



Utah National Guard Accountable Budget Review

Summary

JR3-2-501 as amended in HJR 18, 2019 General Session requires each appropriations subcommittee to “create an accountable process budget for approximately 20% of the budgets that fall within the subcommittee’s responsibilities” ensuring “that each of the budgets for which the appropriations subcommittee has responsibility is the subject of an accountable budget process at least once every five years.” Subcommittees first implemented this rule during the 2019 Interim. During the 2020 Interim, the Legislature suspended the rule due to the heightened scrutiny budgets were already receiving in the pandemic. The requirement resumed in the 2021 Interim.

The Executive Appropriations Committee (EAC) hears and directly considers the budgets of the Legislature, Capitol Preservation Board (CPB), Utah National Guard (UNG), and Department of Veterans and Military Affairs (DVMA). The EAC reviewed the DVMA budget in the 2021 Interim and the CPB budget in the 2022 Interim. The UNG is the agency selected for an accountable budget review during the 2023 Interim.

This brief is intended to assist EAC members’ review of the UNG budget by starting from zero, answering detailed questions on the policies that drive the budget, and providing recommendations on the extent to which funding should be included in a base budget bill for Fiscal Year 2025.

The UNG budget has four line items:

- Utah National Guard (the main operating line item);
- National Guard Morale, Welfare, and Recreation (MWR) Fund;
- West Traverse Sentinel Landscape Fund; and
- National Guard Death Benefit Account.

The UNG uses these four line items to administer its programs each year. Combined, the four line items sum to approximately \$84.7 million (of which \$60.9 million is federal funds) in FY 2024 and 264 Full-Time Equivalent employees (FTE). The UNG also has 55 vehicles on its state inventory.

This brief provides a five-year history of funding and expenditures for the four line items, an in-depth look at funding sources and expenditures, a summary of intent language, and a review of performance measures. The appendix provides a budget deep dive checklist with 35 questions and answers about each line item.

The largest expenditure for the UNG is armory construction and remodeling, operations and maintenance (O&M), and personnel.

This brief includes the following six recommendations. The UNG has reviewed this report and concurs with the recommendations.

We recommend:

1. The UNG maintain a prioritized plan for requesting state funds from the Legislature for critical costs that are normally federally funded in the event of a protracted federal budget shutdown. See pages 18-20.
2. The UNG analyze armory rental fees and recommend adjustments to policy makers. Although rarely used, fees have not changed in at least ten years and are not enough to recover costs. See pages 20-21.
3. The Legislature close the National Guard Death Benefits Account and instead appropriate to a separate line item. Alternatively, should the Legislature choose to keep the account, the agency should work with the Division of Finance so the account can collect interest. See page 21.
4. The UNG examine why personnel services costs are consistently underbudgeted. The agency is underestimating their personnel services costs in their budget submissions. Although the underestimation is less than five percent each year, the consistent pattern of underestimation is something the agency could correct. See page 25.
5. The UNG evaluate whether some security needs should continue to be met by a private contractor. The agency spends \$1.5 million per year on a private security contract. Because of the high importance of UNG's operations, a frequent review of security may be beneficial. See page 39.
6. The UNG turn in underutilized vehicles. Although UNG does better than most state agencies, the Division of Fleet Operations identified nine of the 55 vehicles in the UNG fleet do not meet the utilization standard of 7,500 miles per year. See pages 39-41.

Statutory Overview

The Utah National Guard (UNG) consists of Army and Air Force units and is the constitutionally authorized (Article XV) state militia for Utah. The Governor is the Commander in Chief of the UNG and may employ National Guard personnel and equipment to respond to natural or other disasters, civil emergencies, civil defense, or any other mission allowed by law. The President of the United States may assign UNG units to perform federal military missions for which the UNG is organized, trained, and equipped. UNG units are stationed throughout Utah and can respond to needs across the State, nation, and world as ordered by the Governor or the President.

All state functions of the UNG are spelled out in Utah Code Title 39A. Highlights include:

- The UNG is created in Section 39A-3-101 and in accordance with Utah Constitution Article XV.
- The Adjutant General is the commanding general of the Utah National Guard as appointed by the Governor under Section 39A-1-201. The Adjutant General must ensure the readiness, training, discipline, and successful operations of the National Guard.
- The Adjutant General, with the approval of the Governor, may appoint assistant adjutant generals for the Army and Air Force, and chiefs of staff, with pay from the state.
- The "Utah State Defense Force" or "Defense Force" is the unorganized militia as structured in Section 39A, Chapter 4.
- The State Armory Board, composed of the Governor, director of the Department of Government Operations, and the Adjutant General, supervises and controls all facilities, ranges, training lands, and all real property held or acquired for the military purposes of the state. Subject to review by the Legislature, the board may borrow money and secure loans by mortgaging state property to provide facilities, ranges, and training lands.
- All officers of the National Guard are appointed by the Governor and receive a state commission.

- Full-time, state employed general officers or officers appointed to a general officer position must receive a salary that makes their total federal and state compensation at least commensurate with comparable federal positions.
- When called into the service of the state and not in the service of the United States, the members of the National Guard must receive at least the same pay and allowance as members of the regular Army or regular Air Force in comparable positions.
- The state may not make payments to members of the National Guard for service for which the United States government makes payment.
- The UNG may provide tuition and fees assistance to a member of the Utah National Guard for study at an institution of higher education.
- Soldiers and airmen disabled or killed while on state active duty are eligible for various state compensation programs including workers compensation, pensions, and death benefits. The Legislature has established the National Guard Death Benefit Account to pay death benefits.
- The UNG is authorized to establish a Morale, Welfare, and Recreation Program which may contract for goods and services, hire employees, and receive funds from patrons.
- The West Traverse Sentinel Landscape Act in 39A-8 is established to identify lands adjacent to Camp Williams that are important to the nation's defense mission, preserve and enhance the relationship between adjacent landowners and Camp Williams, and create incentives to encourage adjacent landowners to adopt land management practices consistent with Camp Williams's military mission.

Please see the appendix for a budget deep dive checklist for each program in the agency.

Mission Fulfillment

The mission of the UNG is "to provide mission-ready military forces to assist both state and federal authorities in times of emergency or war." Often the mission is fulfilled through deployments and activations.

The Utah Army National Guard has supported numerous operations across the globe since 2018. From 2018 to 2023, the UANG has deployed 1,375 soldiers in support of eight overseas contingency operations. Below is the breakdown.

Utah Army National Guard Overseas Deployments 2018-2023	
Operation Name	Personnel
European Defense Initiative	57
US Army Europe	102
US Army Korea	23
Operation Enduring Freedom	17
Operation Freedom Sentinel	413
Operation Inherent Resolve	118
Operation Spartan Shield	471
Southwest Border	174
Total	1,375

Between 2017 and 2023, the UNG activated 1,688 personnel for state active duty as shown below.

Utah National Guard State Activations		
Year	Mission	Activations
2017	Box Elder Flooding, Wildfires, Hurricane Harvey	64
2018	Utah County Flood	171
2019		0
2020	See Breakout Below	1,168
2021	NGRF Utah Capitol	285
2022		0

2020 UTNG Servicemembers on SAD	
Mission	
COVID-19 Response	254
NGRF 1 (May)	431
NGRF 2 (July)	130
Cal Fire 1	10
Cal Fire 2	10
Wind Debris	158
Wind Debris 2	12
NGRF VP Debate	85
Additional Covid	78
Total	1,168

The UNG's facilities within the State of Utah serve many different military and community-oriented functions. They primarily serve as administrative, training, and logistical support locations for National Guard units and support state and federal mission readiness. They also serve the communities with protective and responsive service and training functions; local, state and federal disaster command center functions; as well as troop family readiness assistance centers during times of deployment.

The Utah Army National Guard maintains 30 armories in 27 communities. Other significant locations include the Joint Forces Headquarters in Draper, Camp Williams in Riverton, and the Roland R. Wright Air National Guard Base in Salt Lake City (home to the Utah Air National Guard's 151st Air Refueling Wing).

Key Budget Terms

The Budgetary Procedures Act (UCA Title 63J Chapter 1) governs how agencies use legislative appropriations. The act defines several key terms that will be helpful while reviewing UNG's budget. These include:

"Dedicated credits" means collections by an agency that fund agency operations. Dedicated credits include fees, donations, assessments, sales, fines, and other revenues.

"Expendable receipts" means collections by an agency for expenditures that are limited by a nonstate entity that provides the funds. Expendable receipts are not limited by appropriations.

"Line item" means a unit of accounting within an agency, that contains one or more programs. An appropriation or any surplus of any appropriation may not be diverted from any line item to any other line item unless approved by the Legislature.

"Program" means a unit of accounting included on a schedule of programs within a line item used to track budget authorizations, collections, and expenditures on specific purposes or functions. An agency may transfer money appropriated to it from one program to another program within the same line item if the agency revises its budget execution plan with the Division of Finance.

"Restricted revenue" means collections that are deposited, by law, into a separate fund, sub-fund, or account, and designated for a specific program or purpose.

Appropriation Types

The UNG has three categories of appropriation – or "appropriation types." These include:

- Operating and Capital Budgets;
- Expendable Funds and Accounts; and
- Restricted Fund and Account Transfers.

These categories are defined as follows:

Operating and Capital Budgets are what people typically mean when they talk about "the budget". They grant agencies, divisions, and programs of state government authority to expend public money. With a few exceptions, spending is "capped" at the amount appropriated.

Expendable Funds and Accounts are, for the most part, "expendable special revenue funds" – funds and accounts that have a dedicated revenue source and can be spent without legislative action. The exceptions are enterprise funds and general fund restricted accounts that act like expendable special revenue funds. In some cases, the Legislature may authorize the Division of Finance to move resources from one fund or account into another fund or account where the recipient fund or account can be spent without additional legislative action.

Restricted Fund and Account Transfers authorize the Division of Finance to move money from one restricted fund or account to another. Alone they do not increase spending. Money must be re-appropriated in another category. Related to the UNG budget, the Legislature each year has been appropriating \$9,500 from the General Fund to the National Guard Death Benefit Account, as well as several one-time appropriations from the General Fund to the West Traverse Sentinel Landscape Fund.

Base Budget Rule

Legislative Joint Rule 3-2-402 instructs that in a base budget, appropriations from the General Fund, the Income Tax Fund, and the Uniform School Fund shall be set as follows: 1) if the next fiscal year ongoing revenue estimates are equal to or greater than the current fiscal year ongoing appropriations, the new fiscal year base budget is not changed; 2) if the next fiscal year ongoing revenue estimates are less than the current fiscal year ongoing appropriations, the new fiscal year base budget is reduced by the same percentage that projected next fiscal year ongoing revenue estimates are lower than the total of current fiscal year ongoing appropriations.

Budget Organization

The Legislature approves budgets for the UNG in four distinct line items, each with programs as shown below the line item name:

1. Utah National Guard (Operating and Capital Budgets)
 - a. Administration
 - b. Operations and Maintenance
 - c. Tuition Assistance
 - d. West Traverse Sentinel Landscape

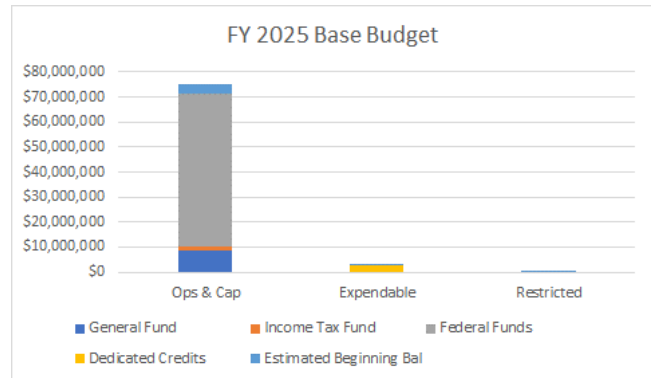
2. National Guard Morale, Welfare, and Recreation Fund (Expendable Funds and Accounts)
 - a. National Guard Morale, Welfare, and Recreation Fund
3. National Guard Death Benefit Account (Restricted Fund and Account Transfers)
 - a. National Guard Death Benefit Account
4. West Traverse Sentinel Landscape Fund
 - a. West Traverse Sentinel Landscape Fund (Restricted Fund and Account Transfers)

Please refer to the [Compendium of Budget Information](#) (COBI) and the attached Budget Deep Dive Checklists for additional detail about each line item.

FY 2025 Base Budget

Per Joint Rule 3-2-402, if FY 2025 revenue estimates are equal to or greater than the FY 2024 ongoing appropriations, the UNG FY 2025 base budget will be:

FY 2025 Base Budget	Ops & Cap	Expendable	Restricted
General Fund	8,728,900		9,500
Income Tax Fund	1,650,000		
Federal Funds	60,941,600		
Dedicated Credits	47,700	2,807,300	
Estimated Beginning Bal	3,554,900	266,400	366,500
Total	74,923,100	3,073,700	376,000



FY 2025 Base Budget FTE and Vehicles

FY 2025 Base Budget	Ops & Cap	Expendable	Restricted
FTE	255	9	0
Vehicles	57	0	0

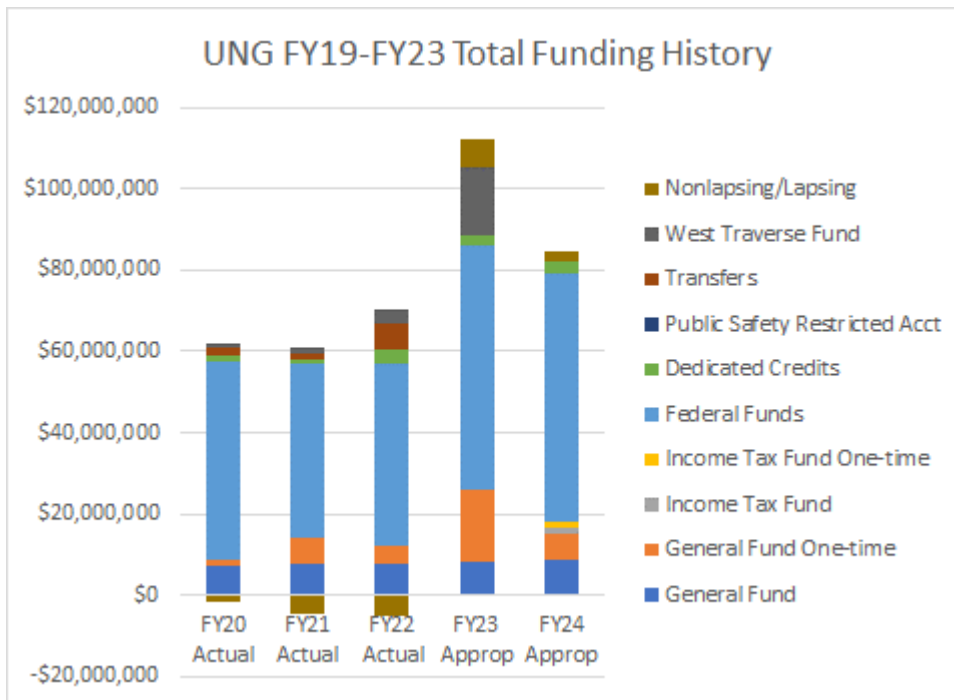
- Federal funds make up 81 percent of the Operating and Capital budget, and 78 percent of the total budget. The General and Income Tax Funds make up 14 percent of the Operating and Capital budget, and 13 percent of the total budget.
- Within the Operating and Capital Budget, the largest program is Operations and Maintenance, which has a General Fund budget of \$5,944,000 and all the UNG’s federal funds: \$60,941,600.
- The Expendable Funds and Accounts base budget, which encompasses the Morale, Welfare, and Recreation (MWR) program, is funded entirely by dedicated credits and has nine FTE and no vehicles.
- The Restricted Funds and Accounts base budget, which encompasses the Death Benefit Account and the West Traverse Sentinel Landscape Fund, is funded by the General Fund and has no FTE or vehicles.

Five-Year Budget History

The following information provides a five-year history of UNG’s budgets and expenditures beginning with total budgets, then broken down by Operating and Capital, Expendable Funds and Accounts, and Restricted Funds and Accounts in numerical and graphical format.

Total Budget – Funding History

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
General Fund	7,280,500	7,533,900	7,598,100	8,247,200	8,738,400
General Fund One-time	1,473,500	6,413,600	4,624,300	17,655,200	6,290,900
Income Tax Fund	0	0	0	0	1,650,000
Income Tax Fund One-time	0	0	0	300,000	1,350,000
Federal Funds	48,657,800	42,928,600	45,027,600	59,774,500	61,071,700
Dedicated Credits	1,371,700	1,296,200	3,353,000	2,803,700	2,857,100
Public Safety Restricted Acct	0	7,000	7,000	0	0
Transfers	2,122,300	1,404,900	6,110,200	0	0
West Traverse Fund	1,000,000	1,200,000	3,500,000	16,711,300	0
Nonlapsing/Lapsing	(1,717,500)	(4,383,500)	(5,125,300)	6,769,500	2,763,400
Total	60,188,300	56,400,700	65,094,900	112,261,400	84,721,500

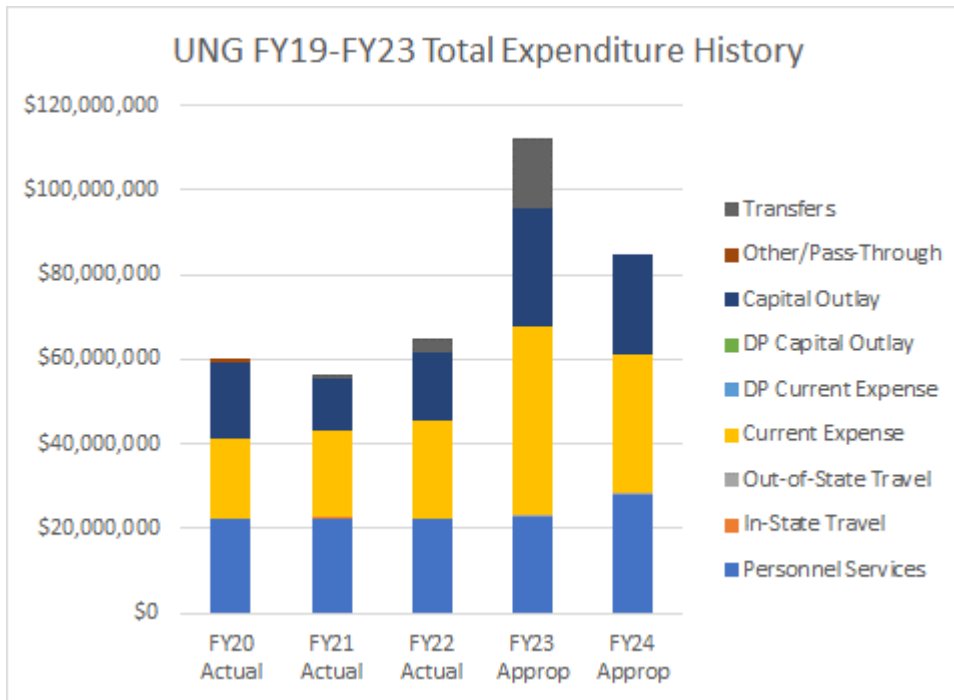


Nonlapsing Balances

The Utah National Guard has statutory nonlapsing authority (UCA 63J-1-602.2(19)). The agency began FY 2022 with a balance of \$6.6 million and ended with almost \$11.0 million. This was a substantially higher amount than the previous four years. Funds were set aside for property purchases, armory remodels, and construction of the Nephi Readiness Center. For FY 2023, the actual ending nonlapsing balance was \$4.3 million, of which \$2.2 million was in the Sentinel Landscape program, \$1.8 million in the Operations and Maintenance program, \$175,000 in the Tuition Assistance program, and \$89,100 in Administration.

