State of Utah

SPENCER J. COX
*Governor*

DEIDRE M. HENDERSON
*Lieutenant Governor*

**Department of Government Operations**
**Executive Director's Office**

MARVIN DODGE
*Executive Director*

DAVID DYCHES
*Deputy Director*

*MARILEE P. RICHINS*
*Deputy Director*

# Agenda

## GovOps FY2027
## Internal Service Fund
## Rate Committee
## Business Meeting

**DATE:** Thursday, August 12, 2026
**TIME:** 12:00 – 3:30 PM
**PLACE:** **Anchor Location:**
Taylorsville State Office Building (TSOB)
Goblin Valley Conference Rm (3rd Floor)
**Google Meet Virtual Option** – meet.google.com/ftg-gqmw-xew

**I. Committee Business:**

a. Welcome – Jake Hennessy, Executive Finance Director, GovOps
b. Review Meeting Protocols
c. Open and Public Meetings Act Training – Paul Tonks, Assistant Attorney General
d. Marvin Dodge, Executive Director, Department of Government Operations
e. Selection of a new committee chair
f. Approval of minutes of June 11, 2025, FY2027 ISF Modified Rate Committee meeting
g. Public Comment
h. Mythos Strategy and DTS discussion – Alan Fuller, Chief Information Officer
i. ISF discussion about upcoming rate committee meetings and information

**Subsequent Meeting**
Tuesday, September 8, 2026, Tuacahn Room 1400, Taylorsville State Office Building, 9:00 a.m.
Thursday, September 10, 2026 (if necessary), Tuacahn Room 1400, Taylorsville State Office Building, 9:00 a.m.

**Committee Members**
Greg Paras, Deputy Director, Utah Department of Workforce Services
Jeff Mottisha, Corrections Director II, Utah Department of Corrections
Melanie Henderson, Finance Director, Utah Department of Agriculture and Food
Joe Brown, Division Director II, Department of Public Safety
Karl Sweeney, Finance Director, State of Utah Judiciary
Joe Giacalone, Finance Director, Board of Pardons & Parole
Duncan Evans, Managing Director of Budget & Operations, Governor's Office of Planning and Budget

**ADA Notice**: In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting must notify Ms. Melissa Brown at the Department of Government Operations, 4315 S 2700 W FL 3, Salt Lake City, Utah 84129-2138, or call 801-957-7171, at least three (3) business days prior to the meeting.

**Department of Government Operations – Minutes**

**June 11, 2026**
**Taylorsville State Office Building – Goblin Valley Conference Room**

**Committee Attendees:** Duncan Evans, Tenielle Humphries, Nate Winters, Melanie Henderson, Greg Paras, Jeff Mottishaw – excused, Devin Cook – excused

**Department & Agency Attendees:** Jeff Hymas, Wen Zhai, Jaime, Amie Hughes, Brandon Anderson, Eric Grant, Mykio Saracino, Marie Loosle, Alan Fuller, Brandi Frandsen, Marissa Cook, Jake Hennessy. Mark Yechick, Cory Weeks, Marilee Richins, Joshua Thorup, Ally Branch, Van Christensen, Amanda Hensley

**Meeting Minute Approval** - Greg Paras motioned to approve the minutes from the September 11, 2025, meeting, Melanie Henderson seconded the motion and the motion carried.

**Presentation Of GovOps ISF Divisions**

**Rate Increase** – The rate adjustments relate to compensation (COLA, Pay for Performance and other benefit adjustments). These increases were reviewed by division, including Vantage/HCM this was previously a DHRM rate and has moved to Enterprise Business Solutions (Vantage).

Duncan Evans mentioned the VOIP rate – 30% of this rate is for personnel, 25% is overhead – basically there is no human in this process for most of the use of the phone.

Duncan also asked about the increase for DHRM and it's part of the policy discussions that need to be had. Jake Hennessy said that we've moved to headcount and it's hard to anticipate turnover (seasonal staff) earnings and revenue (retained earnings) was higher than thought - DHRM is a heavy personnel division and because of this increase DHRM is not asking currently for a rate increase. We will probably need to take funding from FY27 and use it in FY28 to help with the rate increases.

