#) and [UCA 59-21-2](#).

Enabling Authority

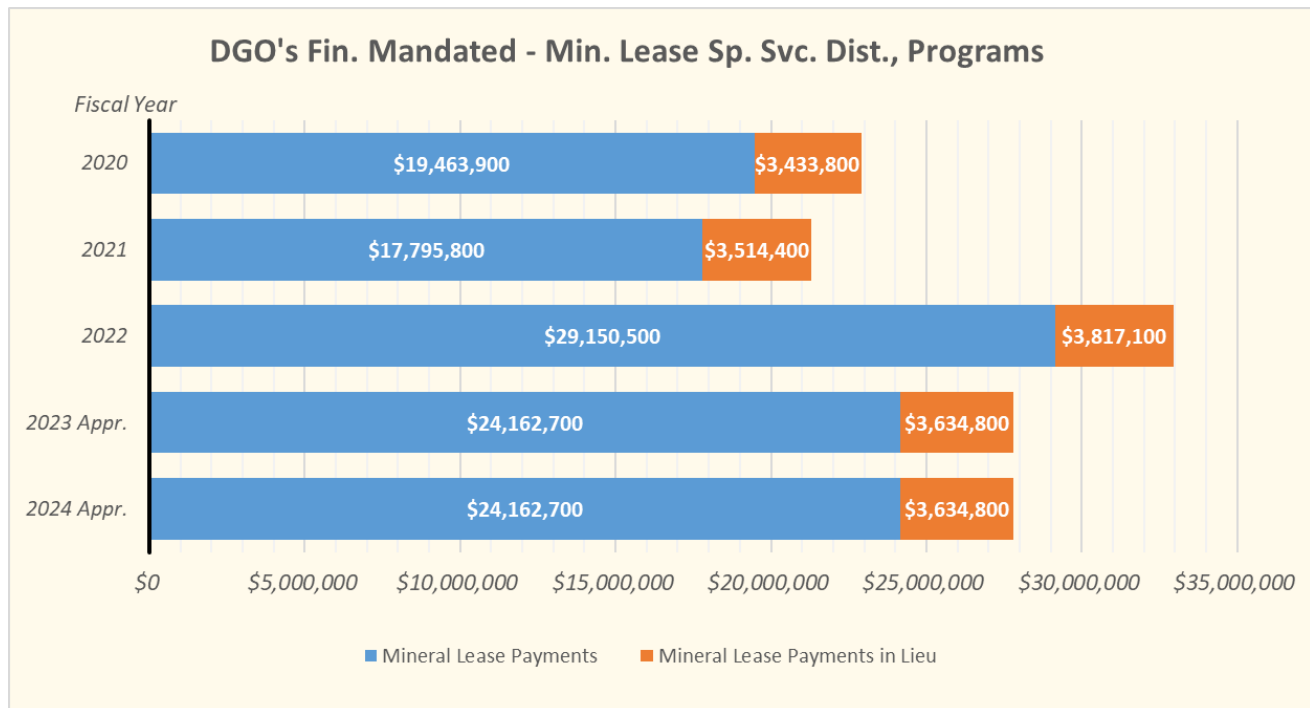
[UCA 59-21-1](#) and [UCA 59-21-2](#) provide the distribution formulas for the funding.

Performance Measures

No performance measures for this line item.

