



Select Legislative Offices Accountable Budget Review

Summary

JR3-2-501 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 during the pandemic. The requirement resumed in the 2021 Interim.

Statutory requirements include:

- JR3-2-501: Review performance measures in accordance with 63J-1-903, identify whether any portion of the budget overlaps with another budget, identify possible efficiencies, and review how fees are calculated and the costs related to each fee;
- 63J-1-903: In addition to performance measures, each agency should review and report their internal budget process and budget controls; and
- JR3-2-709: Review each account, fund, and appropriation to a program that is designated as nonlapsing.

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 Legislative Services budget in the 2019 Interim, the DVMA budget in the 2021 Interim, the CPB budget in the 2022 Interim, and the UNG budget in the 2023 Interim. For the 2024 Interim, the agencies selected for an accountable budget review are the House, Senate, Legislative Research and General Counsel, Legislative Fiscal Analyst, and Legislative Auditor General.

This brief is intended to assist EAC members’ review of these offices’ budgets by starting from zero, answering detailed questions on the policies that drive the budget, and providing recommendations on how much funding should be included in a base budget bill for Fiscal Year 2026.

Although each office is under the umbrella of the Legislature, for budgeting purposes each office is considered a separate agency, and each has one line item. The five offices’ line items total approximately \$41.8 million from the General Fund in FY 2025 and 169 Full-Time Equivalent employees (FTE) in FY 2024. Temporary staff hired during the General Session account for about 10 of the FTE when their combined time worked is normalized over an entire year. The Legislature has no vehicles in its inventory.

This brief provides a four-year history of funding and expenditures for the five 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 questionnaire with 6 questions and answers about the legislative staff offices.

As one would expect, the largest expenditure for the Legislature is personnel, as the nature of the Legislature's work is primarily knowledge-based.

This brief includes the following three recommendations. The offices have reviewed this report and concur with the recommendations.

We recommend:

1. Maintain the FY 2026 base budget for each office consistent with FY 2025 ongoing appropriations as approved by the Subcommittee on Oversight on October 16, 2024.
2. Maintain a reserve balance of at least 25 percent of ongoing General Fund appropriations to ensure continuity of operations. See page 7.
3. During the 2025 General Session, reduce or reallocate \$300,000 General Fund one-time and \$150,000 ongoing appropriations in the Senate and House of Representatives for the Elected Officials Summit that has been repealed. See page 11.

Statutory Overview

The Utah Legislature is constitutionally authorized in Article VI of the Utah Constitution. While Article VI provides a framework, additional details are spelled out in Title 36 of the Utah Statute. Highlights include:

- The Senate and House of Representatives are designated the Legislature of the State of Utah (Section 1).
- Annual general sessions shall begin in January on a day set in statute (Section 2) and may not exceed 45 calendar days, excluding state holidays and federal holidays. Special sessions may not exceed 30 or 10 calendar days, depending on how they are convened (Section 16). See also UCA 36-3.
- Elections for House members occur every two years (Section 3) and for Senators every four years (Section 4).
- The Legislature may not increase the salaries of its members on its own initiative but must provide for the appointment of a citizens' salary commission to make recommendations concerning members' wages. Upon submission of the commission's recommendations, the Legislature may accept, reject, or lower the salary but may not increase the recommendation. The Legislature must provide by law for the expenses of its members (Section 9). The Legislative Compensation Commission is created in UCA 36-2-4.
- Each house determines the rules of its proceedings and chooses its own officers and employees (Section 12).
- Neither the State nor any county, city, town, school district, or other political subdivision of the State may lend its credit or, except in limited circumstances, subscribe to stock or bonds in aid of any private individual or corporate enterprise or undertaking (Section 29).
- For attendance at meetings of interim committees established by law to function between legislative sessions, members of the Legislature receive additional per diem compensation and mileage for attendance at interim committee meetings (Section 31).
- The Legislature may appoint temporary or permanent nonmember employees for work during and between sessions and may appoint legal counsel (Section 32).
- The Legislature appoints a legislative auditor with broad review powers who answers only to the Legislature (Section 32).
- The Senate consists of 29 members and the House of Representatives consists of 75 (UCA 36-1).
- The Legislature establishes, by joint rule, the expenses of its members, ensuring the rules are based on necessary expenses, mileage, and other expenses (UCA 36-2).

- Statute establishes the legislative organization, including the Management Committee, other committees and task forces, the Office of Legislative Research and General Counsel, the Office of the Legislative Fiscal Analyst, the Office of the Legislative Auditor General, legislative directors and staff, and other procedures (UCA 36-12).

Legislative staff office budgets are reviewed and approved by the Subcommittee on Oversight each fall. The President of the Senate and the Speaker of the House then certify the budget for the entire Legislative Department to the Governor. Like any other department of state government, ultimate spending authority must be provided in an appropriations act passed by the Legislature and signed by the Governor. According to UCA 63J-1-602.2(1), the Legislature's budget does not lapse at the end of the fiscal year.

Please see the appendix for a budget questionnaire for the legislative staff offices.

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 legislative offices' budgets. 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. The Legislature does not currently have expendable receipts in its budget.

"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. The Legislature does not currently have restricted funds in its budget.

Appropriation Types

The state budget has multiple categories of appropriation – or "appropriation types," the most common of which are:

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

The Legislature's budget uses only one appropriation type: Operations and Capital Budgets. The offices whose budgets are reviewed in this report are entirely financed by the General Fund. The Legislative Services Office generates revenue from the sale of goods and services, but the office is not included in this year's review.

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 applicable legislative offices in five distinct line items, each with one program as shown below the line item name:

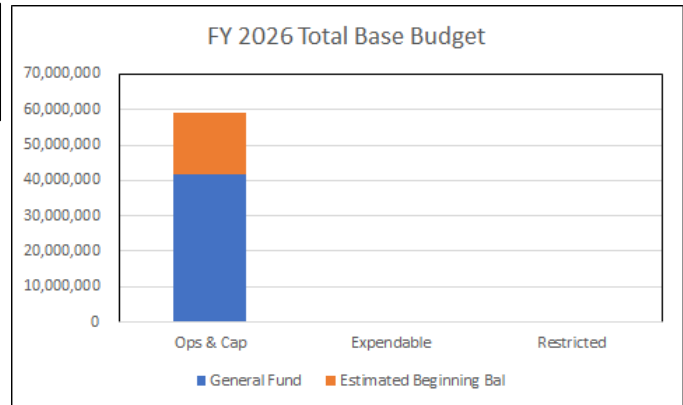
1. Senate
 - a. Administration
2. House of Representatives
 - a. Administration
3. Legislative Research and General Counsel
 - a. Administration
4. Legislative Fiscal Analyst
 - a. Administration and Research
5. Legislative Auditor General
 - a. Administration

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

FY 2026 Base Budget

Per Joint Rule 3-2-402, if FY 2026 revenue estimates are equal to or greater than the FY 2025 ongoing appropriations, the applicable legislative offices’ FY 2026 base budget will be:

FY 2026 Base Budget	Ops & Cap	Expendable	Restricted
General Fund	41,844,500		
Estimated Beginning Bal	17,183,600		
Total	59,028,100	0	0



FY 2026 Base Budget FTE and Vehicles

FY 2026 Base Budget	Ops & Cap	Expendable	Restricted
FTE	169	0	0
Vehicles	0	0	0

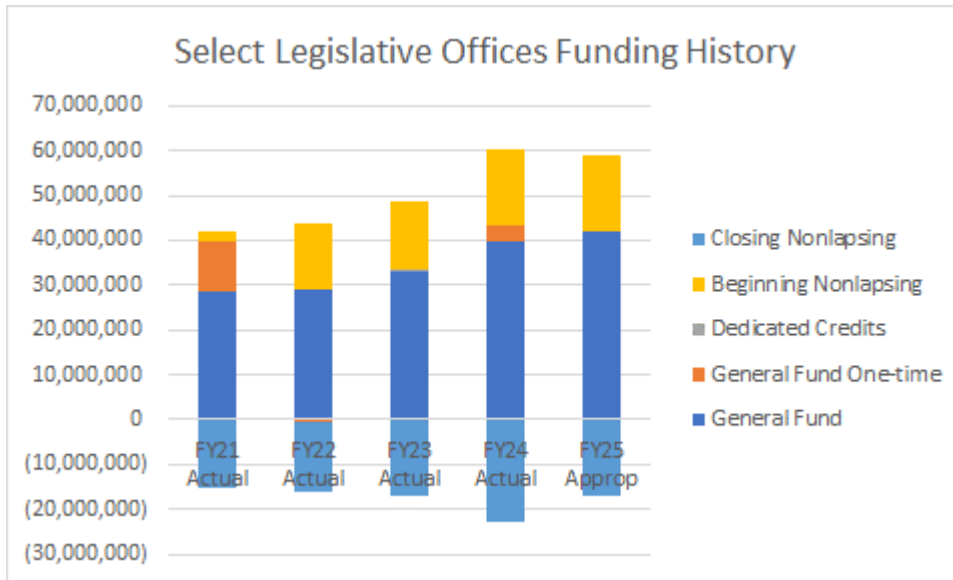
- The General Fund makes up 71 percent of FY 2026 available financing sources. Estimated beginning nonlapsing balances make up the other 29 percent. These calculations are based on available funding and don’t include possible closing nonlapsing balances.
- The largest line item is the Office of Legislative Research and General Counsel, which has a General Fund budget of \$15,469,200, and 67 FTE.
- The smallest line item is the Senate, with a General Fund budget of \$4,821,100 and 16 FTE. Legislators are not part of the FTE count.

Five-Year Budget History

The following information provides a five-year history of the selected legislative offices’ total budgets and expenditures, which, as stated earlier, is entirely in the Operating and Capital appropriation type.