Jake Hennessy asked for any further discussion on these proposed rates: Does the $7m include anything that needs to be held back for DHRM; it does not. Are there any other items or areas where this could happen – this will need to be looked at for Risk, Purchasing, Finance, DFCM and Fleet. **Action Item – Review of the indirect funding costs**

Melanie Henderson motioned to approve the rates as presented, Tenielle Humphries seconded the motion and the motion carried.

**Policy Discussion**

**Bundling and Unbundling** – GovOps hears this discussion from both ways, agencies want bundled rates, but the LFA tells us that the agencies want unbundled rates. GovOps Finance recommends that we review bundled rates every 3 years, we're not getting good information if we bundle and unbundle every year. Greg Paras asked if there is any appetite for unbundling more rates. Jake Hennessy said this needs to be looked at to see if there is any flexibility for hybrid options. Each division does have niche services, which no other agency can provide. There are some things that we must provide, DFCM has a garage rate where they can provide services for a specified period of time. We need to always be aware of these services and take that into account in the rates. There are always winners and losers, but can there be a hybrid service, i.e. hiring seasonal employees. Duncan Evans said that we also need to be careful because there are funding issues (agencies cutting back on other services) and we need to communicate better with the Legislature. Tenielle Humphries said that the headcount is a more simplified way, but the funding (restricted and Federal funds) also needs to be reviewed. Marilee Richins also said that the communication for the bundling is exact and we need to be transparent. Jake Henessy mentioned there is new legislation which also requires GovOps to do this.

**DTS:** Alan Fuller said that there are some new areas of technology that we are looking closer at including AI, Cybersecurity and inflation. The cost of PCs and servers has gone up substantially. Alan also explained where we are with AI. There may be some new rates in September. Brandi Frandsen said that they are looking at contracts and how they are negotiated to try and eliminate step contracts. Cloud Infrastructure rate – DTS is proposing an increase to this rate and reducing the on-premises hosting rates. This is only a change in how the personnel cost is billed, a potential hosting rate. Brandi also discussed how this could be included with the developer rate, but this would need to be looked at closely. Melanie Henderson asked for a breakdown of the rates, Duncan Evans also mentioned sometimes apps are more time consuming. He felt there would be a benefit in pulling this out of the developer rate. Billable percentage of the application developer rate – current percentage is 84% - because of some legislative changes, we need to look at this and there is no consistency in the billing of these rates with agencies. DTS Deep Dive – WE are currently conducting a deep dive into DTS and how it functions at all levels. **Action Item: Provide the Committee with a breakdown of rates**

**DFCM:** Currently DFCM bills a rate per square foot instead of a flat dollar amount. Complexes vs buildings are tracked and then if funding is needed. We want to look at a gradual increase. In FY28 DFCM would like to do a gradual increase for everyone vs asking a specific agency for a huge increase. Brandon Anderson said that increases will be smaller and we'd do more of a lookback on climate issues that impact buildings. Greg Paras asked for historical information on the buildings that are increasing. Fixed rate increases need to be included in this information as well. Duncan Evans mentioned that in September 2025 DFCM showed they were running in a deficit, this was fixed and we need to look at ensuring that we don't get in a deficit again. Jake Hennessy said they want to change the methodology for the billing and do this more like a lease, so that it's easier understood. DFCM is also looking at how they deal with vacant space, so that agencies aren't impacted. Marilee Richins said that leased buildings are more the concern, for renovation or new construction, it's covered in the project cost. It was suggested that covering the rates for agencies that have delegations – we can use the same model. Duncan mentioned DFCM needs to continue to share information with the delegated agencies, look for consistency and then handle it like a budget request. **Action Item: Historical information on buildings that are increasing rates including fixed rate increases.**

**DHRM:** DHRM is still looking at headcount vs FTE. We need to know which model that the Committee would like to use so that it can be presented in the September rate committee meetings. Marie Loosle said that there are a lot of different criteria that fit into this including: big v small agencies, number of staff, etc. There is a possible 3rd billing option, using the FTE model then eliminating overtime. Marie went through the pros and cons of this option. She provided a rate impact to show examples of the impacts for headcount and FTE capped. Melanie Henderson said that there's an unintended consequence with headcount which is the turnover, and it is the same cost for a part-time employee as a full-time employee. Tenielle Humphries motioned to approve the Capped FTE, Melanie Henderson seconded the motion and the motion carried.