Total Budget – Expenditure History

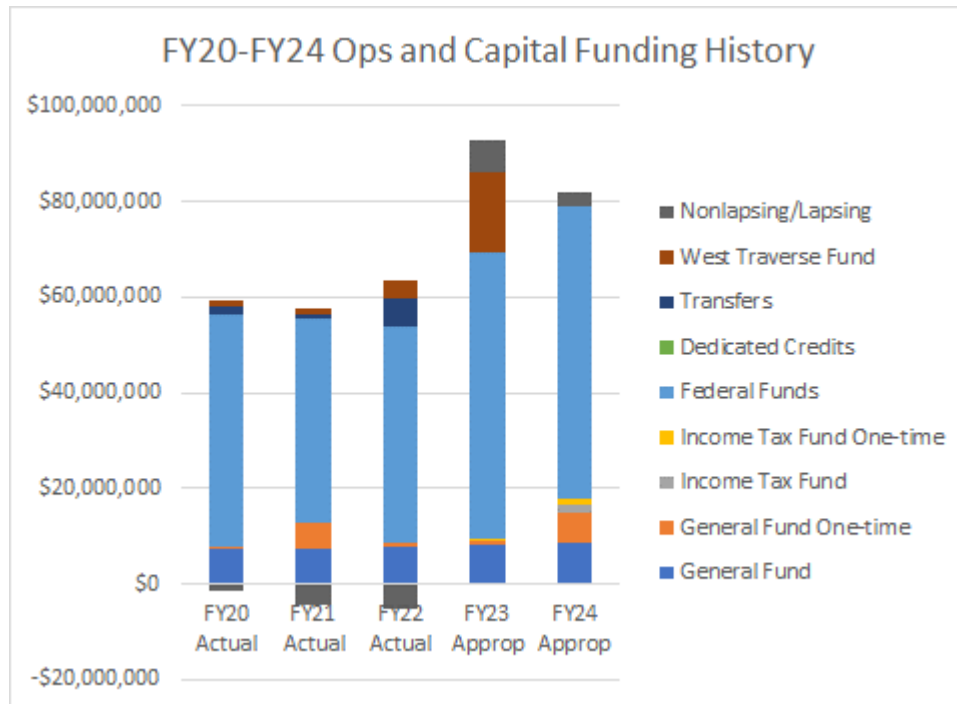
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
Personnel Services	22,076,200	22,496,800	22,188,600	22,714,900	27,826,400
In-State Travel	72,300	46,400	22,400	41,100	41,100
Out-of-State Travel	347,600	183,700	309,300	469,700	469,700
Current Expense	18,610,100	20,328,300	22,888,700	44,634,400	32,705,400
DP Current Expense	88,900	117,700	104,800	81,200	83,100
DP Capital Outlay	88,700	1,100	0	0	0
Capital Outlay	17,895,700	12,016,000	16,075,400	27,608,800	23,595,800
Other/Pass-Through	1,008,800	10,700	5,700	0	0
Transfers	0	1,200,000	3,500,000	16,711,300	0
Total	60,188,300	56,400,700	65,094,900	112,261,400	84,721,500



The large expenditures in fiscal years 2023 were the land purchase for the Fort Douglas relocation at \$15.1 million, readiness center remodels, building operation and maintenance, and utilities. For more information, please see the expenditure detail beginning on page 26.

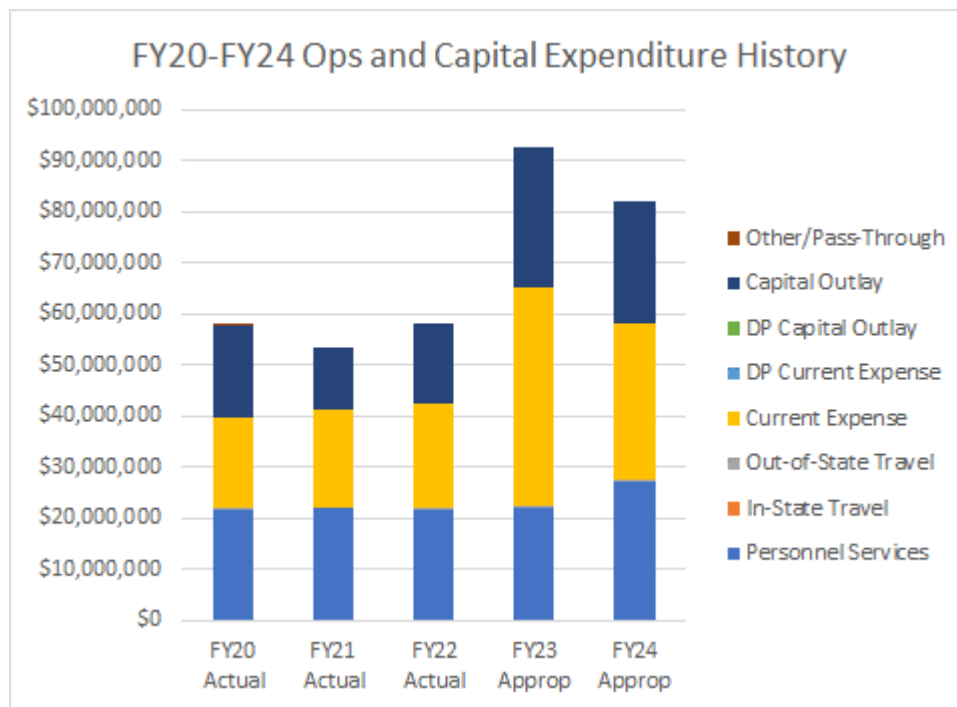
Operating and Capital Budgets – Funding History

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
General Fund	7,271,000	7,524,400	7,588,600	8,237,700	8,728,900
General Fund One-time	473,500	5,213,600	1,124,300	943,900	6,290,900
Income Tax Fund					1,650,000
Income Tax Fund One-time				300,000	1,350,000
Federal Funds	48,657,800	42,928,600	45,027,600	59,774,500	61,071,700
Dedicated Credits	4,600			46,600	47,800
Public Safety Restricted Acct		7,000	7,000		
Transfers	1,786,400	868,100	6,113,600		
West Traverse Fund	1,000,000	1,200,000	3,500,000	16,711,300	
Nonlapsing/Lapsing	(1,490,000)	(4,364,800)	(5,210,400)	6,779,000	2,772,900
Total	57,703,300	53,376,900	58,150,700	92,793,000	81,912,200



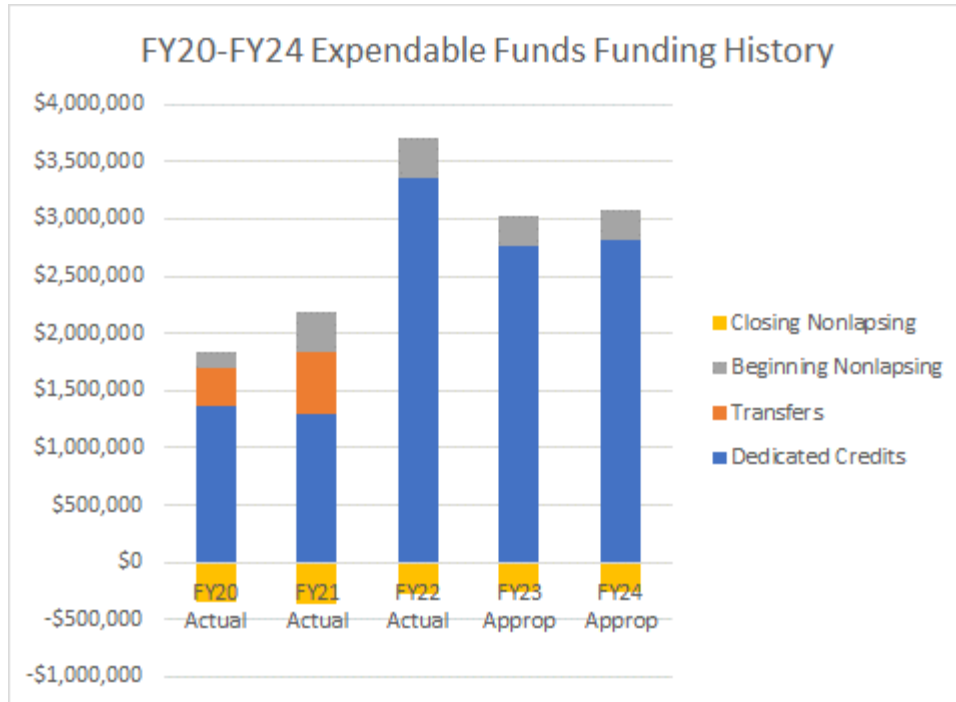
Operating and Capital Budgets – Expenditure History

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
Personnel Services	21,639,200	22,049,400	21,629,300	22,128,000	27,187,300
In-State Travel	71,300	46,400	21,000	41,100	41,100
Out-of-State Travel	347,600	183,700	309,300	468,700	468,700
Current Expense	17,570,500	19,007,900	20,405,500	42,466,200	30,537,200
DP Current Expense	88,700	116,800	104,100	80,200	82,100
DP Capital Outlay	88,700	1,100			
Capital Outlay	17,895,700	11,971,600	15,681,500	27,608,800	23,595,800
Other/Pass-Through	1,600				
Total	57,703,300	53,376,900	58,150,700	92,793,000	81,912,200



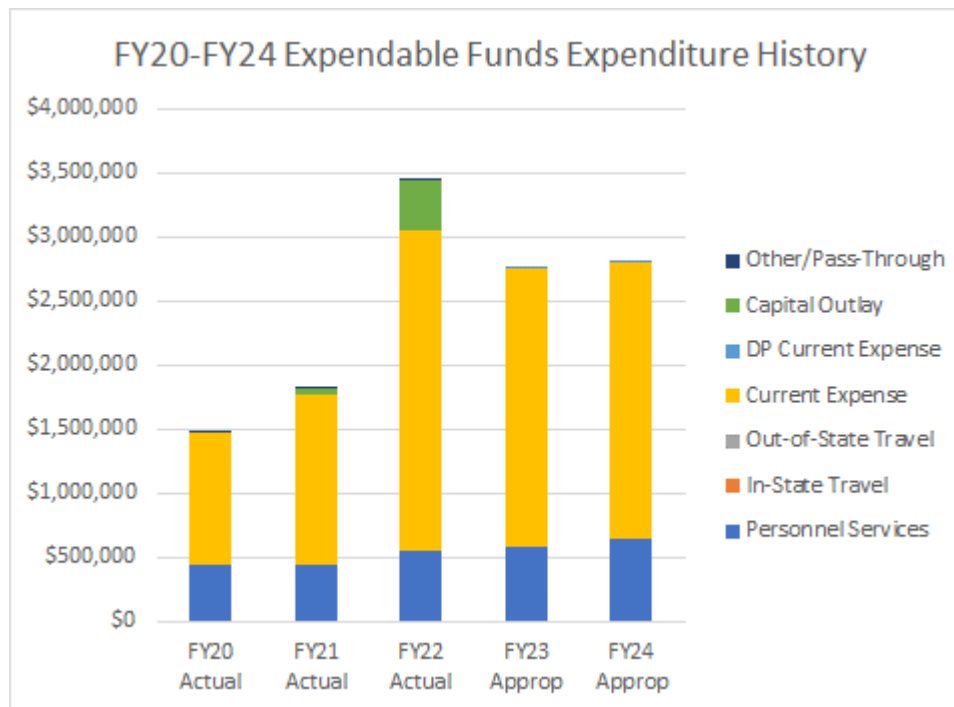
Expendable Funds – Funding History

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
Dedicated Credits	1,367,100	1,296,200	3,353,000	2,757,100	2,809,300
Transfers	335,900	536,800	(3,400)		
Beginning Nonlapsing	133,800	351,800	361,000	266,400	266,400
Closing Nonlapsing	(351,800)	(361,000)	(266,400)	(266,400)	(266,400)
Total	1,485,000	1,823,800	3,444,200	2,757,100	2,809,300



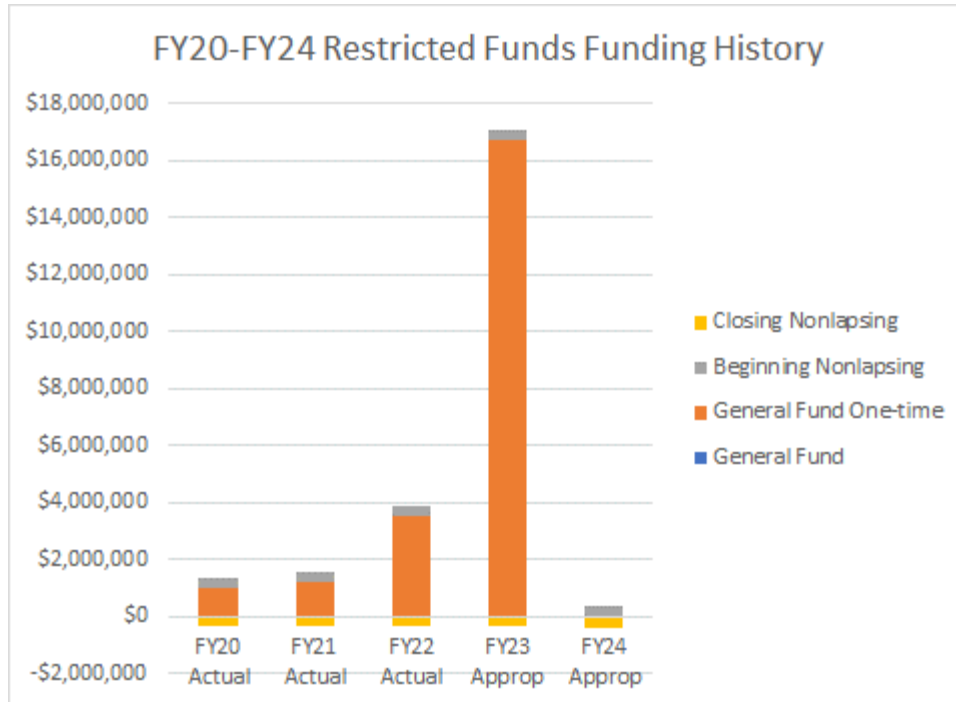
Expendable Funds – Expenditure History

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
Personnel Services	437,000	447,400	559,300	586,900	639,100
In-State Travel	1,000		1,400		
Out-of-State Travel				1,000	1,000
Current Expense	1,039,600	1,320,400	2,483,200	2,168,200	2,168,200
DP Current Expense	200	900	700	1,000	1,000
Capital Outlay		44,400	393,900		
Other/Pass-Through	7,200	10,700	5,700		
Total	1,485,000	1,823,800	3,444,200	2,757,100	2,809,300



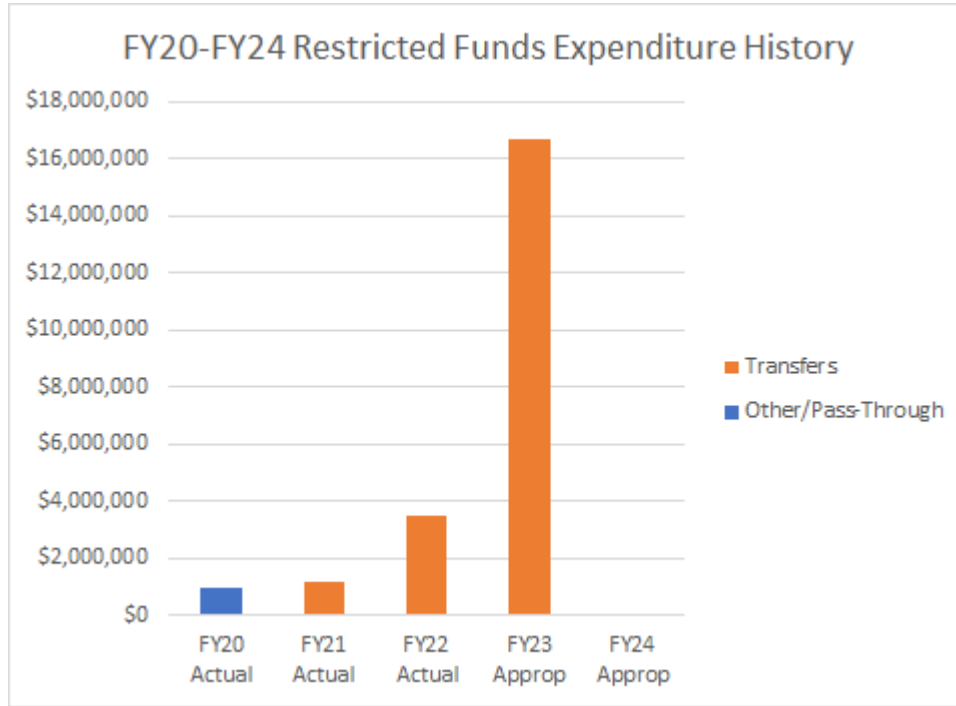
Restricted Funds – Funding History

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
General Fund	9,500	9,500	9,500	9,500	9,500
General Fund One-time	1,000,000	1,200,000	3,500,000	16,711,300	
Beginning Nonlapsing	328,500	338,000	347,500	357,000	366,500
Closing Nonlapsing	(338,000)	(347,500)	(357,000)	(366,500)	(376,000)
Total	1,000,000	1,200,000	3,500,000	16,711,300	0



Restricted Funds – Expenditure History

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
Other/Pass-Through	1,000,000				
Transfers		1,200,000	3,500,000	16,711,300	
Total	1,000,000	1,200,000	3,500,000	16,711,300	0



Full-Time Equivalent Employees

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
Oper and Capital	258	256	244	255	255
Expendable Funds	0	9	10	9	9
Restricted Funds	0	0	0	0	0
Total FTE	258	265	254	264	264

Vehicles

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approp	FY24 Approp
Oper and Capital	52	55	56	55	57
Expendable Funds	0	0	0	0	0
Restricted Funds	0	0	0	0	0
Total FTE	52	55	56	55	57

Funding Sources

As shown on page 7, the Utah National Guard's FY 2025 base budget is comprised of four funding sources:

- General Fund at \$8,738,400;
- Income Tax Fund at \$1,650,000 (used for the Tuition Assistance Program);
- Federal Funds at \$60,941,600 (82 percent of the budget); and
- Dedicated Credits at \$2,855,000 (with \$2,807,300 in the MWR Program).

In addition, the UNG ended FY 2023 with a balance of \$4,331,100 that carried forward into FY 2024. Currently it is unknown what the ending balance will be for FY 2024 that will carry forward into FY 2025.

Moreover, the UNG collects significant amounts of federal funds not reported in the state budget. Please see the Federal Funds section below for more information.

General Fund

This fund is the principal operating fund of the State. It accounts for all financial resources not accounted for and reported in another fund. The Legislature appropriated a total of \$8,247,200 ongoing and \$17,655,200 one-time to UNG in FY 2023, and a total of \$8,738,400 ongoing and \$6,290,900 one-time to UNG in FY 2024.

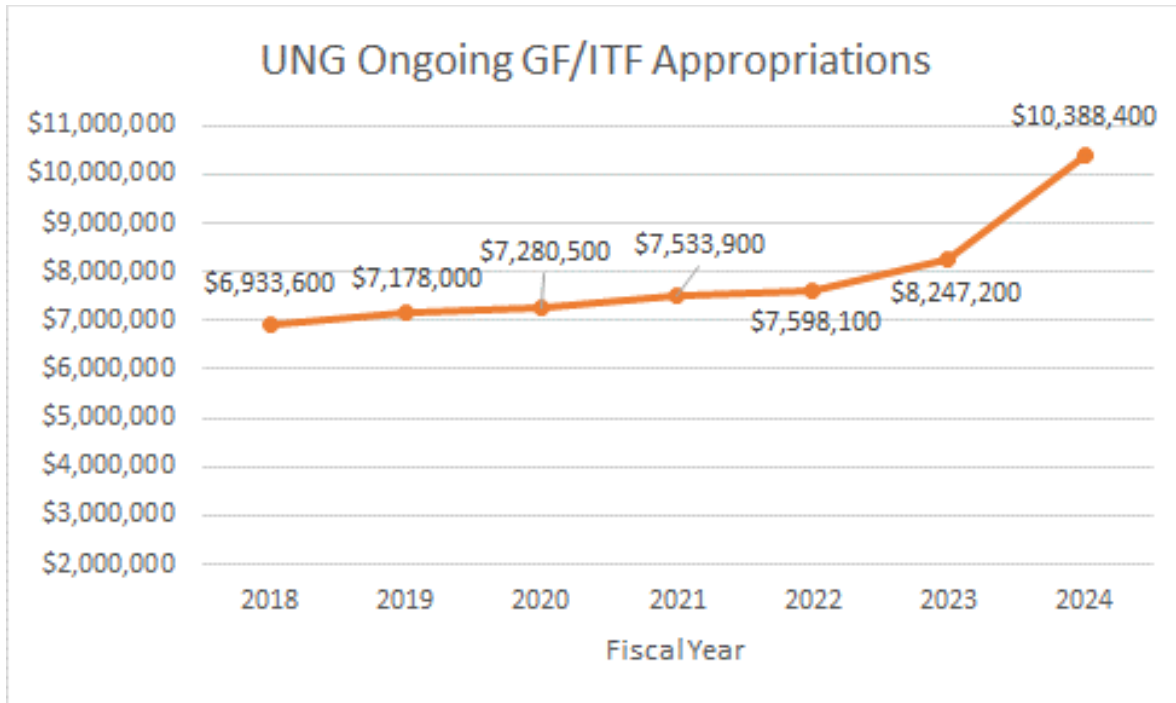
FY 2023 one-time appropriations were primarily to purchase property to relocate Fort Douglas, at a cost of \$15.1 million, and to purchase other property around Camp Williams under the West Traverse Sentinel Land program, at \$1.7 million. For FY 2024, one-time appropriations were mostly for retention bonuses at \$3.4 million, West Traverse Sentinel Landscape at \$2.2 million, and protective equipment at \$0.7 million. Please see General Fund Building Blocks below for more information.

