Department *of*
Government Operations

Internal Service Fund Rate Committee

Information Packet for the

September 8, 2026

Rate Committee Meeting

FY 2028 Proposed Rates

GovOps

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Agendas

September 8, 2026, Rate Committee Meeting
September 10, 2026, Rate Committee Meeting (tentative)

UTAH 1896 GovOps

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

Gov Ops FY2028
Internal Service Fund
Rate Committee Meeting

DATE: **Tuesday, September 8, 2026**
TIME: **9:00 AM – 3:00 PM (or until adjourned)**
PLACE: **Anchor Location:**
Taylorsville State Office Building (TSOB)
Tuachan Conference Room (1st Floor)
Virtual Google Meet Option: meet.google.com/own-zsgq-czw

1. **Committee Business:**
- **a.** Welcome
- **b.** Review Meeting Protocols
- **c.** Approval of minutes of August 12, 2026, GovOps Rate Committee Business Meeting

2. **Presentation by GovOps Internal Service Funds Divisions**
- **a.** **Introduction** – Marvin Dodge, Executive Director

- **b.** **ISF Overview** – Jake Hennessy, Executive Finance Director

- **c.** **Technology Services** – Alan Fuller, Chief Information Officer, Brandi Frandsen, Finance Director
  - Enterprise Technology

  1. Presentation
  2. Discussion
     - i. Committee
     - ii. Public Comment
  3. Action Items – Vote on FY 2028 Rates and Rate Changes

- **d.** **Risk Management** – Brian Jensen, Assistant Director, Audrey Crowton, Financial Manager II
  - Liability Insurance Program
  - Property Insurance Program
  - Auto Physical Damage Program
  - Workers Compensation Program
  - Aviation Program
  - Commercial Auto Program

- Cyber Liability Program

1. Presentation
2. Discussion
   i. Committee
   ii. Public Comment
3. Action Items – Vote on FY 2028 Rates and Rate Changes

e. **Enterprise Business Solutions** – Jake Hennessy, Executive Finance Director, Amie Hughes, Information Technology Director II

- HCM/Vantage

1. Presentation
2. Discussion
   i. Committee
   ii. Public Comment
3. Action Items – Vote on FY 2028 Rates and Rate Changes

f. **Human Resource Management** – John Barrand, Chief Human Resources Officer, Marie Loosle, Financial Manager II

- Field Services
- P4P Services
- Core HR Services
- Consulting Services
- Notary Services

1. Presentation
2. Discussion
   i. Committee
   ii. Public Comment
3. Action Items – Vote on FY 2028 Rates and Rate Changes

g. **Fleet Operations** – Cory Weeks, Division Director, Mark Yeschick, Financial Manager II

- Fuel Network Program
- Motor Pool Program

1. Presentation
2. Discussion
   i. Committee
   ii. Public Comment
3. Action Items – Vote on FY 2028 Rates and Rate Changes

h. **Purchasing and General Services** – Windy Aphayrath, Division Director, Stephanie Martin, Financial Manager

- Cooperative Contracts Program
- Print Services Program
- Mail and Distribution Services Program
- State and Federal Surplus Property Programs

1. Presentation
2. Discussion
   i. Committee
   ii. Public Comment
3. Action Items – Vote on FY 2028 Rates and Rate Changes

i. **Finance** – Van Christensen, Division Director, Amanda Hensley, Accountant
- State Travel Program
- Purchasing Card (P-Card) Program

1. Presentation
2. Discussion
   i. Committee
   ii. Public Comment
3. Action Items – Vote on FY 2028 Rates and Rate Changes

j. **Facilities Construction and Management** – Brandon Andersen, Assistant Director, Eric Grant, Finance Director
- Facilities Management

1. Presentation
2. Discussion
   i. Committee
   ii. Public Comment
3. Action Items – Vote on FY 2028 Rates and Rate Changes

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

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

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.

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DAVID DYCHES
Deputy Director

MARILEE P. RICHINS
Deputy Director

Agenda

Gov Ops FY2028
Internal Service Fund
Rate Committee Meeting

DATE: **Thursday, September 10, 2026**
TIME: **09:00 AM – 12:00 PM**
PLACE: **Anchor Location:**
Taylorsville State Office Building (TSOB)
Tuachan Conference Room (1st Floor)
Virtual Google Meet Option: meet.google.com/wtn-nhyv-xea

1. **Committee Business:**
   - **a.** Welcome
   - **b.** Review meeting protocols
   - **c.** Approval of the minutes of September 8, 2026, GovOps FY 2028 ISF Rate Committee Meeting

2. **Presentation by GovOps Internal Service Funds Divisions**
   - **a.** Continuation of items remaining from the September 8, 2026, agenda that may include a discussion of rates for Divisions of:
     - Technology Service,
     - Enterprise Business Solutions,
     - Human Resource Management,
     - Purchasing,
     - Fleet Operations,
     - Finance,
     - Facilities Construction and Management,
     - Risk
3. **Committee Comment**
4. **Public Comment**
5. **Action Items** – Vote on FY 2028 modified rates

Committee Members
Duncan Evans, Managing Director of Budget & Operations, Governor's Office of Planning and Budget
Greg Paras, Deputy Director, Utah Department of Workforce Services
Jeff Mottishaw, Finance Director, Utah Department of Corrections
Joe Brown, Division Director II, Department of Public Safety
Joe Giacalone, Finance Director, Board of Pardons & Parole
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FY 2028
GovOps
Rate Impact
Summary

UTAH 1896 GovOps

Department of Government Operations

FY 2028 Impacts for Proposed Rates

The Department of Government Operations (DGO) is requesting rate changes for those Internal Service Fund (ISF) programs 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.

