



Office of the Legislative Fiscal Analyst

Jonathan Ball, Legislative Fiscal Analyst

W310 State Capitol Complex | Salt Lake City, UT 84114 | Phone: 801.538.1034

Memorandum

To: Executive Appropriations Committee

From: Tim Bereece, Senior Operations Analyst – LFA

Date: September 9, 2025

Re: **New Funding Follow-up Report**

In each legislative session, the Legislature directs new funding to specific purposes to better serve residents of the State of Utah. The Office of the Legislative Fiscal Analyst (LFA) has followed up on these new “funding items” for many years to assess how funds were spent. In H.B. 326 (2021 General Session), the Legislature codified this practice and provided additional direction, including for us to collaborate closely with the Governor’s Office of Planning and Budget and state agencies.

Since that time, we have developed a shared database for centralized reporting of funding item follow-up data and other types of performance measures. The FY 2025 funding item data will be available on budget.utah.gov prior to the EAC meeting on September 15th. Public and Higher Education items will continue to be reported on through the fall for their November 1 due date.

The FY 2025 report includes 409 funding items originally funded for FY 2025, in either the 2024 or 2025 General Sessions, as well as funding items from previous years where Appropriations Subcommittees requested additional follow-up. Reporting includes the following information:

- Actual amount spent, compared to the appropriation
- Month and year of full implementation
- Performance measure, including target and result
- Recommendation for action, if applicable, from LFA staff

We identified recommendations for action on over 100 funding items. Each recommendation relates to something that the Legislature, LFA, or a state agency could do to improve the outcome of the item or inform future budget actions. Appropriations subcommittees typically consider these recommendations in their October meetings.