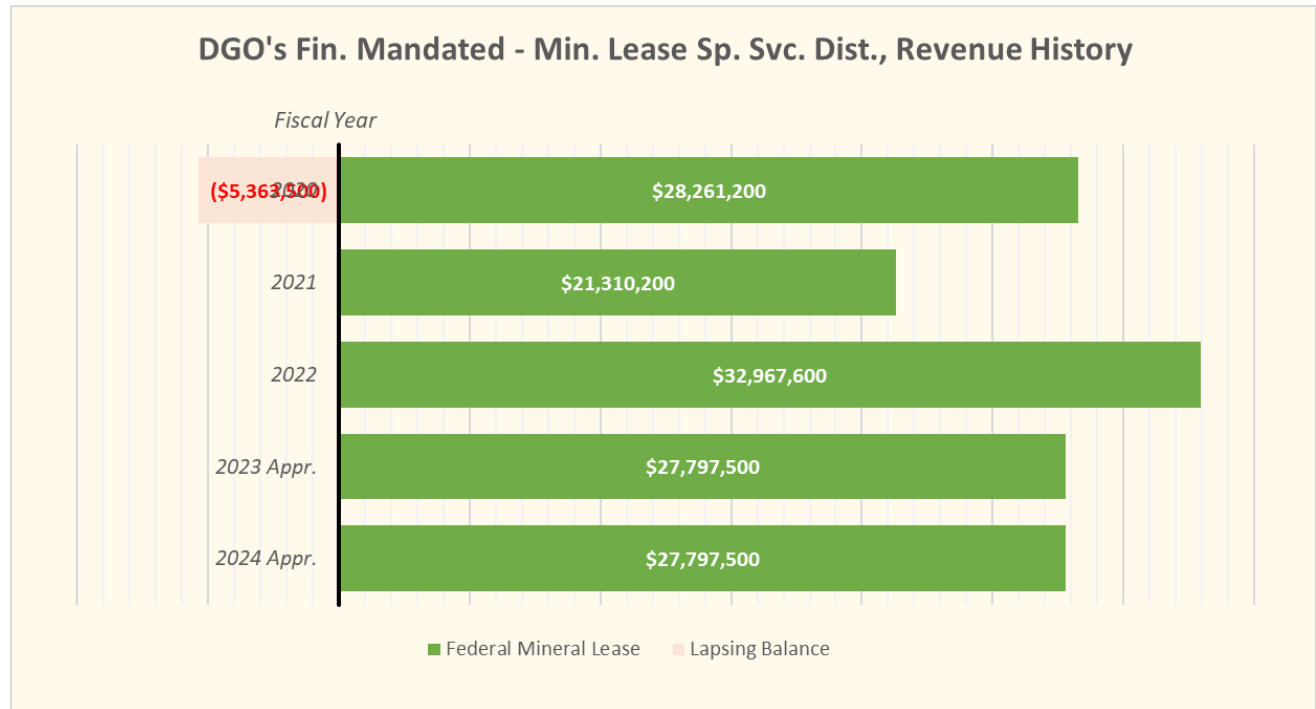
Programs and FTEs

There are two programs and no FTE in this line item.



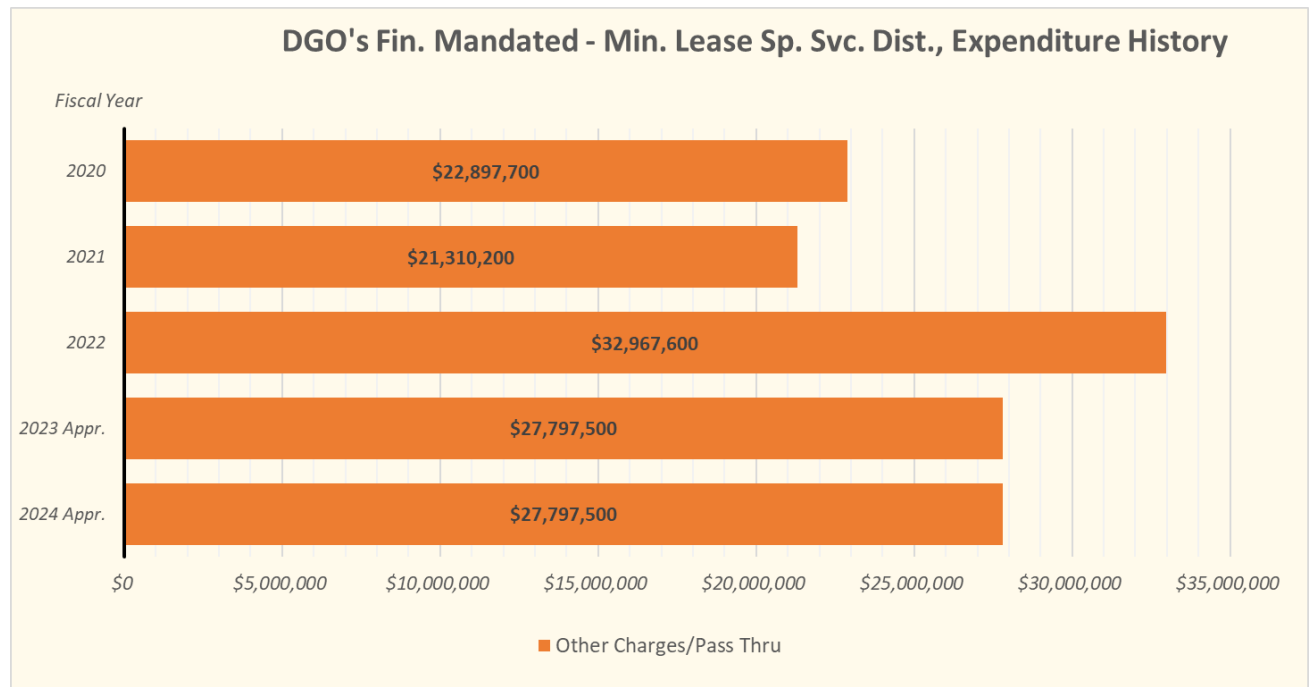
Funding Trends

The revenues for this line item come from the [Federal Mineral Lease](#) Account.



Expenditures Trends

The only expenditure category for this line item is Oher Charges/Pass Thru.



New Funding Over Time

No additional funding for this line item in recent years.

Other Information

No legislative intent language.

Post Conviction Indigent Defense

Overview

This program allows persons convicted and sentenced to death to challenge the conviction and have counsel appointed. If a defendant requests counsel and is determined by the court to be indigent, costs of counsel and other reasonable litigation expenses incurred in providing the representation must be paid from state funds by the Division of Finance.

The program was managed by the Attorney General's (AG) office for a time but was moved into a separate line item to avoid the appearance of a conflict resulting from the AG prosecuting individuals while directly funding their defense. Funds are housed in the Division of Finance for administrative purposes only.

Enabling Authority

[UCA 78B-22](#) outlines the indigent defense provisions.