Sum of Rate Impact	DGO Divisions								
	DTS	HCM	HR	Purchasing	Fleet	Finance	DFCM	Risk	Grand Total
State Agency	$11,882,473.75	($753,268.43)	($1,829,945.22)	$292,500.00	($433,500.27)	$140,145.00	$3,148,527.84	$1,473,421.00	$13,920,353.67
011 Senate	$18.64	($4,100.00)	($2,194.13)	$151.00	$0.00	$57.00	$0.00	$210.00	($5,857.49)
012 House of Representatives	$18.64	($7,700.00)	($3,590.75)	$0.00	$0.00	$102.00	$0.00	$3,380.00	($7,790.11)
014 Legislative Research & General Counsel	$0.00	$100.00	($1,492.58)	$15.00	$0.00	$54.00	$0.00	$5,170.00	$3,846.42
015 Legislative Fiscal Analyst	($63.45)	$900.00	($89.86)	$1.00	$0.00	$57.00	$0.00	$1,040.00	$1,844.69
016 Legislative Auditor General	$13.98	$300.00	($549.67)	$33.00	$0.00	$105.00	$0.00	$2,200.00	$2,102.31
017 Legislative Services	$0.00	($3,000.00)	($1,891.67)	$53.00	$0.00	$144.00	$0.00	($2,580.00)	($7,274.67)
020 Judicial Branch	$47.76	($16,700.00)	($27,445.15)	$3,430.00	($12,890.42)	$5,127.00	$796,809.59	$98,570.00	$846,948.78
030 Capitol Preservation Board	$5,003.56	($1,100.00)	($4,002.53)	$55.00	$0.00	$153.00	$242,127.08	$41,840.00	$284,076.11
050 State Treasurer	$14,568.58	($2,200.00)	($703.46)	$224.00	($111.97)	$453.00	$0.00	$5,676.00	$17,906.15
060 Governor's Office	$150,282.32	($45,200.00)	($131,897.15)	$65,623.00	($547.28)	$4,227.00	$0.00	$45,257.00	$87,744.89
063 Governor's Office of Economic Opportunity	$24,632.78	($9,600.00)	($24,980.04)	$1,646.00	($1,088.32)	$2,166.00	$0.00	($2,820.00)	($10,043.58)
080 Attorney General	$30,616.83	$8,500.00	($8,121.14)	$923.00	($7,130.81)	$2,715.00	$18,310.40	$95,120.00	$140,933.28
090 Utah State Auditor	($1,197.56)	($1,700.00)	($1,556.17)	$16.00	($406.36)	$231.00	$0.00	$7,366.00	$2,752.91
120 Tax Commission	$469,659.22	$15,500.00	$2,529.28	$45,714.00	($3,228.03)	$2,160.00	$149,396.57	$24,810.00	$706,541.04
130 Career Service Review Office	$1,083.43	($600.00)	$263.38	$3.00	$0.00	$36.00	$0.00	$180.00	$965.81
150 Dept of Government Operations	$1,075,557.40	$21,100.00	$54,204.62	$431.00	($26,304.83)	$6,702.00	$335,205.23	($219,324.00)	$1,247,571.42
170 Navajo Trust Administration	$6,716.92	($100.00)	($1,664.59)	$0.00	($3,615.36)	$219.00	$0.00	($170.00)	$1,385.97
180 Dept of Public Safety	$1,135,371.61	($113,300.00)	($33,939.10)	$10,143.00	($122,652.80)	$9,300.00	$241,047.33	($13,946.00)	$1,112,024.03
190 Utah National Guard	$29,574.79	($7,600.00)	($46,335.86)	$45.00	($7,236.90)	$1,953.00	$0.00	$69,066.00	$39,466.03
250 Dept of Health and Human Services	$3,331,248.87	$18,100.00	($449,591.40)	$28,998.00	($63,036.05)	$24,666.00	$218,495.01	$584,134.00	$3,693,014.44
400 Utah State Board of Education	$61,345.12	($220,900.00)	($151,191.58)	$0.00	($8,600.83)	$10,815.00	$0.00	$43,500.00	($265,032.29)
410 Dept of Corrections	$831,421.36	$116,022.46	$76,878.96	$981.00	($56,735.49)	$4,488.00	($4,960.72)	$62,893.00	$1,030,988.57
430 Board of Pardons & Parole	$40,775.27	$1,300.00	($519.91)	$64.00	($778.55)	$336.00	$0.00	($2,370.00)	$38,806.81
440 Dept of Criminal Justice		$26,100.00	$99,685.60		($72.86)				$125,712.74
450 Dept of Veterans & Military Affairs	($11,392.52)	($300.00)	($2,406.82)	$0.00	($458.35)	$573.00	$9,515.42	($5,150.00)	($9,619.27)
480 Dept of Environmental Quality	$315,625.51	$8,000.00	$14,706.23	$672.00	($2,823.28)	$4,995.00	$15,789.70	$32,380.00	$389,345.16
510 Utah Board of Higher Education	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($52,720.00)	($52,720.00)
540 School & Institutional Trust Fund Office	$4,957.62	($400.00)	($2,458.39)	$0.00	$0.00	$222.00	$0.00	$1,470.00	$3,791.23
550 School & Institutional Trust Lands Admin	$421.44	$100.00	$1,435.26	$140.00	($1,483.39)	$1,572.00	$0.00	$7,620.00	$9,805.31
560 Dept of Natural Resources	$564,100.76	($409,600.00)	($805,504.39)	$6,629.00	($86,821.58)	$21,858.00	$4,412.95	$354,005.00	($350,920.25)
570 Dept of Agriculture & Food	$101,046.69	($5,900.00)	($32,145.39)	$701.00	($15,679.57)	$3,798.00	$52,812.43	$16,062.00	$120,695.16
600 Dept of Workforce Services	$2,229,729.71	$47,100.00	($52,490.65)	$101,540.00	($14,026.83)	$8,499.00	$169,237.69	$72,490.00	$2,562,078.93
650 Dept of Alcoholic Beverage Services	$253,914.41	($107,800.00)	($350,048.10)	$0.00	($2,022.21)	$1,173.00	$840,006.28	$127,540.00	$762,763.38
660 Labor Commission	$56,368.62	$1,800.00	($5,799.65)	$1,498.00	($4,599.60)	$864.00	$8,144.39	$12,340.00	$70,615.75
670 Dept of Commerce	$137,689.68	$10,600.00	($826.35)	$20,763.00	($3,157.81)	$1,287.00	$15,176.40	$38,590.00	$220,121.91
680 Dept of Financial Institutions	$23,412.80	$1,400.00	($693.22)	$20.00	$0.00	$1,698.00	$0.00	$1,990.00	$27,827.58
690 Dept of Insurance	$35,327.87	$5,000.00	$3,766.25	$336.00	($1,634.84)	$633.00	$0.00	$5,600.00	$49,028.28
700 Public Service Commission	$3,157.15	$800.00	$535.10	$10.00	$0.00	$174.00	$1,511.60	$1,200.00	$7,387.84
710 Dept of Cultural and Community Engagement	$81,069.39	($18,800.00)	($50,654.69)	$1,326.00	($1,028.12)	$2,805.00	$8,971.43	($13,350.00)	$10,339.01
810 Dept of Transportation	$878,932.91	($59,600.00)	$107,772.62	$316.00	$13,460.38	$13,728.00	$26,519.07	$15,722.00	$996,850.99
930 Utah Communications Authority	$0.00	$0.00	$0.00	$0.00	$1,206.67	$0.00	$0.00	$8,430.00	$9,636.67
962 Inland Port Authority	$0.00	$0.00	$0.00	$0.00	$5.12	$0.00	$0.00	$0.00	$5.12
964 Point of Mtn St Land Authority	$1,415.65	$209.11	$3,061.87	$0.00	$0.00	$0.00	$0.00	$0.00	$4,686.63
Other	$366,943.70	$0.00	$0.00	$179,276.00	($3,078.75)	$0.00	$82,183.71	($487,941.00)	$137,383.66
Higher Education					($7,104.97)			($248,531.00)	($255,635.97)
NS Non-State	$366,943.70	$0.00	$0.00	$179,276.00	($17,328.45)	$0.00	$82,183.71	$11,590.00	$622,664.96
School Districts					$21,354.67			($251,000.00)	($229,645.33)
Grand Total	$12,249,417.45	($753,268.43)	($1,829,945.22)	$471,776.00	($436,579.02)	$140,145.00	$3,230,711.56	$985,480.00	$14,057,737.33

Department of Government Operations

FY2028 ISF Rate Committee Meeting

Marvin Dodge
Commissioner, GovOps

Jake Hennessy
Executive Finance Director, GovOps
September 8, 2026

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.

Division of Technology Services

GovOps

Alan Fuller
Chief Information Officer
Division of Technology Services

DTS Service Performance

1,200+
Applications
Application development, support, and online services for Utah residents.

Whole of State
Cybersecurity Center
Comprehensive data security plan for state agencies, cities, and counties. Expanding protection to K-12 schools.

625+
Network & Wifi Locations
Manage over 8,000 pieces of network equipment.

3,400
Servers Hosted
Robust infrastructure with 2,600 cloud and 800 on-premise servers.

22,000+
State Computers
Dedicated hardware support and configuration for state employees.

6.5 million+
GIS Requests / Mo.
High-frequency geospatial data delivery and mapping services.

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DTS Accomplishments

MyUtah

Next generation state portal providing personalized digital delivery of government services from multiple agencies directly to residents.

Vantage

Successfully modernized the state's payroll and human resource systems by integrating them into a single vendor platform.

DHHS System Modernization

Transformed 47 DHHS systems and many websites into modern, resilient, scalable, and secure systems.

Web Accessibility

Partnering with agencies to drive compliance with federal requirements for web content and mobile application accessibility.

Gemini AI

Gemini AI available to all state agencies, with an estimated productivity savings of over 1 million hours per year.

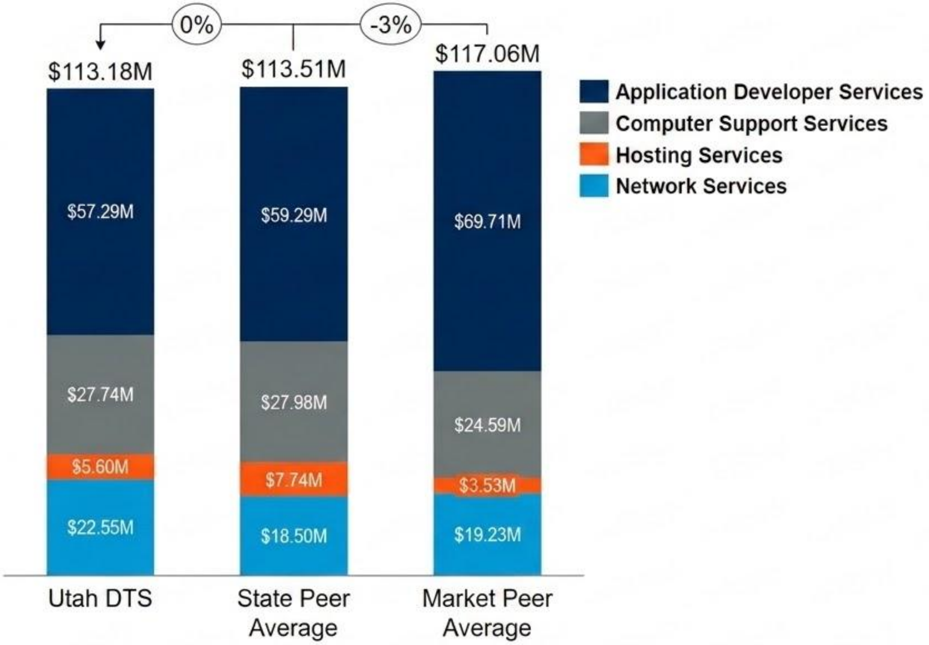
Redundant Network Core

Ensures that state services remain online even in the event of primary network core failure.