Income Tax Fund

In FY 2023 the Legislature began using the Income Tax Fund for funding increases to the UNG's Tuition Assistance Program. In FY 2024 the total Income Tax Fund appropriation was \$1,650,000, in addition to \$1,200,000 from the General Fund.

General Fund / Income Tax Fund Growth

Focusing only on the ongoing General Fund and Income Tax Fund appropriations (removing one-time appropriations that are not considered part of the UNG's core budget) shows that the UNG had modest annual state fund increases between FY 2018 and FY 2022, then accelerated growth in FY 2023 and especially in FY 2024. The spike in FY 2024 is mostly due to the \$1,650,000 ongoing increase in the Tuition Assistance Program, but also includes compensation increases and Operations and Maintenance increases.



State Fund Budget Building Blocks Since FY 2020

The following table shows legislatively appropriated building blocks from the General Fund and Income Tax Fund between FY 2020 and 2024. It does not include increases for routine operational elements such as Personnel Services or Internal Service Fund rate change impacts.

	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Ongoing	1X	Ongoing	1X	Ongoing	1X	Ongoing	1X	Ongoing	1X
Nephi Readiness Center ¹		5,464,300								
Outreach and Recruiting ²					1,115,000					
Part-Time Asst Adj General ³							71,600			
Operations & Maintenance ⁴							100,000	100,000	100,000	
Tuition Assistance ⁵		200,000	200,000							1,650,000
Protective Equipment ⁶										705,000
Member Retention Bonuses ⁷										3,400,000
Ft. Douglas Relocation ⁸								15,061,300		
West Traverse Sentinel Lsp ⁹	1,000,000		1,200,000		3,500,000		1,650,000		2,150,000	
Total	-	6,664,300	200,000	1,200,000	-	4,615,000	171,600	16,811,300	1,750,000	7,605,000

Notes:

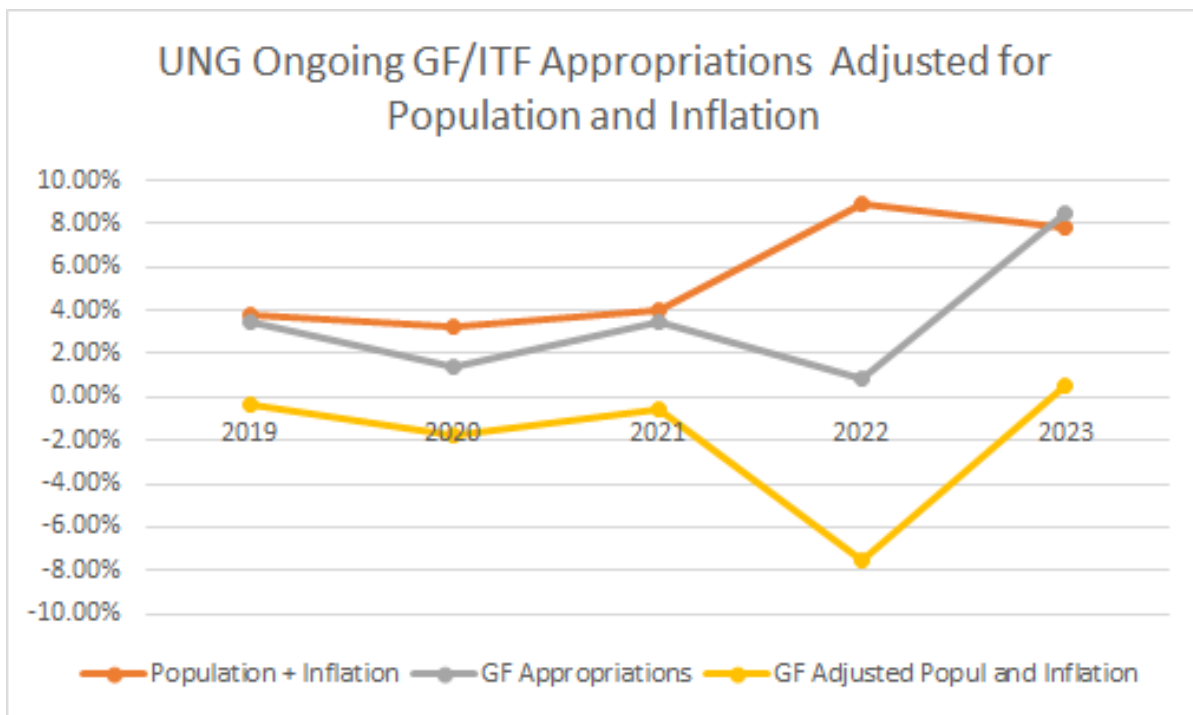
1. The Nephi Readiness Center also received \$300,000 in FY 2019 for infrastructure.
2. Purchased and installed two electronic billboards on I-15 and Redwood Road.
3. Used to hire the Air National Guard Assistant Adjutant General to oversee increasing involvement in state support.
4. Personnel and equipment to automate and manage building controls.
5. Additions to the \$1,000,000 General Fund base prior to FY 2020.
6. Purchase new protective equipment, also known as riot gear.
7. To provide a \$15,000 bonus to members for a six-year extension and a \$6,000 bonus for a four-year extension.

8. The Fort Douglas Relocation initially received a \$17.0 million appropriation. The actual cost was \$15,061,300. The Legislature returned the remaining \$1,938,700 to the General Fund.
9. Acquisition of easements to protect the mission of Camp Williams and to benefit the surrounding communities.

State Fund Appropriation Growth Compared to Population and Inflation

As shown in the following chart, between FY 2019 and FY 2023, although the year over year growth rate of General Fund appropriations in real dollars (grey line) caught up to the growth rate of population and inflation (orange line) in FY 2023, when those General Fund dollars are adjusted for population growth and inflation (yellow line), they trend below the population and inflation growth rate (although they made significant gains in FY 2023). The largest factor driving the yellow line down in FY 2022 was a steep rise in inflation compared to a less than one percent rise in General Fund appropriations. The increase in FY 2023 is attributed to the funding increase for tuition assistance of nearly \$1.7 million.

The compound annual growth rate (CAGR) for ongoing General Fund appropriations for the past five years is 3.5 percent, compared to 1.8 percent for population and 4.2 percent for inflation.



Federal Funds

Approximately 82 percent of UNG’s state budget is funded by federal dollars. In the past six years, federal funds in the UNG were:

- FY 2019 Actual, \$69,780,600
- FY 2020 Actual, \$48,657,800
- FY 2021 Actual, \$42,928,600
- FY 2022 Actual, \$45,027,600

- FY 2023 Appropriated, \$59,774,500
- FY 2024 Appropriated, \$61,071,700

Variations by year are driven by military construction projects, such as remodels and new construction of readiness centers and other UNG facilities. The table below shows UNG’s estimate of federal grants to the state in FY 2024. Actual appropriations exceed this amount as the Legislature also uses these funds for compensation increases and other costs in proportion to their share of the budget.

Federal Funds Request Summary for State FY 2024																		
July 1, 2023 through June 30, 2024																		
Grant Title	CFDA Number	COVID ? (mark "x" if yes)	Federal Annual Award	Annual Match Requirement						Local/Other	% Pass-Thru	New Permanent Staff	Notes/In Kind Source/Fed Requirements	Award Letter Included ? (Y/N)	Line Item	One-time? (mark x if yes)		
				General Fund	Dedicated Credits	Restricted Funds	Other Funds	In Kind	Maint. Of Effort								Total State Match	
NATIONAL GUARD																		
1	National Guard Military Operations & Maintenance	12.401	--	\$43,674,300	\$5,663,500										Exempt per 63J-1-802.2 (17)	N	JSAA	--
2	Military Construction National Guard	12.4	--	\$9,846,100											Exempt per 63J-1-802.2 (17)	N	JSAA	--
3	DOJ Law Enforcement	16	--	\$6,075,000											Exempt per 63J-1-802.2 (17)	N	JSAA	--
4	DOJ Equitable Sharing Program	16.922	--	\$50,000											Exempt per 63J-1-802.2 (17)	N	JSAA	--
Division/Program Totals				\$59,645,400	\$5,663,500	\$0	\$0	\$0	\$0	\$0	\$5,663,500	\$0	0%	0.00				
NATIONAL GUARD TOTALS State FY 2024				\$59,645,400	\$5,663,500	\$0	\$0	\$0	\$0	\$0	\$5,663,500	\$0	0%	0.00				

Outside of the state budget, the UNG receives another \$360 million each year (an average based on the past five years) from the federal government, as shown in the following table provided by the UNG.

2022 Annual Report Financial Data*							
Federal		Fed Construction	Traditional Pay & Allow	Active Gd Reserve	Federal Payroll	Fed Op and Maint	Total Federal Expenditures
	Air		\$ 29,940,000	\$ 29,460,000	\$ 22,000,000	\$ 11,270,000	\$ 92,670,000
	Army	\$ 399,245.00	\$ 99,625,272	\$ 45,522,416	\$ 59,788,700	\$ 58,201,776	\$ 263,537,409
	DOJ					\$ 6,210,000	\$ 6,210,000
	TOTAL	\$ 399,245.00	\$ 129,565,272	\$ 74,982,416	\$ 81,788,700	\$ 75,681,776	\$ 362,417,409
* Financial data is not audited and should be considered approximate.							
2021 Annual Report Financial Data*							
Federal		Fed Construction	Traditional Pay & Allow	Active Gd Reserve	Federal Payroll	Fed Op and Maint	Total Federal Expenditures
	Air		\$ 30,525,000	\$ 27,121,000	\$ 21,188,000	\$ 9,596,000	\$ 88,430,000
	Army	\$ 13,171,820.00	\$ 91,193,800	\$ 66,400,000	\$ 56,298,100	\$ 55,535,900	\$ 282,599,620
	TOTAL	\$ 13,171,820.00	\$ 121,718,800	\$ 93,521,000	\$ 77,486,100	\$ 65,131,900	\$ 371,029,620
* Financial data is not audited and should be considered approximate.							
2020 Annual Report Financial Data*							
Federal		Fed Construction	Traditional Pay & Allow	Active Gd Reserve	Federal Payroll	Fed Op and Maint	Total Federal Expenditures
	Air		\$ 39,907,600	\$ 19,574,000	\$ 25,849,100	\$ 8,552,800	\$ 93,883,500
	Army		\$ 99,686,500	\$ 64,499,000	\$ 44,863,900	\$ 63,168,700	\$ 272,218,100
	TOTAL	\$ -	\$ 139,594,100	\$ 84,073,000	\$ 70,713,000	\$ 71,721,500	\$ 366,101,600
* Financial data is not audited and should be considered approximate.							
2019 Annual Report Financial Data*							
Federal		Fed Construction	Traditional Pay & Allow	Active Gd Reserve	Federal Payroll	Fed Op and Maint	Total Federal Expenditures
	Air		\$ 39,907,600	\$ 19,574,000	\$ 25,849,100	\$ 8,552,800	\$ 93,883,500
	Army		\$ 95,712,100	\$ 62,560,000	\$ 46,744,624	\$ 57,968,876	\$ 262,985,600
	TOTAL	\$ -	\$ 135,619,700	\$ 82,134,000	\$ 72,593,724	\$ 66,521,676	\$ 356,869,100
* Financial data is not audited and should be considered approximate.							
2018 Annual Report Financial Data*							
Federal		Fed Construction	Traditional Pay & Allow	Active Gd Reserve	Federal Payroll	Fed Op and Maint	Total Federal Expenditures
	Air		\$ 27,825,000.00	\$ 16,440,000.00	\$ 26,119,000.00	\$ 10,282,000.00	\$ 80,666,000.00
	Army	\$ 478,640.00	\$ 99,089,900.00	\$ 60,000,846.00	\$ 44,355,800.00	\$ 61,105,800.00	\$ 265,030,986.00
	TOTAL	\$ 478,640.00	\$ 126,914,900	\$ 76,440,846	\$ 70,474,800	\$ 71,387,800	\$ 345,696,986
* Financial data is not audited and should be considered approximate.							

When these non-state funds are factored in, approximately 97 percent of the UNG’s funding comes from federal dollars. The UNG employs a federal Resource Management Officer to oversee federal funds. The large proportion of federal funds requires constant interface between the state and federal resource management officers. It also introduces a certain amount of risk in that the UNG is subject to the politics of national defense budgets, even though reimbursements have always been approved. Recent turmoil in Congress has elevated the risk of federal budget impasses and shutdowns. **We recommend** the UNG always maintain a prioritized plan for requesting state funds from the Legislature for critical costs in the event of a protracted federal budget shutdown.

Dedicated Credits

According to UCA 63J-1-102, “dedicated credits” means collections by an agency that fund agency operations. "Dedicated credits" includes assessments; sales of goods and materials; sales of services; permits, licenses, and other fees; fines, penalties, and forfeitures; and rental revenue. "Dedicated credits" does not include expendable receipts; revenues otherwise designated by law for deposit into another fund or account; federal revenues and the related pass through; or revenues that are not deposited in governmental funds.

The UNG’s FY 2019 through FY 2023 dedicated credits earnings were broken down as follows:

UNG Dedicated Credit Collections					
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
MWR Canteen Sales	366,600	215,300	455,400	979,200	1,005,300
MWR Buildings Rental	60,700	477,000	518,100	1,480,500	1,403,700
MWR Sundry Revenue Collections	560,900	674,800	322,700	893,300	970,400
Buildings Rental	14,600	4,500			
Sundry Revenue Collection	17,000	100			
	<u>1,019,800</u>	<u>1,371,700</u>	<u>1,296,200</u>	<u>3,353,000</u>	<u>3,379,400</u>

Since FY 2021, all dedicated credits have come from sales in the Morale, Welfare, and Recreation program, and revenue has increased annually. In FY 2019 and 2020, UNG had some revenue from building rentals and sundry collections. MWR sundry collections includes ticket sales to resorts and other recreational venues.

Fees

UNG has a fee structure for armory rentals, but for the past three years has not collected any money for that purpose.

Armory Rental

- Armory Rental Fee (per hour) \$25.00
 Armory rental fee of \$25/hour is charged to pay for the additional operations and maintenance costs to the National Guard when an armory is rented to a group outside of the National Guard.
- Security Attendant (per hour) \$15.00
 Utah National Guard requires a security attendant to accompany an armory rental outside of business hours to ensure the security of facilities and equipment.
- Refundable Cleaning Deposit \$100.00

This refundable fee is required to mitigate the liability of damage or additional cleaning requirement for National Guard armories during or after rental.

Although the UNG does not charge rent armories regularly, **we recommend** they analyze the fees and the cost of providing services in the event of armory rentals, and recommend a fee change to the Governor and Legislature. These costs have not been adjusted for at least ten years and appear to be lower than actual costs.

The National Guard Death Benefits Account

In UCA 39A-3-204, the Legislature created the General Fund Restricted - National Guard Death Benefit Account. The account is funded entirely by appropriations by the Legislature. Although the account may accrue interest, the agency hasn't set up a process to do so. The fund is capped at \$2 million at the end of any fiscal year. Money in the account may be used to pay death benefits of \$100,000 to a beneficiary of a member of the UNG who dies while on state active duty.

The account was created in the 2016 General Session and received an initial one-time appropriation of \$300,000 and receives annual ongoing appropriations of \$9,500. No money has been expended since the account's creation. At the end of FY 2023, the fund balance was \$366,500.

The fund's purposes can be accomplished within an appropriated line item. **We recommend** closing the National Guard Death Benefits Account and instead creating a new line item for the same purpose. The Budgetary Procedures Act forbids an agency from moving money from one line item to another. Closing the account will reduce the administrative burden of maintaining and tracking a separate account. This recommendation would require legislation. Should the Legislature opt to not close the account, UNG should immediately set up a process to have interest earnings post to the account.

The National Guard Morale, Welfare, and Recreation Fund

UCA 39A-7-105 creates an expendable special revenue fund known as the National Guard Morale, Welfare, and Recreation (MWR) Fund. The fund consists of all proceeds from operations of the MWR program, donations, and appropriations. Money in the account may be used for the enhancement of morale, welfare, and recreation, and the administration of the program, including paying the costs of:

- salaries of program employees;
- public liability insurance, when needed;
- the adjutant general's Outreach Program;
- the State Partnership Program; and
- any other expenses considered necessary in furtherance of the program

The fund was created by the Legislature in the 2014 General Session. Each year the program has increased in scope and revenue collections. The Legislature has established a separate line item for this fund and all money going into the fund is from Dedicated Credits, as shown in the UNG Dedicated Credit Collections table on the previous page.

Expenditure Detail

Personnel Services

As previously mentioned, the agency had approximately 251 FTE in FY 2023. The following chart provides a three-year breakdown of costs and full-time equivalency by position.

Program Name / Position Description	Highest Hourly Rate					
	FY 2021		FY 2022		FY 2023	
JSA - Administration	FTE	Rate	FTE	Rate	FTE	Rate
Adjutant General	1.0	69.72	1.0	79.81	1.0	88.29
Deputy Adjutant General, National Guard	1.0	58.34	1.2	68.83	1.0	71.24
Executive Assistant, Career Service Exempt	2.0	29.00	2.1	30.90	2.0	31.98
Journey Heavy Equipment Operator	0.0	20.77	0.0	21.39	0.0	22.14
Licensed Clinical Therapist	3.7	32.79	3.6	60.09	3.2	35.20
Program Manager	1.0	38.25	1.0	39.40	0.7	39.85
Public Information Officer I	1.0	33.14	1.0	35.00	1.0	36.23
Social Worker	0.3	29.00	0.0	N/A	0.0	N/A
Temporary/Seasonal FLSA Exempt Job (General)	0.5	50.00	0.5	51.50	0.5	53.30
Total	10.5	1,294,900	10.3	1,312,600	9.4	1,314,600

Program Name / Position Description	Highest Hourly Rate					
	FY 2021		FY 2022		FY 2023	
JSB - Operations and Maintenance	FTE	Rate	FTE	Rate	FTE	Rate
Administrative Secretary	1.0	23.50	1.0	24.54	0.9	26.10
Apprentice Maintenance Specialist	1.0	20.71	0.0	N/A	1.0	19.00
Archivist II	1.0	25.00	0.4	25.75	1.0	24.84
Audio/Visual Studio Technician	0.3	18.00	0.0	N/A	0.0	N/A
Building/Grounds Supervisor II	3.0	29.61	3.5	30.50	3.0	28.46
Computer Operations Technical Specialist	0.4	22.31	0.0	N/A	0.0	N/A
Consultant	0.5	62.05	0.5	50.23	0.2	51.99
Contract/Grant Analyst II	1.1	40.94	1.0	42.17	1.1	43.65
Coordinator, Military Environmental Program, NG	3.6	33.00	3.6	36.00	3.3	37.26
Custodial Supervisor	1.0	17.69	1.0	18.72	1.0	19.38
Custodian II	4.9	18.17	4.6	18.72	5.0	19.38
DAS and UTNG Project Manager I	4.0	31.12	0.2	32.05	0.0	N/A
DAS and UTNG Project Manager II	1.0	32.75	0.0	33.73	0.0	N/A
Deputy Fire Chief	1.4	27.70	1.4	28.53	1.4	33.33
DGO and UTNG Project Manager I	0.0	N/A	2.8	35.33	3.0	38.40
DGO and UTNG Project Manager II	0.0	N/A	1.0	35.42	1.0	38.49
Driver	0.0	N/A	0.0	N/A	0.1	19.79
Electronic Business Project Manager	1.1	40.00	1.1	41.89	1.2	46.00
Electronic Technical Specialist I	4.9	28.37	5.1	29.22	4.0	30.24
Electronic Technical Specialist II	1.8	27.50	3.0	29.75	2.8	30.79
Electronic Technical Specialist III	1.0	25.71	0.9	31.00	1.0	35.18
Electronics Supervisor	2.0	34.65	1.8	35.69	2.0	36.94
Electronics Technical Manager	1.0	29.41	1.0	36.69	1.0	44.00
Engineer III	1.2	36.90	1.2	39.91	1.3	43.38
Engineering Technician II	0.0	25.14	0.0	25.89	0.0	26.80
Engineering Technician III	1.0	21.82	1.0	23.15	1.0	25.62
Environmental Manager	3.0	48.71	1.7	50.17	3.2	51.33
Environmental Program Manager II	0.9	53.89	0.8	49.83	1.1	56.57
Environmental Scientist I	1.0	22.00	1.0	22.66	0.0	N/A
Environmental Scientist II	0.3	33.00	1.0	33.99	2.0	35.18
Environmental Scientist III	2.0	42.00	1.9	43.26	1.8	42.99
Facilities Coordinator I	1.0	23.97	0.1	24.69	0.0	N/A

