

59 laws and rates;

60 (iv) an itemized estimate of the proposed changes to appropriations for:

61 **H→ [f] (A) the Legislative Department as certified to the governor by the president of the**
 62 **Senate and the speaker of the House; [f]**

63 [f] (B) [f] [~~(A)~~] **←H** the Executive Department;

64 **H→ [f] (C) [f] [~~(B)~~] **←H** the Judicial Department as certified to the governor by the state**
 64a court

65 administrator;

66 [~~(D)~~] payment and discharge of the principal and interest of the indebtedness of the
 67 state;]

68 [~~(E)~~ the] **H→ [~~(E)~~] (D) **←H** changes to salaries payable by the state under the Utah**
 68a Constitution or

69 under law for [~~the~~] lease agreements planned for the next fiscal year; and

70 [~~(F)~~ other purposes that are set forth in the Utah Constitution or under law; and];

71 [~~(G)~~] **H→ [~~(D)~~] (E) **←H** all other changes to ongoing or one-time appropriations[;],**

71a including

72 dedicated credits, restricted funds, nonlapsing balances, grants, and federal funds;

73 (v) for each line item, the average annual dollar amount of staff funding associated
 74 with all positions that were vacant during the last fiscal year; [~~and~~]

75 (vi) deficits or anticipated deficits[-];

76 [~~(e)~~ The budget shall be accompanied by a statement showing:]

77 [(i) the revenues and expenditures for the last fiscal year;]

78 [(ii) the current assets, liabilities, and reserves, surplus or deficit, and the debts and
 79 funds of the state;]

80 [(iii) an estimate of the state's financial condition as of the beginning and the end of the
 81 period covered by the budget;]

82 [(iv) a complete analysis of lease with an option to purchase arrangements entered into
 83 by state agencies;]

84 [~~(v)~~] (vii) the recommendations for each state agency for new full-time employees for
 85 the next fiscal year, which shall also be provided to the State Building Board as required by
 86 Subsection 63A-5-103(2);

87 [~~(vi)~~] (viii) any explanation that the governor may desire to make as to the important
 88 features of the budget and any suggestion as to methods for the reduction of expenditures or
 89 increase of the state's revenue; and