Customer Experience

Standardized and improved customer experience across all agencies by focusing on feedback and improving service delivery.

DTS rates are between State and Market average comparisons for the in-scope benchmarked metrics



- DTS Application Developer spending is the largest area of cost recovery in scope and is below State and Market Peer Average.
- Computer Support Services are slightly below State Peer Average but above Market Peer Average.
- Hosting Services are lower than State Peer Average but higher than Market Peer Average. Within Hosting Services, Rack Space Services are lower than State and Market Peer Average.

Gartner

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Challenges

Inflation

- 4.2% general annual inflation as of May 2026 (Bureau of Labor Statistics)
- IT Enterprise inflation (software, hardware, cloud, and services) jumped from 7% per year to as high as 15% between December 2025 and May 2026 (Federal Reserve, Heller Search)

Consumable AI Predictability

Consumption-based pricing (such as token fees for generative AI tools) is difficult to predict.

Escalating Cybersecurity Risks

Defensive strategies must scale rapidly to counter advanced, AI-based security threats.

Technical Debt & Network Refresh

Addressing legacy infrastructure requirements and managing unsustainable equipment lifecycles.

Minimal Available Fund Balance

Limited reserve capacity to absorb ongoing price increases and unexpected expenses.

DTS ISF Rate Expense

Service Groups	Proposed 2028 Rate Budget Amount	Percentage of Budget	FTE Count
Application Services	$81,345,500	37.99%	406.25
Desktop Services	$40,910,900	19.10%	156.42
Hosting Services	$24,917,100	11.64%	37.52
Security	$24,224,000	11.31%	29.50
Network	$21,763,100	10.16%	44.67
Division Overhead	$9,392,900	4.39%	52.17
Communication Services	$7,062,300	3.30%	19.83
Department Overhead	$1,912,800	0.89%	N/A
SWCAP	$1,365,800	0.64%	N/A
Print Services	$1,255,100	0.59%	7.15
TOTAL	$214,149,500	100%	753.51

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DTS Cost Savings Actions

7+ FTE

Reduction Breakdown

2 FTE — Application Services

2 FTE — Desktop

2 FTE — Business Operations

1 FTE — Security

1 FTE — Finance

Travel & Meetings

Reduced travel, conference, and meeting requests expenses to 2025 actuals.

Employee Recognition

Eliminated Motivisity program for employee engagement and recognition.

New AI Tools and Tokens Prioritized and restricted the amount of new AI tools to be purchased.

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Changes in rate setting methodology

Overhead & Allocation

- Cost share to ISF and appropriated units
- Shift to cost allocation by FTE rather than percent of revenue

Billable Time Change for Application Developers and Mobile Technicians

- Net neutral billable metric adjustment
- Increase application developer rates
- Decrease billable hours
- Account for non-billable activities (meetings, training, etc.)

Print Services

- Reconciled budgeted FTE to actual time and effort reporting
- Reallocated FTE to maintain 24/7 operation

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New Rates for 2028

AI Frontier Security

Hosting Infrastructure

Mobile Device Inventory

DaaS Support Rate

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AI Frontier Response

An aggressive response is necessary to defend against the new threats posed by AI Frontier models, which are exceptional at finding vulnerabilities and autonomously exploiting them. Defending state systems in this new threat environment requires significant investment in additional security tools and personnel.

2027 Cost Estimate

$5,440,100

- DTS redirecting $2.5m of existing one-time budget to emergent needs
- Seeking additional funding resources for remainder of needs

2028 On-Going Cost Estimate

$7,226,200

- Bill using device rate as a metric
- **$26.75** per device per month
- Reductions to existing device rate

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Hosting Infrastructure Rate

Rate Consolidation

New rate replaces current cloud infrastructure rate and reduces on-premise hosting rates.

- Streamlines personnel expenses for hosting platform support (public and private cloud infrastructure) into one rate.
- Does NOT increase the overall hosting budget, but rather reduces variability and consolidates costs into a centralized rate for simplicity.

Billing Metrics

Considerations proposed in the June meeting regarding billing metrics and allocation.

- ***$7.48*** *per developer hour if* added-on the developer rate
- Allocating cost by percentage of spend (reflecting usage) across both private and public cloud (consistent with TAM support, Cloudability)
- (Impact Link)

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Mobile Device Inventory

Overview & Benefits

Provides an inventory of state issued mobile devices

- In response to agency security assessment finding
- Devices that connect to the state's network should be properly inventoried and managed.
- Dashboard that combines multi-carrier in one place, so agencies can easily monitor their devices.
- Provides real-time financial transparency, ensuring accurate billing and immediate dispute resolution for agency mobile devices.

Rate & Metrics

$2.29 TOTAL RATE per state owned device per month

- Total Estimated cost of $292,400
- Billing Metrics 10,640 state owned devices

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DaaS Support Rate

Rate Components & Split

Cost recovery for DaaS consists of three major components: licensing, personnel, and overhead.

- In the previous rate model, the spread of personnel and overhead was not equitable between DaaS AWS and DaaS Citrix/GCP rates.
- In order to address this issue, existing expenses have been reallocated between the three proposed rates to ensure fair distribution of expense between the DaaS environments.

New Rate Structure

The updated allocation methodology resolves inequities by decoupling support from licensing.

- **DaaS AWS & Citrix/GCP:** These rates will now only recover the cost of the licensing and usage.
- **DaaS Support Rate:** A rate of $23.23 per user per month to cover the personnel and overhead, split evenly among the users.

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Other Rate Changes

User Rate Increase

- Google contract price increasing
- Archive licensing

Communication Rate Decrease

- Communications vendor pricing reduction
- Reallocation of FTE
- Internal Hosting Decreases
- Fund balance reduction adjustment

Mobile Tech Increase

- Reduced Billable Percentage (general/manager support)
- Overhead and allocation change increases

Data Center Rack & Rack U

- Metric change: per rack to per capacity unit
- Equitable cost distribution per capacity unit
- Internal DTS pays same as non-state/cabinet
- Decrease for most state agencies; increase for non-state

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FY2028 Rate Cost Drivers

Total Rate Impact	**$12,249,400**
AI Frontier Security Response	$7,254,800
Software maintenance increases	$5,821,800
SWCAP and indirect cost allocation	$1,255,600
ISF rate impacts (including DTS internal billing)	$989,300
Hardware maintenance increases	$777,000
Utilities increases	$230,000
Miscellaneous small budget reductions	($168,200)
Communications vendor billing reductions	($338,000)
Overhead spread to appropriated units	($607,300)
Personnel reductions	($2,965,600)
Rate Cost Drivers	**$12,249,400**

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FY2028 Rate Recommendation

Division of Technology Services

Seat Rates

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
AI Frontier Security	N/A	N/A	$26.75	$26.75	Device/month
Device Rate	$203.87	$212.91	$207.57	($5.34)	Device/month
User Rate	$40.93	$47.84	$53.12	$5.28	Email/month

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FY2028 Rate Recommendation

Division of Technology Services

Application Developer Rates

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Tier 1	$91.02	$95.34	$105.16	$9.82	Hour
Tier 2	$105.01	$109.98	$121.08	$11.10	Hour
Tier 3	$126.45	$132.53	$143.33	$10.80	Hour
Tier 4	$144.37	$151.31	$164.86	$13.55	Hour
Intern	$25.50	$26.43	$26.43	$0	Hour

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FY2028 Rate Recommendation

Division of Technology Services

Communication and Phone Services

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Mobile Device Inventory	N/A	N/A	$2.29	$2.29	Mobile Device/month
Mobile Technician Labor	$106.32	$111.68	$136.82	$25.14	Hour
Contact Center	$45.67	$46.90	$33.24	($13.66)	Core License /month
Business Phone Line VoIP	$25.57	$24.24	$20.95	($3.29)	Line/month
Toll Free Usage	$0.0338	$0.0247	$0.0196	($0.0051)	Minute

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FY2028 Rate Recommendation

Division of Technology Services

Computer Support Services

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Desktop as a Service (DaaS) Support	N/A	N/A	$23.23	$23.23	User/month
Desktop as a Service (DaaS) Citrix/GCP	$53.68	$60.43	$36.66	($23.77)	Device/month
Desktop as a Service (DaaS) AWS	Cost Plus 10%	Cost Plus 10%	Actual Cost	(10%)	Actual Cost
On-Call Support	SBA	SBA	SBA	N/A	SBA

Database Services

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Database SQL	$10.19	$12.29	$9.16	($3.13)	GB/Month
Oracle Database Hosting Core Model (Discontinued)	SBA	SBA	-	Remove	Remove
Oracle Database Hosting Shared Model (Discontinued)	SBA	SBA	-	Remove	Remove