Facilities Coordinator II	3.0	29.42	3.0	31.80	3.0	34.56
Facilities Coordinator III	2.0	36.79	2.0	37.89	1.2	41.18
Facilities Manager	1.0	32.71	1.0	35.33	1.4	40.40
Finance Director	1.0	39.87	1.0	41.07	1.0	44.64
Financial Analyst I	2.0	26.10	1.6	27.83	0.9	26.41
Financial Analyst II	1.6	29.00	2.3	30.82	3.7	32.10
Financial Analyst III	0.4	34.49	0.0	N/A	0.0	N/A
Financial Manager I	1.6	38.00	2.3	42.33	2.8	43.81
Fire Fighter Crew Chief, National Guard	3.9	23.44	6.7	24.51	7.0	27.43
Fire Fighter Driver/Operator, National Guard	11.5	22.42	9.9	23.55	7.9	27.37
Fire Fighter II, National Guard	4.0	15.88	4.3	16.69	4.3	19.81
Fire Fighter III, National Guard	4.3	17.68	4.2	18.57	5.4	21.93
Fire Fighter Shift Leader, National Guard	2.8	24.99	4.4	25.74	4.2	29.67
General Maintenance Worker II	4.1	15.99	3.6	15.51	2.4	16.74
GIS Analyst	1.0	26.00	2.0	26.78	2.0	27.72
GIS Manager	1.3	34.98	2.0	36.03	2.0	39.15
Groundskeeper I	1.7	11.56	0.0	11.91	0.0	N/A
Information Technology Manager I	1.0	43.31	1.0	46.00	1.0	47.61
Information Technology Manager II	1.0	55.00	1.0	57.50	1.0	59.51
Intern	0.3	17.00	0.1	18.00	0.0	18.63
IT Analyst I	2.4	35.80	3.0	36.87	3.0	40.83
IT Analyst II	4.7	41.69	3.3	42.94	5.0	44.44
IT Analyst III	2.0	54.35	1.0	55.98	2.0	60.84
Journey Carpenter	1.0	21.00	0.8	22.71	1.0	20.44
Journey Electrician	2.0	28.35	2.5	29.20	2.0	30.22
Journey Heating & Air Conditioning Specialist	5.9	28.00	5.9	29.00	5.0	30.02
Journey Heavy Equipment Operator	5.7	21.38	3.9	22.02	4.1	22.79
Journey Maintenance/Construction Specialist	13.9	21.39	16.4	24.00	15.4	26.08
Journey Plumber	1.0	24.33	1.5	28.00	2.0	28.98
Language Analyst, Utah National Guard	0.8	31.00	5.0	31.93	4.8	33.05
Language Support Specialist, NG	36.6	29.41	30.1	30.29	30.3	29.10
Lead Boiler Mechanic	2.0	27.09	2.0	27.90	2.0	29.32
Lead Carpenter	1.0	23.35	1.0	24.05	1.0	25.40
Lead Electrician	3.9	28.34	3.1	29.41	3.5	32.89
Lead Heavy Equipment Operator	1.0	23.21	0.4	29.00	0.0	N/A
Lead Language Support Specialist, NG	11.1	31.00	8.7	31.33	8.2	32.43
Lead Maintenance/Construction Specialist	1.0	23.21	5.1	26.00	5.9	28.25
Military Museum Manager, National Guard	1.3	29.30	1.5	33.07	1.6	34.23
Military Specialist, National Guard	1.0	13.11	0.0	13.50	0.0	13.97
Office Specialist I	1.9	18.00	0.8	19.00	1.1	20.00
Office Specialist II	2.0	19.50	2.0	20.59	2.0	21.31
Office Technician II	1.4	12.00	1.2	13.00	1.0	15.48
Outreach Programs Specialist	5.8	28.86	1.2	30.67	0.4	17.60
Program Manager	6.8	36.00	5.6	37.08	5.9	38.38
Program Specialist I	6.6	31.25	9.8	30.67	9.3	31.56
Program Specialist II	0.5	31.25	0.9	32.19	1.1	34.24
Real Estate Specialist	2.0	24.50	2.0	25.24	1.2	26.12
Senior Business Analyst	1.1	33.78	1.1	34.79	1.0	36.01
Shop Manager	2.0	30.79	1.9	32.74	2.0	34.96
State Active Duty, Utah National Guard	0.0	11.35	0.0	0.01	0.0	0.01
State Employee Supervisor, Utah National Guard	0.0	0.01	0.0	16.50	0.0	17.08

Support Services Coord I	4.0	27.76	3.9	29.38	2.8	30.41
Support Services Coord II	1.0	23.58	1.0	26.30	0.9	27.22
Support Services Coord III	0.0	N/A	0.0	N/A	0.1	29.00
Technical Support Spec I	1.0	23.52	0.9	24.23	0.6	25.08
Technical Support Spec II	2.7	36.00	2.0	40.02	2.0	42.56
Technical Support Specialist III	3.6	42.14	3.2	43.40	2.8	44.92
Technical Writer	1.0	32.79	0.0	33.77	0.0	N/A
Temporary/Seasonal FLSA Non-exempt Job	7.8	24.60	5.4	25.34	3.1	27.77
Warehouse Specialist	1.0	20.20	0.8	20.81	0.9	22.62
Total	245.8	20,754,500	234.0	20,316,700	230.1	21,285,700

Program Name / Position Description	FY 2021		FY 2022		FY 2023	
	FTE	Rate	FTE	Rate	FTE	Rate
JSC - Tuition Assistance						
Administrative Secretary	0.0	N/A	0.0	N/A	0.3	18.00
Total	0.0	0	0.0	0	0.3	14,900

Program Name / Position Description	FY 2021		FY 2022		FY 2023	
	FTE	Rate	FTE	Rate	FTE	Rate
2395 - Morale, Welfare and Recreation Fund						
Accounting Technician III	0.2	18.00	0.0	N/A	0.0	N/A
Administrative Secretary	1.0	15.25	1.0	16.46	1.0	19.60
Food Service Supervisor I	1.4	16.50	1.4	20.00	1.3	20.70
Food Service Worker I	0.1	12.50	0.1	15.00	0.0	13.11
Food Service Worker II	0.6	15.00	0.7	15.45	0.2	15.99
Housekeeping/Laundry Manager	1.0	18.50	1.0	19.81	1.0	23.58
Program Manager	1.0	30.00	1.0	30.90	1.0	31.98
Program Specialist I	1.2	21.00	1.5	24.00	1.2	25.00
Support Services Coord II	0.3	24.00	0.8	24.72	0.8	25.59
Temporary/Seasonal FLSA Non-exempt Job	1.7	20.00	2.6	21.00	4.4	24.00
Total	8.5	447,400	10.2	559,300	10.9	659,500
Grand Totals	264.8	22,496,800	254.5	22,188,600	250.6	23,274,700

Analysis of Personnel Services Costs:

- Licensed Clinical Therapists (in Program JSA – Administration) provide counseling to guard members and their families. UNG reports that these individuals are critical to the agency’s mission and individuals with these skills are in high demand, making the positions difficult to fill.
- Fire fighter positions are in the Air National Guard at Rowland Wright Air National Guard base.
- The average hourly rate in FY 2023 was \$50.87 in the Administration program, \$32.69 in the Operations and Maintenance Program, and \$23.31 in the MWR program. Agencywide, the average cost per FTE was \$92,900, an increase of 6.5% compared to FY 2022 and an increase of 9.4% over FY 2021.
- Total FTE and personnel costs decreased from 264.8 FTE and \$22,496,800 in FY 2021 to 254.5 FTE and \$22,188,600 in FY 2022. Total FTE decreased again in FY 2023 to 250.6. The reduction was mostly in the position of Language Support Specialist and Lead Language Support Specialist. Language specialists work under contract with the federal government. In FY 2023, although the total FTE declined, the average cost per employee increased, thus driving total personnel costs higher than the previous two fiscal years.
- The agency’s actual personnel services costs tend to finish slightly above appropriated amounts, most significantly in FY 2022, indicating the agency is underestimating their personnel services costs in their budget submissions. Although the underestimation is less than five percent each year, **we recommend** the agency examine and address the consistent pattern of underestimation.

FY 2021		FY 2022		FY 2023	
Base	\$20,450,700	Base	\$20,705,300	Base	\$21,342,900
Final Approp	\$21,642,300	Final Approp	\$21,208,200	Final Approp	\$22,714,900
Actual	\$22,496,800	Actual	\$22,188,600	Actual	\$23,274,700
Over (Under)	\$854,500	Over (Under)	\$980,400	Over (Under)	\$559,800
% Over (Under)	3.9%	% Over (Under)	4.6%	% Over (Under)	2.5%

Three-Year History of Expenditures by Vendor

The following table is a three-year history of expenditures sorted by vendor. These data come from the state’s accounting system. If no vendor data is available, the name of the expenditure object category is listed instead.

**Utah National Guard Payments by Vendor/Object Category
Sorted by Program, then by Three-Year Total Amount**

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
2395: Morale, Welfare, and Recreation Fund					
US NAVY CMNDR NAVY REGION SW MWR	331,043.47	1,412,045.90	1,416,403.78	3,159,493.15	1
RBM Services Inc.	566,917.83	596,708.39	874,525.90	2,038,152.12	2
XCEL General Contracting	20,000.00	442,291.76	161,815.84	624,107.60	3
BitStream Communications, Inc.	52,894.95	104,395.63	104,459.88	261,750.46	4
U S FOODSERVICE INC	64,720.08	66,042.12	92,661.17	223,423.37	
Current Expense	37,143.77	51,532.08	54,804.00	143,479.85	
HYLON KOBURN CHEMICAL INC	21,340.47	22,510.03	24,582.26	68,432.76	
W W GRAINGER INC	1,305.38	6,381.01	52,369.30	60,055.69	
Communication Construction Services, Inc.	57,300.00			57,300.00	
ROCKY MOUNTAIN POWER & LIGHT PORTLAND	16,855.69	19,608.63	14,324.00	50,788.32	
LAGOON CORPORATION INC	16,278.40	29,668.55		45,946.95	
American Chiller Mechanical Service, LLC		22,227.00	23,590.00	45,817.00	
GENERAL DISTRIBUTING COMPANY	14,553.68	8,835.81	20,006.07	43,395.56	
STANDARD TEXTILE CO INC	2,247.72	4,720.44	32,662.40	39,630.56	
AUTOCLERK, INC.	9,880.00	12,580.00	12,580.00	35,040.00	
DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL	11,768.70	6,006.00	14,712.90	32,487.60	
CENTRAL UTAH ENTERPRISES	7,612.95	6,519.62	11,708.09	25,840.66	
AMERICAN HOTEL REGISTER CO	10,102.43	5,784.29	9,744.69	25,631.41	
DIRECTV	24,716.53			24,716.53	
JORGENSENS INC	24,384.05			24,384.05	
SCHINDLER ELEVATOR CORP			23,315.00	23,315.00	
Customer Deposits/Refunds	10,230.04	5,208.77	5,307.67	20,746.48	
CREATIVE SIGNS & GRAPHICS			16,963.55	16,963.55	
JACQUELINE GUTIERREZ	5,593.00	6,979.00	1,750.00	14,322.00	
Imperial Bag and Paper Co LLC			11,689.94	11,689.94	
MENDENHALL EQUIPMENT CO	4,596.98	1,834.19	4,230.87	10,662.04	
NICHOLAS & COMPANY	5,258.89	5,241.50		10,500.39	
CHALLENGING LEADERSHIP ADVENTURE SYSTEMS	2,674.00	1,570.00	4,575.00	8,819.00	
CURTIS J WEAVER INSURANCE AGENCY INC	3,293.73	3,523.47	1,868.25	8,685.45	
New Koosharem Corporation	666.40	7,021.00		7,687.40	
HEWLETT PACKARD CO	2,463.60	915.90	3,357.43	6,736.93	
BEVERAGE SPECIALIST INC	5,261.00	476.50	860.14	6,597.64	
ACE DISPOSAL INC	3,509.45	3,029.45		6,538.90	
Green Acre Landscape Services LLC	1,725.00	2,175.00	2,350.00	6,250.00	
A 1 EXTERMINATORS OF UTAH INC		2,431.00	3,133.00	5,564.00	
SUPREME HEATING AND AIR	2,686.63		1,539.78	4,226.41	
HYDROPURE LLC	1,390.71	1,062.82	1,709.00	4,162.53	
AT&T MOBILITY NATIONAL ACCOUNTS LLC	456.61	1,028.32	2,433.16	3,918.09	
UTNG MWR	3,400.00			3,400.00	
COLTON INC	2,568.00	770.00		3,338.00	
RANDY MONTRONE	1,857.00	1,453.00		3,310.00	
ERIC ELLIS	692.50	951.00	1,608.38	3,251.88	
CENTURY LINK	997.97	1,175.19	1,031.58	3,204.74	
Travel/In State	(21.97)	1,380.56	1,566.24	2,924.83	
CINTAS CORPORATION	626.58	1,059.00	1,093.60	2,779.18	
QUESTAR GAS	1,150.24	1,266.42		2,416.66	
911 COMPUTER REPAIR CORP	810.00	720.00	720.00	2,250.00	
UTAH BROADBAND	499.50	599.40	599.40	1,698.30	
Data Processing Current Expense	910.83	755.61		1,666.44	
VISION INTEGRATORS INC			1,467.75	1,467.75	
WJCC Enterprises			1,462.40	1,462.40	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
CRIME SCENE CLEANERS, INC			1,369.50	1,369.50	
High Altitude Communications	1,315.00			1,315.00	
BIESINGER WILLIAM		442.43	817.66	1,260.09	
U S TREASURY USPFO	1,009.40			1,009.40	
CURTIS ODA	855.00			855.00	
NORTHWEST CASCADE INC			725.00	725.00	
INTERMOUNTAIN LOCK & SECURITY SUPPLY INC			648.55	648.55	
BIESINGER WILLIAM	477.49			477.49	
HUCKLEBERRY GRILL LLC	450.00			450.00	
MEADOW GOLD DAIRIES ADMINISTRATIVE SVCS			437.75	437.75	
ASHLI SULLIVAN		400.00		400.00	
DS SERVICES OF AMERICA, INC	75.81	149.59	5.49	230.89	
SO VALLEY SEWER DISTRICT	79.94	144.05		223.99	
T MOBILE	175.10	0.00		175.10	
WESTERN CHAIN LINK FENCE COMPANY INC		165.00		165.00	
ODP BUSINESS SOLUTIONS, LLC			126.03	126.03	
WAXIES ENTERPRISES INC			124.20	124.20	
DAVID V LONGMORE		105.00		105.00	
QUALITY APPLIANCE SERVICE			104.95	104.95	
AJS CARPET CLEANING		100.00		100.00	
FIF Utah	99.90			99.90	
DAVID FELLINGHAM	90.00			90.00	
JSA: Administration	62,702.52	45,754.06	60,906.22	169,362.80	
Current Expense	30,021.33	34,298.33	37,012.00	101,331.66	
Travel/Out of State	2,708.41	6,420.85	21,373.94	30,503.20	
TV SPECIALISTS INC	24,199.58	0.00		24,199.58	
Travel/In State	865.70	1,115.88	2,231.36	4,212.94	
APPLE COMPUTER INC		3,919.00		3,919.00	
CORE TECHNOLOGIES LLC	1,467.37			1,467.37	
Adjutants General Assoc of the United States	1,000.00			1,000.00	
Data Processing Current Expense	899.84			899.84	
CARAHSOFT TECHNOLOGY CORP	740.05			740.05	
SHI INTERNATIONAL	444.24			444.24	
ILEEN KENNEDY	297.00			297.00	
GOVCONNECTION INC			288.92	288.92	
MORETON & COMPANY	100.00			100.00	
JSB: Operations and Maintenance					
HOGAN & ASSOCIATES CONSTRUCTION INC		4,797,670.34	10,689,148.96	15,486,819.30	5
Current Expense	2,490,788.44	2,595,582.92	2,649,213.61	7,735,584.97	6
ROCKY MOUNTAIN POWER & LIGHT PORTLAND	1,936,309.12	2,010,965.69	2,041,382.58	5,988,657.39	7
XCEL General Contracting	1,238,205.52	1,661,979.78	1,554,969.39	4,455,154.69	8
QUESTAR GAS	921,161.90	1,091,998.29	1,599,805.22	3,612,965.41	9
United American Security	528,666.37	1,613,882.65	1,451,538.34	3,594,087.36	10
Cinnamon Creek Construction LLC		1,764,195.50	722,228.73	2,486,424.23	11
STAKER & PARSON COMPANIES	2,443,201.00			2,443,201.00	12
WADE PAYNE CONSTRUCTION INC	313,256.70	365,893.46	1,556,813.95	2,235,964.11	13
HENRIKSEN BUTLER DESIGN GROUP	913,514.83	766,842.93	409,207.53	2,089,565.29	14
PATRIOT CONSTRUCTION	1,887,914.45	91,344.07	22,983.00	2,002,241.52	15
UNIFIED FIRE AUTHORITY	654,509.68	628,630.68	639,291.00	1,922,431.36	16
ACME CONSTRUCTION		1,743,591.94	40,933.06	1,784,525.00	17
CENTURY LINK	488,490.25	471,583.24	588,354.11	1,548,427.60	18
CITY CREEK CONSTRUCTION & DEVELOPMENT LLC		942,165.06	576,242.55	1,518,407.61	19
WESTERN ROCK PRODUCTS		1,390,480.00	11,058.75	1,401,538.75	20
GENEVA ROCK PRODUCTS			1,239,265.68	1,239,265.68	21
MERRILL SHERIFF CONSTRUCTION INCORPORATED	1,063,589.59	0.00		1,063,589.59	22