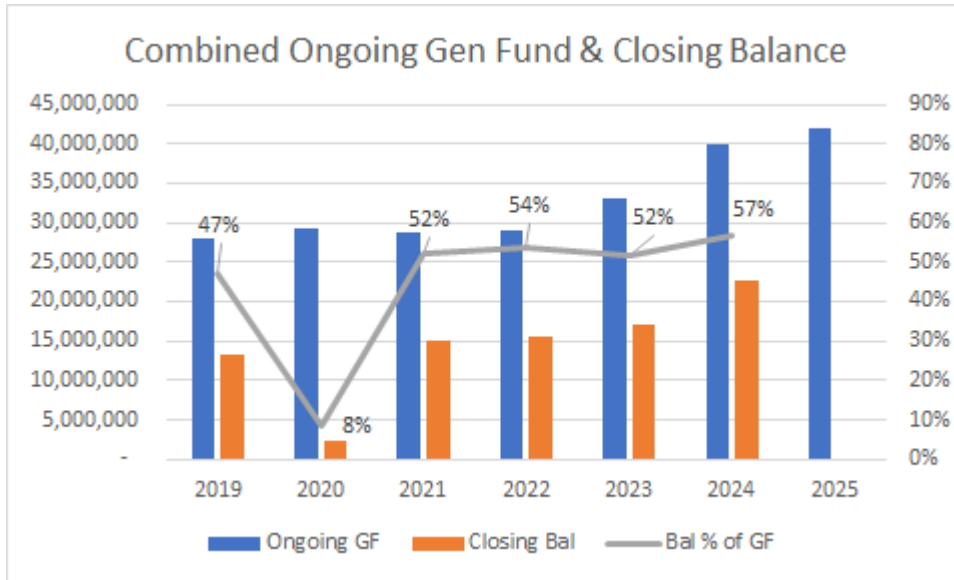
Total Budget – Funding History

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Approp
General Fund	28,768,100	28,934,100	33,169,500	39,868,900	41,844,500
General Fund One-time	10,750,400	(390,000)	90,000	3,336,600	98,200
Dedicated Credits			5,800	1,400	
Beginning Nonlapsing	2,453,600	15,027,600	15,481,600	17,179,000	17,183,600
Closing Nonlapsing	(15,027,600)	(15,481,600)	(17,179,000)	(22,629,400)	(17,183,600)
Total	26,944,500	28,090,100	31,567,900	37,756,500	41,942,700



Nonlapsing Balances

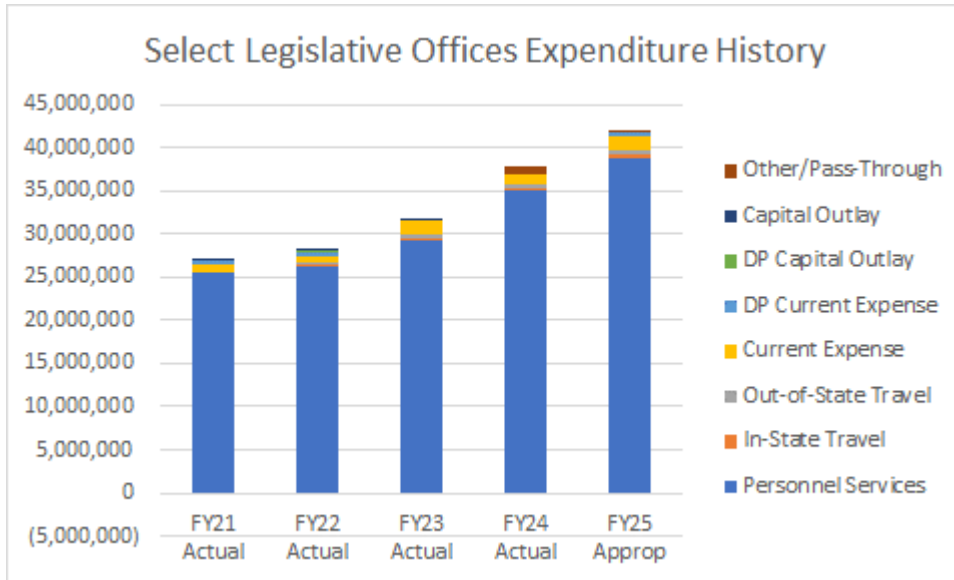
The Legislature has statutory nonlapsing authority (UCA 63J-1-602.2(1)). These agencies began FY 2024 with a balance of \$17.1 million and ended with \$22.6 million. The ending balance was higher than the previous five years, as shown in the chart below. Currently, it is unknown what the ending balance will be for FY 2025 that will carry forward into FY 2026.



The legislative offices selected for review in this report finished FY 2024 with balances equaling 57 percent of their ongoing General Fund appropriations. Legislative leaders set aside these funds for capital improvements, legal counsel, and ensuring continuity of operations. **We recommend** the Legislature maintain a nonlapsing balance of at least 25 percent of its ongoing General Fund appropriation in the event of an emergency. Appropriated FY 2025 beginning nonlapsing balances are 41 percent of the ongoing General Fund.

Total Budget – Expenditure History

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Approp
Personnel Services	25,437,100	26,227,400	29,308,500	35,012,600	38,799,900
In-State Travel	222,500	332,600	302,300	401,700	450,500
Out-of-State Travel	5,900	199,200	257,500	295,200	401,000
Current Expense	780,500	760,600	1,629,800	1,150,300	1,669,100
DP Current Expense	471,500	406,900	61,500	154,400	398,900
DP Capital Outlay	8,500	161,600			0
Capital Outlay	18,500	1,800	8,500	19,900	
Other/Pass-Through	0	0	(200)	722,400	223,300
Total	26,944,500	28,090,100	31,567,900	37,756,500	41,942,700



As mentioned earlier, the largest expenditure in the Legislature is Personnel Services. In addition to being a knowledge-based concern, the Legislature has made efforts to recruit and retain qualified staff during a competitive labor market. Please see the expenditure detail beginning on page 16.

Utah’s Legislative Branch Expenditures Compared to Other States

The table on the following page shows how Utah’s legislative branch expenditures compare to other states by ranking them by dollar amount, dollars per capita, and as a percentage of general government expenditures, according to Census data compiled by the National Conference of State Legislatures. As of FY 2021, Utah ranks 30th in population size, 29th in general government expenditures, 42nd in legislative branch expenditures, 41st in legislative branch expenditures per capita, and 46th in legislative expenditures as a percentage of general government expenditures.

Full-Time Equivalent Employees

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Approp
Senate	14.8	15.2	15.4	16.2	18.2
House of Representatives	15.3	17.2	18.7	20.9	19.0
Leg Research and Gen Cnsl	68.6	59.2	63.6	66.5	70.2
Leg Fiscal Analyst	21.9	22.9	24.9	24.9	24.0
Leg Auditor General	28.3	33.5	35.4	40.1	43.7
Total FTE	148.9	148.0	158.0	168.6	175.1

Between FY 2021 and FY 2022, legislative offices transferred approximately 15 FTE to the Office of Legislative Services’ new Information Technology program (LRGC 12, Senate 1, House 1, and LFA 1). FY 2025 figures are estimates during the 2024 General Session and are not binding.

Vehicles

The legislative offices do not have vehicles.

**Legislative Branch Expenditures for FY 2021
with Rankings by Legislative Branch Expenditure, Per Capita,
and Percentage of General Government Expenditures**

State	Popul*	Rank	Gen'l Gov't Expend*	Rank	Legis Branch Expend*	Rank	Per Cap	Rank	% Gen'l Gov't	Rank
Alabama	5,049	24	\$34,321,639	25	\$58,682	21	\$11.62	24	0.17%	17
Alaska	734	48	\$11,038,557	42	\$56,741	22	\$77.30	1	0.51%	1
Arizona	7,264	14	\$46,263,283	18	\$33,923	35	\$4.67	49	0.07%	48
Arkansas	3,028	33	\$24,174,572	32	\$55,382	23	\$18.29	9	0.23%	10
California	39,142	1	\$372,024,133	1	\$450,056	1	\$11.50	26	0.12%	35
Colorado	5,811	21	\$36,505,227	23	\$43,509	25	\$7.49	39	0.12%	37
Connecticut	3,623	29	\$26,078,822	28	\$60,672	19	\$16.75	13	0.23%	9
Delaware	1,004	45	\$11,470,394	41	\$15,850	47	\$15.79	14	0.14%	28
Florida	21,828	3	\$101,478,813	5	\$151,235	5	\$6.93	42	0.15%	23
Georgia	10,788	8	\$56,443,220	14	\$36,335	31	\$3.37	50	0.06%	50
Hawaii	1,447	40	\$13,877,863	38	\$33,364	36	\$23.06	7	0.24%	7
Idaho	1,904	38	\$11,547,321	40	\$17,234	46	\$9.05	36	0.15%	22
Illinois	12,686	6	\$91,859,590	6	\$72,208	13	\$5.69	46	0.08%	47
Indiana	6,813	17	\$46,793,311	17	\$62,382	18	\$9.16	34	0.13%	30
Iowa	3,197	31	\$24,225,690	31	\$34,157	34	\$10.68	28	0.14%	27
Kansas	2,937	35	\$21,506,299	34	\$27,442	38	\$9.34	32	0.13%	32
Kentucky	4,506	26	\$35,992,131	24	\$43,294	26	\$9.61	30	0.12%	36
Louisiana	4,627	25	\$36,684,247	22	\$65,183	15	\$14.09	16	0.18%	16
Maine	1,377	42	\$10,117,825	43	\$24,922	40	\$18.10	10	0.25%	6
Maryland	6,174	18	\$48,993,598	16	\$82,175	9	\$13.31	17	0.17%	19
Massachusetts	6,989	15	\$65,050,414	11	\$64,427	16	\$9.22	33	0.10%	44
Michigan	10,037	10	\$74,235,592	8	\$148,602	6	\$14.81	15	0.20%	13
Minnesota	5,711	22	\$49,842,556	15	\$72,755	11	\$12.74	19	0.15%	24
Mississippi	2,949	34	\$21,024,436	35	\$28,020	37	\$9.50	31	0.13%	31
Missouri	6,169	19	\$34,151,372	26	\$38,834	29	\$6.30	45	0.11%	40
Montana	1,106	43	\$7,703,957	48	\$26,788	39	\$24.22	5	0.35%	2
Nebraska	1,963	37	\$12,825,274	39	\$39,607	28	\$20.18	8	0.31%	5
Nevada	3,146	32	\$15,769,472	37	\$37,234	30	\$11.84	23	0.24%	8
New Hampshire	1,387	41	\$9,128,335	45	\$17,520	45	\$12.63	20	0.19%	14
New Jersey	9,267	11	\$66,358,235	9	\$89,565	8	\$9.66	29	0.13%	29
New Mexico	2,116	36	\$23,635,911	33	\$24,343	41	\$11.50	25	0.10%	43
New York	19,857	4	\$180,848,002	2	\$224,890	3	\$11.33	27	0.12%	34
North Carolina	10,565	9	\$65,451,285	10	\$68,493	14	\$6.48	43	0.10%	41
North Dakota	777	47	\$8,211,292	46	\$18,324	44	\$23.58	6	0.22%	11
Ohio	11,764	7	\$81,531,549	7	\$59,505	20	\$5.06	48	0.07%	49
Oklahoma	3,991	28	\$24,862,189	30	\$36,186	32	\$9.07	35	0.15%	25
Oregon	4,256	27	\$40,424,622	20	\$74,639	10	\$17.54	11	0.18%	15
Pennsylvania	13,012	5	\$103,525,198	4	\$331,438	2	\$25.47	3	0.32%	4
Rhode Island	1,096	44	\$9,928,747	44	\$34,198	33	\$31.20	2	0.34%	3
South Carolina	5,193	23	\$33,040,994	27	\$41,466	27	\$7.98	38	0.13%	33
South Dakota	896	46	\$6,171,721	50	\$7,225	50	\$8.06	37	0.12%	38
Tennessee	6,968	16	\$38,053,607	21	\$43,872	24	\$6.30	44	0.12%	39
Texas	29,558	2	\$165,933,335	3	\$159,839	4	\$5.41	47	0.10%	45
Utah	3,339	30	\$25,017,509	29	\$23,263	42	\$6.97	41	0.09%	46
Vermont	646	49	\$7,880,602	47	\$15,826	48	\$24.50	4	0.20%	12
Virginia	8,657	12	\$61,563,197	13	\$63,798	17	\$7.37	40	0.10%	42
Washington	7,740	13	\$63,220,118	12	\$94,622	7	\$12.23	22	0.15%	21
West Virginia	1,785	39	\$15,887,896	36	\$22,952	43	\$12.86	18	0.14%	26
Wisconsin	5,880	20	\$42,811,892	19	\$72,361	12	\$12.31	21	0.17%	18
Wyoming	579	50	\$6,310,680	49	\$9,778	49	\$16.89	12	0.15%	20
TOTAL	331,338		\$2,421,796,524		\$3,415,116		\$10.31		0.14%	