Performance Measures

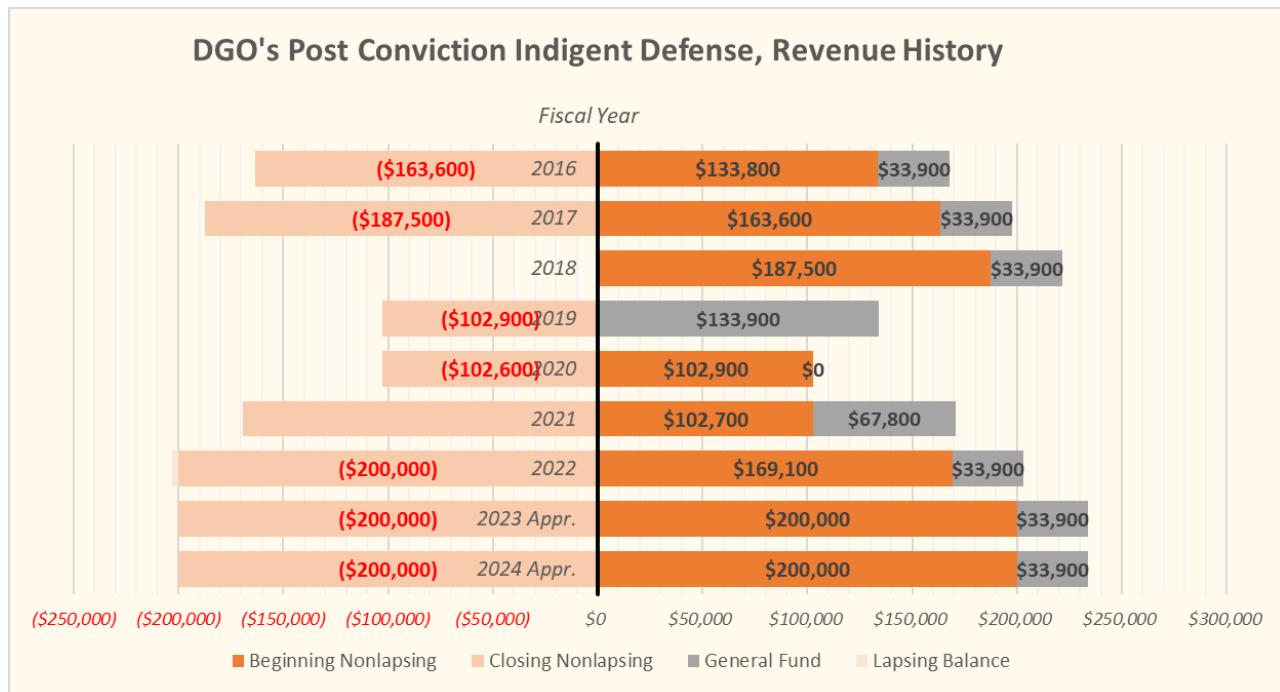
Currently, there are no performance measures for this line item.

Programs and FTEs

One program and no FTEs.

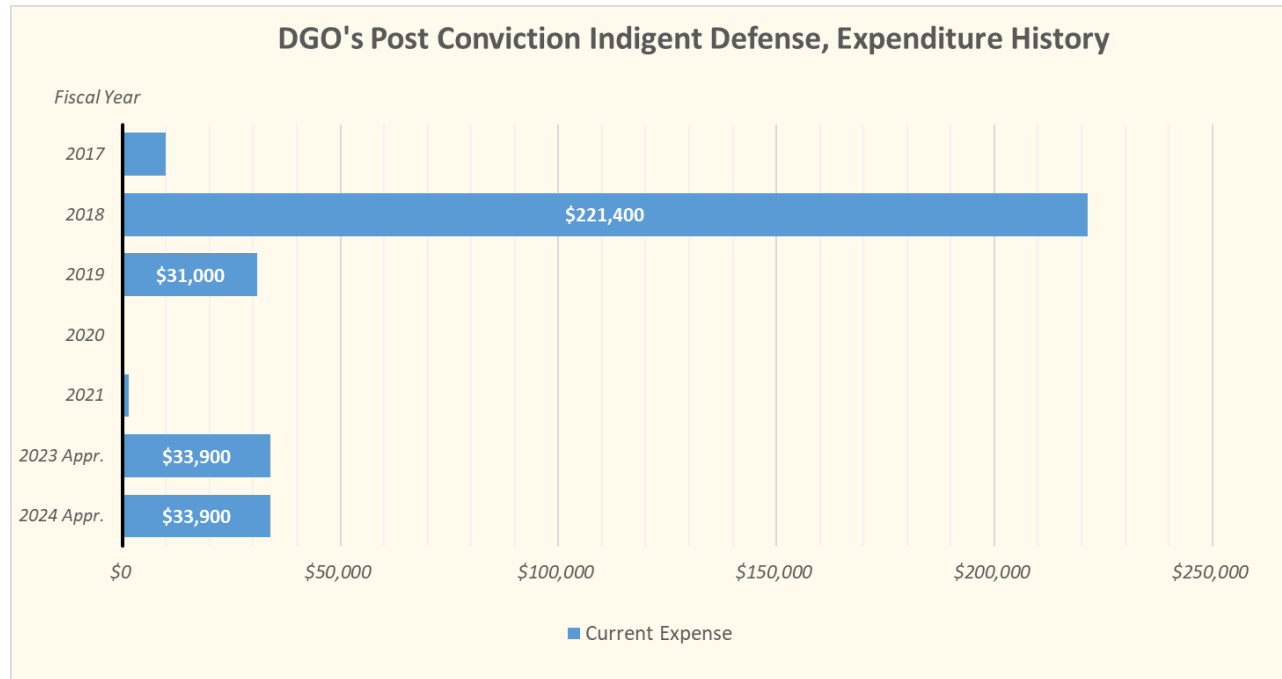
Funding Trends

The funding for this line item comes from the General Fund.