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
ENSIGN ENGINEERING & LANDS SURVEYING INC	231,823.42	171,232.99	637,722.48	1,040,778.89	23
CREATIVE SIGNS & GRAPHICS		996,217.88	0.00	996,217.88	
STATE OF UTAH	553,432.08	411,579.98	4,596.56	969,608.62	
MILLER PAVING INC	966,086.94	0.00		966,086.94	
Staker & Parson Co			947,969.18	947,969.18	
COLVIN ENGINEERING ASSOCIATES INC	179,716.50	407,457.00	292,414.25	879,587.75	
Citadel Security USA	857,486.43			857,486.43	
U S TREASURY USPFO	254,109.03	4,864.41	531,600.18	790,573.62	
WHEELER MACHINERY COMPANY	677,014.56	63,136.96	23,770.77	763,922.29	
Travel/Out of State	178,074.35	302,396.91	277,733.28	758,204.54	
JOHNSON CONTROLS	63,851.88	290,155.46	391,343.05	745,350.39	
BOWEN COLLINS & ASSOCIATES INC	211,209.01	183,321.89	350,388.26	744,919.16	
ARCHITECTURAL NEXUS INC	347,502.60	139,620.00	188,000.00	675,122.60	
Trane	317,965.41	258,386.95	75,883.63	652,235.99	
American Chiller Mechanical Service, LLC	349,967.03	36,055.50	191,642.96	577,665.49	
TICKVILLE GRAZING, LLC	171,415.00	169,728.75	194,473.88	535,617.63	
SLC CORP PUBLIC UTILITIES	151,512.48	141,559.71	213,911.20	506,983.39	
COLUMBUS FOUNDATION INC	164,732.71	166,891.69	172,606.09	504,230.49	
UTAH YAMAS CONTROLS	210,893.47	231,389.00	25,374.00	467,656.47	
JACOBSEN CONSTRUCTION COMPANY INC	446,814.56	0.00		446,814.56	
PROBST ELECTRIC INC	21,291.00	43,316.53	339,714.35	404,321.88	
ATKINSON ELECTRONICS INC	225,000.00	95,080.00	79,121.09	399,201.09	
SLC DEPT OF AIRPORTS	156,793.96	156,793.96	82,348.47	395,936.39	
HORROCKS ENGINEERS	81,926.69	141,663.97	171,504.49	395,095.15	
WASATCH HEATING AND AIR INC	46,033.00	224,386.42	114,219.75	384,639.17	
CODALE ELECTRIC SUPPLY INC	91,752.00	98,138.46	192,561.65	382,452.11	
Jacobs Engineering Group Inc.			376,770.12	376,770.12	
USU CONTRACT GRANT OFFICE	114,750.00	172,492.51	82,957.49	370,200.00	
SWCA INC	72,945.90	101,312.74	160,484.69	334,743.33	
STANTEC CONSULTING INC ACCOUNTS RECEIVABLE	205,439.16	49,880.17	70,176.92	325,496.25	
GOVCONNECTION INC	1,890.60	187,682.83	128,287.44	317,860.87	
COMMERCIAL MECHANICAL SYSTEMS & SERVICE	314,186.24			314,186.24	
ANDERSEN ASPHALT LLC	96,350.00		203,898.03	300,248.03	
ACE DISPOSAL INC	158,720.96	138,357.04	2,928.19	300,006.19	
VERIZON WIRELESS	281,939.33	11,217.30	2,230.17	295,386.80	
TV SPECIALISTS INC	132,081.03	72,480.98	67,517.97	272,079.98	
UEAC INC		270,980.10	0.00	270,980.10	
VINCENT DESIGN GROUP INC	12,500.00	133,606.00	112,355.50	258,461.50	
W W GRAINGER INC	52,466.72	108,471.90	91,956.86	252,895.48	
HEWLETT PACKARD CO	37,144.69	78,994.66	135,759.84	251,899.19	
DELTA FIRE SYSTEMS INC	213,005.99	11,845.00	26,129.00	250,979.99	
WAXIES ENTERPRISES INC	67,813.57	72,853.96	108,378.27	249,045.80	
CREATIVE TIMES INC	9,930.00	230,681.13	2,405.87	243,017.00	
STANTEC GS INC			233,200.00	233,200.00	
BitStream Communications, Inc.	229,584.57			229,584.57	
Capital Expenditure	113,280.16	116,314.80	(5,339.79)	224,255.17	
PTG of Utah LLC			219,224.00	219,224.00	
Matrix Design Group, Inc.	32,008.00	141,361.00	45,185.00	218,554.00	
CARDNO GS, INC.	148,977.00	49,659.00	9,000.00	207,636.00	
Honnen Equipment Company of Utah Idaho	24,296.41	139,210.96	41,904.91	205,412.28	
GuideSoft Inc		125,031.24	79,844.46	204,875.70	
64TH & STATE L.C.	63,060.00	71,721.00	60,687.00	195,468.00	
AMERICOM TECHNOLOGY INC	7,389.00	128,223.00	57,783.00	193,395.00	
DUSTBUSTERS, INC	44,050.83	67,879.72	68,877.34	180,807.89	
SPACKMAN ENTERPRISES LLC	179,118.00			179,118.00	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
ALLIED WASTE SERVICES OF NORTH AMERICA LLC	44,547.02	58,564.95	66,556.30	169,668.27	
WASTE MANAGEMENT	4,147.99	23,649.50	138,854.05	166,651.54	
LOGAN SIMPSON DESIGN INC		84,783.32	81,727.08	166,510.40	
WENDOVER AIRPORT A DIV OF TOOELE COUNTY	55,152.00	55,152.00	55,152.00	165,456.00	
KLEINFELDER INC	123,150.75	34,222.25		157,373.00	
Schneider Electric	67,343.50	43,567.34	43,567.42	154,478.26	
COMBUSTION AND CONTROL SERVICE, LLC			148,000.00	148,000.00	
Clay Earl	46,330.00	23,666.40	73,728.60	143,725.00	
REI ELECTRIC LLC	141,345.14			141,345.14	
KILOWATT ENGINEERING INC	92,770.06	36,938.31	6,382.84	136,091.21	
CLEAN HARBORS ENVIRONMENTAL SERVICES INC	47,810.45	20,640.60	65,367.73	133,818.78	
Data Processing Current Expense	49,174.64	43,666.77	33,944.04	126,785.45	
FORSGREN ASSOCIATES INC	53,500.00	54,979.05	17,361.24	125,840.29	
JACOBS ENGINEERING GROUP	33,709.72	47,938.44	42,719.18	124,367.34	
DABB & CO INC			122,189.01	122,189.01	
DRAPER CITY	46,126.00	36,204.00	36,204.00	118,534.00	
DELORES JEAN OVERMORE TRUST	38,436.00	38,749.50	40,548.00	117,733.50	
DRD PAVING LLC	117,121.60			117,121.60	
InVeris Training Solutions, Inc.			114,859.97	114,859.97	
AECOM TECHNICAL SERVICES INC	15,326.06	94,956.94	4,288.08	114,571.08	
SOUTH VALLEY SEWER DISTRICT		22,938.41	88,466.02	111,404.43	
UNIVERSITY MALL SHOPPING CENTER LC	37,085.32	35,142.83	38,880.14	111,108.29	
LOWES	33,447.03	45,167.83	30,869.77	109,484.63	
ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC	63,500.00	102.50	42,350.89	105,953.39	
SPANISH FORK CITY	34,268.64	36,509.68	34,497.60	105,275.92	
UNITED RENTALS NORTHWEST INC	48,588.39	53,124.41		101,712.80	
BOYER OGDEN MALL LC	32,606.16	33,502.80	34,424.04	100,533.00	
EAGLE ENVIRONMENTAL INC	100,386.00			100,386.00	
MCKINSTRY ESSENTION LLC	29,205.00		71,000.09	100,205.09	
Communication Construction Services, Inc.	98,591.00			98,591.00	
SPACESAVER INTERMOUNTAIN LLC	98,455.30			98,455.30	
POSITIVE POWER LLC	95,713.25			95,713.25	
WEST JORDAN CITY UTILITY BILL	56,588.75	37,516.70		94,105.45	
Cartwright Engineering	73,435.00	18,792.00	558.00	92,785.00	
STEVE REGAN CO	14,580.14	50,660.40	27,451.13	92,691.67	
Travel/In State	45,272.20	19,804.78	27,405.81	92,482.79	
BRADY INDUSTRIES	25,021.05	32,831.40	34,047.23	91,899.68	
NELSON FIRE SYSTEMS	91,628.18			91,628.18	
CONSERVE A WATT LIGHTING INC		83,937.40	4,270.32	88,207.72	
SHI INTERNATIONAL	12,779.66	31,721.34	40,418.51	84,919.51	
DIXIE ESCALANTE REA, INC.	25,981.77	29,288.07	28,481.73	83,751.57	
JOHN STAHELI		15,380.54	64,932.66	80,313.20	
ROCMONT INDUSTRIAL CORPORATION		78,625.00		78,625.00	
STANTEC CONSULTING INC		12,229.30	66,245.75	78,475.05	
INDUSTRIAL PIPING AND WELDING LLC	78,171.69			78,171.69	
Certified Sales and Service Inc	38,310.09		38,178.17	76,488.26	
CF III SH VALLEY FAIR LLC	27,523.08	28,330.80	19,068.40	74,922.28	
Bennett Paving & Construction	74,726.11			74,726.11	
SALT LAKE CITY CORPORATION			74,445.49	74,445.49	
HACH COMPANY	13,550.86	39,281.24	20,835.61	73,667.71	
AJC ARCHITECTS PC	69,655.57	2,447.03	305.01	72,407.61	
DELL MARKETING LP C/O DELL USA	56,524.35	9,472.00	3,182.01	69,178.36	
TOWN & COUNTRY FLOORING CO			67,945.36	67,945.36	
ZFS HOLDING 2005 LLC		33,332.50	33,624.00	66,956.50	
SO VALLEY SEWER DISTRICT	44,573.47	22,373.65		66,947.12	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
HKS INC	65,900.00			65,900.00	
STAN BONHAM COMPANY INC	23,055.40		39,337.47	62,392.87	
STATE FIRE SALES & SERVICE	33,793.54	5,015.98	23,260.00	62,069.52	
The Horticultural Group Inc.		29,486.88	32,578.46	62,065.34	
KRUEGER INTERNATIONAL INC	61,015.36			61,015.36	
LOGAN CITY UTILITY DEPARTMENT	19,348.59	18,060.39	20,827.53	58,236.51	
Valley Glass Salt Lake LLC		53,105.00	4,417.00	57,522.00	
Weston Solutions, Inc.	57,469.00			57,469.00	
STORMWATER PROS LLC	57,000.00			57,000.00	
OREM CITY TREASURER	18,825.65	18,821.55	19,302.20	56,949.40	
WEST JORDAN CITY		7,751.29	48,836.74	56,588.03	
MT PLEASANT CITY CORPORATION	19,461.71	17,866.47	19,216.66	56,544.84	
COLORADO STATE UNIVERSITY	37,019.51	18,365.29		55,384.80	
WHEELER MACHINERY CO	48,840.10		2,630.00	51,470.10	
US ARMY CORPS OF ENGINEERS			51,108.04	51,108.04	
CDW GOVERNMENT INC	28,993.37	9,204.03	9,277.69	47,475.09	
MANTI CITY CORPORATION	9,326.57	16,954.32	20,435.20	46,716.09	
AT&T MOBILITY	29,934.96	16,071.99		46,006.95	
BRIGHAM CITY CORPORATION	14,532.98	13,165.34	15,914.39	43,612.71	
CIRRUS ECOLOGICAL SOLUTIONS LC	40,000.34	2,892.26		42,892.60	
FERRELLGAS, LP	12,282.46	9,237.95	21,207.81	42,728.22	
MOUNTAINLAND SUPPLY COMPANY	15,243.85	0.00	27,405.41	42,649.26	
WaterPro Inc.	16,405.49	12,836.28	11,865.57	41,107.34	
BEAVER CITY CORPORATION UTILITIES SERVICE BILL	12,580.12	11,965.75	16,478.55	41,024.42	
BUD BURTON	40,512.00			40,512.00	
ALLREDS INC	40,100.00			40,100.00	
PETERSON PLUMBING & SUPPLY	13,326.85	20,575.31	5,067.28	38,969.44	
LAYTON CROSSING MANAGEMENT LLC	25,800.00	12,900.00		38,700.00	
ATLANTIC DIVING SUPPLY	22,511.40		16,123.23	38,634.63	
WELLS RURAL ELECTRIC COMPANY	10,224.00	13,452.00	14,782.00	38,458.00	
INVESTMENT REALTY ADVISORS		12,900.00	24,450.00	37,350.00	
FIRE PROTECTION SERVICE CORPORATION	13,364.40	11,568.20	12,254.40	37,187.00	
Corporate Industrial Occupational Medical Services	12,000.00	12,000.00	12,000.00	36,000.00	
ST GEORGE CITY UTILITIES C/O CITY TREASURER	10,588.68	12,433.12	12,924.90	35,946.70	
PRICE MUNICIPAL CORPORATION	12,988.62	11,134.68	11,159.95	35,283.25	
SANITY SOLUTIONS INCORPORATED	24,405.00	10,220.00		34,625.00	
500 E Properties LLC			34,379.00	34,379.00	
SKAGGS UNIFORMS & EQUIPMENT			34,024.00	34,024.00	
SPRINGVILLE CITY CORPORATION	11,175.83	10,904.23	11,787.12	33,867.18	
POWER ENGINEERING CO INC	19,240.10	5,277.39	9,056.53	33,574.02	
COMMONWEALTH HERITAGE GROUP, INC		33,400.00		33,400.00	
BLANDING CITY	8,172.01	9,375.32	15,403.96	32,951.29	
Silhouette Farm & Forestry, LLC			32,880.00	32,880.00	
EXPEDITION COMMUNICATIONS LLC		23,190.00	9,566.00	32,756.00	
DLT SOLUTIONS, LLC		15,166.90	16,796.25	31,963.15	
MKK CONSULTING ENGINEERS	28,165.63	3,700.00	20.00	31,885.63	
LEHI CITY CORPORATION	11,324.82	9,918.24	10,485.38	31,728.44	
WHW ENGINEERING LLC	13,487.00	11,507.50	6,575.00	31,569.50	
PROFESSIONAL SYSTEMS TECHNOLOGY INCORPORATED	26,769.92	0.00	4,702.83	31,472.75	
ROBERT I MERRILL COMPANY	2,603.00	10,219.00	16,904.00	29,726.00	
MECHANICAL PRODUCTS NSW, LLC		20,635.50	8,570.00	29,205.50	
RIDGELINE DESIGN LLC		27,398.67		27,398.67	
U.S. Molders Inc		19,785.10	7,553.35	27,338.45	
SOUTH OGDEN CITY WATER & SEWER	10,533.54	8,432.80	8,317.84	27,284.18	
SEMI SERVICE INC	3,464.95	6,741.46	16,749.99	26,956.40	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
LONE PEAK TRAILER SALES			26,748.49	26,748.49	
Cleave Dwire	26,102.50			26,102.50	
GREENSOURCE LLC	25,461.24	388.66		25,849.90	
Bolinder Resources LLC	25,699.91			25,699.91	
Geosyntec Consultants, Inc.			23,342.50	23,342.50	
Siddons Martin Emergency Group, LLC		4,883.58	18,349.88	23,233.46	
Hill West Environmental LLC		22,524.89		22,524.89	
HOFFMAN UTAH INC	22,152.16			22,152.16	
Aeronautica Windpower LLC	11,182.50		10,206.00	21,388.50	
RHINEHART OIL COMPANY INC	2,199.00	8,628.99	10,459.74	21,287.73	
CENTRACOM INTERACTIVE	7,623.48	6,978.16	6,635.42	21,237.06	
R Chapman Construction			21,040.00	21,040.00	
ENVISION ENGINEERING			20,910.00	20,910.00	
CARASOFT TECHNOLOGY CORP	465.79	1,501.86	18,748.83	20,716.48	
Parsons	20,709.40			20,709.40	
MACK COMMERCIAL PROPERTIES LLC	20,416.00			20,416.00	
The Bees In Your Backyard		8,694.66	11,446.86	20,141.52	
UBTA-UBET COMMUNICATIONS	6,614.00	6,503.51	6,902.88	20,020.39	
OMA CONSTRUCTION	19,567.00			19,567.00	
American Equipment LLC		9,300.74	9,743.00	19,043.74	
EBIKEUNIVERSE USA	19,000.00			19,000.00	
Atlas Disposal of Utah, LLC	5,566.80	7,538.79	5,855.83	18,961.42	
UINTAH REFRIGERATION AND ELECTRICAL LLC			18,900.00	18,900.00	
OGDEN CITY UTILITIES PAYMENTS	6,214.55	6,075.96	6,460.86	18,751.37	
PACIFIC HIDE & FUR DEPOT		10,063.65	8,434.28	18,497.93	
ECONO WASTE INC QUALITY RECYCLING	5,613.00	6,151.00	6,504.00	18,268.00	
H2 POWER SYSTEMS LLC	6,453.37	4,122.50	7,548.03	18,123.90	
CAPUTOS OVERHEAD DOOR SVC	8,203.15	3,316.85	5,849.30	17,369.30	
VAN CON INC			17,337.91	17,337.91	
Horticultural Group Inc.	17,217.21			17,217.21	
VORTEX COLORADO INC	2,410.35	1,523.65	13,278.01	17,212.01	
WHW ENGINEERING INC	16,786.25			16,786.25	
VAN BOERUM & FRANK ASSOCIATES INC			16,576.90	16,576.90	
Holbrook Service LLC	5,384.00		10,764.00	16,148.00	
VISUAL DEFENCE INC	7,842.69	5,726.84	2,318.61	15,888.14	
RECONYX	6,526.15	3,252.59	5,761.77	15,540.51	
ENERGY MANAGEMENT CORPORATION	5,380.75	4,939.38	5,171.88	15,492.01	
Compunet, Inc.	5,900.00		9,027.80	14,927.80	
DESIGN SEQUENCE			14,850.00	14,850.00	
GRAINGER	14,495.80			14,495.80	
PROVIDIA MANAGEMENT GROUP LLC	10,662.00		3,750.00	14,412.00	
CARBON EMERY TELCOM	4,491.52	4,891.41	4,894.95	14,277.88	
ASPHALT MATERIALS INC	3,757.00		9,800.00	13,557.00	
GRITTON AND ASSOCIATES INC	1,383.00	11,634.00		13,017.00	
Lotek Wireless Inc	6,855.00		6,075.00	12,930.00	
SRC CORP	12,579.34			12,579.34	
Landmark Companies, Inc.			12,358.25	12,358.25	
PEAK ALARM COMPANY INC	3,672.54	12.00	8,525.41	12,209.95	
HOJ ENGINEERING & SALES CO INC			12,165.82	12,165.82	
SPRINT SOLUTIONS	3,981.15	3,901.25	4,270.01	12,152.41	
Meggitt Training Systems, Inc.	12,100.18			12,100.18	
GREEN POINT LAWN CARE	8,000.00		3,790.00	11,790.00	
JOHN PARAS FURNITURE		11,633.80		11,633.80	
EAGLE MOUNTAIN CITY	3,926.40	4,694.48	2,980.08	11,600.96	
ANIXTER INC	11,378.29			11,378.29	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
INTERMOUNTAIN ENVIRONMENTAL INC	6,818.26		4,401.14	11,219.40	
MANTI TELEPHONE COMPANY INC	3,851.25	3,483.29	3,813.57	11,148.11	
Legacy Plaza at 54th LLC			11,079.00	11,079.00	
OFFICE DEPOT BSD INC	4,780.76	4,982.43	1,202.25	10,965.44	
HEBER CITY CORPORATION	3,600.00	3,600.00	3,600.00	10,800.00	
WELLER RECREATION INC	10,784.76			10,784.76	
Bountiful Disaster Cleanup Inc.			10,762.21	10,762.21	
HOLOHIL SYSTEMS LTD	2,245.00	4,410.00	4,050.00	10,705.00	
WENDOVER CITY	3,407.20	3,587.96	3,649.59	10,644.75	
MOTOROLA SOLUTIONS, INC.	10,612.13			10,612.13	
MONSEN ENGINEERING INC	3,600.00	3,240.00	3,600.00	10,440.00	
AMERICAN FORK CITY	4,791.10	3,161.86	2,431.72	10,384.68	
IRA GREEN INC	4,991.00	5,318.00		10,309.00	
TMP1 LLC	10,208.00			10,208.00	
BRYCE CHRISTENSEN EXCAVATING INC	9,998.00			9,998.00	
PURCELL TIRE & RUBBER COMPANY		9,962.52		9,962.52	
StateMail	3,656.66	3,238.40	2,983.44	9,878.50	
INTERSTATE PRODUCTS INC			9,876.44	9,876.44	
FRONTIER COMMUNICATIONS ROCHESTER	3,862.79	3,025.95	2,795.70	9,684.44	
VERNAL CITY	4,979.71	2,476.15	2,098.29	9,554.15	
Tom Smith Fire Equipment Company Inc.	9,518.04			9,518.04	
FISHER SCIENTIFIC CO	5,446.16	2,311.49	1,656.95	9,414.60	
PEAK MOBILE COMMUNICATION	4,361.60		4,964.12	9,325.72	
SPECTRUM ENGINEERS INC	9,290.60			9,290.60	
INTERMOUNTAIN SWEEPER CO		9,266.89		9,266.89	
Nature Concepts LLC	9,137.50			9,137.50	
SCHINDLER ELEVATOR CORP		9,072.00		9,072.00	
ST GEORGE WINNELSON CO			9,065.00	9,065.00	
BOSS TANKS INC		6,800.00	2,165.00	8,965.00	
General Electric Company		4,233.86	4,722.41	8,956.27	
K&B Plumbing			8,683.00	8,683.00	
CEM MAINTENANCE INC		2,327.60	6,349.81	8,677.41	