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FY2028 Rate Recommendation

Division of Technology Services

Hosting Services

Rate Name	FY26 Approved Rate	FY27 Approved Rate	FY28 Proposed Rate	Rate Change	Units
Hosting Infrastructure	N/A	N/A	$7.48	$7.48	Developer Hour
Data Center Rack Space - Full Rack	$936.86	$936.86	$1,569.81	$632.95	Capacity Unit/Month
Data Center Rack Space - Rack U	$31.23	$31.23	$313.96	$282.73	RackU/Month
Processing CPU	$38.47	$53.97	$35.27	($18.70)	CPU/Month
Memory	$7.46	$9.35	$6.46	($2.89)	GB/Month
Back-up Services	$0.0968	$0.1223	$0.0872	($0.0351)	GB/Month
General Purpose Storage	$0.0341	$0.0725	$0.0494	($0.0231)	GB/Month
Cloud Hosting and Storage Services	Actual Cost	Actual Cost	Actual Cost	N/A	Actual Cost
Cloud Infrastructure (Discontinued)	$2.93	$2.88	-	Remove	Developer Hour

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FY2028 Rate Recommendation

Division of Technology Services

Network Services

Rate Name	FY26 Approved Rate	FY27 Approved Rate	FY28 Proposed Rate	Rate Change	Units
Network Services - 10 GB	$329.12	$341.96	$331.12	($10.84)	Connection/Month
Network Connection - IoT (Discontinued)	$ 9.82	$ 9.82	-	Remove	Connection/Month

Print Services

Secure Application Print	$0.0332	$0.0423	$0.0565	$0.0142	Image

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FY2028 Rate Recommendation

Division of Technology Services

Miscellaneous Services

Rate Name	FY26 Approved Rate	FY27 Approved Rate	FY28 Proposed Rate	Rate Change	Units
Website Hosting and Maintenance	$425.00	$458.19	$467.38	$9.19	Website/Month
DTS Consulting Charge	See Application Developer Table Above	See Application Developer Table Above	See Application Developer Table Above	See Application Developer Table Above	See Application Developer Table Above
Consultant Services	Cost + 3%	Cost + 3%	Cost + 3%	N/A	N/A
Enterprise Software (Adobe, Microsoft, Salesforce, ServiceNow, etc.)	Cost + 10%	Cost + 10%	Cost + 10%	N/A	N/A
Other Technical Services	Cost + 10%	Cost + 10%	Cost + 10%	N/A	N/A
Integration Hub - Apigee (Discontinued)	SBA	SBA	-	Remove	Remove

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FY2028 Rate Recommendation

Division of Technology Services

Special Billing Rates for Other Entities

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Google Email and Collaboration Tools (Non-Seat Rate)	$11.57	$14.90	$19.56	$4.66	Email/Month
Security Support (Non-Seat Rate)	$28.50	$31.91	$36.39	$4.48	Device/Month
Network Connection (Non-Seat Rate)	$82.28	$85.49	$82.78	($2.71)	Device/Month
IAM (Non-Seat Rate)	$29.57	$32.33	$29.76	($2.57)	Device/Month
Network Connection - Non-Cabinet Agencies	$96.80	$101.55	$100.06	($1.49)	Device/Month
Computer & Helpdesk (Non-Seat Rate)	$88.76	$89.86	$88.40	($1.46)	Device/Month
Authentication License (Non-Seat Rate)	$4.54	$4.54	$4.54	$0	License/Month
Adobe Pro/Sign	$2.94	$3.80	$3.80	$0	Device/Month
Cyber Liability Insurance	$297.08	$297.08	$297.08	$0	Monthly Cost

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Rate Committee Action

Action to Approve FY 28 ISF Rates	Slide Number or Reference	Impact (rounded)
Approve Proposed New Rates - AI Frontier Security	Slide 13	$7,292,900
Approve Proposed New Rates - Hosting Infrastructure	Slide 14	$675,200
Approve Proposed New Rates - Mobile Device Inventory	Slide 15	$300,200
Approve Proposed New Rates - DaaS Support	Slide 16	$701,700
Approve Rate Adjustments	Slide 19-26	$3,279,400
Approve all other existing rates	[2026 HB0008S01 Lines 7392-7463]()	

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Pro Forma Financial Statements
Technology Services

Division of Technology Services

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	(13,755,395)	13,123,521	(13,934,477)	(11,530,446)
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	620,385	148,043	384,214	266,128
Due From Other Funds	24,829,133	-	24,845,231	21,857,251
Due From Component Units	771	-	-	-
Prepaid Items	4,934,899	8,641,964	6,788,432	5,435,452
Inventories	320,707	455,262	387,985	354,346
Interfund Loan Receivables (ST)	1,000,000	7,000,000	1,000,000	1,000,000
Total Current Assets	17,950,500	29,368,790	19,471,384	17,382,731
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	6,137,727	4,773,136	5,455,432	6,482,738
Interfund Loan Receivables (LT)	6,000,000	-	6,000,000	5,000,000
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	3,419,311	3,419,311	3,419,311	3,419,311
Machinery and Equipment	17,028,557	15,677,796	17,677,796	19,177,796
Software	4,959,575	4,577,228	4,577,228	4,577,228
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(21,454,561)	(18,771,702)	(20,519,316)	(22,364,705)
Total Capital Assets	3,952,883	4,902,634	5,155,019	4,809,630
Total Noncurrent Assets	16,090,610	9,675,769	16,610,451	16,292,368
Total Assets	34,041,110	39,044,559	36,081,835	33,675,099
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	12,166,257	12,105,579	11,119,076	10,839,314
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	12,542,123	11,119,076	10,839,314
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	12,542,123	11,119,076	10,839,314
Fund Balance / Equity				
Net Investment in Capital Assets	3,952,883	4,902,634	5,155,019	4,809,630
Nonspendable - Prepaid Expenses	11,072,626	13,415,100	12,243,864	11,918,190
Nonspendable - Inventories	320,707	455,262	387,985	354,346
Unrestricted Fund Balance/Equity (DEFICIT)	5,817,823	7,729,440	7,175,891	5,753,619
Total Fund Balance / Equity (DEFICIT)	21,164,039	26,502,436	24,962,759	22,835,785
check s/b $0	-	-	-	-

Pro Forma Financial Statements
Technology Services

Division of Technology Services

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	167,757,074	178,904,249	202,302,935	214,343,235
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	167,757,074	178,904,249	202,302,935	214,343,235
Operating Expenses				
Personnel Services	118,491,274	118,426,642	123,929,527	123,988,039
Travel/In State	37,173	30,862	30,999	34,189
Travel/Out of State	57,069	66,070	120,370	126,447
Current Expense	16,511,753	16,007,765	23,525,910	24,726,370
Data Processing Current Expense	32,378,598	36,320,532	51,095,533	62,633,069
Total Operating Expenses	167,475,869	170,851,871	198,702,339	211,508,114
Operating Income (Loss)	281,206	8,052,377	3,600,596	2,835,121
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	(0)	(1,255,355)	-	-
Depreciation Expense	(1,570,805)	(1,012,176)	(1,747,615)	(1,845,388)
Other Charges/Pass Through	(2,099,907)	(2,408,376)	(3,392,658)	(3,116,706)
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	(3,670,711)	(4,675,908)	(5,140,273)	(4,962,094)
Net Income Loss	(3,389,506)	3,376,470	(1,539,677)	(2,126,973)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	(3,389,506)	3,376,470	(1,539,677)	(2,126,973)
Beginning Fund Balance	24,553,545	21,164,039	26,502,436	24,962,759
check s/b $0	0	(1,961,927)	(0)	1

Division of Risk Management

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Brian Jensen
Assistant Director
Division of Risk Management

Accomplishments & Challenges

Accomplishments

Achieved 12.9% property rate decrease via captive structure, better market conditions, and enhanced underwriter relationships.

- Increased earthquake coverage to $650M while lowering rates.
- Closed the complex Rio Grande 2020 earthquake claim.
- Avoided $2M in costs by upgrading rather than replacing existing software.
- Collaborated with the Treasurer's Office to optimize Captive fund investments.
- Enhanced loss control program.

Challenges

- Increased exposure, rising number of claims, and increasing claim costs.
- Recruiting and retaining Assistant Attorney Generals to handle Risk claims, requiring Risk to hire of outside law firms for some claims.
- Government Immunity Cap to exceed $1M, further increasing claims costs.