Expenditures Trends

The only expenditure category for this line item is Current Expense.



New Funding Over Time

No additional funding for this line item.

Other Information

Nonlapsing Intent Language for FY 2023 ([H.B. 6, Item 12](#)):

Total amount of nonlapsing of up to \$200,000, with expenditures limited to legal costs for death row inmates.

Elected Official Post-Retirement Benefits Contribution

Overview

During the 2012 General Session, the Legislature passed [S.B. 156, "Elected Official Retirement Benefits Amendments"](#) and eliminated the governor's and legislators' post-retirement health care benefits for new governors and legislators and established the Elected Official Post-Retirement Benefits Trust Fund for the purpose of investing funds for existing governor and legislator post-retirement health care benefits. The Legislature also authorized the board of trustees for the State Post-Retirement Benefits Trust Fund to serve as trustees for the Elected Official Post-Retirement Benefits Trust Fund and established procedures for the investment of and expenditures from the trust funds.

Enabling Authority

[67-19d-201.5](#) establishes the Elected Official Post-Retirement Benefits Trust Fund.

Performance Measures

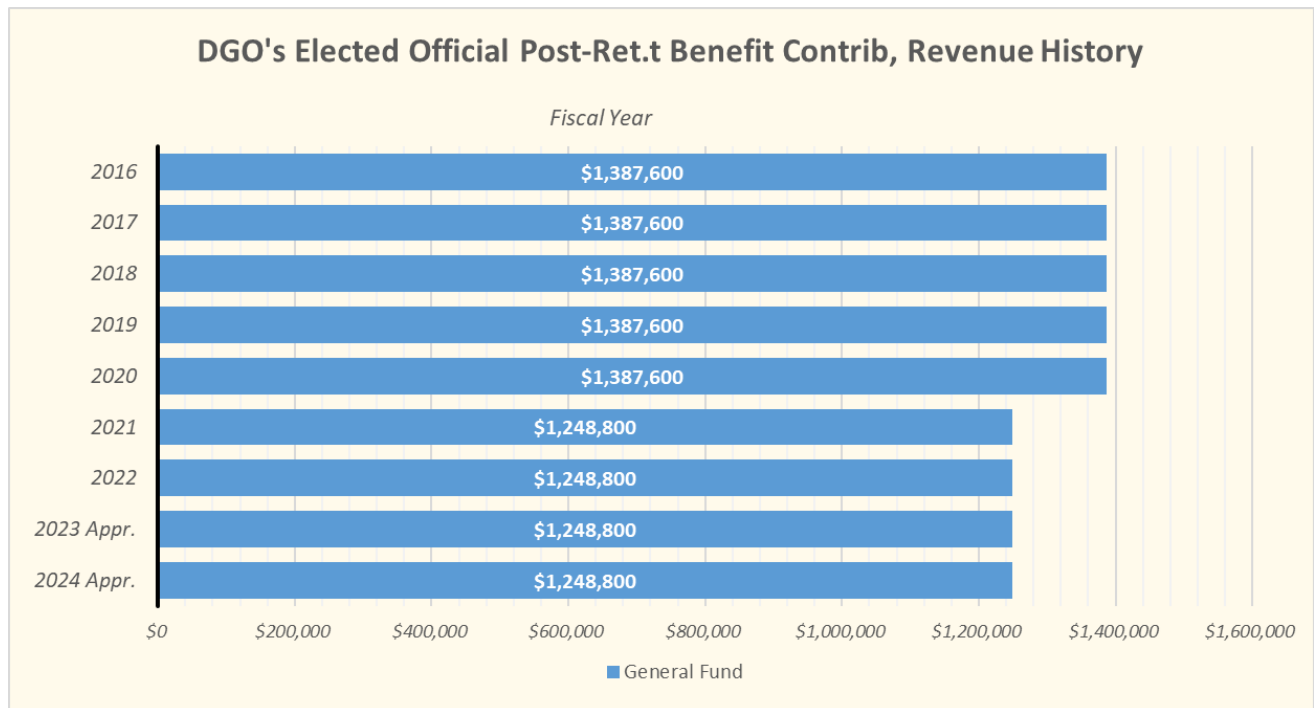
No performance measures for this line item.

Programs and FTEs

This line item has one program and no FTEs.