INNOVATIVE SHEET METAL, LLC			8,543.00	8,543.00	
LN CURTIS & SONS			8,362.95	8,362.95	
RICHFIELD CITY CORPORATION	3,154.30	2,577.80	2,630.60	8,362.70	
AMERICAN WEST ANALYTICAL LABS	4,844.00	3,432.00		8,276.00	
COLONIAL FLAG AND SPECIALTY CO		848.30	7,385.20	8,233.50	
Environmental Seeds West LLC			8,125.00	8,125.00	
CACHE VALLEY ELECTRIC CO	5,914.91		2,150.10	8,065.01	
SRC INDUSTRIES INC		8,000.00		8,000.00	
MURRAY CITY UTILITIES	2,422.72	2,626.36	2,946.11	7,995.19	
MPI SERVICES LLC		7,983.00		7,983.00	
BIOMARK, LLC			7,888.50	7,888.50	
WETCO	4,456.00		3,250.00	7,706.00	
COLUMBUS SECURE DOCUMENT SOLUTIONS (CSDS)	1,982.32	2,536.22	3,171.79	7,690.33	
A TO Z LANDSCAPING INC	7,647.57			7,647.57	
Tesla Energy Operations			7,245.50	7,245.50	
REFRIGERATION SUPPLY & DISTRIBUTOR CORP	7,245.35			7,245.35	
Johnson Control Fire Protection LP			7,236.25	7,236.25	
CEDAR CITY WATERWORKS DEPT	1,864.44	1,864.44	3,442.76	7,171.64	
CHEMTECH FORD INC		2,904.00	3,862.00	6,766.00	
CLEAN HARBOR			6,721.88	6,721.88	
WHITES SANITATION	2,112.00	2,115.95	2,491.14	6,719.09	
POWDER RIVER INC	6,614.92			6,614.92	
E H ARBUCKLE DISTRIBUTING INC	2,364.00		4,130.75	6,494.75	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
DELTA SCIENTIFIC CORP			6,471.70	6,471.70	
GENERATION SYSTEMS INC			6,266.72	6,266.72	
JRC EQUIPMENT			6,225.00	6,225.00	
HUGHES & SONS, INC	1,940.00	1,779.47	1,874.07	5,593.54	
CITY SANITATION 3042	1,812.44	1,874.64	1,867.96	5,555.04	
RDT INC	1,800.00	1,800.00	1,800.00	5,400.00	
INTERMOUNTAIN BUSINESS FORMS INC			5,381.89	5,381.89	
AUTOMATIC GATE INSTALLERS INC	1,050.00		4,185.00	5,235.00	
Nutrien Ag Solutions Inc		5,217.77		5,217.77	
TOOELE CITY CORPORATION UTILITIES SERVICE	2,479.25	1,212.25	1,338.50	5,030.00	
APPLE COMPUTER INC	785.00	3,297.00	856.00	4,938.00	
UNIVERSITY OF UTAH	4,734.00			4,734.00	
BIOMARK INC	1,978.00	1,651.50	1,089.00	4,718.50	
SUMMA ENERGY SOLUTIONS LLC	1,560.00	1,560.00	1,560.00	4,680.00	
VALLEY GLASS CO	4,667.00			4,667.00	
MOUNTAIN WEST TRAILERS LLC			4,654.00	4,654.00	
Bagley Moving & Storage	4,651.00			4,651.00	
BAD ELF LLC			4,504.96	4,504.96	
PERFORMANCE AUDIO LLC	4,465.33			4,465.33	
DOCK & DOOR SERVICE CO	4,384.20			4,384.20	
TK Elevator Corporation		2,890.74	1,484.13	4,374.87	
AMERICAN AIR FILTER COMPANY INC	1,110.04	3,208.68		4,318.72	
Mountainland Service and Sales			4,298.90	4,298.90	
SPRINKLER SUPPLY CO WEST JORDAN		4,202.95		4,202.95	
CleaningAll, LLC	4,200.00			4,200.00	
D & L SUPPLY INC			4,125.00	4,125.00	
WILDLIFE ACCOUSTICS INC		4,061.03		4,061.03	
TEMPEST ENTERPRISES INC	3,028.20	992.17		4,020.37	
KOH MECHANICAL CONTRACTORS INC		3,944.00		3,944.00	
HYLON KOBURN CHEMICAL INC	1,181.20	2,753.44		3,934.64	
SUNBELT RENTALS	664.00		3,270.08	3,934.08	
Flags & Poles International LLC			3,930.00	3,930.00	
Thomas Petroleum, LLC	3,910.27			3,910.27	
MOUNTAIN STATES FENCE COMPANY INC			3,900.00	3,900.00	
Air Cleaning Specialists			3,888.43	3,888.43	
INTERMOUNTAIN LOCK & SECURITY SUPPLY INC			3,678.62	3,678.62	
CCI MECHANICAL INC			3,656.70	3,656.70	
BALTIMORE AIRCOIL COMPANY	3,630.00			3,630.00	
BECKS SANITATION INC	3,587.86			3,587.86	
WEBER COUNTY TREASURER	1,159.75	1,190.90	1,228.35	3,579.00	
WELBY JACOB WATER USERS CO	1,100.00	1,190.00	1,280.00	3,570.00	
SUMSION CONSTRUCTION LC	3,550.00			3,550.00	
SPYPOINT		3,509.80		3,509.80	
ALSCO AMERICAN LINEN SLC	3,466.28			3,466.28	
WORKS POWER PRODUCTS	3,425.30			3,425.30	
TRAINING & CONSULTING, LLC			3,424.20	3,424.20	
Harward Consulting and Engineering, LLC			3,420.00	3,420.00	
NO SANPETE DISPOSAL	694.98	1,862.63	766.71	3,324.32	
Hitzinger USA, LLC		3,320.00		3,320.00	
BOBS LOCK SAFE & KEY		3,200.00		3,200.00	
Turf Equipment & Irrigation Inc			3,154.04	3,154.04	
RANDY MONTRONE	3,141.00			3,141.00	
CANYON OVERHEAD DOOR INC.	3,050.00			3,050.00	
FERGUSON ENTERPRISES NORTHWEST	3,006.14			3,006.14	
Bat Conservation and Management, LLC		2,948.68		2,948.68	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
PROTECTION CONSULTANTS INC	2,940.00			2,940.00	
Green Construction inc	2,900.00			2,900.00	
Carson Elevator LLC			2,891.69	2,891.69	
Clark Equipment Company	2,761.12			2,761.12	
PRECISION POWER INC	2,732.65			2,732.65	
Imperial Bag and Paper Co LLC			2,732.50	2,732.50	
Ziegeweid Enterprises Inc	2,660.49			2,660.49	
MINER LTD	2,637.56			2,637.56	
REFINISH AND COLLISION EQUIPMENT, INC.	2,633.72			2,633.72	
American Equipment Holdings, LLC			2,614.32	2,614.32	
M ONE SPECIALTIES INC			2,604.28	2,604.28	
H & E EQUIPMENT SERVICES	2,600.00			2,600.00	
NORTHCENTRAL UNIVERSITY	2,600.00			2,600.00	
AVINET INC		2,596.95		2,596.95	
Jennifer Kartchner Corp			2,595.00	2,595.00	
SALT LAKE COMMUNITY COLLEGE	2,595.00			2,595.00	
Dex Imaging, LLC			2,581.18	2,581.18	
Cottonwood Title Insurance Agency, Inc			2,500.00	2,500.00	
KIMBALL PROBST & CO INC	2,500.00			2,500.00	
PATRIOT DRAIN CLEANING LLC			2,500.00	2,500.00	
VERMEER ROCKY MOUNTAIN INC	2,485.21			2,485.21	
CONTRACT WEST ROOFING INC		2,439.98		2,439.98	
Rhino Pumps	2,406.23			2,406.23	
FREE & ASSOCIATES			2,400.00	2,400.00	
BROKEN ARROW INC	699.38	1,600.18		2,299.56	
US MECHANICAL LIMITED LIABILITY COMPANY		2,299.48		2,299.48	
FOOTHILL CULTURAL DISTRICT	2,250.00			2,250.00	
ERIK SEWELL		955.00	1,294.00	2,249.00	
SOUTH VALLEY WATER RECLAMATION FACILITY	900.00	715.00	630.00	2,245.00	
AT&T MOBILITY NATIONAL ACCOUNTS LLC			2,225.35	2,225.35	
NORTH MONSEN COMPANY	2,216.78			2,216.78	
HR WAGSTAFF CRANE			2,030.00	2,030.00	
VALLEY GLASS	2,028.60			2,028.60	
HARRIS MOUNTAIN WEST LLC			2,000.00	2,000.00	
High Mountain Nursery	1,925.00			1,925.00	
INTERMOUNTAIN BOBCAT	917.46	918.52		1,835.98	
THE LINUX FOUNDATION	1,815.80			1,815.80	
MGX Equipment LLC		1,794.38		1,794.38	
Griffco Partners			1,790.00	1,790.00	
NETWIZE, INC	1,785.60			1,785.60	
ROBERT MADRID	854.00	847.00		1,701.00	
POINT EMBLEMS LLC	1,698.50			1,698.50	
JESS B WILDER	1,267.00	375.00		1,642.00	
CHAD GERMAN ELECTRICAL CONSULTING LLC		1,600.00		1,600.00	
WorkforceQA LLC		1,425.00	149.35	1,574.35	
THATCHER COMPANY			1,572.50	1,572.50	
UNITED RENTALS	1,540.74			1,540.74	
JOSEPH SZEWCZAK	1,536.00			1,536.00	
ROCKY RIDGE ROLL-OFFS INC		115.00	1,380.00	1,495.00	
IMAGING CONCEPTS LLC	94.94	1,099.14	283.72	1,477.80	
BEACON METALS INC			1,475.57	1,475.57	
TELONICS INC		1,435.40		1,435.40	
First Digital Communications	532.14	329.27	528.78	1,390.19	
D&D PLASTICS LLC	1,389.06			1,389.06	
US AIRCONDITIONING DIST INC	1,344.00			1,344.00	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
ARLINGTON SALES AND RENTAL LLC	1,320.00			1,320.00	
CVE Technologies Group Inc	1,313.44			1,313.44	
Motion Industries Inc.			1,311.28	1,311.28	
JACKS TIRE & OIL MANAGEMENT INC CO	1,274.19			1,274.19	
United Rentals (North America) Inc.			1,251.56	1,251.56	
CHRIS A. FRAUENHOFER		425.00	805.00	1,230.00	
WATTS STEAM STORE UTAH, INC	1,221.09			1,221.09	
KML Enterprises Career Development LLC			1,158.00	1,158.00	
LKCM DISTRIBUTION HOLDINGS LP	1,120.00			1,120.00	
SALT LAKE VALLEY LAND FILL	55.68	996.54	33.60	1,085.82	
SiteOne Landscape Supply, LLC	1,019.20			1,019.20	
Pacific Corp	1,000.00			1,000.00	
WCL LEGEND HILLS L.L.C.			968.34	968.34	
ARCHITECTURAL BUILDING SUPPLY	902.00			902.00	
UNITED FENCE COMPANY INC			895.00	895.00	
DOUGLAS A JOHNSON		425.00	435.00	860.00	
LES OLSON COMPANY			858.00	858.00	
REFRIGERATION SUPPLIES DISTRIBUTOR		831.70		831.70	
BELL JANITORIAL SUPPLY	779.68			779.68	
CLEAN LINE SWEEPING, LLC	750.00			750.00	
Advanced Co2 Systems			725.00	725.00	
COLLINS ROOFING INC			693.50	693.50	
Sherwin Williams	673.73			673.73	
API Group Life Safety USA, LLC			645.00	645.00	
PETER H. EAKINS			635.00	635.00	
FLYNN BEC LP			599.00	599.00	
FILLMORE WATER USERS	180.00	202.50	207.00	589.50	
PAUL G RAYMOND	82.26	150.00	350.00	582.26	
TROY M GOLEMON			579.00	579.00	
FASTENAL COMPANY	573.85			573.85	
RUSSELL JAMES PRESSLEY		570.00		570.00	
FILLMORE CITY UTILITIES	180.00	180.00	181.35	541.35	
KEYSTONE AVIATION	337.50	155.04		492.54	
Duncan Shumway			447.00	447.00	
INTERPRETIVE GRAPHICS	442.00			442.00	
AMERIGAS PROPANE LP			435.68	435.68	
MANTI IRRIGATION	144.07	144.07	144.07	432.21	
BRIGHAM NO FIELD WATER	140.12	140.12	141.12	421.36	
EAST JORDAN IRRIGATION COMPANY	140.00	140.00	140.00	420.00	
MOWER MEDIC	399.00			399.00	
South Valley Water Leak Detection			377.50	377.50	
JACKIE T SILCOX			365.63	365.63	
LIGHTBOX HOLDINGS LLP	350.00			350.00	
SOUTH UTAH VALLEY SOLID WASTE	300.60		21.09	321.69	
MCI COMM SERVICE	252.13			252.13	
Ellyse Tomoe Simons			250.00	250.00	
PACIFIC WATER INC			240.00	240.00	
CINTAS CORPORATION		233.93		233.93	
The Salt Lake Tribune, Inc.	220.00			220.00	
MARK HOGAN		205.00		205.00	
SHAUN R NELSON			200.00	200.00	
WEST COAST CODE CONSULTANTS INC	195.98			195.98	
ADVANCED TELEMETRY SYSTEMS INC	190.00			190.00	
FREEDOM ELECTRIC INC	140.00			140.00	
DESERET NEWS PUBLISHING COMPANY	132.00			132.00	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
JAMES LELAND JOHANSEN			125.00	125.00	
ROCKY MOUNTAIN POWER & LIGHT NEBO OFFICE			100.00	100.00	
CANON SOLUTIONS AMERICA INC	86.06			86.06	
Beau James Burgess	59.45		15.00	74.45	
SLCO RECORDER			40.00	40.00	
STAN P MECHAM		20.00	20.00	40.00	
TOOELE CITY CORP			30.75	30.75	
ROCKY MOUNTAIN RECYCLING LLC			30.50	30.50	
DAVID HANSON		30.00		30.00	
TELULAR CORPORATION			27.85	27.85	
GREAT WESTERN SUPPLY INC		17.64	0.00	17.64	
STEP SAVER INC.			13.33	13.33	
PETROLEUM EQUIPMENT COMPANY	(8.00)			(8.00)	
Data Processing Capital Expenditure	(29,789.00)	(10,220.00)		(40,009.00)	
JSC: Tuition Assistance					
BRIGHAM YOUNG UNIVERSITY	277,380.54	262,873.49	339,640.88	879,894.91	
UTAH VALLEY UNIVERSITY	128,075.06	178,515.23	182,241.51	488,831.80	
UTAH STATE UNIVERSITY	90,760.37	175,666.99	144,523.38	410,950.74	
WESTERN GOVERNORS UNIVERSITY	103,923.32	91,054.70	114,429.10	309,407.12	
UOFU ACCOUNTING OFFICE UNIVERSITY OF UTAH	144,147.77	145,221.67	3,500.00	292,869.44	
WSU	106,823.54	95,625.60	51,466.31	253,915.45	
SOUTHERN UTAH UNIVERSITY	55,959.71	73,093.13	37,310.59	166,363.43	
UOFU INCOME ACCOUNTING SVCS UNIVERSITY OF UTAH			158,118.73	158,118.73	
AMERICAN PUBLIC UNIVERSITY S	37,250.00	30,750.00	35,500.00	103,500.00	
SALT LAKE COMMUNITY COLLEGE	36,136.16	33,048.86	32,887.04	102,072.06	
BYU IDAHO	15,500.00	14,569.00	27,093.00	57,162.00	
LIBERTY UNIVERSITY	24,487.50	12,250.00	11,750.00	48,487.50	
AMRIDGE UNIVERSITY	13,500.00	12,000.00	19,787.00	45,287.00	
PARK UNIVERSITY	12,549.00	9,250.00	7,500.00	29,299.00	
AMERITECH COLLEGE OF HEALTHCARE	3,500.00	12,500.00	11,250.00	27,250.00	
UNIVERSITY OF CINCINNATI	12,493.00	5,544.00	7,000.00	25,037.00	
UNIVERSITY OF ARIZONA BURSARS OFFICE	14,750.00	7,500.00	2,250.00	24,500.00	
Dixie State University	9,570.60	9,569.95	2,725.00	21,865.55	
GRAND CANYON UNIVERSITY	1,500.00	7,000.00	12,500.00	21,000.00	
TOURO UNIVERSITY	9,750.00	6,125.00	3,375.00	19,250.00	
ARIZONA STATE UNIVERSITY	3,300.00	5,000.00	10,000.00	18,300.00	
BRADLEY UNIVERSITY	8,250.00	6,000.00	0.00	14,250.00	
EMBRY RIDDLE AERONAUTICAL UNIV 75 MSS DPEE	7,250.00	755.00	5,250.00	13,255.00	
APOLLO EDUCATION GROUP INC	7,500.00	5,250.00		12,750.00	
CENTER FOR PROFESSIONAL STUDIES INC	2,500.00	2,750.00	6,000.00	11,250.00	
WESTMINSTER COLLEGE	5,500.00	3,500.00	1,750.00	10,750.00	
AT STILL UNIVERSITY OF HEALTH SCIENCES	5,500.00	5,000.00		10,500.00	
UNIVERSITY OF NEVADA	4,000.00	3,237.00	3,250.00	10,487.00	
TUI LEARNING, LLC	8,000.00	2,150.00		10,150.00	
BOISE STATE UNIVERSITY ACCOUNTS RECEIVABLE			10,000.00	10,000.00	
UTAH TECH UNIVERSITY			8,601.00	8,601.00	
PACE UNIVERSITY	6,750.00	1,500.00		8,250.00	
CENTRAL WASHINGTON UNIVERSITY		2,218.80	6,000.00	8,218.80	
SOUTHERN NEW HAMPSHIRE UNIVERSTIY	3,825.00	2,700.00	1,350.00	7,875.00	
DAVIS TECHNICAL COLLEGE	3,269.50	4,156.11	21.00	7,446.61	
MARYVILLE UNIVERSITY OF ST LOUIS		4,500.00	2,200.00	6,700.00	
ACAYDIA SCHOOL OF AESTHETICS LLC			6,000.00	6,000.00	
CALIFORNIA UNIVERSITY OF PENNSYLVANIA	5,250.00	750.00		6,000.00	
COLORADO NORTHWESTERN COMMUNITY COLLEGE			6,000.00	6,000.00	
SKIN SCIENCE INSTITUTE	6,000.00			6,000.00	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
NORTHCENTRAL UNIVERSITY	1,100.00	3,250.00	1,500.00	5,850.00	
TRADE TRAINING COMPANY	5,750.00	0.00		5,750.00	
WEBSTER UNIVERSITY ATTN TUITION ASSISTANCE REP	1,500.00		3,750.00	5,250.00	
GRAND CANYON UNIVERSITY BUSINESS OFFICE	5,000.00			5,000.00	
MIDDLEBURY COLLEGE		5,000.00		5,000.00	
COLUMBIA SOUTHERN UNIVERSITY	1,220.00	750.00	3,025.00	4,995.00	
ROCKY MOUNTAIN UNIVERSITY OF HEALTH PROFESSIONS			4,800.00	4,800.00	
HARVARD UNIVERSITY			4,500.00	4,500.00	
University of Southern California	0.00	4,500.00		4,500.00	
OGDEN WEBER TECHNICAL COLLEGE	1,920.00	2,445.00		4,365.00	
University Support Services, LLC		4,250.00	0.00	4,250.00	
INFOSEC INSTITUTE, INC.	4,129.20			4,129.20	
Aircraft Technical Publishers			3,995.00	3,995.00	
Current Expense	3,895.00			3,895.00	
SNOW COLLEGE	2,001.00	1,798.00		3,799.00	
THE UNIVERSITY OF ARIZONA		750.00	3,000.00	3,750.00	
UNIVERSITY OF THE PACIFIC MCGEORGE SCHOOL OF LAW			3,750.00	3,750.00	
THOMAS EDISON STATE UNIVERSITY		500.00	3,000.00	3,500.00	
PURDUE UNIVERSITY GLOBAL, INC.	3,425.00			3,425.00	
MEDSPA ACADEMIES	3,250.00			3,250.00	
Champlain College			3,000.00	3,000.00	
EDUVISION INC.		3,000.00		3,000.00	
OREGON STATE UNIVERSITY		3,000.00		3,000.00	
UNIVERSITY OF ALABAMA AT BIRMINGHAM	3,000.00			3,000.00	
UNIVERSITY OF MARYLAND UNIVERSITY COLLEGE		2,250.00	750.00	3,000.00	
PENN STATE UNIVERSITY	2,000.00	750.00		2,750.00	
Maricopa Community College			2,289.50	2,289.50	
UNIVERSITY OF WASHINGTON STUDENT ACCOUNTS		2,104.00		2,104.00	
GEORGIA INSTITUTE OF TECHNOLOGY	1,398.60	0.00	540.00	1,938.60	
ENSIGN COLLEGE			1,883.00	1,883.00	
WESTERN WYOMING COMMUNITY COLLEGE	1,803.75	0.00		1,803.75	
University of San Diego	1,750.00			1,750.00	
Adams State University	1,500.00			1,500.00	
BELLEVUE UNIVERSITY	1,500.00			1,500.00	
Post University, Inc			1,500.00	1,500.00	
PURDUE UNIVERSITY BURSARS OFFICE HOVDE HALL		1,500.00		1,500.00	
SOUTH UNIVERSITY		1,500.00		1,500.00	
TROY UNIVERSITY		1,500.00		1,500.00	
UNITED STATES UNIVERSITY		1,500.00		1,500.00	
UNIVERSITY OF MASSACHUSETTS GLOBAL			1,500.00	1,500.00	
EXCELSIOR COLLEGE			1,250.00	1,250.00	
BRYCE HAFEN	1,000.00	0.00		1,000.00	
CAPELLA UNIVERSITY		1,000.00		1,000.00	
University of Redlands	1,000.00			1,000.00	
NATIONAL UNIVERSITY	981.00			981.00	
COLLEGE OF EASTERN IDAHO			925.00	925.00	
DAVIS TECHNOLOGY COLLEGE			922.77	922.77	
Austin Community College			903.00	903.00	
UNIVERSITY OF NORTH DAKOTA		857.16		857.16	
MOUNTAINLAND TECHNICAL COLLEGE			855.00	855.00	
EASTERN KENTUCKY UNIVERSITY			750.00	750.00	
GRANTHAM UNIVERSITY		750.00		750.00	
University of Texas at Austin	750.00			750.00	
WALDEN UNIVERSITY			746.95	746.95	
PROJECT MANAGEMENT INSTITUTE			699.00	699.00	