**Finance:** Van Christensen said they will be addressing the travel rate issue. Currently rates don't cover the entire costs. A large portion of this is funded by Pcards and increased use of Pcards would help with this. Nate Winters said that allowing Administrative Assistants to utilize their Pcard to book and pay expenses could also help. Ally Branch said this is coming online soon. It was also suggested that Pcards could be used for contract payments. Duncan Evans said that it is difficult to find receipts in Concur for something purchased with a Pcard. Finance is working on this to make it easier and provide additional information. Tenielle Humphries mentioned that paying for contracts with a Pcard cannot be tracked and it doesn't reduce the contract amount so information would not be accurate. Finance is also working on this but it's a future option – this is 2 years out at a minimum. Tenielle asked about the 3% cost for a Pcard usage. Historically Pcard fees have not been significant, and they've not heard that many vendors are charging this. Moving forward Finance said there will be a $6 fee per expense report processed – i.e. general reimbursements, Group Gatherings and one other type of expense report. There are rates defined in the Christopherson contract and those will be covered by $6. Effective July 1, you will be able to book your hotel outside the Concur system if you get the GSA rate, basically going back to the old option for booking a hotel. We can verify receipts and reimbursements better – defining unallowable purchases – it helps to have all the data in one place. **Action: Provide the Committee with expense report fee numbers at the September rate committee.**

The business meeting was then concluded.

Greg Paras motioned for adjournment!

# Statutory Mandate

MANDATE 01

## Utah Code Compliance

### STATUTORY PRESENTATION REQUIREMENT

- Per Utah Code, all Internal Service Fund (ISF) rates MUST be formally presented to and heard by the Rate Committee.
- Prevents unapproved rate adjustments from being billed to user agencies.
- Ensures compliance with legislative intent and fiscal governance frameworks.

MANDATE 02

## Transparent Cost Recovery

### FAIRNESS & OPERATIONAL EFFICIENCY

- Provides full visibility into direct costs, billing formulas, and administrative overhead.
- Verifies that ISF rates are calculated solely to recover actual costs of operation.
- Ensures ISFs do not generate unappropriated surpluses or structural deficits.

MANDATE 03

## Stakeholder Review

### CUSTOMER AGENCY ALIGNMENT

- Establishes a formal, open hearing for customer agencies to evaluate rate impacts.
- Allows agency leadership to incorporate rate changes into their FY 2028 budget builds.
- Serves as the vital bridge before submission to the Governor's Office of Planning & Budget (GOMB).

# Statutory Framework & Legal Requirements

### UTAH CODE STATUTORY PROVISIONS GOVERNING ISF RATES

- **Mandatory Hearing Process:** Utah Code mandates that any state agency operating an Internal Service Fund must submit its proposed rate schedule for annual/biennial evaluation by the appointed Rate Committee.
- **Cost Recovery Standard:** Rates must be calculated to recover only the direct and indirect costs of providing services. Profit margins or unappropriated cash accumulations are prohibited by state statute.
- **Retained Earnings Limits:** Retained earnings targets are strictly bounded by statute and accounting guidelines to ensure capital replacement reserves remain appropriate and defensible.

### DUTIES & RESPONSIBILITIES OF THE RATE COMMITTEE

- **Rate Evaluation & Scrutiny:** Review proposed fee structures, billing methodologies, personnel additions, and capital expenditure proposals for each ISF division.
- **Customer Impact Assessment:** Analyze the financial impact on customer agency budgets to prevent unfunded cost shifts across state government.
- **Formal Recommendation to GOMB:** Submit committee recommendations to the Governor's Office of Planning and Budget for inclusion in the Governor's Executive Budget Recommendations.

# ISF Rate Setting Governance & Timeline

**July – August**

ISF divisions perform cost modeling, analyze inflation/utilization, and build draft rate proposals.

STEP 01

**Rate Development**

**September**

Divisions present rate proposals to Committee; public comment & agency impact reviews conducted. Committee deliberates, votes on rate recommendations.

STEP 02

**Rate Committee Hearing**

**Committee Vote & Action**

**September / October**

GovOps submits rate recommendations to GOMB.

STEP 03

**Submission to Governor's Budget**

**October – December**

Approved rate schedules integrated into Governor's Executive Budget Recommendations.

STEP 04

**Executive Budget Build**

**Jan – March (Session)**

Legislature reviews and authorizes ISF rate schedules and budget appropriations for implementation in Fee Bill.