* Figures in these columns are shown in thousands.

Source: National Conference of State Legislatures, based on 2021 data from the U.S. Bureau of the Census state government finance data series and population estimates, July 2022

Funding Sources

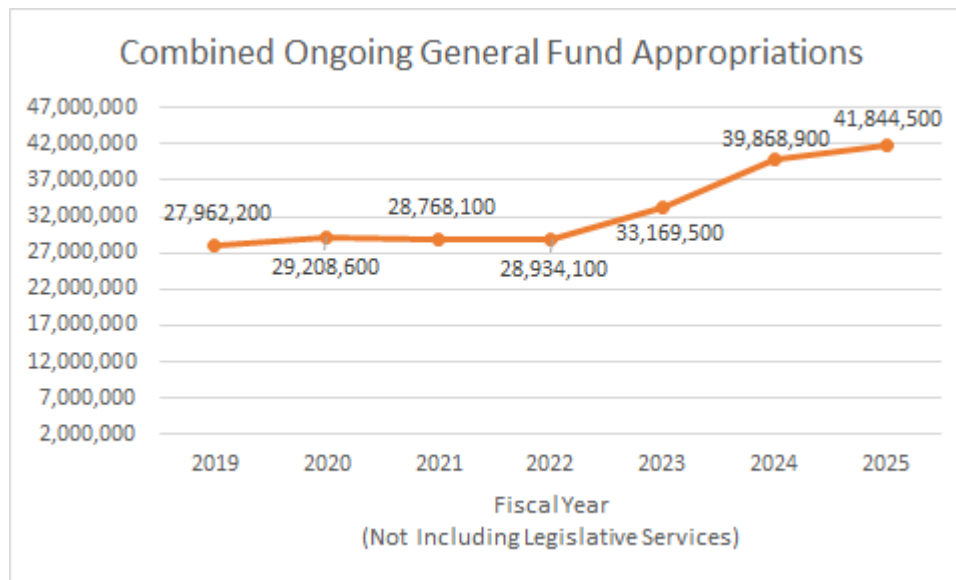
As shown above, these legislative offices’ base budgets are comprised entirely of the General Fund, although occasionally an office might collect a small amount of fees for records requests. Appropriations to the Legislature do not lapse back to the General Fund at the end of a fiscal year because they are made nonlapsing in UCA 63J-1-602.2(1).

The General 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 \$39,868,900 ongoing and \$3,336,300 one-time to these offices in FY 2024, and a total of \$41,844,300 ongoing and \$98,200 one-time in FY 2025.

FY 2024 one-time appropriations were primarily to the Office of Legislative Research and General Counsel at \$3.5 million for outside counsel. During the 2024 General Session, the Legislature reallocated \$288,700 one-time in FY 2024 from LRGC to Legislative Services to assume responsibility for the legislative intern program.

Ongoing General Fund

Focusing only on the ongoing General Fund appropriations (removing one-time appropriations that are not considered part of the offices’ core budget) shows that these offices had modest annual increases between FY 2019 and FY 2022 in part due to the transfer of \$3.2 million and 15 FTE to Legislative Services, then accelerated growth in FY 2023 and FY 2024. Growth in FY 2024 is mostly due to full-time staff increases in LRGC and LAG resulting from legislative decisions to increase capacity to research and draft bills and perform election and education audits.



State Fund Budget Building Blocks Since FY 2021

The following table shows legislatively appropriated building blocks from the General Fund between FY 2021 and 2025. It does not include increases for routine operational elements such as boards and commissions or Internal Service Fund rate change impacts. Additional information is provided in the notes below the table.

Select Legislative Offices General Fund Appropriation Building Blocks (Not Including Boards/Commissions or Internal Service Fund Rate Impacts)										
	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
	Ongoing	1X	Ongoing	1X	Ongoing	1X	Ongoing	1X	Ongoing	1X
2020 5th Sp Sess Reductions (1)	(581,000)									
In-Session Employee Pay		52,500	52,500	30,300	30,300	35,000	35,000	29,600	29,600	
Reallocation to Leg Svcs (2)		(2,059,200)	(3,222,700)			(42,200)	(84,400)	(288,700)	(288,700)	
Restorations in 2021 GS (3)		33,800	1,655,200							
Leg Comp Cmn Recomm (4)					67,700	(13,900)			51,000	(12,800)
Chamber Support					2,070,100					
Compensation (5)	136,700	72,800	321,500	62,600	1,677,400	66,700	4,894,000	66,900	1,537,300	68,700
Elected Official Education (6)							150,000			
Redistricting Amendments (7)		(1,015,500)								
Full-Time Staff		277,000		210,000	333,000		775,000			
Outside Counsel							3,500,000			
Legislative Offices Support (8)									764,000	
Leg Procedure Modifications (9)			793,000	(793,000)						
Agency Fee Assessment Amnds					5,800					
State Audit Amendments (10)			300,000							
Election Audit Requirements (11)							186,000			
Education Audits (12)							650,000			
Total	(444,300)	(2,638,600)	(100,500)	(484,300)	4,178,500	45,600	6,605,600	3,307,800	2,093,200	55,900

Notes:

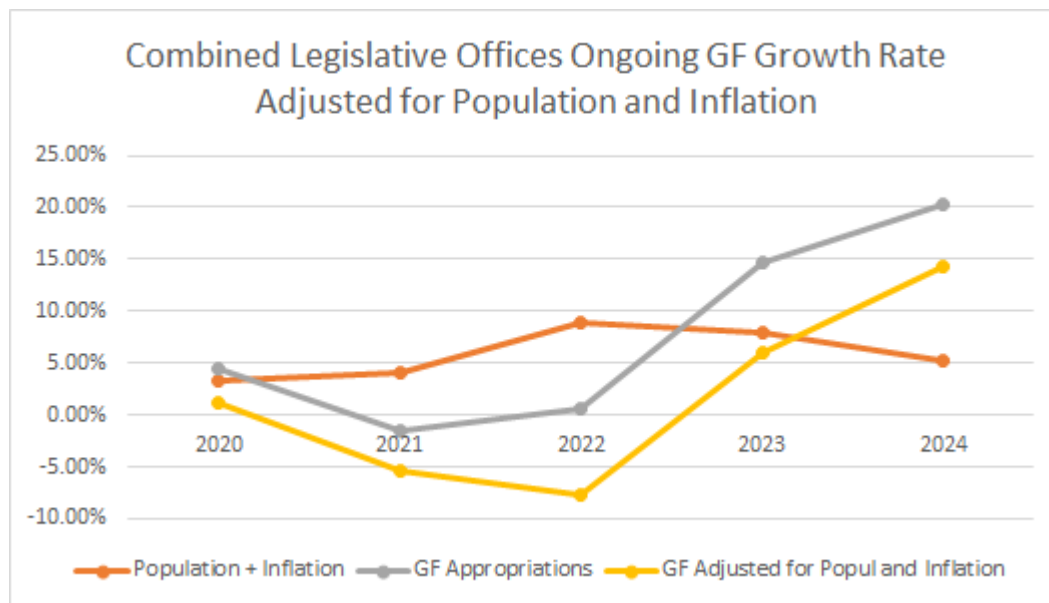
1. Reductions during the 2020 Fifth Special Session. During the same special session, the Legislature reversed all but some compensation-related budget increases given during the 2020 General Session.
2. In FY 2021 and FY 2022, these legislative offices reallocated \$2.1 million one-time and \$3.2 million ongoing, respectively, to the Legislative Services office. Other reallocations to Legislative Services took place in subsequent years. While the reallocation represents a funding reduction to the offices shown in the table, the money stayed in the Legislature. Legislative Services is not included in the table because it is not under review in this year’s Accountable Budget Process.
3. Restorations made during the 2021 General Session to the reductions and the budget increase reversals made during the 2020 Fifth Special Session.
4. As the Utah Constitution and statute require, the Legislative Compensation Commission recommends compensation changes for legislators. If the recommendations are not rejected or reduced, they automatically become effective on January 1 of the odd-numbered year following issuance of the recommendations (see page 14).
5. Compensation includes all facets of the state’s compensation package, including salary changes and cost of benefit changes.
6. During the 2023 General Session, the Legislature appropriated \$75,000 ongoing to both the Senate and House of Representatives for an annual statewide elected official summit as required by H.B. 512, "Elected Official Education." During the 2024 General Session, the Legislature repealed the elected official summit in S.B. 97, "Operations of State Government." S.B. 97’s fiscal note indicated the repeal could save the Legislature \$150,000 one-time in FY 2024 and \$150,000 ongoing in FY 2025 (\$75,000 each to the Senate and House of Representatives) that was appropriated when H.B. 512 passed. However, S.B. 97 passed at almost 9:00 pm on the last day of the 2024 General Session, too late to be included in the bill of bills. **We recommend** the Legislature reduce or reallocate appropriations to the House and Senate by:
 - a. \$150,000 one-time for the unused amount in FY 2024;
 - b. \$150,000 one-time for the unused amount in FY 2025; and
 - c. \$150,000 ongoing in FY 2026.