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

Rates/Overhead Expense

Division of Risk Management

Rate	Total Expenses	Admin Allocation	% of Total Expenses
Property	$35,942,687	$2,000,000	5.57%
Auto	$5,052,799	$1,418,000	28.06%
Liability	$38,658,602	$3,938,000	10.19%
Workers Comp	$9,148,299	$68,882	0.75%
Totals	$88,784,387	$7,424,882	8.36%

Based on Personnel Hours	Auto	Liability	Property	Workers' Comp
Allocation %	21%	48%	30%	1%

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Liability Program

FY2028 Rate Recommendation

Division of Risk Management

Liability	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Charter Schools	$622,190	$652,050	$913,270	$261,220	Student Enrollment
School Districts	$10,823,070	$11,102,870	$10,701,390	($401,480)	Student Enrollment
Higher Education	$6,615,830	$7,888,600	$8,204,690	$316,090	Expense Budget
State/Other Agencies	$15,151,800	$14,891,320	$16,516,590	$1,625,270	FT Employees

Total Change Amount: $1,801,100

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Property Program

FY2028 Rate Recommendation

Division of Risk Management

Property	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate 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

GovOps

Auto Program

FY2028 Rate Recommendation

Division of Risk Management

Auto	FY26 Approved Rate	FY27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Charter Schools	$53,500	$70,210	$60,150	($10,060)	Vehicle
School Districts	$2,744,830	$3,286,100	$2,999,420	($286,680)	Vehicle
Higher Education	$510,880	$593,820	$502,550	($91,270)	Vehicle
State/Other Agencies	$2,723,110	$3,265,530	$2,710,540	($554,990)	Vehicle

Total Change Amount ($943,000)

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Workers' Compensation Program

FY2028 Rate Recommendation

Division of Risk Management

Workers' Compensation	FY26 Approved Rate	FY27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Aviation: Crew	$1.46	$1.46	$1.46	$0.00	$100 of Payroll
Aviation: Helicopter Crew	$1.46	$1.46	$1.46	$0.00	$100 of Payroll
Aviation: Pilot	$3.06	$3.06	$3.06	$0.00	$100 of Payroll
Road Construction Crew	$1.37	$1.37	$1.37	$0.00	$100 of Payroll
State Worker: Office Work	$0.45	$0.45	$0.45	$0.00	$100 of Payroll

Total Change Amount : $0.00

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Pass-Through Programs

Risk Management

Pass-Through Rates	FY26 Approved Rate	FY27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Aviation					
Higher Education	$2,087,178	$2,125,405	$1,860,074	($265,331)	Total Insured Value
State Agencies	$480,076	$499,630	$549,593	$49,963	Total Insured Value
Commercial Auto					
Higher Education	$103,675	$102,708	$107,843	$5,135	Vehicles
State Agencies	$11,165	$86,166	$90,475	$4,309	Vehicles
Cyber Liability					
Higher Education	$2,151,498	$2,666,084	$2,999,388	$333,304	Unit

Total Change Amount $127,380

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The Road Ahead

- Sprinkler rebate program will end June 30, 2027.
- Risk is developing a program to invest in loss prevention measures, such as water leak detection devices.
- Use interest earned on K-12 captive to reduce premiums for school districts and covered charter schools.

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Rate Committee Action

Action to Approve Modified FY27 ISF Rates	Slide Number or Reference	Impact (rounded)
Approve Rate Adjustments - Auto	Slide 37	($943,000)
Approve Rate Adjustments - Aviation	Slide 41	($215,368)
Approve Rate Adjustments - Commercial Auto	Slide 41	$9,444
Approve Rate Adjustments - Cyber Liability	Slide 41	$333,304
Approve Rate Adjustments - Liability	Slide 33	$1,801,100
Approve Rate Adjustments - Property	Slide 35	$0
Approve Rate Adjustment - Workers Compensation	Slide 39	$0
Approve all other existing rates	2026 HB0008S01, Lines 6793-7390	

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Division of Risk Management

Pro Forma Financial Statements
Adminstration

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	287,033	252,219	282,990	272,479
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	385	388	390	400
Due From Other Funds	-	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	175,879	118,546	120,000	140,000
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	463,297	371,153	403,380	412,879
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	704,267	704,267	704,267	704,267
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(532,324)	(671,984)	(704,267)	(704,267)
Total Capital Assets	171,942	32,283	(0)	-
Total Noncurrent Assets	171,942	32,283	(0)	-
Total Assets	635,239	403,436	403,380	412,879
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	400,176	170,556	170,500	180,000
Due to Other Funds	337	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	400,513	170,556	170,500	180,000
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	400,513	170,556	170,500	180,000
Fund Balance / Equity				
Net Investment in Capital Assets	171,942	32,283	(0)	-
Nonspendable - Prepaid Expenses	175,879	118,546	120,000	140,000
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	(113,095)	82,051	112,880	92,879
Total Fund Balance / Equity (DEFICIT)	234,726	232,880	232,880	232,879
check s/b $0	-	-	-	-

Division of Risk Management

Pro Forma Financial Statements

Adminstration

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	-	-	-	-
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	1,770,155	2,065,739	2,155,952	2,263,750
Total Operating Revenues	1,770,155	2,065,739	2,155,952	2,263,750
Operating Expenses				
Personnel Services	5,181,738	5,385,760	5,597,815	5,818,220
Travel/In State	16,962	30,567	32,000	33,000
Travel/Out of State	11,688	14,392	17,000	17,000
Current Expense	2,166,671	2,450,289	2,755,000	2,892,750
Data Processing Current Expense	464,543	505,426	510,000	520,000
Total Operating Expenses	7,841,602	8,386,434	8,911,815	9,280,970
Operating Income (Loss)	(6,071,446)	(6,320,696)	(6,755,863)	(7,017,220)
Nonoperating Revenues (Expenses)	-	-	-	-
Transfer from other Risk Funds	21,750,000	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	(151,957)	(139,660)	-	-
Other Charges/Pass Through	5,814,616	6,458,509	6,755,863	7,017,220
Transfers	(21,750,000)	-	-	-
Total Nonoperating Revenues (Expenses)	5,662,660	6,318,850	6,755,863	7,017,220
	-	-	-	-
Net Income Loss	(408,787)	(1,846)	(0)	(0)
Corrections to prior years	-	-	-	-
Total Change in Fund Balance / Equity	(408,787)	(1,846)	(0)	(0)
Beginning Fund Balance	643,513	234,726	232,880	232,880
check s/b $0	0	(0)	0	0

Division of Risk Management

Pro Forma Financial Statements
Worker's Compensation

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	4,387,788	4,644,552	4,464,002	3,432,910
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	451,328	(387)	400	-
Due From Other Funds	227,306	659,763	-	-
Due From Component Units	4,683	(0)	-	-
Prepaid Items	-	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	5,071,105	5,303,928	4,464,402	3,432,910
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets			-	-
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	-	-	-	-
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	-	-	-	-
Total Assets	5,071,105	5,303,928	4,464,402	3,432,910
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	378,410	293	500	500
Due to Other Funds	-	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	378,410	293	500	500
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	378,410	293	500	500
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Prepaid Expenses	-	-	-	-
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	4,692,694	5,303,635	4,463,902	3,432,410
Total Fund Balance / Equity (DEFICIT)	4,692,694	5,303,635	4,463,902	3,432,410
check s/b $0	-	-	-	-

Division of Risk Management

Pro Forma Financial Statements
Worker's Compensation

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	-	-	-	-
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	23,400	21,150	22,000	23,500
Total Operating Revenues	23,400	21,150	22,000	23,500
Operating Expenses				
Personnel Services	3,800	-	-	-
Travel/In State	-	-	-	-
Travel/Out of State	-	-	-	-
Current Expense	6,830,837	8,766,640	9,501,616	9,691,648
Data Processing Current Expense	-	-		
Total Operating Expenses	6,834,637	8,766,640	9,501,616	9,691,648
Operating Income (Loss)	(6,811,237)	(8,745,490)	(9,479,616)	(9,668,148)
Nonoperating Revenues (Expenses)				
Transfer from other Risk Funds	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	95,661	102,747	105,000	107,000
Other Restricted Taxes (Premiums)	9,103,735	9,322,915	8,670,000	8,670,000
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	(62,581)	(69,231)	(135,117)	(140,344)
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	9,136,815	9,356,431	8,639,883	8,636,656
Net Income Loss	2,325,578	610,941	(839,733)	(1,031,492)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	2,325,578	610,941	(839,733)	(1,031,492)
Beginning Fund Balance	2,367,116	4,692,694	5,303,635	4,463,902
check s/b $0	0	-	(0)	(0)