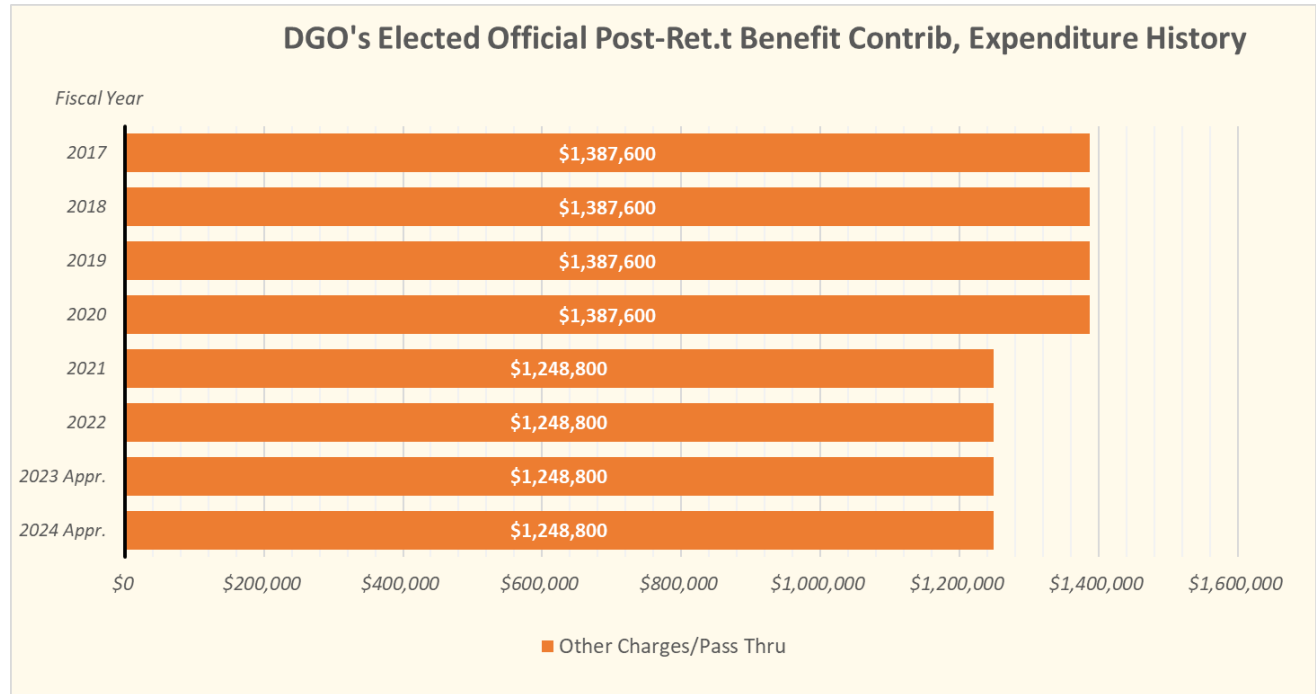
Funding Trends

The revenues for this line item come from the General Fund.



Expenditures Trends

The only expenditure category for this line item is Other Charges/Pass Thru.



New Funding Over Time

The only legislative action in the last six years impacting this line item was a reduction of (\$138,800) ongoing from the General Fund in FY 2021.

Other Information

No legislative intent language.