7. Reallocation to the Department of Administrative Services (now named the Department of Government Operations) to meet requirements of Senate Bill 200, 2020 General Session.
8. Appropriations to support the needs of staff offices, mostly personnel services.
9. Funding to meet the requirements of House Joint Resolution 6, 2021 General Session, for government performance efficiency staff (3 FTE for LFA, 2 FTE for LAG).
10. Funding to meet the requirements of Senate Bill 160, 2021 General Session, for auditing local education agencies and executive branch agency operations (3 FTE).
11. Funding to meet the requirements of House Bill 269, 2023 General Session for biennial audits of elections (1.5 FTE).
12. Funding provided in the 2023 General Session to expand the auditing of local education agencies (5 FTE).

General Fund Appropriation Growth Compared to Population and Inflation

As shown in the following chart, between FY 2020 and FY 2024, 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 still lagged behind population and inflation in FY 2023 but continued making significant gains in FY 2024, at which point they exceeded the population and inflation trend. The largest factors driving the yellow line down in FY 2021 and FY 2022 were a steep rise in inflation and reallocations from these offices to the newly formed Legislative Services line item. The increases in FY 2023 and FY 2024 are attributed to the appropriation increases shown on the previous page.

The compound annual growth rate (CAGR) for ongoing General Fund appropriations for the past five years is 8.1 percent, compared to 1.8 percent for population and 4.7 percent for inflation.



Fees

The Legislature does not have a fee schedule other than fees for records requests as adopted in Appendix B of Legislative Management Committee Policy L – Legislative Records:

Appendix B

Legislative Management Committee Policy L -- Legislative Records

Schedule of Fees for Filing a Record Request
and for a Legislative Office Responding to a Record Request

Fee Description	Amount of Fee for an In-State Request	Amount of Fee for an Out-of-State Request
Filing fee	\$0 (except as provided below)	\$75
	\$50, for an over-the-threshold request	
Fee for staff time to identify, gather, segregate, classify, and provide records, including for a preliminary search under Subsection L-301(4)	\$40 per hour after the first two hours (except as provided below)	\$60 per hour
	\$40 per each hour of staff time, for an over-the-threshold request	
Fee for electronic delivery of records	\$0	\$0
Fee for photocopies of records	\$.10 per side (black and white) \$.40 per side (color)	\$.20 per side (black and white) \$.80 per side (color)
Fee for faxing records	\$1 per page	\$2 per page
Fee for CD/DVD containing records	\$5 per disc	\$5 per disc
Fee to cover mailing cost	Actual cost, with \$2 minimum	Actual cost, with \$3 minimum
Fee for providing a certified copy of a record	\$10 (in addition to any other applicable fee)	\$10 (in addition to any other applicable fee)

Personnel Services Expenditures

In FY 2024, 93 percent of the selected offices’ expenditures were on Personnel Services. The offices had approximately 169 FTE in FY 2024. The following chart provides a three-year summary of full-time equivalency by position category and total personnel costs.

Select Legislative Offices			
Personnel Categories and Costs, FY 2022 - FY 2024			
Position Category	FY 2022	FY 2023	FY 2024
Auditor/Senior/Lead/Supervisor/Manager	26.7	29.0	33.5
Chief of Staff/Office Director/Deputy	14.3	14.7	15.3
Clerical/Secretarial/Admin Assistant	18.5	18.3	18.5
Constituent Svcs/Commun/Community Engagement	12.9	14.6	14.3
Data Management/Technology	9.6	11.0	12.1
Economist	3.0	2.7	3.4
Financial	12.1	12.2	12.3
Intern	0.3	0.3	1.1
Legal Counsel	20.8	22.0	22.8
Legislative Session Worker	7.3	7.7	8.6
Legislators	0.0	0.0	0.0
Performance	0.8	3.0	2.9
Policy Analysis	18.3	19.5	21.1
Research/Methodology	3.4	2.4	2.8
Total FTE	147.9	157.4	168.6
FTE Percent Change since FY 2022		6.4%	14.0%
Total Personnel Services Expenditures	\$26,227,400	\$29,308,500	\$35,012,600
Expenditure Percent Change since FY 2022		11.7%	33.5%

Analysis of Personnel Services Costs:

- Personnel services expenditures in this table include compensation for legislators even though they are not considered full-time employees. The independent Legislative Compensation Commission determines legislators’ salaries. Currently, legislators receive a daily salary of \$293.55 for all authorized legislative days. Beginning in January 2025, their daily salary will increase to \$301.00. Certain leadership positions receive additional pay. Legislators also qualify for per diem and expense reimbursements. Health (including dental and vision) insurance, life insurance, and retirement plans are also offered to legislators. The most recent report of the Legislative Compensation Commission is available [here](#).
- For legislative staff (excluding legislators), the average total compensation (including all wages and benefits) per FTE in FY 2024 was \$177,751, an increase of 6.7 percent over FY 2023 and 21 percent over FY 2022.
- The agencies’ actual personnel services costs tend to finish slightly below appropriated amounts, indicating the agencies are slightly overestimating personnel services costs in their budget submissions. However, the overestimation is less than five percent. This has led to the Legislature taking a “turnover savings” reduction in its annual compensation package each session, as required by Executive Appropriations Committee policy.

Comparison of Budgeted Personnel Services to Actual Costs					
FY 2022		FY 2023		FY 2024	
Base	\$24,524,900	Base	\$27,240,200	Base	\$30,325,900
Final Approp	\$26,682,500	Final Approp	\$30,331,400	Final Approp	\$36,554,000
Actual	\$26,227,400	Actual	\$29,308,500	Actual	\$35,012,600
Over (Under)	(\$455,100)	Over (Under)	(\$1,022,900)	Over (Under)	(\$1,541,400)
% Over (Under)	-1.7%	% Over (Under)	-3.4%	% Over (Under)	-4.2%

Expenditure Details

The following tables provide a four-year history of expenditures and a listing of vendors who were paid more than \$100,000 over the past four fiscal years combined. These data come from the state's accounting system.