STEP 05

**Legislative Appropriation**

# Pro Forma Financial Statem
## Technology Services

Division of Technology Services

| Balance Sheet | FY2025 Actual | FY2026 Preliminary | FY2027 Forecast |
|---|---|---|---|
| **Assets** | | | |
| **Current Assets** | | | |
| Cash and Cash Equivalents | (13,755,395) | 11,089,836 | |
| Restricted Cash and Cash Equivalents | - | - | |
| Accounts Receivable | 620,385 | 148,043 | |
| Due From Other Funds | 24,829,133 | - | |
| Due From Component Units | 770 | - | |
| Prepaid Items | 4,934,899 | 8,641,964 | |
| Inventories | 320,707 | 455,262 | |
| Interfund Loan Receivables (ST) | 1,000,000 | 7,000,000 | |
| **Total Current Assets** | 17,950,500 | 27,335,105 | - |
| | | | |
| **Noncurrent Assets** | | | |
| Investments | - | - | |
| Prepaid Items | 6,137,727 | 4,773,136 | |
| Interfund Loan Receivables (LT) | 6,000,000 | - | |
| **Capital Assets** | | | |
| Land | - | - | |
| Infrastructure | - | - | |
| Buildings and Improvements | 3,419,311 | 3,419,311 | |
| Machinery and Equipment | 17,028,557 | 15,677,796 | |
| Software | 4,959,575 | 4,577,228 | |
| Construction-in-Progress | - | - | |
| Less Accumulated Depreciation | (21,454,561) | (18,771,702) | |
| **Total Capital Assets** | 3,952,883 | 4,902,634 | - |
| **Total Noncurrent Assets** | 16,090,610 | 9,675,769 | - |
| **Total Assets** | 34,041,110 | 37,010,875 | - |
| | | | |
| **Liabilities** | | | |
| **Current Liabilities** | | | |
| Accounts Payable and Accrued Liabilities | 12,166,257 | 9,898,274 | |
| Due to Other Funds | 710,814 | 0 | |
| Due to Component Units | - | - | |
| Unearned Revenue - Short Term | - | 436,545 | |
| Policy Claim Liability - Short Term | - | - | |
| Revenue Bonds Payable - Short Term | - | - | |
| Leases Payable - Short Term | - | - | |
| Software Subscriptions (SBITA) Liability - ST | - | - | |
| Current Portion of Long-term Liabilities | - | - | |
| **Total Current Liabilities** | 12,877,071 | 10,334,819 | - |
| | | | |
| **Noncurrent Liabilities** | | | |
| Unearned Revenue - Long Term | - | - | |
| Policy Claim Liability - Long Term | - | - | |
| Revenue Bonds Payable - Long Term | - | - | |
| Leases Payable - Long Term | - | - | |
| Software Subscriptions (SBITA) Liability - LT | - | - | |
| Total Noncurrent Liabilities | - | - | - |
| **Total Liabilities** | 12,877,071 | 10,334,819 | - |
| | | | |
| **Fund Balance / Equity** | | | |
| Net Investment in Capital Assets | 3,952,883 | 4,902,634 | - |
| Nonspendable - Prepaid Expenses | 11,072,626 | 13,415,100 | - |
| Nonspendable - Inventories | 320,707 | 455,262 | - |
| Unrestricted Fund Balance/Equity (DEFICIT) | 5,817,823 | 7,903,060 | - |

## Pro Forma Financial Statem

### Technology Services

Division of Technology Services

| | FY2025 Actual | FY2026 Preliminary | FY2027 Forecast |
|---|---|---|---|
| **Total Fund Balance / Equity (DEFICIT)** | 21,164,039 | 26,676,056 | - |
| check s/b $0 | - | - | - |

