



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Department of Government Operations Division of Finance

MARVIN DODGE
Executive Director

VAN CHRISTENSEN, CPA
Division Director

Date: November 24, 2025

To: Senator Jerry W. Stevenson, Chair,
Representative Val L. Peterson, Chair, and
Members of the Executive Appropriations Committee:

UCA 63A-3-109 requires the Division of Finance to prepare an annual report and present that report to the Executive Appropriations Committee for funds that meet the following criteria:

- A “contribution dependent account” is a state fund or account that receives at least 50% of its revenue from contributions and those revenues are not intended to be used to directly provide services exclusively to the person who made the contribution.
- The “contribution dependent account” did not receive at least \$30,000 in contributions during at least one of the three last fiscal years.
- A “contribution dependent account” does not include a trust or agency fund.
- A “contribution” does not include a fee or tax levied by a state entity, or a voluntary donation under Title 41, Chapter 1a, Motor Vehicle Act or Title 59, Chapter 10, Part 13, Individual Income Tax Contribution Act.

The Division of Finance identified six funds that meet the statutory definition noted above. Of the six, Finance recommends the following three funds be closed:

1. Fund 1145, Wildlife Resources Conservation Easement Account (DNR)
2. Fund 2279, Wild Game Meat Donation Fund (DNR)
3. Fund 2345, Utah Community Center for the Deaf Fund (DWS)

See the attached list of funds for detailed comments and recommendations. If you have questions about these or other funds, please contact me at 801-808-0698 or vhchristensen@utah.gov.

Sincerely,

Van Christensen, CPA
Director

Revenue Review for Contribution Dependent Funds and Accounts (UCA 63A-3-109)

Fund	Department	Fund Name	Statutory Fund	Comments	State Finance Recommendation
1145	560-Dept of Natural Resources	Wildlife Resources Conservation Easement Account	Yes 23A-3-204	Fund balance is \$405,949.64 at FY 2025 yearend. FY 2025 activity: \$18,673.10 interest income, \$0 expenditures.	Close the fund.
2200	250-Dept of Health and Human Services	State Hospital Fund	Yes 26B-5-319	Fund balance is \$267,091.69 at FY 2025 yearend. No collections since FY23 FY 2025 activity: \$29,134.39 expenditures.	Per agencies request, keep open.
2215	560-Dept of Natural Resources	Utah Geological Survey Sample Library Fund	Yes 79-3-402	Fund balance is \$73,796.63 at FY 2025 yearend. FY 2025 activity: \$4,249.43 interest income, \$19,355.18 expenditures.	Per agencies request, keep open.
2279	560-Dept of Natural Resources	Wild Game Meat Donation Fund	Yes 23A-3-206	Fund balance is \$29,353.31 at FY 2025 yearend. FY 2025 activity:\$17,485.34 contributions, \$737.52 interest income, \$0 expenditures.	Close the fund.
2345	600 - Dept of Workforce Services	Utah Community Center for the Deaf Fund	Created administratively	Fund balance is \$10,439.94 at FY 2025 yearend. FY 2025 activity: \$576.45 interest income, \$2,063.26 expenditures.	Close the fund.
2853	560-Dept of Transportation	Transportation Safety Program Restricted Account	Yes 72-2-129	Fund balance is \$22,340.95 at FY 2025 yearend. No collections since FY24 FY 2025 activity: \$0 expenditures.	Per agencies request, keep open.