Vendor/Object Category Name	FY 2021	FY 2022	FY 2023	Total FY21-23	Note
FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE		608.00		608.00	
BYU-PATHWAY WORLDWIDE	292.00			292.00	
JSD: West Traverse Sentinel Landscape					
Current Expense	656,350.00	2,437,959.00	278,251.00	3,372,560.00	
Cottonwood Title Insurance Agency, Inc		763,405.17	116,888.07	880,293.24	
PIONEER TITLE INSURANCE	531,750.00			531,750.00	
THE CONSERVATION FUND			3,500.00	3,500.00	24
Association of Defense Communities		450.00	450.00	900.00	
Travel/Out of State		523.19		523.19	
PAUL G RAYMOND		175.00		175.00	
JSE: Fort Douglas Relocation					
Cottonwood Title Insurance Agency, Inc			15,055,282.00	15,055,282.00	
THE CONSERVATION FUND			6,040.00	6,040.00	24

Notes:

1. Morale, Welfare, and Recreation ticket sales. These are tickets for service members to attend Disneyland and other resorts.
2. Camp Williams lodging housekeeping services and front desk services.
3. Contracting services for lodging and recreational facilities improvements.
4. MWR Internet services for Camp Williams.
5. Contractor for Nephi Readiness Center.
6. Current Expense encompasses a wide range of and large number of transactions for which no vendor was listed in the accounting system's Vendor field, many of which were purchasing card transactions for building maintenance.
7. Electrical utility service for Utah armories.
8. Contractor for armory remodels and upgrades.
9. Gas utility service for Utah armories.
10. Security contract for Joint Headquarters, Camp Williams, and Air Guard Base.
11. Contractor for armory remodels and upgrades.
12. Contractor for armory remodels and upgrades.
13. Contractor for armory remodels and upgrades.
14. Furniture/office supplies vendor for armory remodels.
15. Contractor for armory remodels and upgrades.
16. Annual fire department contract for Camp Williams fire fighting.
17. Contractor for armory remodels and upgrades.
18. Telecommunications internet contract.
19. Contractor for armory remodels and upgrades.
20. Contractor for armory remodels and upgrades.
21. Contractor for armory remodels and upgrades.
22. Contractor for armory remodels and upgrades.
23. Design contractor for Armory remodels & upgrades.
24. Appraisal report for West Traverse Sentinel Landscape project.

Ten Vendors/Objects in FY 2023:

1. Cottonwood Title Insurance Agency, Inc.	\$15,174,700	Property purchase for Ft. Douglas
2. Hogan and Associates Construction	\$10,689,100	Nephi Readiness Center
3. Current Expense	\$3,019,300	A wide range of transactions
4. Rocky Mountain Power and Light	\$2,055,700	Electrical utility service
5. XCEL General Contracting	\$1,716,800	Remodels and upgrades
6. Questar Gas	\$1,599,800	Gas utility service
7. Wade Payne Construction	\$1,556,800	Armory remodels and upgrades
8. United American Security	\$1,451,500	Security contract for major sites
9. US Navy Cmndr Region SW MWR	\$1,416,400	MWR ticket sales to resorts
10. Geneva Rock Products	\$1,239,300	Armory remodels and upgrades

All other vendors had a three-year total under \$1 million. UNG’s largest costs are for property purchases, new construction, remodels and upgrades, and operations and maintenance.

The agency spends \$1.5 million per year on a private security contract. **We recommend** the agency evaluate whether security needs should continue to be met by a private contractor. Because of the importance of UNG’s operations, a frequent review of security may be beneficial. Although private security is usually less expensive than state-trained personnel, state personnel may be better qualified and more committed to agency security.

Fleet Management

The Division of Fleet Operations (DFO) completed their 2023 annual fleet assessment of UNG vehicles. The fleet assessments are conducted yearly to help show how fleets can reduce costs and increase efficiencies.

The executive summary of DFO’s report states, “UNG has great fleet managers in Michael Norton and Jayson Ilada. Overall the UNG fleet is one of the better-run fleets in the State. This is an outstanding achievement because, unlike most fleets in the State, UNG has to balance State and Federal dollars according to their respective rules and regulations.

“The only aspect of the UNG fleet that could be better is the underutilization of their light-duty passenger vehicles. This is a problem found in almost every department's fleet in the State. There are varying degrees of underutilization, with most departments having a greater than 30% rate of underutilization in their fleets. So when we find that UNG's fleet is at 16%, we know they are trying to do their best with what they have. So in the spirit of efficiency, there is still room for improvement in underutilized vehicles.”

UNG Fleet by the Numbers

Number of Vehicles

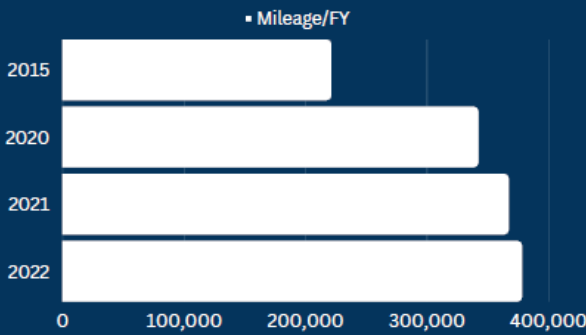
55

Vehicle Ownership



The UNG currently leases 45 vehicles from the DFO, and the ten other vehicles are either owned or on loan to UNG from other agencies.

Total Miles Traveled by FY



Premium fuel use



In FY22, the UNG premium fuel purchase was 2% of the total gasoline spend. However, using premium fuel only when the owner's manual recommends is best practice.

Percentage of Underutilized Vehicles

16%

16% or 9 of the 55 vehicles in the UNG fleet do not meet the utilization standard of:

- $\geq 7,500$ miles per year or;
- ≥ 625 miles per month.

Vehicles Newer than 2007



54 of 55 vehicles are newer than model year 2007. This metric accomplishes a number of aspects such as, decreased emissions, increased MPG, and increased safety.

These are the underutilized vehicles:

Equip No.	Year	Make	Model	Location	Mo Lease	Yr Lease
FO15273	2012	CHEVROLET	SUBURBAN 1500	DRAPER	\$ 167.60	\$ 2,011.20
FO16169	2013	JEEP	WRANGLER SPORT	CAMP WILLIAMS	\$ -	\$ -
FO17321	2016	FORD	F350 XL	CAMP WILLIAMS	\$ 177.49	\$ 2,129.88
FO17341	2016	JEEP	CHEROKEE SPORT	BLUFFDALE	\$ 118.62	\$ 1,423.44
FO17892	2017	FORD	ESCAPE SE	DRAPER	\$ 236.15	\$ 2,833.80
FO18759	2017	FORD	F250 XL	CAMP WILLIAMS	\$ 131.91	\$ 1,582.92
FO20246	2019	FORD	ESCAPE SE	CAMP/SATELLITE OFFICE	\$ 151.47	\$ 1,817.64
FO20244	2019	FORD	ESCAPE SE	DRAPER	\$ 166.61	\$ 1,999.32
FO20711	2020	JEEP	LAREDO	DRAPER	\$ 230.62	\$ 2,767.44
					\$1,380.47	\$16,565.64

Vehicles are considered underutilized by mileage when less than 625 miles per month or an aggregate of 7,500 miles per year are not met. DFO recommends turning in underutilized vehicles, from oldest to newest. Doing so could save \$16,565 per year in lease costs, eliminate waste, reduce inventories of older polluting vehicles, and provide other departments with needed vehicles. **We concur** with this recommendation.

Three-Year History of Intent Language

2021 General Session

The Legislature intends that the Utah National Guard be allowed to increase its vehicle fleet by up to three vehicles with funding from existing appropriations.

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the UNG line item, whose mission is "to provide mission-ready military forces to assist both state and federal authorities in times of emergency or war." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Management and Budget before October 1, 2021 the final status of performance measures established in FY 2021 appropriations bills and the current status of the following performance measures for FY 2022: 1) Personnel readiness (Target = 100% assigned strength); 2) Individual training readiness (Target = 90% Military Occupational Specialty qualification); 3) Collective unit training readiness (Target = 100% fulfillment of every mission assigned by the Commander in Chief; and 4) Installation readiness (Target = Installation Status Report of category 2 or higher for each facility).

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the Morale, Welfare, and Recreation Fund line item, which "is focused on enriching the lives of our fellow service members by offering a selection of military services and discounts." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Management and Budget before October 1, 2021 the final status of performance measures established in FY 2021 appropriations bills and the current status of the following performance measures for FY 2022: 1) Sustainability (Target = Income equal to or greater than expenses); and 2) Enhanced morale (Target = 70% positive feedback).

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the West Traverse Sentinel Landscape Fund line item, whose purpose is "to provide: matching funds for established federal funding programs concerning sentinel landscapes; matching funds for local and private funding programs that assist with sentinel landscape designations; and incentives for landowners who voluntarily participate in land management practices that are consistent with Camp Williams's military missions." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Management

and Budget before October 1, 2021 the final status of performance measures established in FY 2021 appropriations bills and the current status of the following performance measures for FY 2022: 1) Number of acres preserved; 2) Number of acres under agreement for preservation.

2022 General Session

The Legislature intends that the Utah National Guard be allowed to increase its vehicle fleet by up to three vehicles with funding from existing appropriations.

The Legislature intends that the one-time restricted fund appropriation of \$17,000,000 in this item be used by the Utah National Guard in cooperation with the University of Utah to acquire land near Camp Williams for purposes of: (1) preserving the acquired land consistent with Title 39, Chapter 10, West Traverse Sentinel Landscape Act; and (2) relocating the Army Reserve campus from the Stephen A. Douglas Reserve Center to the acquired land.

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the UNG line item, whose mission is "to provide mission-ready military forces to assist both state and federal authorities in times of emergency or war." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Planning and Budget before October 1, 2022 the final status of performance measures established in FY 2022 appropriations bills. For FY 2023, UNG shall report on the following performance measures: 1) Personnel readiness (Target = 100% assigned strength); 2) Individual training readiness (Target = 90% completion of qualifications); 3) Collective unit training readiness (Target = 100% fulfillment of every mission assigned by the Commander in Chief; 4) Installation readiness (Target = Installation Status Report of category 2 or higher for each facility); 5) Facility maintenance cost per square foot (Target = \$3.50); 6) Utility cost per square foot (Target = \$2.14); 7) Tuition assistance applications fulfilled (Target = 700); and 8) Percentage of tuition assistance applications fulfilled (Target = 75%)

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the Morale, Welfare, and Recreation Fund line item, which "is focused on enriching the lives of our fellow service members by offering a selection of military services and discounts." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Planning and Budget before October 1, 2022 the final status of performance measures established in FY 2022 appropriations bills. For FY 2023, UNG shall report on the following performance measures: 1) Financial sustainability (Target = Ratio of income to expenses at least 100%); and 2) Enhanced morale (Target = Average score of 4 or higher [out of 5] on customer feedback).

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the West Traverse Sentinel Landscape Fund line item, whose purpose is "to provide: matching funds for established federal funding programs concerning sentinel landscapes; matching funds for local and private funding programs that assist with sentinel landscape designations; and incentives for landowners who voluntarily participate in land management practices that are consistent with Camp Williams's military missions." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Planning and Budget before October 1, 2022 the final status of performance measures established in FY 2022 appropriations bills. For FY 2023, UNG shall report on the following performance measures: 1) Number of acres preserved; 2) Number of acres under agreement for preservation.

2023 General Session

The Legislature intends that the Utah National Guard be allowed to increase its vehicle fleet by up to three vehicles with funding from existing appropriations.

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the UNG line item, whose mission is "to provide mission-ready military forces to assist both state and federal authorities in times of emergency or war." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Planning and Budget before October 1, 2023 the final status of performance measures established in FY 2023 appropriations bills. For FY 2024, UNG shall report on the following performance measures: 1) Personnel readiness (Target = 100% assigned strength); 2) Individual training completion (Target = 90% completion of qualifications); 3) National Guard Mission Fulfillment (Target = 100% fulfillment of every mission assigned by the Commander in Chief; 4) Installation readiness (Target = Installation Status Report of category 2 or better for each facility); 5) Facility project federal share (Target = 75%); 6) Facility maintenance cost per square foot (Target = \$3.00); 7) Utility cost per square foot (Target = \$2.00); 8) Tuition assistance applications fulfilled (Target = 700); and 9) Percentage of tuition assistance applications fulfilled (Target = 75%).

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the Morale, Welfare, and Recreation Fund line item, which "is focused on enriching the lives of our fellow service members by offering a selection of military services and discounts." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Planning and Budget before October 1, 2023 the final status of performance measures established in FY 2023 appropriations bills. For FY 2024, UNG shall report on the following performance measures: 1) Financial sustainability (Target = Ratio of income to expenses at least 100%); and 2) Enhanced morale (Target = Average score of 70% or higher positive customer feedback).

In accordance with UCA 63J-1-201, the Legislature intends that the Utah National Guard (UNG) report performance measures for the West Traverse Sentinel Landscape Program, whose purpose is "to provide: matching funds for established federal funding programs concerning sentinel landscapes; matching funds for local and private funding programs that assist with sentinel landscape designations; and incentives for landowners who voluntarily participate in land management practices that are consistent with Camp Williams's military missions." The UNG shall report to the Office of the Legislative Fiscal Analyst and to the Governor's Office of Planning and Budget before October 1, 2023 the final status of performance measures established in FY 2023 appropriations bills. For FY 2024, UNG shall report on the following performance measures: 1) Number of acres preserved; 2) Number of acres under agreement for preservation.

Performance Measures

As shown in the intent language section, the Legislature asked the UNG to report on the following for FY 2023. The agency’s report is in the Achievement column.

Description	Target	Achievement
Personnel readiness	100% assigned strength	101% overall. Army: 101%, Air: 102%
Individual training readiness	90% completion of qualifications	91% overall. Army: 92%, Air: 88%.
Collective unit training readiness	100% fulfillment of every mission assigned by the Commander in Chief	100%
Installation readiness	Installation Status Report of category 2 or higher for each facility	Category 2 or higher.
Facility maintenance cost per square foot	\$3.50	\$2.18
Utility cost per square foot	\$2.14	\$1.86
Tuition assistance applications fulfilled	700	710
Percentage of tuition assistance applications fulfilled	75%	98%
MWR financial stability	Ratio of income to expenses at least 100%	93%. Revenues: \$3,427,800. Expenses: \$3,678,100.
MWR enhanced morale	Average score of 4 or higher (out of 5) on customer feedback	Overall feedback was a 4 for MWR programs.
Sentinel landscape: Number of acres preserved	To be reported	5,206
Sentinel landscape: Number of acres under agreement for preservation	To be reported	1,352.5

Appendix

Budget Deep Dive Checklist for Utah National Guard Main Line Item

Purpose: Budget deep dives are intended to allow legislators a more thorough review of program outcomes, spending, and finance in the legislative interim session.

Detailed Questions

What We Are Accomplishing

1. What authorizes delivery/provision of the function (statute, intent, rule)? List specific statutory/other references.

The Legislature recodified Title 39, Militias and Armories, as Title 39A, National Guard and Militia Act, in [H.B. 360](#), 2022 General Session.

2. What other activities are undertaken without explicit authority and what are the costs of those activities?

None.

3. What outcomes is this function trying to accomplish?

To provide mission-ready military forces to assist both state and federal authorities in times of emergency or war. To train, equip, and prepare members to accomplish that mission successfully. To stand ready to protect our citizens from enemies both foreign and domestic, and to react quickly in the face of natural disaster or emergency. We are always ready and always there.

4. What alternative government and non-government resources exist to achieve these outcomes? Why is the state involved?

There are not any alternative government or non-government resources that exist to achieve these outcomes. This is a dual system that helps the state and nation.

5. What organizations are associated with this function?

Utah National Guard.

6. What are the missions of the organizations associated with that function?

Mission Statement: The Utah National Guard has a unique dual mission that encompasses support to our nation and state.

The Utah National Guard is composed of two branches of the military, the Utah Army National Guard and the Utah Air National Guard. The adjutant general is the military commander of both branches and is appointed by the governor. While serving in a state status the governor serves as the commander in chief. This duty shifts to the president of the United States when forces are federalized for national missions. The mission of the Utah National Guard is to provide mission-ready military forces to assist both state and federal authorities in times of emergency or war. Since 1894, The Utah National Guard has effectively trained, equipped, and prepared its members to accomplish that mission successfully. We stand ready to protect our citizens from enemies both foreign and domestic, and to react quickly in the face of natural disaster or emergency. We are always ready and always there.

7. How are appropriations structured to accomplish this function?

Because of the requirement for the National Guard to train to perform federal missions, most of UNG's funding is federal through the Departments of the Army and the Air Force. Usually, about two percent of all Guard expenditures are from the General Fund and 98 percent of expenditures are from federal funds; however, these percentages may vary each year depending on funding for special initiatives or construction projects. The Utah National Guard line item is where the Utah National Guard's operating programs are located. Two of the programs - Fort Douglas Relocation and West Traverse Sentinel Landscape - exist only to expend pass-through funding from the West Traverse Sentinel Landscape Fund.

8. To whom is performance data reported other than the Legislature and Governor?

This data is also reported to the Department of Defense.

9. What decisions are made within your organization based on reporting data?

Decisions made with information guide how we will ask for any additional resources. It has to be measurable and also reportable. This information has to mean something to both people that are collecting the information and also using the information to make decisions. It will also tell our Agency how we are doing in relation to the funding that we have asked for each in new building blocks and existing programs.

10. How might you recommend the authorization, mission, or statute change?

No changes are recommended at this time.

What We Are Buying

11. What is the largest category of expenditure for the organization and how big is it?

The largest category of expenditure is current expense for FY 23 was \$42,466,200, followed by Capital Outlay of \$27,608,800, personnel expenditures \$22,128,000, followed by out of state travel of \$468,700, DP current expense of \$80,200 and in state travel of \$41,100.

12. How does this expenditure support the above justification/authorization?

- a. Current Expense helps operations relating to the National Guard. They help provide the utilities, clothing and related items that help the operations of the Utah National Guard.
- b. Capital Outlay-Helps to construct and maintain facilities that the Utah National Guard to maintain readiness for State and National Missions
- c. Personnel Services-This is for payment of personnel for salary and benefits for state employees.
- d. Out of state travel-This is related to travel out of state.
- e. DP Current – Data processing
- f. In State Travel-in state travel for state employees.

13. What is that category of expenditure buying (how many/costs per unit)?

- a. For current expense some of the items include professional and technical services, utilities, building and grounds, communication services and other items.
- b. Capital Outlay-Construction of new space and remodeling of existing space.
- c. Personnel Services-This is for payment of personnel for salary and benefits for state employees.
- d. Out-of-State Travel-Payment for employees to travel out of state.
- e. DP Current Expense-data processing
- f. In state travel-travel in state

14. How does the above relate to units of output?
- Current Expense helps operations relating to the National Guard.
 - Capital Outlay helps to maintain existing facilities and build new ones.
 - Personnel Services-This is for personnel that carry out the state mission.
 - Out of State Travel-This is for employees that travel out of state.
 - DP Current – Processing for data.
 - In State Travel- In state travel for employees
15. How has the expenditure changed over five years relative to the units of output?
- Current expenses have remained somewhat stable over the last 5 years.
 - Capital Outlay-It has remained somewhat stable over the last few years.
 - Personnel Services- It has remained somewhat stable over the last few years.
 - Out of State Travel-Has remained somewhat stable over the last few years.
 - DP Current - Has remained somewhat stable over the last few years.
 - In State Travel- Has remained somewhat stable over the last few years.
16. Are there any outliers/anomalies in current or budgeted spending in this category?
- Current expense there are no outliers or anomalies.
 - Capital Outlay- there are no outliers or anomalies.
 - Personnel Services-there are no outliers.
 - Out of state travel-there are no outliers.
 - DP Current – there are no outliers.
 - In State Travel-there are no outliers
17. Does the amount of expenditure for a category change significantly in accounting period 12 or 13? Why?
- Current expense. No does not change.
 - Capital Outlay-No does not change.
 - Personnel services-No does not change.
 - Out of State Travel-Does not change.
 - DP Current -Does not change.
 - In State Travel-Does not change.
18. How might you recommend this expenditure category change based on the above?
- Current Expense-No recommendations for change.
 - Capital Outlay – Additional funds are always needed but can work withing constraints.
 - Personnel Services-Salaries in the Utah National Guard in some wage bands are very behind market. Additional resources could be used to bring them up to market.
 - Out of State Travel-No recommendations for change.
 - DP Current -No recommendations for change
 - In State Travel-No recommendations for change.