Division of Risk Management

Pro Forma Financial Statements
Property Management

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	9,424,286	25,963,999	(9,631,011)	(18,805,642)
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	196,926	218,048	210,000	215,000
Due From Other Funds	1,303	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	31,250,000	29,186,363	29,186,363	28,250,317
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	40,872,516	55,368,410	19,765,352	9,659,675
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	66,686,363	37,500,000	53,250,317	41,000,000
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	-	-	-	-
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	66,686,363	37,500,000	53,250,317	41,000,000
Total Assets	107,558,879	92,868,410	73,015,669	50,659,675
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	76,868	541	1,000	1,000
Due to Other Funds	-	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
Policy Claim Liability - Short Term	137,000	137,000	426,000	400,000
Revenue Bonds Payable - Short Term	-	-	-	-
Leases Payable - Short Term	-	-	-	-
Software Subscriptions (SBITA) Liability - ST	-	-	-	-
Current Portion of Long-term Liabilities	-	-	-	-
Total Current Liabilities	213,868	137,541	427,000	401,000
Noncurrent Liabilities				
Unearned Revenue - Long Term	-	-	-	-
Policy Claim Liability - Long Term	43,000	43,000	255,000	255,000
Revenue Bonds Payable - Long Term	-	-	-	-
Leases Payable - Long Term	-	-	-	-
Software Subscriptions (SBITA) Liability - LT	-	-	-	-
Total Noncurrent Liabilities	43,000	43,000	255,000	255,000
Total Liabilities	256,868	180,541	682,000	656,000
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Prepaid Expenses	97,936,363	66,686,363	82,436,680	69,250,317
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	9,365,648	26,001,506	(10,103,011)	(19,246,642)
Total Fund Balance / Equity (DEFICIT)	107,302,011	92,687,869	72,333,669	50,003,675
check s/b $0	-	-	-	-

Division of Risk Management

Pro Forma Financial Statements
Property Management

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	-	-	-	-
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	51,917,462	46,957,823	47,000,000	47,000,000
Total Operating Revenues	51,917,462	46,957,823	47,000,000	47,000,000
Operating Expenses				
Personnel Services	-	-	-	-
Travel/In State	-	-	-	-
Travel/Out of State	-	-	-	-
Current Expense	70,217,718	58,577,681	65,000,000	67,000,000
Data Processing Current Expense	-	-	-	-
Total Operating Expenses	70,217,718	58,577,681	65,000,000	67,000,000
Operating Income (Loss)	(18,300,256)	(11,619,857)	(18,000,000)	(20,000,000)
Nonoperating Revenues (Expenses)				
Transfer from other Risk Funds	122,910,600	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	793,211	701,367	705,000	705,000
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	(2,842,984)	(3,695,652)	(3,059,200)	(3,034,994)
Transfers	-	-		
Total Nonoperating Revenues (Expenses)	120,860,827	(2,994,285)	(2,354,200)	(2,329,994)
Net Income Loss	102,560,572	(14,614,142)	(20,354,200)	(22,329,994)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	102,560,572	(14,614,142)	(20,354,200)	(22,329,994)
Beginning Fund Balance	4,741,439	107,302,011	92,687,869	72,333,669
check s/b $0	-	0	(0)	-

Division of Risk Management

Pro Forma Financial Statements
Auto Physical Damage (APD)

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	(1,412,992)	416,187	2,595,545	3,284,072
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	-	(214,985)	(215,000)	(215,000)
Due From Other Funds	15,000	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	-	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	(1,397,992)	201,203	2,380,545	3,069,072
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	-	-	-	-
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	-	-	-	-
Total Assets	(1,397,992)	201,203	2,380,545	3,069,072
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	25,970	3,911	5,000	5,000
Due to Other Funds	-	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
Policy Claim Liability - Short Term	811,000	811,000	815,000	815,000
Revenue Bonds Payable - Short Term	-	-	-	-
Leases Payable - Short Term	-	-	-	-
Software Subscriptions (SBITA) Liability - ST	-	-	-	-
Current Portion of Long-term Liabilities	-	-	-	-
Total Current Liabilities	836,970	814,911	820,000	820,000
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	836,970	814,911	820,000	820,000
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Prepaid Expenses	-	-	-	-
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	(2,234,962)	(613,708)	1,560,545	2,249,072
Total Fund Balance / Equity (DEFICIT)	(2,234,962)	(613,708)	1,560,545	2,249,072
check s/b $0	-	-	-	-

Division of Risk Management

Pro Forma Financial Statements
Auto Physical Damage (APD)

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	-	-		
Licenses, Fees & Permits Rest	-	-		
Premium & Other	6,585,170	6,033,660	7,215,660	6,272,660
Total Operating Revenues	6,585,170	6,033,660	7,215,660	6,272,660
Operating Expenses				
Personnel Services	-	-	-	-
Travel/In State	-	-	-	-
Travel/Out of State	-	-	-	-
Current Expense	4,148,024	3,023,140	3,500,000	4,000,000
Data Processing Current Expense	-	-		
Total Operating Expenses	4,148,024	3,023,140	3,500,000	4,000,000
Operating Income (Loss)	2,437,146	3,010,520	3,715,660	2,272,660
Nonoperating Revenues (Expenses)				
Transfer from other Risk Funds	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	(34,525)	59,327	80,000	100,000
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	(1,306,244)	(1,448,593)	(1,621,407)	(1,684,133)
Transfers	-	-		
Total Nonoperating Revenues (Expenses)	(1,340,769)	(1,389,267)	(1,541,407)	(1,584,133)
Net Income Loss	1,096,377	1,621,254	2,174,253	688,527
Corrections to prior years	-			
Total Change in Fund Balance / Equity	1,096,377	1,621,254	2,174,253	688,527
Beginning Fund Balance	(3,331,339)	(2,234,962)	(613,708)	1,560,545
check s/b $0	(0)	0	(0)	-

Division of Risk Management

Pro Forma Financial Statements
General Liability

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	86,150,250	93,151,392	86,193,949	83,448,621
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	(0)	1,570	-	-
Due From Other Funds	500,000	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	8,337,442	5,092,822	5,088,481	5,058,500
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	94,987,693	98,245,783	91,282,430	88,507,121
Noncurrent Assets				
Investments	-	-		
Prepaid Items	5,088,481	-	5,058,500	5,100,000
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	-	-	-	-
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	5,088,481	-	5,058,500	5,100,000
Total Assets	100,076,174	98,245,783	96,340,930	93,607,121
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	1,268	0	-	-
Due to Other Funds	2,119,971	804,555	805,000	805,000
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
Policy Claim Liability - Short Term	23,482,000	25,908,000	25,908,000	26,000,000
Revenue Bonds Payable - Short Term	-	-	-	-
Leases Payable - Short Term	-	-	-	-
Software Subscriptions (SBITA) Liability - ST	-	-	-	-
Current Portion of Long-term Liabilities	-	-	-	-
Total Current Liabilities	25,603,239	26,712,555	26,713,000	26,805,000
Noncurrent Liabilities				
Unearned Revenue - Long Term	-	-		
Policy Claim Liability - Long Term	54,123,000	56,104,000	56,104,000	57,000,000
Revenue Bonds Payable - Long Term	-	-	-	-
Leases Payable - Long Term	-	-	-	-
Software Subscriptions (SBITA) Liability - LT	-	-	-	-
Total Noncurrent Liabilities	54,123,000	56,104,000	56,104,000	57,000,000
Total Liabilities	79,726,239	82,816,555	82,817,000	83,805,000
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Prepaid Expenses	13,425,923	5,092,822	10,146,981	10,158,500
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	6,924,011	10,336,407	3,376,949	(356,379)
Total Fund Balance / Equity (DEFICIT)	20,349,934	15,429,228	13,523,930	9,802,121
check s/b $0	-	-	-	-

Division of Risk Management

Pro Forma Financial Statements
General Liability

Income Statement	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Operating Revenues				
Charges For Goods & Services	-	-	-	-
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	33,049,044	33,225,489	34,534,840	36,335,940
Total Operating Revenues	33,049,044	33,225,489	34,534,840	36,335,940
Operating Expenses				
Personnel Services	-	-	-	-
Travel/In State	-	-	-	-
Travel/Out of State	-	-	-	-
Current Expense	39,378,343	38,905,305	37,500,000	41,000,000
Data Processing Current Expense	-	-		
Total Operating Expenses	39,378,343	38,905,305	37,500,000	41,000,000
Operating Income (Loss)	(6,329,299)	(5,679,816)	(2,965,160)	(4,664,060)
Nonoperating Revenues (Expenses)				
Transfer from other Risk Funds	-	-		
Interest On Invest Unrestricted	-	-		
Interest on Investment Restricted	4,442,090	4,070,092	4,100,000	4,100,000
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	(2,986,565)	(3,310,982)	(3,040,138)	(3,157,749)
Transfers	-	-		
Total Nonoperating Revenues (Expenses)	1,455,524	759,110	1,059,862	942,251
Net Income Loss	(4,873,774)	(4,920,706)	(1,905,298)	(3,721,809)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	(4,873,774)	(4,920,706)	(1,905,298)	(3,721,809)
Beginning Fund Balance	25,223,708	20,349,934	15,429,228	13,523,930
check s/b $0	(0)	0	0	-

Enterprise Business Solutions

Jake Hennessy

Executive Finance Director

GovOps

Vantage

Accomplishments & Challenges

Key Accomplishments

H.B. 329 - Maternity & Leave Amendments
Created new leave types in Vantage with minimal effort due to a single, integrated platform.

