

Compendium of Budget Information for the 2014 General Session

Infrastructure and General Government Appropriations Subcommittee

Agency: Administrative Services

Line Item: Finance - Mandated

Function

Each year the Legislature funds items that impact several agencies, don't apply to any specific agency, or pose a conflict of interest to agency management. For these programs, the Legislature directs the Division of Finance to administer payment as intended for each appropriation. In the past, the Legislature funded Y2K, critical land issues, and inmate issues by placing the funds in dedicated accounts managed by the Division of Finance.

The Division of Finance manages expenditures as provided in appropriations acts for each program, but is not empowered to make policy decisions regarding funding in the mandated sections.

Intent Language

Under Section 63J-1-603 of the Utah Code, the Legislature intends that appropriations provided for the Economic Development Tax Increment Fund (EDTIF) not lapse at the close of Fiscal Year 2013.

The Legislature intends that: (1) the attorney general's office may not make any payments from the FLDS Trust appropriation until the office has provided the Legislature with: (a) a court order releasing the state of Utah from any liability for payment to the special fiduciary, the special fiduciary's advisors and employees, or any other expenses of the trust in excess of the amount appropriated in this line item; and (b) a written document signed by the special fiduciary waiving any claim that the Trust has against the State of Utah for post-judgment interest; and (2) after the attorney general's office has certified in writing that the requirements of Subsection (1) have been fulfilled, the Division of Finance disburse the appropriation to the attorney general's office for payment to the special fiduciary as follows: (a) \$3 million within two business days after the date that the appropriation takes effect; (b) \$1 million on September 16, 2013; and (c) the remaining balance of the appropriation on March 17, 2014; (3) if the special fiduciary repays \$4 million of this appropriation to the state of Utah by April 1, 2014, neither the state nor the Legislature will seek reimbursement of the remaining balance; and (4) any money repaid by the trust or special fiduciary be deposited into the General Fund.

Funding Detail

For more detail about a particular source of finance or organizational unit, click a linked entry in the left column of the table(s) below.

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
General Fund	\$11,000,000	\$16,450,800	\$0	\$16,450,800	\$4,248,100	\$20,698,900
General Fund, One-time	\$5,619,900	(\$2,233,700)	(\$1,895,700)	(\$4,129,400)	(\$1,599,600)	(\$5,729,000)
GFR - E-911 Emergency Services	\$0	\$0	\$0	\$0	\$2,990,600	\$2,990,600
GFR - Economic Incentive Restricted Account	\$8,217,400	\$8,565,600	\$0	\$8,565,600	\$0	\$8,565,600
GFR - Land Exchange Distribution Account	\$14,707,100	\$11,200,000	\$0	\$11,200,000	\$0	\$11,200,000
Transfers - Other Agencies	\$0	\$0	\$0	\$0	\$0	\$0
GFR - Computer Aided Dispatch	\$0	\$0	\$0	\$0	\$2,573,500	\$2,573,500
Beginning Nonlapsing	\$0	\$0	\$2,619,900	\$2,619,900	(\$2,619,900)	\$0
Closing Nonlapsing	(\$2,619,900)	\$0	\$0	\$0	\$0	\$0
Lapsing Balance	(\$18,590,200)	\$0	\$0	\$0	\$0	\$0
Total	\$18,334,300	\$33,982,700	\$724,200	\$34,706,900	\$5,592,700	\$40,299,600

Programs	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Land Exchange Distribution	\$2,179,500	\$11,200,000	\$0	\$11,200,000	\$0	\$11,200,000
Employee Health Benefits	\$0	\$0	\$0	\$0	\$192,500	\$192,500
State Employee Benefits	\$0	\$2,250,000	(\$1,895,700)	\$354,300	\$356,000	\$710,300
Studies	\$0	\$0	\$0	\$0	\$1,100,000	\$1,100,000
Development Zone Partial Rebates	\$2,154,800	\$8,565,600	\$0	\$8,565,600	\$0	\$8,565,600
FLDS Trust Judgment	\$3,000,000	\$0	\$2,619,900	\$2,619,900	(\$2,619,900)	\$0
Jail Reimbursement	\$11,000,000	\$11,967,100	\$0	\$11,967,100	\$1,000,000	\$12,967,100
Computer Aided Dispatch	\$0	\$0	\$0	\$0	\$2,573,500	\$2,573,500
E-911 Emergency Services	\$0	\$0	\$0	\$0	\$2,990,600	\$2,990,600
Total	\$18,334,300	\$33,982,700	\$724,200	\$34,706,900	\$5,592,700	\$40,299,600

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Personnel Services	\$0	\$0	(\$1,895,700)	(\$1,895,700)	(\$1,894,000)	(\$3,789,700)
Current Expense	\$3,000,000	\$2,250,000	\$2,619,900	\$4,869,900	\$5,194,200	\$10,064,100
Other Charges/Pass Thru	\$15,334,300	\$31,732,700	\$0	\$31,732,700	\$2,292,500	\$34,025,200
Total	\$18,334,300	\$33,982,700	\$724,200	\$34,706,900	\$5,592,700	\$40,299,600

Program: Land Exchange Distribution

Function

The 2007 Legislature passed H.B. 134, "School and Institutional Trust Lands Amendments" which created the Land Exchange Distribution Account and changed the distribution of mineral revenue generated from lands acquired by the School and Institutional Trust Lands Administration.

The Division of Finance receives appropriations from the Land Distribution Exchange Fund and distributes those funds to counties in amounts proportionate to the size of the county and to the amount of mineral revenue generated from county land.

Statutory Authority

UCA 53C-3-202 requires the deposit of certain collections into the Land Exchange Distribution Account.