Select Legislative Offices Object Category/Object Name	Fiscal Year			
	2021	2022	2023	2024
AA Personnel Services	25,437,197.77	26,227,465.20	29,308,523.80	35,012,712.26
5101 Regular Salaries & Wages	14,820,673.49	15,371,974.55	17,278,054.80	21,454,985.07
5110 Leave Paid	116,276.81	137,613.56	187,256.47	205,556.06
5120 Miscellaneous Earnings	531,969.68	570,055.11	582,890.05	354,862.36
5135 Compensatory/Excess Time Used	880,153.96	982,907.50	789,832.47	1,063,783.76
5140 Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	-	-	-	-
5150 Payroll System Incentive, Service and Retirement Awards	174,264.77	214,466.83	605,575.05	433,997.95
5155 Non-Payroll Incentive, Service and Retirement Awards			73,500.00	
5160 State Retirement	3,674,902.93	3,649,271.33	4,248,579.16	5,051,262.24
5170 FICA/Medicare	1,168,737.40	1,239,435.01	1,410,263.66	1,668,639.90
5180 Health, Dental, Life & Long-Term Disability Insurance	3,260,802.77	3,497,904.00	3,624,110.30	4,220,374.63
5190 Unemployment & Workers Compensation Insurance	113,672.58	122,439.41	110,805.10	127,267.87
5199 Compensatory/Excess Time Earned Benefits (FLSA Exempt)	-	-	-	-
5200 Compensatory/Excess Time Reporting Adjustments-Even Year	(27,682.48)	(19,178.36)	19,178.36	40,062.98
5201 Compensatory/Excess Time Reporting Adjustments-Odd Year	373.20	(373.20)	(52,147.79)	52,147.79
5300 State Leave Pool	723,052.66	460,949.46	430,626.17	339,771.65
BB Travel/In State	222,497.40	332,539.76	302,190.62	401,803.53
6001 In State Travel-Short Term Motor Pool Rental	271.10	1,308.94	134.22	1,375.91
6002 In State Travel-Reduced Auto Mileage Rate	246.62	6,440.71	1,114.62	4,016.81
6003 In State Travel-Miscellaneous Travel Expense		2,400.63	2,191.13	5,377.51
6004 In State Travel-Maximum Auto Mileage Rate	69,340.73	107,630.25	89,290.12	143,470.24
6005 In State Travel-Meal Reimbursement	17,260.68	17,115.28	25,407.22	16,525.28
6006 In State Travel-Lodging Reimbursement	127,116.23	176,688.46	164,264.38	212,808.37
6007 In State Travel-Transportation Costs	8,262.04	20,955.49	18,518.93	17,962.07
6015 In State Travel-Other Expenses				267.34
6049 In State Travel-Appropriation			1,270.00	
CC Travel/Out of State	5,830.79	199,272.01	257,716.30	295,191.95
6052 Out of State Travel-Reduced Auto Mileage Rate	-	348.08	2,874.65	328.24
6053 Out of State Travel-Miscellaneous Travel Expense	268.37	18,312.66	18,001.99	121,858.79
6054 Out of State Travel-Maximum Auto Mileage Rate		96.54	751.20	826.08
6055 Out of State Travel-Meal Reimbursement	196.56	8,589.68	9,555.65	9,623.91
6056 Out of State Travel-Lodging Reimbursement	2,789.98	96,766.03	170,776.90	136,407.33
6057 Out of State Travel-Transportation Costs	2,575.88	75,147.62	55,755.91	25,831.68
6062 Out of State Travel-Boards, Councils & Committee Members		11.40		315.92
DD Current Expense	780,415.63	760,589.51	1,634,463.45	1,150,233.09
6114 Photographic Services	5,740.00		2,537.84	160.84
6115 Human Resource Services	1,566.12	1,607.88	1,595.16	1,705.08
6119 Fingerprint/Background Check	432.25	1,454.00	274.50	498.00
6120 Client Support-In State Travel			136.00	360.00
6121 Client Support-Out of State Travel			2,005.61	2,219.42
6126 Wireless Communication Service	(14,186.56)	(6,935.38)	(3,505.00)	-
6131 Advertising & Legal Publications	424.80	345.00		
6132 Communication Services	754.05	5,916.12	156.00	
6136 Postage & Mailing	6,487.41	6,964.92	6,408.67	8,180.33
6137 Professional & Technical Services-Non-medical	274,409.48	261,886.39	871,438.00	411,225.22
6138 Attorney Fees			19,930.40	
6143 Moving Expenses	10,120.50	750.00	180.00	10,320.00
6146 Recruiting Expenses			40.00	
6147 Credit Card Fees				39.24
6149 Bottled Water Service	785.97	1,260.47	2,337.67	1,870.74
6165 Rental of Motor Pool Vehicles				50.00
6166 Parking Space Rent	1,546.20	4,272.00	3,546.25	3,540.00
6167 Commuting & Private Vehicle Car Pool & Bus Pass Costs		118.50	3,736.50	1,513.00

Object Category/Object Name	2021	2022	2023	2024
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs			2,817.50	1,120.00
6172 Motor Vehicles-Operating Supplies, Maintenance & Repairs	10.25	198.68	229.75	572.61
6175 Other Equipment-Operating Supplies, Maintenance & Repairs	28,118.57	22,119.87	24,394.22	
6181 Office Supplies	90,690.32	30,615.18	48,004.33	38,548.51
6182 Printing & Binding	34,679.66	5,055.72	74,251.02	21,168.12
6185 Books & Subscriptions	40,432.60	47,645.20	53,107.03	60,038.67
6186 Photocopy Expenses	8,545.32	3,965.84	1,871.94	4,121.28
6187 Small Office Equipment Less Than \$5000	825.59	(611.43)	23,212.90	391.92
6188 Office Furnishings Less Than \$5000	46,780.41	5,389.43	158,704.44	65,535.89
6189 Other Small Equipment & Supplies Less Than \$5000	3,816.46	8,100.86	4,482.76	15,575.74
6214 Food	2,814.49	677.51	643.03	
6228 Video Supplies & Equipment			6,128.23	
6260 Purchasing Card Current Expenses	5,209.77	19,924.55	(1,702.00)	35.13
6263 Insurance & Bonds	54,729.25	57,196.00	71,930.00	93,140.00
6269 Employee Training & Development	23,386.82	20,100.05	30,923.66	21,185.53
6270 Employee Recognition Awards Associated Costs-Non-Taxable	1,200.29	781.57	(259.30)	
6271 Reception & Meeting Costs	47,430.59	92,140.49	125,956.22	209,536.30
6272 Exhibits, Displays & Awards	4,064.81	6,287.50	10,265.78	9,501.75
6274 Membership Dues	4,515.82	18,074.84	19,170.51	17,138.65
6276 Conventions, Seminars, Workshops & Committees	9,624.72	143,358.92	67,331.75	131,090.55
6282 Employee Educational Assistance-Non-Taxable	12,905.60	50.00	1,055.56	
6287 Unclassified Other	59,389.77	1,522.34	1,101.52	19,820.57
6299 Recycling Program Costs & Refunds	172.81	356.49	25.00	30.00
6300 Dept of Technology Services Telecommunication Charges	1,026.49			
6300 Telecommunication Charges		-		
6400 Remodel & Improvements-Current Expense	11,965.00			
EE Data Processing Current Expense	471,405.47	406,808.25	61,399.44	154,423.17
6467 Data Processing Hardware Less Than \$5000-Desktop Computer	5,574.82	71,095.56	11,796.22	(588.05)
6468 Data Processing Software Less Than \$5000-Network	167.96	82.26	4,246.56	
6469 Data Processing Hardware Less Than \$5000-Laptop/Notebook	248,317.41	13,241.55	11,494.68	71,007.91
6471 Data Processing Hardware Less Than \$5000-Peripherals	36,586.53	25,199.57	16,959.62	6,022.93
6472 Data Processing Software Less Than \$5000-Database	8,379.00	5,994.07		
6473 Data Processing Software Less Than \$5000-Other	1,883.84			
6481 Data Processing Hardware-Less Than \$5000 Network Equipment	9,304.52			
6500 Data Processing Charges		40,211.18	13,273.15	14,338.37
6500 Dept of Technology Services-Data Processing Charges	88,842.05			
6580 Data Processing-Hardware Maintenance Services	1,512.00			866.50
6582 Data Processing-Supplies	1,697.24		137.39	120.89
6583 Data Processing-Miscellaneous Expense	99.00		(29.99)	
6588 Data Processing-Software Rental	16,093.13	106,291.34		
6588 ST Data Processing-Software Rental			1,183.53	62,056.91
6590 LT Data Processing-Software Rental			1,822.21	587.00
6595 Data Processing-Software Maintenance by Vendors	52,947.97	144,692.72	516.07	10.71
FF Data Processing Capital Expenditure	8,560.00	161,552.40	-	-
6618 Data Processing Software Over \$5000-Vendor Developed	8,560.00	98,988.00	-	
6687 Data Processing Equipment-Other		62,564.40		
GG Capital Expenditure	18,499.25	1,821.02	8,487.61	19,882.33
6702 Office Furniture & Equipment		1,821.02	8,487.61	10,845.76
6703 Printing & Reproduction Equipment	18,499.25			9,036.57
HH Other Charges/Pass Through			(170.28)	722,361.71
7012 Reimbursements			(170.28)	(6,419.29)
7520 Facilities Construction & Mangement-Capital Project Transfer				728,781.00
Grand Total	26,944,406.31	28,090,048.15	31,572,610.94	37,756,608.04

Vendors with a four-year total greater than \$100,000:

Select Legislative Offices	Fiscal Year				Grand Total
Vendor Name (Excluding Employee Reimbursement)	2021	2022	2023	2024	
PUBLIC EMPLOYEES HEALTH PLAN	485,006.15	858,236.48	469,052.75	928,190.28	1,840,635.01
UTAH RETIREMENT SYSTEMS RETIREMENT DEPT	246,171.00	259,593.91	435,857.00	341,985.49	1,283,607.40
CONSOVOY MCCARTHY, PLLC			564,281.31	131,549.62	695,830.93
APPLE COMPUTER INC	166,213.00	53,437.00	21,683.00	64,255.80	305,588.80
UTAH RETIREMENT SYSTEMS MEMBER SVCS DEPT	192,499.00	12,808.62			205,307.62
24NINE, LLC	66,000.00	75,000.00	46,000.00		187,000.00
GUYS INC	105,207.53	1,801.08	22,762.84	13,883.55	143,655.00
ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC		118,304.00	2,465.00		120,769.00
Citygate GIS, LLC		119,500.00			119,500.00
THOMSON REUTERS		18,919.00	47,808.74	51,836.14	118,563.88
CARAHSOFT TECHNOLOGY CORP	31,718.75	23,817.98	25,356.20	31,404.66	112,297.59
GOTTSCHALL ENGRAVING	25,799.00	4,310.00	53,486.00	22,285.50	105,880.50
BJO CAPITAL MANAGEMENT, INC	26,400.00	24,200.00	28,600.00	26,400.00	105,600.00
Northbound Strategy, LLC			18,000.00	82,000.00	100,000.00

Three-Year History of Intent Language

2022 General Session

Legislative Research and General Counsel

The Legislature intends that the Office of Legislative Research and General Counsel (LRGC) report performance measures for the LRGC line item, which "is responsible for drafting and processing all legislation, performing policy research and analysis, providing legal counsel, and staffing legislative committees." The LRGC shall report to the Subcommittee on Oversight before October 31, 2022, the final status of performance measures established in FY 2022 appropriations bills. For FY 2023, LRGC shall report on the following performance measures: 1) Bills ready for introduction within two business days after receiving approval from the sponsor (Target = 95%); 2) Bills numbered and ready for introduction on the first day of the annual general session (Target = 200 bills); 3) Live priority bills completed or abandoned by the 5th Friday of the session (Target = 85%); 4) Timely distribution of "Interim Highlights" to the Legislature (Target = Four business days after interim); 5) Review bills that have passed a chamber within 24 hours of the bill's passage (Target = 98%); 6) Comply with court-established deadlines when representing the Legislature, a legislator, or a legislative employee in litigation (Target = 100%); 7) Comply with time limits for submission of ballot titles and impartial analyses (Target = 100%); and 8) Comply with Open and Public Meeting notice requirements for legislative committees (Target = 100%). 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.