## Pro Forma Financial Statem

## Technology Services

**Division of Technology Services**

| | FY2025 Actual | FY2026 Preliminary | FY2027 Forecast |
|---|---|---|---|
| **Income Statement** | | | |
| **Operating Revenues** | | | |
| Charges For Goods & Services | 167,757,074 | 178,904,249 | |
| Licenses, Fees & Permits Rest | - | - | |
| Premium & Other | - | - | |
| **Total Operating Revenues** | 167,757,074 | 178,904,249 | - |
| **Operating Expenses** | | | |
| Personnel Services | 118,491,274 | 118,253,023 | |
| Travel/In State | 37,173 | 30,862 | |
| Travel/Out of State | 57,069 | 66,070 | |
| Current Expense | 16,511,753 | 16,007,765 | |
| Data Processing Current Expense | 32,378,598 | 36,320,532 | |
| **Total Operating Expenses** | 167,475,869 | 170,678,252 | - |
| **Operating Income (Loss)** | 281,206 | 8,225,997 | - |
| **Nonoperating Revenues (Expenses)** | | | |
| Capital Transfers In | - | - | |
| Federal Grants | - | - | |
| Interest On Invest Unrestricted | - | - | |
| Interest on Investment Restricted | - | - | |
| Other Restricted Taxes | - | - | |
| Sale of Surplus Property | - | - | |
| Pass Through | - | - | |
| Gain(Loss) on Sale of Capital Assets | - | - | |
| Data Processing Capital Expenditure | - | (1,255,355) | |
| Depreciation Expense | (1,570,805) | (1,012,176) | |
| Other Charges/Pass Through | (2,099,907) | (2,408,376) | |
| Transfers | - | - | |
| **Total Nonoperating Revenues (Expenses)** | (3,670,711) | (4,675,908) | - |
| **Net Income Loss** | (3,389,506) | 3,550,089 | - |
| Corrections to prior years | - | | |
| **Total Change in Fund Balance / Equity** | (3,389,506) | 3,550,089 | - |
| Beginning Fund Balance | 24,553,545 | 21,164,039 | 26,676,056 |
| check s/b $0 | 0 | (1,961,927) | 26,676,056 |

# FY2028 Rate Cost Drivers

| | |
|---|---|
| **Total Rate Impact** | **$985,480** |
| Auto: Decrease in claim count and costs. | $(943,000) |
| Aviation: Fleet reduction, decrease in claim costs, and a favorable market. This is a pass-through expense from excess insurance carrier. | $(215,368) |
| Commercial Auto: Fleet expansion, increased repair and claim costs. This is a pass-through expense from excess carrier. | $9,444 |
| Cyber Liability: Increased exposure and driven by the market. This is a pass-through expense from excess carrier. | $333,304 |
| Liability: Increased exposure, rising number of claims, and increasing claim costs. | $1,801,100 |
| Property: Captive insurance program, improved market conditions, relationship with excess insurance providers, and loss control efforts. | $0 |
| Workers' Compensation: Vendor rates increased by 4%. Rates will be kept flat through the use of excess retained earnings. | $0 |



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# FY2028 Rate Recommendation

## Division of Risk Management

| Property | FY26 Approved Rate | FY27 Approved Rate | FY28 Proposed Rate | Dollar Change | Units |
|---|---|---|---|---|---|
| Charter Schools | $732,810 | $897,210 | $947,770 | $50,560 | Insured Value |
| School Districts | $15,375,970 | $15,986,940 | $16,122,380 | $135,440 | Insured Value |
| Higher Education | $20,783,690 | $20,166,900 | $19,620,440 | $(546,460) | Insured Value |
| State/Other Agencies | $7,103,560 | $6,948,950 | $7,309,410 | $360,460 | Insured Value |

**Total Change Amount : $0.00**

# Rate Committee Action

| Action to Approve Modified FY27 ISF Rates | Slide Number or Reference | Impact (rounded) |
|---|---|---|
| Approve Rate Adjustments - Auto | 97 | $(943,000) |
| Approve Rate Adjustments - Aviation | 101 | $(215,368) |
| Approve Rate Adjustments - Commercial Auto | 101 | $9,444 |
| Approve Rate Adjustments - Cyber Liability | 101 | $333,304 |
| Approve Rate Adjustments - Liability | 93 | $1,801,100 |
| Approve Rate Adjustments - Property | 95 | $0 |
| Approve Rate Adjustment - Workers Compensation | 99 | $0 |
| Approve all other existing rates | 2026 HB0008S01, Lines 6793-7390 | $0 |



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# Department of Government Operations

## FY 2027 Impacts for Proposed Rates

The Department of Government Operations (DGO) is requesting rate changes for those Internal Service Fund (ISF) progrms identified at the top of the table columns. The proposed changes will impact agencies as indicated below. The rates for other DGO ISF programs are not changing.