UCA 53C-3-203 creates the Land Distribution Account and sets forth the required disbursements from the account.

Special Funds

The Land Exchange Distribution Account receives 50% of bonus payments received from the lease of coal, oil, gas, and coalbed methane; and 50% of rentals and royalties received from the lease of subject minerals on the acquired lands.

Funding Detail

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
GFR - Land Exchange Distribution Account	\$14,707,100	\$11,200,000	\$0	\$11,200,000	\$0	\$11,200,000

Transfers - Other Agencies	\$0	\$0	\$0	\$0	\$0	\$0
Lapsing Balance	(\$12,527,600)	\$0	\$0	\$0	\$0	\$0
Total	\$2,179,500	\$11,200,000	\$0	\$11,200,000	\$0	\$11,200,000

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Other Charges/Pass Thru	\$2,179,500	\$11,200,000	\$0	\$11,200,000	\$0	\$11,200,000
Total	\$2,179,500	\$11,200,000	\$0	\$11,200,000	\$0	\$11,200,000

Program: State Employee Benefits

Background

During the 2013 General Session, the Legislature passed H.B. 194, "State Employee Benefits Amendments". The legislation discontinues sick leave accrual under the post-retirement medical benefit program II for state employees. This funding will fund the 401k match program to make up for the loss of this benefit. Beginning on or after Jan 4, 2014, an employer shall make a biweekly matching contribution to every qualifying employee's defined contribution plan under section 401k as stipulated in the legislation.

Funding Detail

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
General Fund	\$0	\$4,500,000	\$0	\$4,500,000	\$0	\$4,500,000
General Fund, One-time	\$0	(\$2,250,000)	(\$1,895,700)	(\$4,145,700)	\$356,000	(\$3,789,700)
Total	\$0	\$2,250,000	(\$1,895,700)	\$354,300	\$356,000	\$710,300

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Personnel Services	\$0	\$0	(\$1,895,700)	(\$1,895,700)	(\$1,894,000)	(\$3,789,700)

Current Expense	\$0	\$2,250,000	\$0	\$2,250,000	\$2,250,000	\$4,500,000
Total	\$0	\$2,250,000	(\$1,895,700)	\$354,300	\$356,000	\$710,300

Program: Development Zone Partial Rebates

Function

The Division of Finance is required by statute to make partial rebates from the Economic Incentive Restricted Account to certain industries which bring in new state revenues. Documentation is required from the Governor's Office of Economic Development.

Statutory Authority

UCA 63M-1-2408 establishes the Economic Incentive Restricted Account, which is used to make payments to individuals or companies that have generated verifiable new state revenues. Only projects that include significant capital investment, the creation of high paying jobs, or significant purchases from Utah vendors and providers are eligible.

Funding Detail

The Division of Finance is required to transfer from new revenues in the General Fund the amount estimated by the Governor's Office needed to make the partial rebates. Rebates are then made from the restricted account.

Lapsing Balances are unspent funds that return to the Economic Incentive Restricted Account for re-appropriation in the future.

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
GFR - Economic Incentive Restricted Account	\$8,217,400	\$8,565,600	\$0	\$8,565,600	\$0	\$8,565,600
Lapsing Balance	(\$6,062,600)	\$0	\$0	\$0	\$0	\$0
Total	\$2,154,800	\$8,565,600	\$0	\$8,565,600	\$0	\$8,565,600

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Other Charges/Pass Thru	\$2,154,800	\$8,565,600	\$0	\$8,565,600	\$0	\$8,565,600

Total	\$2,154,800	\$8,565,600	\$0	\$8,565,600	\$0	\$8,565,600
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Program: FLDS Trust Judgment

Function

The Legislature provided \$3 million to settle the FLDS Trust judgement. The funding paid for legal and accounting services.

Funding Detail

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
General Fund, One-time	\$5,619,900	\$0	\$0	\$0	\$0	\$0
Beginning Nonlapsing	\$0	\$0	\$2,619,900	\$2,619,900	(\$2,619,900)	\$0
Closing Nonlapsing	(\$2,619,900)	\$0	\$0	\$0	\$0	\$0
Total	\$3,000,000	\$0	\$2,619,900	\$2,619,900	(\$2,619,900)	\$0

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Current Expense	\$3,000,000	\$0	\$2,619,900	\$2,619,900	(\$2,619,900)	\$0
Total	\$3,000,000	\$0	\$2,619,900	\$2,619,900	(\$2,619,900)	\$0

Program: Jail Reimbursement

Function

The Legislature transferred the Jail Reimbursement Program funding to the Finance Mandated line item beginning FY 2010. See 2009 General Session House Bill 220, "State Payment and Reimbursement to County Correctional Facilities." This action transfers the responsibility to disburse county jail reimbursement funds from Corrections to the Division of Finance.

Funding Detail

The Beginning Nonlapsing balance in FY 2010 comes from the Department of Corrections, which formerly administered this program.

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
General Fund	\$11,000,000	\$11,950,800	\$0	\$11,950,800	\$1,016,300	\$12,967,100
General Fund, One-time	\$0	\$16,300	\$0	\$16,300	(\$16,300)	\$0
Beginning Nonlapsing	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$11,000,000	\$11,967,100	\$0	\$11,967,100	\$1,000,000	\$12,967,100

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Other Charges/Pass Thru	\$11,000,000	\$11,967,100	\$0	\$11,967,100	\$1,000,000	\$12,967,100
Total	\$11,000,000	\$11,967,100	\$0	\$11,967,100	\$1,000,000	\$12,967,100

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's Comprehensive Annual Financial Reports.