Appendix A, DGO's Non-ISF Line Items and Programs

The following table has the funding of DGO's Non-ISF line items and their programs over time.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Appr.	2024 Appr.
DGO Divisions	\$29,170,600	\$32,797,200	\$34,047,200	\$45,143,300	\$46,091,700	\$61,825,100
Administrative Rules	\$801,800	\$684,500	\$634,500	\$600,000	\$1,025,400	\$772,600
DAR Administration	\$801,800	\$684,500	\$634,500	\$600,000	\$1,025,400	\$772,600
Chief Information Officer	\$2,123,500	\$1,066,500	\$718,200	\$8,139,800	\$5,685,000	\$18,270,800
Chief Information Officer	\$2,123,500	\$1,066,500	\$718,200	\$8,139,800	\$5,685,000	\$18,270,800
Integrated Technology	\$3,116,600	\$3,381,100	\$3,483,100	\$2,544,800	\$4,380,900	\$4,189,400
Utah Geospatial Resource Center	\$3,116,600	\$3,381,100	\$3,483,100	\$2,544,800	\$4,380,900	\$4,189,400
DFCM Administration	\$7,102,900	\$7,244,200	\$8,843,100	\$9,933,700	\$10,640,700	\$11,128,800
DFCM Administration	\$6,485,000	\$6,597,800	\$8,176,700	\$9,188,500	\$9,849,100	\$10,254,400
Energy Program	\$465,800	\$494,300	\$489,300	\$568,100	\$614,500	\$647,300
Governor's Residence	\$152,100	\$152,100	\$177,100	\$177,100	\$177,100	\$227,100
Executive Director	\$1,289,900	\$6,238,400	\$4,524,200	\$1,710,800	\$3,169,500	\$4,404,700
Executive Director	\$1,289,900	\$6,238,400	\$4,524,200	\$1,710,800	\$3,169,500	\$4,404,700
Finance Administration	\$10,565,600	\$10,038,200	\$11,489,000	\$17,860,800	\$15,831,700	\$17,267,900
Finance Director's Office	\$646,000	\$573,800	\$423,000	\$516,000	\$487,400	\$532,200
Financial Information Systems	\$3,767,400	\$3,339,000	\$5,112,900	\$11,253,800	\$8,006,600	\$9,318,300
Financial Reporting	\$1,748,600	\$1,779,300	\$1,788,300	\$1,811,100	\$2,917,800	\$2,652,800
Payables/Disbursing	\$1,938,100	\$1,936,400	\$1,882,900	\$2,000,500	\$2,083,800	\$2,236,500
Payroll	\$2,080,600	\$2,153,400	\$2,065,600	\$2,083,000	\$2,131,100	\$2,318,200
Technical Services	\$384,900	\$256,300	\$216,300	\$196,400	\$205,000	\$209,900
Human Resource Management	\$187,700	\$22,300	\$24,000	\$14,300	\$743,100	\$761,300
ALJ Compliance	\$4,700	\$3,200	\$0	\$14,100	\$20,000	\$20,000
Pay for Performance					\$684,000	\$714,500
Statewide Management Liability Training	\$183,000	\$19,100	\$24,000	\$200	\$39,100	\$26,800
Purchasing	\$724,900	\$800,200	\$834,000	\$871,500	\$954,600	\$1,045,300
Purchasing and General Services	\$724,900	\$800,200	\$834,000	\$871,500	\$954,600	\$1,045,300
State Archives	\$3,257,700	\$3,321,800	\$3,497,100	\$3,467,600	\$3,660,800	\$3,984,300
Archives Administration	\$923,100	\$945,600	\$1,804,600	\$1,768,900	\$1,853,500	\$1,979,300
Open Records	\$591,600	\$441,800	\$100			
Patron Services	\$674,900	\$823,900	\$757,700	\$776,000	\$845,400	\$904,000
Preservation Services	\$350,900	\$352,700	\$277,300	\$261,500	\$311,000	\$329,100
Records Analysis	\$413,800	\$442,000	\$657,200	\$661,200	\$650,900	\$771,900
Records Services	\$303,400	\$315,800	\$200			
Independent Entities	\$3,404,300	\$2,903,400	\$2,712,600	\$3,065,100	\$4,920,900	\$4,740,600
Inspector General of Medicaid Services	\$3,146,700	\$2,620,800	\$2,443,400	\$2,770,900	\$4,610,200	\$4,298,500
Inspector General of Medicaid Services	\$3,146,700	\$2,620,800	\$2,443,400	\$2,770,900	\$4,610,200	\$4,298,500
Judicial Conduct Commission	\$257,600	\$282,600	\$269,200	\$294,200	\$310,700	\$442,100
Judicial Conduct Commission	\$257,600	\$282,600	\$269,200	\$294,200	\$310,700	\$442,100
Funds	\$2,293,200	\$3,189,800	\$2,801,800	\$34,655,600	\$69,669,300	\$189,711,600
Inland Port Authority Fund				\$29,321,000	\$7,344,100	\$77,589,200
Inland Port Authority Fund				\$29,321,000	\$7,344,100	\$77,589,200
Point of the Mountain Infrastructure Fund					\$57,000,000	\$108,000,000
Point of the Mountain Infrastructure Fund					\$57,000,000	\$108,000,000
State Debt Collection Fund	\$2,293,200	\$3,189,800	\$2,801,800	\$5,334,600	\$5,325,200	\$4,122,400
State Debt Collection Fund	\$2,293,200	\$3,189,800	\$2,801,800	\$5,334,600	\$5,325,200	\$4,122,400
Pass Through	\$4,390,500	\$175,147,500	\$868,888,600	\$100,617,800	\$62,954,500	\$72,987,300
Finance - Mandated	\$2,958,700	\$150,851,400	\$846,315,200	\$66,386,800	\$32,106,300	\$42,138,900
Annual Leave Trust Pools						\$2,000,000
Development Zone Partial Rebates	\$2,288,400	\$2,671,800	\$2,516,100	\$951,600	\$3,255,000	\$3,255,000
Emergency Response		\$147,746,300	\$841,937,000	\$58,767,900	\$22,000,000	\$5,000,000
Internal Service Fund Rate Impacts				\$0	\$5,500,200	\$6,044,200
Land Exchange Distribution	\$670,300	\$433,300	\$344,300	\$963,600	\$308,200	\$308,200
Public Lands Litigation Program					\$5,000,000	
Redistricting Commission			\$127,700	\$756,300	\$78,000	
State Employee Benefits	\$0	\$0	\$1,390,100	\$4,947,400	(\$4,035,100)	\$25,531,500
Finance - Mandated - Ethics Commissions	\$13,200	\$10,500	\$13,000	\$14,600	\$15,800	\$16,000
Executive Branch Ethics Commission	\$4,400	\$700	\$6,700	\$9,200	\$9,500	\$9,500
Political Subdivisions Ethics Commission	\$8,800	\$9,800	\$6,300	\$5,400	\$6,300	\$6,500
Post Conviction Indigent Defense	\$31,000	\$300	\$1,400	\$0	\$33,900	\$33,900
Post Conviction Indigent Defense Fund	\$31,000	\$300	\$1,400	\$0	\$33,900	\$33,900
Elected Official Post-Ret. Benefit Contrib	\$1,387,600	\$1,387,600	\$1,248,800	\$1,248,800	\$1,248,800	\$1,248,800
Elected Official Post-Retirement Trust Fund	\$1,387,600	\$1,387,600	\$1,248,800	\$1,248,800	\$1,248,800	\$1,248,800
Fin. Mand. - Paid Postpart. Rec. & Par. Leave					\$1,752,200	\$1,752,200
Paid Postpartum Recovery and Parental Leave Program					\$1,752,200	\$1,752,200
Fin. Mandated - Min. Lease Sp. Svc. Dist.		\$22,897,700	\$21,310,200	\$32,967,600	\$27,797,500	\$27,797,500
Mineral Lease Payments		\$19,463,900	\$17,795,800	\$29,150,500	\$24,162,700	\$24,162,700
Mineral Lease Payments in Lieu		\$3,433,800	\$3,514,400	\$3,817,100	\$3,634,800	\$3,634,800