Legislative Fiscal Analyst

The Legislature intends that the Office of the Legislative Fiscal Analyst (LFA) report performance measures for the LFA line item, whose mission is to "affect good government through objective, accurate, relevant budget advice." The LFA shall report to the Subcommittee on Oversight before October 31, 2022, the final status of performance measures established in FY 2022 appropriations bills. For FY 2023, LFA shall report on the following performance measures: 1) On-target revenue estimates (Target = 92% accurate for estimates 18 months out, 98% accurate for estimates four months out); 2) Correct appropriations bills (Target = 99%); 3) Unrevised fiscal notes (Target = 99.5%); and 4) Timely fiscal notes (Target = 95%).

The Legislature intends that when preparing base budget bills for the 2023 General Session, the Legislative Fiscal Analyst shall include \$50 million one-time from the Long-term Capital Projects Fund to the Inland Port Infrastructure Fund to back bonds issued by the Authority through December of 2023. The Legislative Fiscal Analyst shall ensure that these funds lapse back to the Long-Term Capital Projects Fund if not needed for the bonds.

Legislative Auditor General

The Legislature intends that the Office of the Legislative Auditor General (LAG) report performance measures for the LAG line item, whose mission is "to serve the Utah Legislature and the citizens of Utah by providing objective and credible information, in-depth analysis, findings, and conclusions that help legislators and other decision-makers improve programs, reduce costs, and promote accountability." The LAG shall report to the Subcommittee on Oversight before October 31, 2022, the final status of performance measures established in FY 2022 appropriations bills. For FY 2023, LAG shall report on the following performance measures: (1) Total audits completed each year (Target = 20); (2) Number of agency recommendations and implementation status (implemented, in process, partial implementation, or not implemented); and (3) Number of legislative

recommendations and implementation status (implemented, in process, partial implementation, or not implemented).

2023 General Session

Legislative Research and General Counsel

The Legislature intends that the Office of Legislative Research and General Counsel (LRGC) report performance measures for the LRGC line item, which "is responsible for drafting and processing all legislation, performing policy research and analysis, providing legal counsel, and staffing legislative committees." The LRGC shall report to the Subcommittee on Oversight before October 31, 2023, the final status of performance measures established in FY 2023 appropriations bills. For FY 2024, LRGC shall report on the following performance measures: 1) Bills numbered within two business days after receiving approval from the sponsor (Target = 95%); 2) Bills numbered on the first day of the annual general session (Target = 200 bills); 3) Live priority bills completed or abandoned by the 5th Friday of the annual general session (Target = 80%); 4) Timely distribution of "Interim Highlights" to the Legislature (Target = Four business days after interim); 5) Review bills that have passed a chamber within 24 hours of the bill's passage (Target = 98%); 6) Comply with court-established deadlines when representing the Legislature, a legislator, or a legislative employee in litigation (Target = 100%); 7) Comply with time limits for submission of ballot titles and impartial analyses (Target = 100%); and 8) Comply with Open and Public Meeting notice requirements for legislative committees (Target = 100%).

Legislative Fiscal Analyst

The Legislature intends that the Office of the Legislative Fiscal Analyst (LFA) report performance measures for the LFA line item, whose mission is to "affect good government through objective, accurate, relevant budget advice." The LFA shall report to the Subcommittee on Oversight before October 31, 2023, the final status of performance measures established in FY 2023 appropriations bills. For FY 2024, LFA shall report on the following performance measures: 1) On-target revenue estimates (Target = 92% accurate for estimates 18 months out, 98% accurate for estimates four months out); 2) Correct appropriations bills (Target = 99%); 3) Unrevised fiscal notes (Target = 99.5%); and 4) Timely fiscal notes (Target = 95%).

The Legislature intends that when drafting base budget bills for the 2024 General Session, the Legislative Fiscal Analyst shall reallocate ongoing Higher Education Performance Funding provided by New Fiscal Year Supplemental Appropriations Act (Senate Bill 2, 2023 General Session), Item 135, to individual institutions ongoing for FY 2025 based on the new performance funding model established in Utah Code Annotated title 53B Chapter 7 Part 7.

Legislative Auditor General

The Legislature intends that the Office of the Legislative Auditor General (LAG) report performance measures for the LAG line item, whose mission is "to serve the Utah Legislature and the citizens of Utah by providing objective and credible information, in-depth analysis, findings, and conclusions that help legislators and other decision-makers improve programs, reduce costs, and promote accountability." The LAG shall report to the Subcommittee on Oversight before October 31, 2023, the final status of performance measures established in FY 2023 appropriations bills. For FY 2024, LAG shall report on the following performance measures: 1) Total audits completed each year (Target = 20); 2) Number of agency recommendations and implementation status (implemented, in process, partial implementation, or not implemented); and 3) Number of legislative recommendations and implementation status (implemented, in process, partial implementation, or not implemented).

The Legislature intends that the Office of the Legislative Auditor General report to the Social Services Appropriations Subcommittee by October 1, 2023, on what the Department of Health and Human Services has done in response to the recommendations included in the Office of the Medical Examiner Efficiency Evaluation report.

2024 General Session

Legislative Research and General Counsel

The Legislature intends that the Office of Legislative Research and General Counsel (LRGC) report the final status of performance measures established in FY 2024 appropriations bills to the Subcommittee on Oversight before October 31, 2024. For FY 2025, LRGC shall report on the following performance measures: 1) During the annual general session, bills numbered within two business days after receiving approval from the sponsor (Target = 95%); 2) Bills numbered before the annual general session convenes (Target = 250 bills); 3) Live priority bills completed or abandoned by the 5th Friday of the annual general session (Target = 80%); 4) Timely distribution of "Interim Highlights" to the Legislature (Target = Four business days after interim); 5) Review bills that have passed a chamber within 24 hours of the bill's passage to ensure the proper version is sent to the opposite chamber (Target = 98%); 6) Comply with court-established deadlines when representing the Legislature, a legislator, or a legislative employee in litigation (Target = 100%); 7) Comply with time limits for submission of ballot titles and impartial analyses (Target = 100%); and 8) Comply with Open and Public Meeting notice requirements for legislative committees (Target = 100%).

Legislative Fiscal Analyst

The Legislature intends that the Office of the Legislative Fiscal Analyst (LFA) report the final status of performance measures established in FY 2024 appropriations bills to the Subcommittee on Oversight before October 31, 2024. For FY 2025, LFA shall report on the following performance measures: 1) On-target revenue estimates (Target = 92% accurate for estimates 18 months out, 98% accurate for estimates four months out); 2) Correct appropriations bills (Target = 99%); 3) Unrevised fiscal notes (Target = 99.5%); and 4) Timely fiscal notes (Target = 95%).

The Legislature intends that when the Office of the Legislative Fiscal Analyst and the Governor's Office of Planning and Budget do the Medicaid stress testing required by H.B. 51, Health and Human Services Funding Amendments, 2024 General Session, that they include a scenario where the federal government reduces or eliminates reimbursement available to nursing homes via the Upper Payment Limit.

Legislative Auditor General

The Legislature intends that the Office of the Legislative Auditor General (LAG) report the final status of performance measures established in FY 2024 appropriations bills to the Subcommittee on Oversight before October 31, 2024. For FY 2025, LAG shall report on the following performance measures: 1) Total audits completed each year (Target = 20); 2) Number of agency recommendations and implementation status (implemented, in process, partial implementation, or not implemented); and 3) Number of legislative recommendations and implementation status (implemented, in process, partial implementation, or not implemented).

Performance Measures

Performance measures used by staff offices are provided in the appendix and in the online [Compendium of Budget Information](#).

Appendix: Budget Deep Dive Questionnaire Responses**Accountable Budget Process Questions for Utah Senate**

Purpose: The Accountable Budget Process is intended to allow legislators a more thorough review of line item or program purposes, outcomes, spending, and finance in the legislative interim session.

1. Why is the state involved? List the specific statute, rule, or other authority that authorizes this function.

Utah Constitution Article VI, Section 1 [Power vested in Senate, House, and People.]

2. What are this function's intended outcomes and how do managers measure progress toward those outcomes? Please report on the function's:

- a. Performance measures and results for the past five years (if fewer than five years are available, provide as many years as are available).

The Senate enacts legislation for the benefit of constituents.

- b. Internal budget process and results of annual state audits for the past three years.

The Senate budget is carefully tracked each month and state audits have all been positive.

- c. Budget controls (internal financial controls). (See [UCA 63J-1-903\(11\)](#))

The Senate follows internal financial controls recommended by the Division of Finance and the last internal financial audit of the Senate was positive.

3. What are the significant expenditures that support this function and how do they help achieve the desired outcomes?

The largest expenditures made by the Senate are for compensation and reimbursements to Senators for their public service, and compensation and benefits for Senate staff, who assist Senators with carrying out their public service. Other expenditures such as office supplies, etc., are minimal.

4. What are the significant funds or accounts available to support this function? What are the revenue sources for each fund or account? Are there any challenges associated with those revenue sources?

The Senate's budget comes entirely from the General Fund.

5. Does this function have statutory nonlapsing authority? (See [UCA 63J-1 Part 6](#)) If so:

- a. Provide justification for the statutory nonlapsing authority.

For the continuity of the Senate in cases of emergencies or budget impasses.

- b. Is the function saving money over multiple years to pay for an anticipated expense? If so, how much, for what, and on what schedule? (See [JR3-2-709](#))

Yes. Used for necessary remodels and IT equipment updates

6. Is this function authorized to establish and charge a service fee or a regulatory fee? If so:

- a. Provide a copy of the fee schedule.
- b. Describe the methods used to determine the amount of each fee.
- c. Provide the function's estimated cost related to each fee. (See [JR3-2-501\(3\)\(d\)](#) and [UCA 63J-1-504](#))

No.