| Agency / Customer | DGO Divisions | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | DFCM | DTS | Fleet | Risk | HR | Finance | Purchasing | Vantage - HCM | Grand Total |
| State Agency | 8,255,405.64 | 4,108,667.31 | 0.00 | 215,623.80 | (1,742,176.41) | (81,605.24) | 266,160.24 | 1,254,969.53 | 12,277,044.88 |
| 011 Senate | | | | (3,330.00) | 263.01 | (273.76) | 947.00 | 1,161.98 | (1,231.77) |
| 012 House of Representatives | | | | (4,840.00) | 350.68 | (1,375.56) | 2,842.00 | 1,951.16 | (1,071.72) |
| 014 Legislative Research & General Counsel | | (8.88) | | (1,470.00) | 0.00 | 144.00 | | 1,450.77 | 115.89 |
| 015 Legislative Fiscal Analyst | | 58.30 | | 1,340.00 | (175.34) | 61.60 | 947.00 | 142.82 | 2,374.38 |
| 016 Legislative Auditor General | | 0.00 | | 20.00 | 175.34 | 14.80 | | 1,348.38 | 1,558.52 |
| 017 Legislative Services | | (53.28) | | 4,790.00 | 526.02 | 526.00 | | 2,181.11 | 7,969.85 |
| 020 Judicial Branch | 1,093,634.26 | (222.32) | 0.00 | 156,420.00 | 2,191.75 | (2,891.04) | 31,679.00 | 30,514.46 | 1,311,326.11 |
| 030 Capitol Preservation Board | 776,431.59 | 5,908.37 | | (7,200.00) | (1,703.15) | 236.16 | 1,894.36 | 507.15 | 776,074.48 |
| 050 State Treasurer | 18,327.23 | 11,849.36 | 0.00 | (553.20) | 939.15 | 83.68 | 1,203.00 | 4,248.25 | 36,097.47 |
| 060 Governor's Office | | 116,802.58 | 0.00 | (7,790.60) | (9,726.24) | (13,599.68) | 6,157.00 | 8,350.75 | 100,193.81 |
| 063 Governor's Office of Economic Opportunity | | 17,517.12 | 0.00 | 3,150.00 | (1,210.49) | 629.80 | 3,875.00 | 6,085.04 | 30,046.47 |
| 080 Attorney General | 0.00 | 27,717.12 | 0.00 | 63,705.00 | 3,068.45 | (2,624.44) | 28,518.00 | 19,290.81 | 139,674.94 |
| 090 Utah State Auditor | | 16,241.67 | 0.00 | 3,551.80 | 1,402.72 | (837.44) | 103.00 | 4,337.60 | 24,799.35 |
| 120 Tax Commission | 257,376.93 | 96,812.77 | 0.00 | 925.00 | (58,535.22) | 1,501.44 | 4,289.00 | 16,438.40 | 318,808.32 |
| 130 Career Service Review Office | | 299.34 | | (110.00) | (148.10) | 72.00 | 69.00 | 44.10 | 226.34 |
| 150 Dept of Government Operations | 205,180.90 | 1,026,170.37 | 0.00 | 52,062.00 | (119,685.27) | (2,557.36) | 11,379.44 | 91,642.72 | 1,264,192.80 |
| 170 Navajo Trust Administration | | 1,546.65 | 0.00 | 1,820.00 | (631.42) | (237.40) | | 1,157.50 | 3,655.33 |
| 180 Dept of Public Safety | 157,175.12 | 274,793.56 | 0.00 | 315,192.00 | (107,934.81) | (16,658.28) | 20,478.00 | 161,100.65 | 804,146.24 |
| 190 Utah National Guard | | 5,787.18 | 0.00 | (43,943.20) | (31,246.49) | (543.28) | 1,078.00 | 6,780.75 | (62,087.04) |
| 250 Dept of Health and Human Services | 847,735.29 | 959,472.48 | 0.00 | 38,818.00 | (596,882.71) | (279.60) | 58,120.00 | 137,299.46 | 1,444,282.92 |
| 400 Utah State Board of Education | 75,658.19 | (105.27) | 0.00 | (20,140.00) | (67,966.81) | (16,082.80) | 474.00 | 101,286.80 | 73,124.11 |
| 410 Dept of Corrections | 3,432,524.27 | 349,448.61 | 0.00 | 3,637.00 | (38,120.76) | (11,894.28) | 5,703.00 | 112,778.47 | 3,854,076.31 |
