

- 119 (D) appropriations for the next fiscal year;
- 120 (ii) the source of changes to all direct, indirect, and in-kind matching funds for all
121 federal grants or assistance programs included in the budget;
- 122 (iii) a plan of proposed changes to appropriations and estimated revenues for the next
123 fiscal year that is based upon the current fiscal year state tax laws and rates and considers
124 projected changes in federal grants or assistance programs included in the budget;
- 125 (iv) an itemized estimate of the proposed changes to appropriations for:
- 126 (A) the Legislative Department as certified to the governor by the president of the
127 Senate and the speaker of the House;
- 128 (B) the Executive Department;
- 129 (C) the Judicial Department as certified to the governor by the state court
130 administrator;
- 131 (D) changes to salaries payable by the state under the Utah Constitution or under law
132 for lease agreements planned for the next fiscal year; and
- 133 (E) all other changes to ongoing or one-time appropriations, including dedicated
134 credits, restricted funds, nonlapsing balances, grants, and federal funds;
- 135 (v) for each line item, the average annual dollar amount of staff funding associated
136 with all positions that were vacant during the last fiscal year;
- 137 (vi) deficits or anticipated deficits;
- 138 (vii) the recommendations for each state agency for new full-time employees for the
139 next fiscal year, which shall also be provided to the State Building Board as required by
140 Subsection 63A-5-103(2);
- 141 (viii) a written description and itemized report submitted by a state agency to the
142 Governor's Office of Management and Budget under Section 63J-1-220 ~~H~~→ , ←~~H~~ including:
- 143 (A) a written description and an itemized report provided at least annually detailing the
144 expenditure of the state money, or the intended expenditure of any state money that has not
145 been spent; and
- 146 (B) a final written itemized report when all the state money is spent;
- 147 [~~viii)] (ix) any explanation that the governor may desire to make as to the important
148 features of the budget and any suggestion as to methods for the reduction of expenditures or
149 increase of the state's revenue; and~~

212 subdivision of the state.

213 (b) ~~H~~→ (i) ←~~H~~ "Pass through funding" means money appropriated by the Legislature
 213a to a state

214 agency that is intended to be passed through the state agency to one or more:

215 ~~H~~→ [(i)] (A) ←~~H~~ local government entities;

216 ~~H~~→ [(ii)] (B) ←~~H~~ private organizations, including not-for-profit organizations; or

217 ~~H~~→ [(iii)] (C) ←~~H~~ persons in the form of a loan or grant.

218 ~~H~~→ [(e)] (ii) ←~~H~~ "Pass through funding" may be:

219 ~~H~~→ [(i)] (A) ←~~H~~ general funds, dedicated credits, or any combination of state

219a funding sources; and

220 ~~H~~→ [(ii)] (B) ←~~H~~ ongoing or one-time.

221 ~~H~~→ [(d)] (c) ←~~H~~ "Recipient entity" means a local government entity or private entity,
 221a including a

222 nonprofit entity, that receives money by way of pass through funding from a state agency.

223 ~~H~~→ [(e)] (d) ←~~H~~ "State agency" means a department, commission, board, council, agency,
 224 institution, officer, corporation, fund, division, office, committee, authority, laboratory, library,
 225 unit, bureau, panel, or other administrative unit of the executive branch of the state.

226 ~~H~~→ [(f)] (e) ←~~H~~ (i) "State money" means money that is owned, held, or administered
 226a by a state

227 agency and derived from state fees or tax revenues.

228 (ii) "State money" does not include contributions or donations received by a state
 229 agency.

230 (2) A state agency may not provide a recipient entity state money through pass through
 231 funding unless:

232 (a) the state agency enters into a written agreement with the recipient entity; and

233 (b) the written agreement described in Subsection (2)(a) requires the recipient entity to
 234 provide the state agency:

235 (i) a written description and an itemized report at least annually detailing the
 236 expenditure of the state money, or the intended expenditure of any state money that has not
 237 been spent; and

238 (ii) a final written itemized report when all the state money is spent.

239 (3) A state agency shall provide to the Governor's Office of Management and Budget a
 240 copy of a written description or itemized report received by the state agency under Subsection
 241 (2).

242 (4) Notwithstanding Subsection (2), a state agency is not required to comply with this