Accountable Budget Responses

Office of Legislative Research and General Counsel | May 24, 2024

Why is the state involved? List the specific statute, rule, or other authority that authorizes this function.

The Office of Legislative Research and General Counsel (OLRGC) is established by Utah Code Section 36-12-12.

What are this function's intended outcomes and how do managers measure progress toward those outcomes? Please report on the function's:

Performance measures for 2020-2023 are provided as attachments. Internal budget process and results of annual state audits for the past three years are as follows:

- FY 2023: OLRGC was identified as low-risk and no audits were conducted
- FY 2022: 1 minor exception found
- FY 2021: no exceptions found

Budget internal controls include: having established financial processes and procedures; ensuring employees involved in financial transactions are properly trained, and; having separate employees who manage transactional work and who review/approve the transactions.

What are the significant expenditures that support this function and how do they help achieve the desired outcomes?

The most significant expenditure is personnel, which comprises approximately 98.6% of OLRGC's ongoing budget authority. OLRGC employees are responsible for developing policy and drafting legislation, responding to legislators' and committees' research requests, staffing legislative interim and standing committees, and providing legal counsel and representation for the Legislature, legislative committees, and individual legislators.

What are the significant funds or accounts available to support this function? What are the revenue sources for each fund or account? Are there any challenges associated with those revenue sources?

OLRGC receives all of its funding from the General Fund.

Does this function have statutory nonlapsing authority?

Yes, similar to the other legislative branch offices, OLRGC has statutory nonlapsing authority. Sometimes the function of the nonlapsing balance is to save money over multiple years. Recent examples include funding for the Legislature's redistricting efforts and funding for outside counsel for the Legislature's litigation expenses.

For redistricting, the Legislature appropriated funds to OLRGC for FY20. The funding was expended in FY20, FY21, and FY22 to cover the entirety of costs associated with the project.

For outside counsel, the Legislature appropriated funds to OLRGC for FY24 to cover ongoing expenses related to multiple court cases with no specific end date. The intent of the appropriation was to cover multiple fiscal years' worth of litigation expenses.

Is this function authorized to establish and charge a service fee or a regulatory fee?

No



OFFICE OF LEGISLATIVE RESEARCH AND GENERAL COUNSEL

John Q. Cannon, Director
John L. Fellows, General Counsel

Memorandum

To: Subcommittee on Oversight

From: John Cannon, Director

Date: September 30, 2020

Re: OLRGC Performance Measures

The Office of Legislative Research and General Counsel (OLRGC) submits this report to the Subcommittee on Oversight to report on measures of OLRGC's performance related to drafting and preparing legislation, conducting research, and assisting with legislative committees.

Each measure, target, and result are listed in the table below. Please let us know if any additional information would be helpful.

Performance Measure	Target	Result
Bills ready for introduction within two business days after receiving approval from the sponsor.	95%	96%
Bills numbered and ready for introduction on the first day of the annual general session.	225 bills	275 bills
Priority bills completed or abandoned by the 5 th Wednesday of the session.	98%	94%
Legislator satisfaction regarding the quality of interim committee support and analyst standing committee support.	90% rate "very good" or "excellent" on the biennial legislator survey	Legislator satisfaction with quality of support for: <ul style="list-style-type: none"> ▪ Standing committees = 96% ▪ Interim committees = 92% (average of three separate questions)
Legislator satisfaction regarding timeliness and quality of research and information.	90% rate "very good" or "excellent" on the biennial legislator survey	Legislator satisfaction with research and information: <ul style="list-style-type: none"> ▪ Timeliness = 87% ▪ Quality = 89%

Timely distribution of "Interim Highlights" to the Legislature.	Four business days after interim	Averaged 4 business days
New employee computer account set up within one business day after receiving notification of hire.	100%	100%
Legislative committee rooms opened, tested, and ready for meetings no later than one hour before any scheduled meetings.	100%	100%



OFFICE OF LEGISLATIVE RESEARCH AND GENERAL COUNSEL

John Q. Cannon, Director
John L. Fellows, General Counsel

Memorandum

To: Subcommittee on Oversight

From: John Cannon, Director

Date: October 22, 2021

Re: OLRGC FY 2021 Performance Measure Report

The Office of Legislative Research and General Counsel (OLRGC) submits the results in Table 1 below to the Subcommittee on Oversight as measures of OLRGC's 2021 performance related to drafting and preparing legislation, conducting research, and assisting with legislative committees and redistricting.

Table 1: FY 2021 Performance Measure Results

Performance Measure	2021 Target	2021 Result
Bills ready for introduction within two business days after receiving approval from the sponsor.	95%	96%
Bills numbered and ready for introduction on the first day of the annual general session.	200 bills	303 bills
Live priority bills completed or abandoned by the 5 th Friday of the session.	85%	96%
Timely distribution of "Interim Highlights" to the Legislature.	Four business days after interim	Average November – September = 3 business days
Review bills that have passed a chamber within 24 hours of the bill's passage.	98%	98%
Comply with court-established deadlines when representing the Legislature, a legislator, or a legislative employee in litigation.	100%	100%
Comply with time limits for submission of ballot titles and impartial analyses.	100%	100%
Comply with Open and Public Meeting notice requirements for legislative committees.	100%	100%
Prepare final redistricting plans (congressional, legislative, and state school board districts) for the Legislature to adopt.	On or before the last day of the 2022 Annual General Session	Pending
Provide the House, Senate, and Lieutenant Governor with electronic redistricting plans.	Within three business days after final adoption by the Legislature	Pending
Provide the Redistricting Committee with the tools and information it needs to begin drawing redistricting maps, including loading census data onto computer hardware and calculating the official population counts in congressional, legislative, and state school board districts.	Within 15 days of receiving the 2020 Redistricting data tabulation from the U.S. Census Bureau	Census data released August 12, 2021. Data available for committee use August 14, 2021. 2 days



Office of Legislative Research and General Counsel

John Q. Cannon, Director
John L. Fellows, General Counsel

W210 State Capitol Complex | Salt Lake City, UT 84114 | Phone: 801.538.1032

Memorandum

To: Subcommittee on Oversight

From: John Cannon, Director

Date: October 22, 2022

Re: **OLRGC FY 2022 Performance Measure Report and FY 2023 Performance Measures**

The Office of Legislative Research and General Counsel (OLRGC) submits the results in Table 1 below to the Subcommittee on Oversight as measures of OLRGC's FY 2022 performance related to drafting and preparing legislation, conducting research, and assisting with legislative committees.

Table 1: FY 2022 Performance Measure Results

Performance Measure	2022 Target	2022 Result
Bills ready for introduction within two business days after receiving approval from the sponsor	95%	95%
Bills numbered and ready for introduction on the first day of the annual general session	200 bills	299 bills
Live priority bills completed or abandoned by the 5 th Friday of the annual general session	85%	86.7%
Timely distribution of "Interim Highlights" to the Legislature	Four business days after interim	Average of three business days
Review bills that have passed a chamber within 24 hours of the bill's passage	98%	99%
Comply with court-established deadlines when representing the Legislature, a legislator, or a legislative employee in litigation	100%	100%
Comply with time limits for submission of ballot titles and impartial analyses	100%	100%
Comply with Open and Public Meeting notice requirements for legislative committees	100%	100%
Prepare final redistricting plans (congressional, legislative, and state school board districts) for the Legislature to adopt	On or before the last day of the 2022 Annual General Session	Prepared by November 9, 2021
Provide the House, Senate, and Lieutenant Governor with electronic redistricting plans	Within three business days after final adoption by the Legislature	Electronic redistricting plans were prepared the evening of final adoption by the Legislature



OLRGC Performance Measures Report

Prepared for the Subcommittee on Oversight | October 27, 2023

The Office of Legislative Research and General Counsel (OLRGC) submits the results in Table 1 below to the Subcommittee on Oversight as measures of OLRGC's 2023 performance related to drafting and preparing legislation, conducting research, and assisting with legislative committees.

Table 1: 2023 Performance Measure Targets and Results

Performance Measure	2023 Target	2023 Result
During the annual general session, bills numbered within two business days after receiving approval from the sponsor.	95%	100%
Bills numbered on the first day of the annual general session.	200 bills	327
Live priority bills completed or abandoned by the 5 th Friday of the annual general session.	80%	100%
Timely distribution of "Interim Highlights" to the Legislature (Nov. 2022-Oct. 2023).	Four business days after interim	Averaged 3.3 business days
Review bills that have passed a chamber within 24 hours of the bill's passage.	98%	99.6%
Comply with court-established deadlines when representing the Legislature, a legislator, or a legislative employee in litigation.	100%	100%
Comply with time limits for submission of ballot titles and impartial analyses.	100%	100%
Comply with Open and Public Meeting notice requirements for legislative committees.	100%	100%

Accountable Budget Process Questions for the Legislative Fiscal Analyst's Office

Purpose: The Accountable Budget Process is intended to allow legislators a more thorough review of line item or program purposes, outcomes, spending, and finance in the legislative interim session.

1. Why is the state involved? List the specific statute, rule, or other authority that authorizes this function.

UCA 36-12-13 establishes the Office of the Legislative Fiscal Analyst and enumerates its duties. Statutory duties of the Office of the Legislative Fiscal Analyst include:

- Analyze in detail the state budget before each annual general session and make recommendations to the Legislature, including funding for and performance of programs;
- Prepare fiscal notes on all proposed legislation, including impacts on the state, local governments, individuals, and businesses;
- Indicate whether each proposed bill will impact the regulatory burden for residents and businesses;
- Prepare revenue estimates;
- Monitor agencies' carrying out expressed intent of the Legislature;
- Monitor and report on long-term fiscal sustainability with a three-year cycle of reports on revenue volatility, long-term budget, and a budget stress test;
- Propose and analyze statutory changes for more effective or efficient operation;
- Prepare, before each session, a report and recommendations on debt, liabilities, borrowing, reserves, balances, and investments;
- Prepare, at the end of each session, a summary of budget actions;
- Conduct organizational and management improvement studies in accordance with UCA 63J-1-9;
- Conduct organizational and management improvement studies;
- Provide financial information to any legislative committee, including requests for appropriation;
- Recommend areas for research studies by the executive branch or interim committees;
- Appoint and develop professional staff;
- Develop a taxpayer receipt; and
- Publish or provide other information on taxation and government expenditures that may be accessed by the public.