Fiscal Year Cutover
Consolidations, COLAs, salary increases, and benefit selections completed successfully.

Payroll Cycle Uninterrupted
Bank files delivered securely and on time every single payroll cycle since launch.

Scale & Integration Milestones
Hired 2,000+ new employees; combined 6 legacy systems into 1 with 60+ operational interfaces.

Current Challenges

URS Integration Alignment
Technical and data issues due to URS undergoing a major system upgrade parallel to launch.

Login & Authentication Transitions
Single Sign-On deployment altered user workflow, resulting in temporary paper timesheet increases.

Manual Payroll Intervention
Manual effort required to resolve data discrepancies from initial URS and PEHP file loads.

Downstream Configurations
Managing continuous downstream impacts of system changes with 3rd party providers.

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The Road Ahead

S.B. 229 Total Rewards

Updating Vantage to handle the requirements so employees can take advantage of the enhanced benefits starting in January 2027.

Mobile App

Establishing a beta group of Managers and Employees to test. Gather feedback, address issues, update training and support materials.

Onboarding

Create new reports for hiring managers, improve integrations with key third party systems, and evaluate other end-to-end business processes.

Payroll Updates

Automate the retro payroll process, improve payroll specific reports, and minimize manual intervention by payroll teams.

FY2028 Rate Cost Drivers

Total Rate Impact	**($745,768)**
CGI Annual SaaS Cost	$35,000
CGI Enhancement Cost	$54,000
DTS Costs	$150,000
Correction to agency rate impact for payroll service assumptions	($984,768)
Rate Cost Drivers	**($745,768)**

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FY2028 Rate Recommendation

Enterprise Business Solutions (Vantage - HCM)

Rate Name	FY 26 Approved Rate *Per Headcount	FY 27 Approved Rate *Per Headcount	FY 28 Proposed Rate *Per FTE Capped at 1	Rate Change	Units
Vantage units	$186.26 29,536	$211.25 29,549	$276.50 22,931	$65.25	Per Capped FTE
Payroll Services units	$56.28 19,350	$63.65 19,537	$91.40 15,834	$27.75	Per Capped FTE

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Rate Committee Action

Action to Approve FY 28 ISF Rates	Slide Number or Reference	Impact (rounded)
Approve Rate Adjustments	Slide 49	($745,768)

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Department of Government Operations

Pro Forma Financial Statements
Enterprise Business Management System

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	-	3,619,737	2,929,005	2,451,581
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	-	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	-	3,619,737	2,929,005	2,451,581
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	-	-	-	-
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	-	-	-	-
Total Assets	-	3,619,737	2,929,005	2,451,581
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	-	516,841	-	-
Due to Other Funds	-	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	-	516,841	-	-
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	-	516,841	-	-
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Prepaid Expenses	-	-	-	-
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	-	3,102,897	2,929,005	2,451,581
Total Fund Balance / Equity (DEFICIT)	-	3,102,897	2,929,005	2,451,581
check s/b $0	-	-	-	-

Department of Government Operations

Pro Forma Financial Statements
Enterprise Business Management System

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	-	-	7,940,701	7,940,701
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	-	-	7,940,701	7,940,701
Operating Expenses				
Personnel Services	-	1,275,661	2,570,405	2,667,934
Travel/In State	-	492	6,500	6,500
Travel/Out of State	-	360	25,000	25,000
Current Expense	-	2,050,950	4,717,799	4,772,978
Data Processing Current Expense	-	240,135	794,889	945,713
Total Operating Expenses	-	3,567,598	8,114,593	8,418,125
Operating Income (Loss)	-	(3,567,598)	(173,892)	(477,424)
Nonoperating Revenues (Expenses)				
Appropriations	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	-	(8,715)	-	-
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	-	(8,715)	-	-
Net Income Loss	-	(3,576,313)	(173,892)	(477,424)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	-	(3,576,313)	(173,892)	(477,424)
Beginning Fund Balance	-	-	3,102,897	2,929,005
check s/b $0	-	(6,679,209)	-	-

Division of Human Resource Management

John Barrand

Chief Human Resources Officer

Division of Human Resource Management

GovOps

DHRM Presentation

Successes of the last year

- Vantage Steady State
  - seven systems into one
- Funding, passing, communicating, and operationalizing the Enhanced Benefits Package
- Phase One of the Job Architecture Project
- Talent Mobility Project in pilot form

Upcoming Value to Customers

- GRIT (High Volume Recruiting)
  - Talent Acquisition Tech for front line hiring leaders
- ERIC 2.0
- Deepen our leaders’ data insights
- Phase Two of the Job Architecture Project
- Talent Pipeline Development
  - Apprenticeships
  - Skills-Based

FY2028 Rate Recommendation

Division of Human Resource Management

Rate Name	FY 26 Approved Rate *Per Headcount	FY 27 Approved Rate *Per Headcount	FY 28 Proposed Rate *Per FTE Capped at 1	Rate Change	Impact
Field Services units	$707.37 26,994	$633.32 27,007	$747.42 21,007	$114.10	($1,403,094)
Core Services units	$87.67 29,536	$87.67 29,549	$91.45 22,931	$3.78	($493,5534)

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FY2028 Rate Recommendation

Division of Human Resource Management

Rate Name	FY 26 Approved Rate **Per Headcount*	FY 27 Approved Rate **Per Headcount*	FY 28 Proposed Rate **Per FTE Capped at 1*	Rate Change	Impact
P4P Services units	$37.37 25,626	$37.37 25,721	$51.18 20,084	$13.81	$66,703
Notary Background Check (Per BCI)	$3.25	$1.50	$1.50	$0	N/A

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Rate Committee Action

Action to Approve FY 28 ISF Rates	Slide Number or Reference	Impact (rounded)
Approve Rate Adjustments	Slide 53-54	($1,829,945)
Approve all other existing rates	2026 HB0008 S01 Lines 7473-7480	

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Division of Human Resource Management

Pro Forma Financial Statements
Human Resource

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	6,429,452	8,950,412	8,491,667	6,991,667
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	(59)	(60)	-	-
Due From Other Funds	13,037	-	-	-
Due From Component Units	1,158	179	-	-
Prepaid Items	300,254	179,370	179,370	179,370
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	6,743,841	9,129,901	8,671,037	7,171,037
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	5,842	5,842	5,842	5,842
Software	2,468,229	2,425,959	2,425,959	2,425,959
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(2,474,071)	(2,431,801)	(2,431,801)	(2,431,801)
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	-	-	-	-
Total Assets	6,743,841	9,129,901	8,671,037	7,171,037
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	1,125,152	823,320	771,400	771,400
Due to Other Funds	1,412	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	1,126,564	823,320	771,400	771,400
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	1,126,564	823,320	771,400	771,400
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Prepaid Expenses	300,254	179,370	179,370	179,370
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	5,317,024	8,127,211	7,720,267	6,220,267
Total Fund Balance / Equity (DEFICIT)	5,617,277	8,306,581	7,899,637	6,399,637
check s/b $0	-	-	-	-

Division *of* Human Resource Management

Pro Forma Financial Statements
Human Resource

Income Statement	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Operating Revenues				
Charges For Goods & Services	21,402,536	22,670,626	22,116,546	19,877,933
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	21,402,536	22,670,626	22,116,546	19,877,933
Operating Expenses				
Personnel Services	15,652,185	16,012,246	18,347,302	18,106,460
Travel/In State	37,839	21,169	22,310	22,979
Travel/Out of State	26,520	24,444	25,548	26,315
Current Expense	457,954	1,635,666	2,024,770	1,055,513
Data Processing Current Expense	2,438,759	1,989,895	1,791,740	1,845,492
Total Operating Expenses	18,613,258	19,683,419	22,211,670	21,056,759
Operating Income (Loss)	2,789,278	2,987,207	(95,124)	(1,178,826)
Nonoperating Revenues (Expenses)				
Appropriations	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	(250,062)	(297,903)	(311,819)	(321,174)
Transfers	-	-		
Total Nonoperating Revenues (Expenses)	(250,062)	(297,903)	(311,819)	(321,174)
Net Income Loss	2,539,217	2,689,303	(406,943)	(1,500,000)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	2,539,217	2,689,303	(406,943)	(1,500,000)
Beginning Fund Balance	3,078,061	5,617,277	8,306,581	7,899,637
check s/b $0	0	(0)	0	-