Appendix B, Finance Mandated Programs and Funding Sources

	2017	2018	2019	2020	2021	2022	2023 Appr.	2024 Appr.	Grand Total
Annual Leave Trust Pools								\$2,000,000	\$2,000,000
General Fund								\$2,000,000	\$2,000,000
Development Zone Partial Rebates	\$2,876,800	\$2,876,800	\$2,288,400	\$2,671,800	\$2,516,100	\$951,600	\$3,255,000	\$3,255,000	\$20,691,500
Economic Incentive Restricted Accc	\$3,255,000	\$3,255,000	\$3,255,000	\$3,255,000	\$3,255,000	\$3,255,000	\$3,255,000	\$3,255,000	\$26,040,000
Lapsing Balance	(\$378,200)	(\$378,200)	(\$966,600)	(\$583,200)	(\$738,900)	(\$2,303,400)			(\$5,348,500)
Emergency Response				\$147,746,300	\$841,937,000	\$58,767,900	\$22,000,000		\$1,070,451,200
Dept. of Public Safety Rest. Acct.				\$1,000,000	\$1,000,000				\$2,000,000
Disaster Recovery Fund (GFR)				\$4,000,000	\$4,000,000				\$8,000,000
Expendable Receipts				\$3,438,100	\$2,925,100				\$6,363,200
Federal Funds - American Rescue Plan					\$11,500	\$6,280,300			\$6,291,800
Federal Funds - CARES Act					\$0	\$40,012,700	\$22,000,000		\$62,012,700
Federal Funds - Coronavirus Relief Fund				\$149,941,200	\$759,037,600				\$908,978,800
General Fund				\$19,000,000	\$17,887,900				\$36,887,900
Interest Income				\$2,101,300	\$0				\$2,101,300
Transfer for COVID-19 Response					\$63,292,000	\$11,475,000			\$74,767,000
Beginning Nonlapsing					\$14,759,300	\$1,112,800			\$15,872,100
Closing Nonlapsing				(\$14,759,300)	(\$12,976,400)				(\$27,735,700)
Lapsing Balance				(\$16,975,000)	(\$8,000,000)	(\$112,900)			(\$25,087,900)
Internal Service Fund Rate Impacts						\$0	\$5,500,200	\$6,044,200	\$11,544,400
Dedicated Credits Revenue							\$696,200	\$696,200	\$1,392,400
Federal Funds							\$2,306,400	\$2,306,400	\$4,612,800
General Fund						\$0	\$1,002,700	\$1,532,900	\$2,535,600
Income Tax Fund							\$503,300	\$517,100	\$1,020,400
Transportation Fund							\$991,600	\$991,600	\$1,983,200
Land Exchange Distribution	\$389,400	\$916,600	\$670,300	\$433,300	\$344,300	\$963,600	\$308,200	\$308,200	\$4,333,900
Land Exchange Distribution Account	\$389,400	\$916,600	\$611,200	\$433,300	\$344,300	\$963,600	\$308,200	\$308,200	\$4,274,800
Transfers			\$59,100						\$59,100
Public Lands Litigation Program							\$5,000,000		\$5,000,000
General Fund							\$5,000,000		\$5,000,000
Redistricting Commission					\$127,700	\$756,300	\$78,000		\$962,000
General Fund					\$1,015,500		\$78,000		\$1,093,500
Beginning Nonlapsing						\$863,500			\$863,500
Closing Nonlapsing						(\$887,800)			(\$887,800)
Lapsing Balance							(\$107,200)		(\$107,200)
State Employee Benefits	\$0	\$0	\$0	\$0	\$1,390,100	\$4,947,400	(\$4,035,100)	\$25,531,500	\$27,833,900
Dedicated Credits Revenue							\$0		\$0
Federal Funds							\$0		\$0
General Fund	\$0	\$0	\$0	\$0	\$1,390,100	\$4,947,400	(\$118,900)	\$21,554,400	\$27,773,000
Income Tax Fund							\$0	\$60,900	\$60,900
Transportation Fund							\$0		\$0
Beginning Nonlapsing								\$3,916,200	\$3,916,200
Closing Nonlapsing					\$0		(\$3,916,200)		(\$3,916,200)
Grand Total	\$3,266,200	\$3,793,400	\$2,958,700	\$150,851,400	\$846,315,200	\$66,386,800	\$32,106,300	\$37,138,900	\$1,142,816,900