| 430 Board of Pardons & Parole | | 3,779.64 | 0.00 | 2,100.00 | (2,944.14) | 628.20 | 1,478.00 | 1,642.60 | 6,684.30 |
| 450 Dept of Veterans & Military Affairs | 80,455.02 | (11,178.45) | 0.00 | (2,190.00) | (446.91) | (80.76) | 134.00 | 2,116.55 | 68,809.45 |
| 480 Dept of Environmental Quality | 90,089.09 | 99,131.60 | 0.00 | (7,430.00) | (26,127.01) | (3,633.76) | 1,607.00 | 11,972.65 | 165,609.57 |
| 510 Utah Board of Higher Education | | | | (3,030.00) | | | | | (3,030.00) |
| 540 School & Institutional Trust Fund Office | | 4,702.79 | | (260.00) | (2,127.94) | (436.84) | | 148.90 | 2,026.91 |
| 550 School & Institutional Trust Lands Admin | | 7,946.21 | 0.00 | (3,080.00) | (2,212.72) | (1,368.84) | 947.00 | 2,056.10 | 4,287.75 |
| 560 Dept of Natural Resources | 464,469.91 | 245,597.05 | 0.00 | (568,317.00) | (120,509.29) | (2,430.68) | 607.00 | 277,081.55 | 296,498.54 |
| 570 Dept of Agriculture & Food | | 30,204.34 | 0.00 | (48,698.00) | (39,700.83) | 4,900.84 | 1,667.00 | 4,835.40 | (46,791.25) |
| 600 Dept of Workforce Services | 368,120.66 | 242,924.48 | 0.00 | 20,880.00 | (214,494.14) | 745.28 | 39,641.00 | 41,782.05 | 499,599.33 |
| 650 Dept of Alcoholic Beverage Services | 281,720.00 | 81,320.27 | 0.00 | (5,670.00) | (100,214.93) | (2,311.80) | 947.00 | 20,915.55 | 276,706.09 |
| 660 Labor Commission | | 34,809.72 | 0.00 | (1,610.00) | (14,899.30) | 285.28 | 15,159.44 | 1,957.25 | 35,702.39 |
| 670 Dept of Commerce | | 64,330.20 | 0.00 | (10,140.00) | (28,121.14) | (1,641.40) | 9,473.00 | 9,139.60 | 43,040.26 |
| 680 Dept of Financial Institutions | | 7,131.50 | | (3,360.00) | (1,705.76) | (476.76) | 947.00 | 2,491.40 | 5,027.38 |
| 690 Dept of Insurance | 34,878.50 | 31,641.12 | 0.00 | (200.00) | (6,258.53) | (983.48) | 917.00 | 2,855.35 | 62,849.96 |
| 700 Public Service Commission | 1,343.42 | 2,671.60 | | 20.00 | (2,239.36) | (264.32) | 255.00 | 170.95 | 1,957.29 |
| 710 Dept of Corrections | | | | | | 0.00 | | | 0.00 |
| 710 Dept of Cultural and Community Engagement | 65,627.73 | 40,732.46 | 0.00 | (220.00) | 1,832.98 | (9,866.72) | 3,237.00 | 13,338.50 | 114,681.95 |
| 810 Dept of Transportation | 4,657.53 | 312,693.93 | 0.00 | 275,215.00 | (156,957.70) | 1,699.96 | 9,388.00 | 151,781.80 | 598,478.52 |
| 930 Utah Communications Authority | | | | 15,560.00 | | | | | 15,560.00 |
| 962 Inland Port Authority | | (1.32) | 0.00 | | | | | | (1.32) |
| 964 Point of Mtn St Land Authority | | 194.44 | | | | 216.00 | | 584.20 | 994.64 |
| Other | 57,693.76 | 50,700.87 | 0.00 | 2,940,033.80 | | | 84,388.00 | | 3,132,816.43 |
| Higher Education | | | 0.00 | 1,290,763.80 | | | | | 1,290,763.80 |
| NS Non-State | 57,693.76 | 50,700.87 | 0.00 | 6,260.00 | | | 84,388.00 | | 199,042.63 |
| School Districts | | | 0.00 | 1,643,010.00 | | | | | 1,643,010.00 |
| Grand Total | 8,313,099.40 | 4,159,368.18 | 0.00 | 3,155,657.60 | (1,742,176.41) | (81,605.24) | 350,548.24 | 1,254,969.53 | 15,409,861.31 |