Additional statute and legislative rules:

- UCA 63J-1-9 establishes the Government Performance Reporting and Efficiency Process managed by LFA and GOPB.
- JR1-4-6 establishes and describes the Performance Reporting and Government Efficiency Improvement Process.
- JR3-2-4 provides rules for the Executive Appropriations Committee and the appropriations process.
- JR3-2-501 requires LFA to help each appropriations subcommittee create an accountable process budget each interim.
- JR3-2-701 through 702 require LFA to manage Requests for Appropriations.
- JR4-2-403 provides additional rules for fiscal notes
- JR4-2-406 governs funding mixes for state employee compensation adjustments and internal service fund rate impacts.

2. What are this function’s intended outcomes and how do managers measure progress toward those outcomes? Please report on the function’s:
 - a. Performance measures and results for the past five years (if fewer than five years are available, provide as many years as are available).

Measure Name	FY2020	FY2021	FY2022	FY2023	FY2024
On-target revenue estimates 18 months out (Target: 92%)	97%	93%	76%	86%	98.4%
On-target revenue estimates 4 months out (Target: 98%)	99%	94%	89%	99%	99.8%
Correct appropriations bills (Target: 99% of line items correct)	100%	88%	97%	99%	99.6%
Correct fiscal notes (Target: 99.5% unrevised)	97%	98%	98%	98%	97.7%
Timely fiscal notes (Target: 95% on time)	99%	99%	99%	98%	99.3%

- b. Internal budget process and results of annual state audits for the past three years.

Base Budget: Like other legislative staff offices, our base budget is reviewed and approved each October by the Subcommittee on Oversight. After the subcommittee approves the base budget, it certifies legislative budgets for inclusion in the Governor’s budget recommendations per UCA 63J-1-201 and sends the budget information to the Governor’s Office of Planning and Budget. In 2024, the subcommittee met on October 16 and the certification was delivered to GOPB on October 21.

Building Blocks: Like other legislative offices, our building blocks (budget increases) are reviewed by the Legislative Staff Management Council (LSMC) with a holistic perspective of branch-wide needs. LSMC-approved requests are then submitted to the chairs of the Executive Appropriations Committee for further consideration. If approved, requests are included in recommendations to legislative leadership and the Executive Appropriations Committee. If approved by the Executive Appropriations Committee, requests are included in an appropriations act for final approval by the full Legislature.

Once the Legislature authorizes the LFA budget, our office has a budget officer who works with the Legislative Fiscal Analyst to establish and monitor the budget within legislative appropriations.

- c. Budget controls (internal financial controls). (See [UCA 63J-1-903\(11\)](#))

The Office adheres to the Utah Procurement Code (Title 63G Chapter 6a) and Legislative Management Committee Policy on Legislative Procurement (adopted June 16, 2023).

The Office uses a state purchasing card for small purchases. The Deputy Fiscal Analyst and Office Manager are authorized to make purchases. Purchases made by the Deputy Fiscal Analyst must be approved in writing by the Legislative Fiscal Analyst. All other purchases must be approved in writing by a member of the office Executive Team. The Deputy Fiscal Analyst and Chief Economist have on-line access to purchasing card statements.

The Office Administrative Assistant(s) are responsible for verifying that all items ordered are delivered, therefore may not make purchases for the Office except on a case-by-case basis as authorized by a member of the Executive Team. An accounting clerk from Legislative Services is responsible for processing internal exchange transactions and submitting monthly payment transactions for review and approval by a member of the Executive Team.

For procedures regarding medium and larger transactions, the office follows Legislative Management Committee Policy H.

3. What are the significant expenditures that support this function and how do they help achieve the desired outcomes?

Personnel Services comprise 97 percent of our expenditures. As a knowledge-based concern, our mission, products, and outcomes are personnel intensive. Other expenditures that support our analysts in achieving our mission include data processing equipment, software, travel, training, and supplies.

4. What are the significant funds or accounts available to support this function? What are the revenue sources for each fund or account? Are there any challenges associated with those revenue sources?

All LFA's funding comes from the General Fund, like other legislative offices. We do not have restricted accounts or fees (other than rare charges for records requests).

5. Does this function have statutory nonlapsing authority? (See [UCA 63J-1 Part 6](#)) If so:

Yes, in UCA 63J-1-602.2(1).

- a. Provide justification for the statutory nonlapsing authority.

Legislative leadership has encouraged each legislative office to maintain at least a 25% nonlapsing balance to ensure continuity of operations in case of an emergency, budget impasse, or other unplanned significant expense.

- b. Is the function saving money over multiple years to pay for an anticipated expense? If so, how much, for what, and on what schedule? (See [JR3-2-709](#))

No.

6. Is this function authorized to establish and charge a service fee or a regulatory fee? If so:

- a. Provide a copy of the fee schedule.
b. Describe the methods used to determine the amount of each fee.
c. Provide the function's estimated cost related to each fee. (See [JR3-2-501\(3\)\(d\)](#) and [UCA 63J-1-504](#))

No, other than rare charges for records requests as required by Appendix B of Legislative Management Committee Policy H – Legislative Records.

Accountable Budget Process Questions for (Office of the Legislative Auditor General)

Purpose: The Accountable Budget Process is intended to allow legislators a more thorough review of line item or program purposes, outcomes, spending, and finance in the legislative interim session.

1. Why is the state involved? List the specific statute, rule, or other authority that authorizes this function.

Utah Constitution - Article VI, Section 33. [Legislative auditor appointed.]

The Legislature shall appoint a legislative auditor to serve at its pleasure. The legislative auditor shall have authority to conduct audits of any funds, functions, and accounts in any branch, department, agency or political subdivision of this state and shall perform such other related duties as may be prescribed by the Legislature. The legislative auditor shall report to and be answerable only to the Legislature.

Utah Code - 36-12-15. Office of the Legislative Auditor General established -- Qualifications -- Powers, functions, and duties -- Reporting -- Criminal penalty -- Employment.

(1) As used in this section:

- (a) "Audit action" means an audit, examination, investigation, or review of an entity conducted by the office.
- (b) "Entity" means:
 - (i) a government organization; or
 - (ii) a receiving organization.
- (c) "Government organization" means:
 - (i) a state branch, department, or agency; or
 - (ii) a political subdivision, including a county, municipality, special district, special service district, school district, interlocal entity as defined in Section [11-13-103](#), or any other local government unit.
- (d) "Office" means the Office of the Legislative Auditor General.
- (e) "Receiving organization" means an organization that receives public funds that is not a government organization.

(2) There is created the Office of the Legislative Auditor General as a permanent staff office for the Legislature.

(3) through (18) lists qualifications, powers, functions, duties, etc.

2. What are this function’s intended outcomes and how do managers measure progress toward those outcomes? Please report on the function’s:

- a. Performance measures and results for the past five years (if fewer than five years are available, provide as many years as are available).
- b. Internal budget process and results of annual state audits for the past three years.
- c. Budget controls (internal financial controls). (See [UCA 63J-1-903\(11\)](#))

A) Audits are assigned to us by the Legislative Audit Subcommittee, below is the number of audits released by calendar year compared to the target/goal. The Legislative Audit Subcommittee controls the number of audits we do and some audits require significantly more time and resources compared to others:

Year	Target/Goal	Number of Audits Released
2019	18	18
2020	18	20
2021	20	20
2022	20	18
2023	20	18

B) Once our budget is established by the Legislature our office has a budget officer who works with the Legislative Auditor General to establish the budget within the appropriations approved by the Legislature. We are not subject to annual state audits but do have expenditures annually reviewed by the State Division of Finance.

C) The Budget Officer and the Auditor General do not have P-Cards and all expenditures and reimbursements have multiple approvers. The Budget Officer approves ALL expenditures and reimbursements in FINET.

- a. All reimbursements have multiple approvers and final approval in FINET is by the Budget Officer. All expenses entered into FINET by another independent person in Legislative Services:
 - i. Out-of-state travel approved by the Auditor General and the employees manager. If it is a manager traveling then the other approver is the Budget Officer in addition to the Auditor General.
 - ii. In-state overnight travel is approved by the employees immediate supervisor and manager. If it is a supervisor or manager traveling then the Budget Officer acts as a secondary approval.
 - iii. All other reimbursements (including mileage, meals for day trips, reimbursement for related expenses) are submitted to the Office Manager who then submits them to Legislative Services for entry into FINET and then approved by the Budget Officer before payment.

3. What are the significant expenditures that support this function and how do they help achieve the desired outcomes?

Personnel (salary and benefits) comprise 93.5% of our offices budget. Well trained auditors are what makes our offices work insightful and effective.

4. What are the significant funds or accounts available to support this function? What are the revenue sources for each fund or account? Are there any challenges associated with those revenue sources?

DEPT: 016

FUND: 1000

Direct appropriation by the Legislature

No challenges associated with this revenue source

5. Does this function have statutory nonlapsing authority? (See [UCA 63J-1 Part 6](#)) If so:
- Provide justification for the statutory nonlapsing authority.
 - Is the function saving money over multiple years to pay for an anticipated expense? If so, how much, for what, and on what schedule? (See [JR3-2-709](#))

Our office's budget is nonlapsing granted by the Legislature. We establish our budget to expend what was appropriated. We do maintain a healthy target carryforward balance (Approximately 25%) as determined by Legislative Leadership.

6. Is this function authorized to establish and charge a service fee or a regulatory fee? If so:
- Provide a copy of the fee schedule.
 - Describe the methods used to determine the amount of each fee.
 - Provide the function's estimated cost related to each fee. (See [JR3-2-501\(3\)\(d\)](#) and [UCA 63J-1-504](#))

No.