Appendix C, Unedited Agency Response to LFA Recommendations

Recommendations	Agency Response	Agency Comments
Administrative Rules		
- No Recommendations		
Chief Information Officer		
1. We recommend the Legislature:		
a. Create additional programs in the CIO line item in order to increase the transparency and accountability.	Agree	Line item is now structured using various unit and activity codes to provide transparency and accountability within the line item while tracking the funding separate for each activity.
b. Consider replacing a portion of the General Fund of DTS administrators' costs with Dedicated Credits, proportionate to their efforts of overseeing the ISF line item of the division.	Neutral	We appreciate the analyst's recommendation in this unique funding area and acknowledge it as a topic for greater analysis. Often overhead charges are based on a proration of expenditures, however, in the case of DGO this creates an unbalanced distribution due to varying GF and
2. We recommend in the future the division request the same amount of nonlapsing in the intent language as in their budget proposal.	Neutral	We acknowledge the change in considering requests for non-lapsing authority as outlined in HB 322 - <i>Budget Reporting Requirements</i> , and will coordinate with the LFA and GOPB on requests going forward to ensure they are more closely aligned with budget projections.
Integrated Technology (UGRC)		
1. We recommend the Legislature create additional programs in Integrated Technology line item to increase the transparency and accountability.	Agree	Line item is now structured using various unit and activity codes to provide transparency and accountability within the line item while tracking the funding separate for each activity.
2. We recommend UGRC:		
a. Propose a higher target for FY 2025 to the "Road centerline and addressing map data layer published" performance	Agree	Leadership will develop a new stretch goal with the UGRC team.
b. In the future request the same amount of nonlapsing in the intent language as in their budget proposal.	Neutral	We acknowledge the change in considering requests for non-lapsing authority as outlined in HB 322 - <i>Budget Reporting Requirements</i> , and will coordinate with the LFA and GOPB on requests going forward to ensure they are more closely aligned with budget projections.
DFCM Administration		
1. We recommend the division:		
a. Propose at least one more performance measure and a corresponding target;	Agree	The division will work to add an additional performance measure.
b. Propose a plan for realignment of DFCM's current appropriation units to reflect the division's administrative structure for increased transparency; and	Agree	Line item is now structured using various unit and activity codes to provide transparency and accountability within the line item while tracking the funding separate for each activity.
c. Request the same amount of nonlapsing in the intent language request as in their budget proposal.	Neutral	We acknowledge the change in considering requests for non-lapsing authority as outlined in HB 322 - <i>Budget Reporting Requirements</i> , and will coordinate with the LFA and GOPB on requests going forward to ensure they are more closely aligned with budget projections.
Executive Director		
1. We recommend the Executive Director provide the following by October 1, 2023:		We would like additional time and propose moving this date to the December/January IGG meetings.
a. An update of the department's consolidation and a detailed plan for the next stages and milestones of these	Agree	The new Executive Director appreciates the opportunity to provide a report regarding the consolidation later this year.
b. Specific steps and milestones for implementing a department-wide streamlining of processes, software, functions, and services to achieve efficiencies and savings.	Agree	The new Executive Director appreciates the opportunity to provide a report regarding the consolidation later this year.
c. At least one more performance measure with the corresponding target that would best reflect line item's main	Agree	The division will work to add an additional performance measure
d. A plan for adjusting the funding mix of the EDO line item that would increase the percentage of funding coming from the ISF's Dedicated Credits and reduce the General Fund appropriation, making it available for other legislative priorities.	Neutral	We appreciate the analyst's recommendation in this unique funding area and acknowledge it as a topic for greater analysis. Often overhead charges are based on a proration of expenditures, however, in the case of DGO this creates an unbalanced distribution due to varying GF and
e. A plan for how the line item will pay for the unbudgeted higher cost from the salary increases.	Agree	Executive Director plans to address this with budget recommendations for FY 2025.
2. We recommend the Legislature create additional programs in Executive Director line item in order to increase the transparency and accountability.	Agree	Line item is now structured using various unit and activity codes to provide transparency and accountability within the line item while tracking the funding separate for each activity.
3. We recommend in the future EDO request the same nonlapsing amount in the intent language as in their budget proposal.	Neutral	We acknowledge the change in considering requests for non-lapsing authority as outlined in HB 322 - <i>Budget Reporting Requirements</i> , and will coordinate with the LFA and GOPB on requests going forward to ensure they are more closely aligned with budget projections.

Recommendations	Agency Response	Agency Comments
Finance Administration		
1. We recommend the division:		
a. Propose at least two more performance measures with the corresponding targets that would best reflect line item's main priorities and mission.	Agree	We will work with the new leadership at the Division of Finance to recommend additional performance measures.
b. Request the same amount of nonlapsing in the intent language as in their budget proposal.	Neutral	We acknowledge the change in considering requests for non-lapsing authority as outlined in HB 322 - <i>Budget Reporting Requirements</i> , and will coordinate with the LFA and GOPB on requests going forward to ensure they are more closely aligned with budget projections.
Human Resource Management		
1. We recommend that DHRM propose at least three performance measures with corresponding targets that would best reflect line item's main priorities and mission	Agree	This line item already is reporting three performance measure however they are focused on the ISF side of the divisions. We are working to establish one or more performance measure related to Pay for
Purchasing and General Services		
1. We recommend the Division of Purchasing and General		
a. Propose at least three performance measures with corresponding targets that would best reflect line item's main priorities and efforts.	Opposed	The Division currently has three measures as outlined below. We will work with the Analyst to ensure he understands the current measures we are tracking and determine if they should be replaced with three new ones. 1) Increase the average discount on State of Utah Best Value Cooperative contracts, target 30%; 2) Spending on Utah best value cooperative contracts, target \$1,000,000;
b. Propose a plan for realigning and renaming its programs so that its appropriations structure and its administrative structures would match; and c. Consider updating the	Agree	EDO will work with the division leadership in regards to this recommendation
State Archives		
1. We recommend in the future the State Archives request the same amount of nonlapsing in the intent language as in their budget proposal.	Neutral	We acknowledge the change in considering requests for non-lapsing authority as outlined in HB 322 - <i>Budget Reporting Requirements</i> , and will coordinate with the LFA and GOPB on requests going forward to ensure they are more closely aligned with budget projections.