REPEAT 14-21 FOR OTHER SIGNIFICANT EXPENDITURE CATEGORIES FROM LARGEST TO SMALLEST

How We Are Paying for It

19. What is the largest fund or account from which resources are drawn to support the above expenditures and how big is it?

Federal funds from the Department of Defense are the largest sources of our funds. The second is the State of Utah via the General Fund appropriations that the Utah National Guard receives.

20. What are the revenue sources for that fund or account and what are their relative shares?

Federal funds from the Department of Defense are the largest sources of our funds. The second is the State of Utah via the General Fund appropriations that the Utah National Guard receives.

21. Is the source one-time or ongoing and do ongoing sources match or exceed ongoing expenditures?

They currently match what the expenditures are needed. There are no funds that exceed.

22. How has the source changed over time relative to expenditures and units of output?

No, the source has remained the same over time.

23. Are there any outliers/anomalies in current or budgeted periods for this source?

There are no outliers or anomalies.

24. Are there unencumbered balances in a source that relate directly to his function/organization? If so, how have those balances changed over time?

No sources.

25. What is a reasonable balance and why?

The balance has remained the same over time.

26. Is the availability of sources (grants or previous "building blocks"), rather than mission or objective, driving expenditures?

No. There currently only funds available from the Department of Defense and current match requirements that the state of Utah currently provides.

27. Are other sources available to support the same expenditure?

No, the sources of funding are mostly from the Federal Government and the Department of Defense.

28. How might you recommend this revenue category change based on the above?

There are no real recommended changes given the source of these funds is the federal government via the Department of Defense. Additionally, there is a requirement for the state to match these funds to extend and we do not anticipate these funds changing or matching funds to materially change either.

REPEAT 22-31 FOR OTHER SIGNIFICANT SOURCES OF APPROPRIATION FROM LARGEST TO SMALLEST

Do We Balance?

29. What are the total expenditures and total sources? Do they equal one another?

Total expenditures from FY 23 were \$92,793,000 and total sources of revenue was FY 23 is \$92,793,000. They do equal each other in this line item.

30. Have all appropriated or authorized sources been expended at year-end?

No. The Utah National Guard has been able to carry forward balances at the end of each fiscal year. These funds have been used to help balance costs associated with utility payments and provide additional resources for improvements of armories throughout the state.

31. How have nonlapsing appropriation balances (if any) changed over time?

They fluctuated somewhat over time. That depends on certain projects that they may carry over from one year to the next. This might also be part of land acquisitions that the Guard has been working on that may carry over from year to year.

32. Are fees or taxes supporting a function, and are those fees or taxes reasonable?

There are no fees associated with this function. Although the Utah National Guard does receive funds from the General Fund and Income Tax Fund. The Income Tax funds have been used to assist in tuition for Guard Members.

Internal Controls

33. What are you doing to address repeat findings (if applicable) in your annual state audit (<https://reporting.auditor.utah.gov/searchreports/s/>)?

No findings.

34. Please provide the evaluation and results required by [UCA 63J-1-903\(11\)](#).

<https://cobi.utah.gov/2023/225/performance>

35. What statutory non lapsing authority do you have in <https://le.utah.gov/xcode/Title63J/Chapter1/63J-1-S602.1.html> and <https://le.utah.gov/xcode/Title63J/Chapter1/63J-1-S602.2.html>? Is that nonlapsing authority still needed? Why or why not?

The Utah National Guard has statutory nonlapsing authority. It is still needed. UNG operations and capital projects usually often cross fiscal years.

Budget Deep Dive Checklist for West Traverse Sentinel Landscape Fund

Purpose: Budget deep dives are intended to allow legislators a more thorough review of program outcomes, spending, and finance in the legislative interim session.

What We Are Accomplishing

1. What authorizes delivery/provision of the function (statute, intent, rule)? List specific statutory/other references.

<https://le.utah.gov/UtahCode/LibLookup.jsp?maj=code&min=chapter&num=39A-8>

2. What other activities are undertaken without explicit authority and what are the costs of those activities?

None

3. What outcomes is this function trying to accomplish?

The Legislature created the General Fund Restricted - West Traverse Sentinel Landscape Fund, consisting of appropriations from the Legislature and grants, to provide:

- matching funds for established federal funding programs concerning sentinel landscapes;
- matching funds for local and private funding programs that assist with sentinel landscape designations; and
- incentives for landowners who voluntarily participate in land management practices that are consistent with Camp Williams's military missions.

The West Traverse Sentinel Landscape Act's purpose is to:

- identify lands adjacent to Camp Williams that are important to the nation's defense mission;
- preserve and enhance the relationship between adjacent landowners and Camp Williams; and
- create incentives to encourage adjacent landowners to adopt land management practices consistent with Camp Williams's military mission.

4. What alternative government and non-government resources exist to achieve these outcomes? Why is the state involved?

Because this is central to the mission of the Utah National Guard by protecting the functions at Camp Williams.

5. What organizations are associated with this function?

Utah National Guard

6. What are the missions of the organizations associated with that function?

Camp Williams provides a professional training environment. It consists of 24,000 acres of combat-training areas resembling the same types of environments encountered by soldiers across the world. Training facilities include small-arms-weapons firing ranges, artillery-firing points, demolition, grenade and crew-served-weapon ranges. Urban environments include the Mac MOUT Shoot-house, dismounted/mounted maneuver areas and a forward operating base. Leadership and individual training is enhanced by utilizing our rappel tower, leadership reaction course and Afghan village. Camp Williams

is also a great place for specialized winter, desert, mountain, and amphibious training. Most of this training can be conducted within a 50-mile radius.

7. How are appropriations structured to accomplish this function?

The Legislature appropriates funds to the Utah National Guard, who in turn uses the appropriations to match federal funds set aside to protect land and provide a buffer around Camp Williams to protect the mission of Camp Williams and preserve quality of life for surrounding communities.

8. To whom is performance data reported other than the Legislature and Governor?

No other entity.

9. What decisions are made within your organization based on reporting data?

To improve operations and performance.

10. How might you recommend the authorization, mission, or statute change?

No changes recommended at this time.

What We Are Buying

11. What is the largest category of expenditure for the organization and how big is it?

Purchasing of land

12. How does this expenditure support the above justification/authorization?

This helps to identify and preserve land around Camp Williams to ensure that we are meeting the nation's defense mission.

13. What is that category of expenditure buying (how many/costs per unit)?

Buying property on or around Camp Williams.

14. How does the above relate to units of output?

Number of acres.

15. How has the expenditure changed over five years relative to the units of output?

Funding has changed over the last 5 years as one time funded become available and are appropriated to the project.

16. Are there any outliers/anomalies in current or budgeted spending in this category?

No although property development and deals may take time and be executed at any time.

17. Does the amount of expenditure for a category change significantly in accounting period 12 or 13? Why?

None that we are aware of.

18. How might you recommend this expenditure category change based on the above?

None that we are aware of.

REPEAT 14-21 FOR OTHER SIGNIFICANT EXPENDITURE CATEGORIES FROM LARGEST TO SMALLEST

How We Are Paying For It

19. What is the largest fund or account from which resources are drawn to support the above expenditures and how big is it?

State General Fund

20. What are the revenue sources for that fund or account and what are their relative shares?

We use State General Fund to match other sources, most of which are federal. In FY 2022, we completed nine transactions (389.2 acres) in priority one areas of the West Traverse Sentinel Landscape, totaling \$7,750,487 including \$3,251,599 of state funds.

21. Is the source one-time or ongoing and do ongoing sources match or exceed ongoing expenditures?

While appropriations have always been one-time, we anticipate that opportunities will continue for several years.

22. How has the source changed over time relative to expenditures and units of output?

None.

23. Are there any outliers/anomalies in current or budgeted periods for this source?

None.

24. Are there unencumbered balances in a source that relate directly to his function/organization? If so, how have those balances changed over time?

Funds that are carried over are used in the next year for additional property.

25. What is a reasonable balance and why?

Unknown as funds become available the Utah National Guard will work on property acquisition.

26. Is the availability of sources (grants or previous "building blocks"), rather than mission or objective, driving expenditures?

None.

27. Are other sources available to support the same expenditure?

Unknown.

28. How might you recommend this revenue category change based on the above?

Not applicable.

REPEAT 22-31 FOR OTHER SIGNIFICANT SOURCES OF APPROPRIATION FROM LARGEST TO SMALLEST

Do We Balance?

29. What are total expenditures and total sources? Do they equal one another?

Legislative appropriations have always been one-time. We usually carry forward a portion of the appropriation pending completion of transactions, which are often complex.

30. Have all appropriated or authorized sources been expended at year-end?

No

31. How have nonlapsing appropriation balances (if any) changed over time?

They have changed as property has been acquired.

32. Are fees or taxes supporting a function, and are those fees or taxes reasonable?

No fees associated with.

Internal Controls

33. What are you doing to address repeat findings (if applicable) in your annual state audit (<https://reporting.auditor.utah.gov/searchreports/s/>)?

No findings.

34. Please provide the evaluation and results required by [UCA 63J-1-903\(11\)](#).

<https://cobi.utah.gov/2023/225/performance>

35. What statutory nonlapsing authority do you have in <https://le.utah.gov/xcode/Title63J/Chapter1/63J-1-S602.1.html> and <https://le.utah.gov/xcode/Title63J/Chapter1/63J-1-S602.2.html>? Is that nonlapsing authority still needed? Why or why not?

The Utah National Guard has statutory nonlapsing authority. It is still needed. UNG operations and capital projects usually often cross fiscal years.

Budget Deep Dive Checklist for Morale, Welfare, and Recreation Fund

Purpose: Budget deep dives are intended to allow legislators a more thorough review of program outcomes, spending, and finance in the legislative interim session.

What We Are Accomplishing

1. What authorizes delivery/provision of the function (statute, intent, rule)? List specific statutory/other references.

<https://le.utah.gov/UtahCode/LibLookup.jsp?maj=code&min=chapter&num=39A-7>

2. What other activities are undertaken without explicit authority and what are the costs of those activities?

None

3. What outcomes is this function trying to accomplish?

This line item includes revenues and expenditures from the National Guard [Morale, Welfare, and Recreation](#) Fund, an expendable special revenue fund. All revenues come in the form of Dedicated Credits from fees for services. Services include lodging, a café, swimming pool, officers club, service club, discounted tickets to attractions and events, RV storage, and group activities.

4. What alternative government and non-government resources exist to achieve these outcomes? Why is the state involved?

The state is involved because we cooperate with our federal and private partners to provide opportunities for morale, welfare, and recreation. We do contract with several private partners to help deliver services.

5. What organizations are associated with this function?

The MWR Staff.

6. What are the missions of the organizations associated with that function?

The fund was created as a result of House Bill 59, 2014 G.S., "National Guard Program Amendments." The bill:

Authorized the establishment of a state Morale, Welfare, and Recreation Program for the Utah National Guard; required the adjutant general to set requirements and parameters for the program; allowed the use of State Armory Board properties for the program, and created an expendable special revenue fund for money generated by the program. The National Guard began program operations on about January 1, 2015.

During the 2020 General Session, the Legislature approved the addition of lodging revenue to the Morale, Welfare, and Recreation Fund and appropriated Dedicated Credits in the amount of \$2.5 million in FY 2020 and \$1.5 million in FY 2021. The lodging account had been operating independently for years with oversight from a lodging board of directors. Bringing it into the state system will improve oversight of the program. The funds will be in the state's accounting system, audited by the Division of Finance, and reported to the public.

7. How are appropriations structured to accomplish this function?

This is set up as an expendable revenue fund. Funds expended are used to continue the fund.

8. To whom is performance data reported other than the Legislature and Governor?

None.

9. What decisions are made within your organization based on reporting data?

How to improve and streamline operations.

10. How might you recommend the authorization, mission, or statute change?

Program seems to be working well.

What We Are Buying

11. What is the largest category of expenditure for the organization and how big is it?

The largest category of expenditure is \$2,849,164 in current expenditure. These expenditures merchandise purchased for resale. The second category of expenditure is personal services for people that help with the services for the MWR account.

12. How does this expenditure support the above justification/authorization?

All funds expended are used to support the Morale, Welfare and Recreations for members of the Utah National Guard.

13. What is that category of expenditure buying (how many/costs per unit)?

Items are related to the recreation of members and their families of the Utah National Guard.

14. How does the above relate to units of output?

None.

15. How has the expenditure changed over five years relative to the units of output?

Services in the MWR have increased over the last five years, but all funds generated go back into the MWR Account. No additional funds are appropriated.

16. Are there any outliers/anomalies in current or budgeted spending in this category?

None.

17. Does the amount of expenditure for a category change significantly in accounting period 12 or 13? Why?

None.

18. How might you recommend this expenditure category change based on the above?

None.

REPEAT 14-21 FOR OTHER SIGNIFICANT EXPENDITURE CATEGORIES FROM LARGEST TO SMALLEST

How We Are Paying For It

19. What is the largest fund or account from which resources are drawn to support the above expenditures and how big is it?

Dedicated Credits Revenue. Funds generated come from the people that use the services at Camp Williams.

20. What are the revenue sources for that fund or account and what are their relative shares?

Dedicated Credits.

21. Is the source one-time or ongoing and do ongoing sources match or exceed ongoing expenditures?

Ongoing. Funds generated support the program.

22. How has the source changed over time relative to expenditures and units of output?

Revenues have gradually increased with services.

23. Are there any outliers/anomalies in current or budgeted periods for this source?

None.

24. Are there unencumbered balances in a source that relate directly to his function/organization? If so, how have those balances changed over time?

None.

25. What is a reasonable balance and why?

We have carried over about \$266,400 for the last two fiscal years.

26. Is the availability of sources (grants or previous "building blocks"), rather than mission or objective, driving expenditures?

No, funds generated from fees are the only source of revenue.

27. Are other sources available to support the same expenditure?

None.

28. How might you recommend this revenue category change based on the above?

No change recommended at this time. Sources of funding help to maintain the program.

REPEAT 22-31 FOR OTHER SIGNIFICANT SOURCES OF APPROPRIATION FROM LARGEST TO SMALLEST

Do We Balance?

29. What are total expenditures and total sources? Do they equal one another?

Not necessarily. Funds are carried over from one year to the next.

30. Have all appropriated or authorized sources been expended at year-end?

No.

31. How have nonlapsing appropriation balances (if any) changed over time?

They have remained the same.

32. Are fees or taxes supporting a function, and are those fees or taxes reasonable?

Yes.

Internal Controls

33. What are you doing to address repeat findings (if applicable) in your annual state audit (<https://reporting.auditor.utah.gov/searchreports/s/>)?

No findings.

34. Please provide the evaluation and results required by [UCA 63J-1-903\(11\)](#).

<https://cobi.utah.gov/2023/225/performance>

35. What statutory nonlapsing authority do you have in <https://le.utah.gov/xcode/Title63J/Chapter1/63J-1-S602.1.html> and <https://le.utah.gov/xcode/Title63J/Chapter1/63J-1-S602.2.html>? Is that nonlapsing authority still needed? Why or why not?

The Utah National Guard has statutory nonlapsing authority. It is still needed. UNG operations and capital projects usually often cross fiscal years.

Budget Deep Dive Checklist for UNG Death Benefits Account

Purpose: Budget deep dives are intended to allow legislators a more thorough review of program outcomes, spending, and finance in the legislative interim session.

What We Are Accomplishing

1. What authorizes delivery/provision of the function (statute, intent, rule)? List specific statutory/other references.

<https://le.utah.gov/UtahCode/LibLookup.jsp?maj=code&min=section&num=39A-3-203>

<https://le.utah.gov/UtahCode/LibLookup.jsp?maj=code&min=section&num=39A-3-204>

2. What other activities are undertaken without explicit authority and what are the costs of those activities?

None.

3. What outcomes is this function trying to accomplish?

Survivors of a service member killed on federal active duty receive a \$100,000 death benefit. This bill created a similar benefit if a National Guard member is killed on State active duty.

4. What alternative government and non-government resources exist to achieve these outcomes? Why is the state involved?

None.

5. What organizations are associated with this function?

Only the Utah National Guard, but the benefit is intended to mirror the federal benefit.

6. What are the missions of the organizations associated with that function?

To take care of service members that are killed in State Line of Duty.

7. How are appropriations structured to accomplish this function?

There is \$9,500 that is funded each year to keep the fund growing.

8. To whom is performance data reported other than the Legislature and Governor?

None

9. What decisions are made within your organization based on reporting data?

If additional information or funds are needed due to expenditures of funds.

10. How might you recommend the authorization, mission, or statute change?

No change recommended for this.

What We Are Buying

11. What is the largest category of expenditure for the organization and how big is it?

If a service member is killed, then a \$100,000 would be paid out.

12. How does this expenditure support the above justification/authorization?

Yes

13. What is that category of expenditure buying (how many/costs per unit)?

NA

14. How does the above relate to units of output?

NA

15. How has the expenditure changed over five years relative to the units of output?

NA

16. Are there any outliers/anomalies in current or budgeted spending in this category?

NA

17. Does the amount of expenditure for a category change significantly in accounting period 12 or 13? Why?

No unless there is a payment that would pay.

18. How might you recommend this expenditure category change based on the above?

None.

REPEAT 14-21 FOR OTHER SIGNIFICANT EXPENDITURE CATEGORIES FROM LARGEST TO SMALLEST

How We Are Paying for It

19. What is the largest fund or account from which resources are drawn to support the above expenditures and how big is it?

Current balance is \$376,000.

20. What are the revenue sources for that fund or account and what are their relative shares?

General Fund Appropriation of \$9,500 per year.

21. Is the source one-time or ongoing and do ongoing sources match or exceed ongoing expenditures?

Ongoing.

22. How has the source changed over time relative to expenditures and units of output?

No increase. The same.

23. Are there any outliers/anomalies in current or budgeted periods for this source?

None.

24. Are there unencumbered balances in a source that relate directly to his function/organization? If so, how have those balances changed over time?

None.

25. What is a reasonable balance and why?

Statutorily, the fund cannot exceed \$2 million. This seems to be a reasonable amount.

26. Is the availability of sources (grants or previous "building blocks"), rather than mission or objective, driving expenditures?

No.

27. Are other sources available to support the same expenditure?

No Other Sources.

28. How might you recommend this revenue category change based on the above?

No recommendations.

REPEAT 22-31 FOR OTHER SIGNIFICANT SOURCES OF APPROPRIATION FROM LARGEST TO SMALLEST

Do We Balance?

29. What are the total expenditures and total sources? Do they equal one another?

No funds have been expended at one time and would be anticipated at one time as payments would need to be made. There is a small amount that is added each year.

30. Have all appropriated or authorized sources been expended at year-end?

No.

31. How have no lapsing appropriation balances (if any) changed over time?

No.

32. Are fees or taxes supporting a function, and are those fees or taxes reasonable?

Yes.

Internal Controls

33. What are you doing to address repeat findings (if applicable) in your annual state audit (<https://reporting.auditor.utah.gov/searchreports/s/>)?

No findings.

34. Please provide the evaluation and results required by [UCA 63J-1-903\(11\)](#).

<https://cobi.utah.gov/2023/225/performance>

35. What statutory non lapsing authority do you have in <https://le.utah.gov/xcode/Title63J/Chapter1/63J-1-S602.1.html> and <https://le.utah.gov/xcode/Title63J/Chapter1/63J-1-S602.2.html>? Is that non lapsing authority still needed? Why or why not?

The Utah National Guard has statutory nonlapsing authority. It is still needed. UNG operations and capital projects usually often cross fiscal years.