Division of Fleet Operations

GovOps

Cory Weeks
Division Director
Division of Fleet Operations

Fuel Network

Fuel Network

Program Highlights

- 295 voluntary political subdivisions served.
- State agencies and higher eds are required to participate.
- 17M gallons of fuel in FY26
- 50% through fuel network “state” sites.
- 240 fuel sites managed by the fuel network.
- $1.5M annual investment

Program Modifications

- Market-timed buying improved the average savings per gallon by 60 cents.
- Single card EV charging options
- GRIT Initiatives
- Emergency Response Improvements
  - Offline Access
  - Fire Map Planning

FY2028 Rate Recommendations

Fleet Operations - Fuel Rates (Simplified Rate Structure)

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
State-Owned Sites Markup	$0.28	$0.28	$0.00	($0.28)	Per Gallon
Retail Sites Markup	$0.16	$0.16	$0.00	($0.16)	Per Gallon
All Fuel Markup	$0.00	$0.00	$0.22	$0.22	Per Gallon

GovOps

Motor Pool

Motor Pool

Program Highlights

- Provide vehicles, vehicle lifecycle management, maintenance and statutory reporting compliance to all state agencies and higher ed.
- FY27 will represent the new normal for Fleet purchasing
- Four shared motor pools,
  - Ogden, MASOB, TSOB, and Provo.

Program Modifications

- Improved workflows shortening days from order to agency assignment
- New Fleet System
- GRIT Initiatives
  - Telematics
  - Lifecycle Management
  - Contract Pricing Controls
  - Removing extra vehicles

FY2028 Rate Cost Drivers

Total Rate Impact	**($448,020)**
Increase in warranty-covered repairs and new contract controls for vendor labor rates have reduced maintenance costs	
Rate Cost Drivers	**($448,020)**

GovOps

FY2028 Rate Recommendations

Fleet Operations - Maintenance & Repair Rates

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Light Duty On Road Vehicles	$100	$100	$90	($10)	Monthly Per Vehicle
Light Duty Off Road Vehicles	$120	$120	$110	($10)	Monthly Per Vehicle
Medium Duty On Road Vehicles	$210	$210	$200	($10)	Monthly Per Vehicle
Medium Duty Off Road Vehicles	$250	$250	$240	($10)	Monthly Per Vehicle
Heavy Duty On Road Vehicles	$650	$650	$645	($5)	Monthly Per Vehicle
Heavy Duty Off Road Vehicles	$470	$470	$465	($5)	Monthly Per Vehicle
Motorcycles	$180	$180	$175	($5)	Monthly Per Vehicle
Police Pursuit Vehicles	$270	$270	$265	($5)	Monthly Per Vehicle
Buses	$360	$360	$355	($5)	Monthly Per Vehicle

* Vehicles that have already been replaced will be charged maintenance as a pass-through cost

GovOps

Rate Committee Action

Action to Approve FY 28 ISF Rates	Slide Number or Reference	Impact (rounded)
Approve Fuel Rate Adjustments	Slide 59	$11,441
Approve Motor Pool Rate Adjustments	Slide 63	($448,020)
Approve all other existing rates	2026_HB0008_S01 Lines 6669 - 6725	

GovOps

Division of Fleet Operations

Pro Forma Financial Statements
Fleet Administration

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	55,756	40,938	41,710	41,710
Restricted Cash and Cash Equivalents	-	-		
Accounts Receivable	0	(5)		
Due From Other Funds	-	-		
Due From Component Units	-	-		
Prepaid Items	-	-		
Inventories	-	-		
Interfund Loan Receivables (ST)	-	-		
Total Current Assets	55,756	40,933	41,710	41,710
Noncurrent Assets				
Investments	-	-		
Prepaid Items	-	-		
Interfund Loan Receivables (LT)	-	-		
Capital Assets				
Land	-	-		
Infrastructure	-	-		
Buildings and Improvements	-	-		
Machinery and Equipment	-	-		
Software	-	-		
Construction-in-Progress	-	-		
Less Accumulated Depreciation	-	-		
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	-	-	-	-
Total Assets	55,756	40,933	41,710	41,710
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	4,728	(3,152)	1,000	1,000
Due to Other Funds	15	-		
Due to Component Units	-	-		
Unearned Revenue - Short Term	-	-		
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	4,744	(3,152)	1,000	1,000
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	4,744	(3,152)	1,000	1,000
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Prepaid Expenses	-	-	-	-
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	51,013	44,086	40,710	40,710
Total Fund Balance / Equity (DEFICIT)	51,013	44,086	40,710	40,710
check s/b $0	-	-	-	-

Division of Fleet Operations

Pro Forma Financial Statements
Fleet Administration

Income Statement	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Operating Revenues				
Charges For Goods & Services	-	-		
Licenses, Fees & Permits Rest	-	-		
Premium & Other	-	-		
Total Operating Revenues	-	-	-	-
Operating Expenses				
Personnel Services	51,533	41,697	20,000	20,000
Travel/In State	1,306	138	1,000	1,000
Travel/Out of State	-	-		
Current Expense	17,719	26,459	27,253	28,070
Data Processing Current Expense	454,327	282,755	291,238	299,975
Total Operating Expenses	524,885	351,049	339,491	349,045
Operating Income (Loss)	(524,885)	(351,049)	(339,491)	(349,045)
Nonoperating Revenues (Expenses)				
Capital Transfers In	-	-		
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	-	-		
Depreciation Expense	-	-		
Other Charges/Pass Through	528,940	344,122	336,115	349,045
Transfers	-	-		
Total Nonoperating Revenues (Expenses)	528,940	344,122	336,115	349,045
Net Income Loss	4,055	(6,927)	(3,376)	(0)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	4,055	(6,927)	(3,376)	(0)
Beginning Fund Balance	46,958	51,013	44,086	40,710
check s/b $0	0	(0)	(0)	(0)

Pro Forma Financial Statements
Motor Pool

Division of Fleet Operations

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	(39,345,723)	(31,193,814)	(31,557,909)	(33,894,664)
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	131,981	140,707	140,000	140,000
Due From Other Funds	10,432,308	-	-	-
Due From Component Units	18,900	-	-	-
Prepaid Items	1,728	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	(28,760,806)	(31,053,107)	(31,417,909)	(33,754,664)
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	173,480	173,480	173,480	173,480
Machinery and Equipment	192,361,371	207,564,378	220,564,378	232,564,378
Software	652,873	652,873	652,873	652,873
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(90,300,224)	(95,840,613)	(100,840,613)	(105,840,613)
Total Capital Assets	102,887,500	112,550,118	120,550,118	127,550,118
Total Noncurrent Assets	102,887,500	112,550,118	120,550,118	127,550,118
Total Assets	74,126,694	81,497,011	89,132,209	93,795,455
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	7,231,346	2,296,231	2,500,000	2,500,000
Due to Other Funds	30,947	95	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	7,262,293	2,296,326	2,500,000	2,500,000
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	7,262,293	2,296,326	2,500,000	2,500,000
Fund Balance / Equity				
Net Investment in Capital Assets	102,887,500	112,550,118	120,550,118	127,550,118
Nonspendable - Prepaid Expenses	1,728	-	-	-
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	(36,024,826)	(33,349,434)	(33,917,909)	(36,254,664)
Total Fund Balance / Equity (DEFICIT)	66,864,402	79,200,685	86,632,209	91,295,455
check s/b $0	-	-	-	-

Division of Fleet Operations

Pro Forma Financial Statements
Motor Pool

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	41,623,136	44,181,765	44,181,765	43,733,745
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	41,623,136	44,181,765	44,181,765	43,733,745
Operating Expenses				
Personnel Services	2,033,426	2,349,214	2,486,707	2,464,966
Travel/In State	4,024	4,749	5,000	5,000
Travel/Out of State	10,114	630	5,000	5,000
Current Expense	12,871,623	10,240,600	10,240,600	10,240,600
Data Processing Current Expense	400,212	307,933	587,933	404,933
Total Operating Expenses	15,319,399	12,903,126	13,325,240	13,120,499
Operating Income (Loss)	26,303,737	31,278,638	30,856,524	30,613,245
Nonoperating Revenues (Expenses)				
Capital Transfers In	1,879,952	128,313	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Sale of Surplus Property	1,297,775	7,359,449	7,000,000	6,500,000
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	1,412,705	(4,652,260)	(4,500,000)	(4,200,000)
Data Processing Capital Expenditure	(0)	-	-	-
Depreciation Expense	(19,337,812)	(57,000,460)	(25,400,000)	(27,700,000)
Other Charges/Pass Through	(545,702)	(511,764)	(525,000)	(550,000)
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	(15,293,082)	(54,676,722)	(23,425,000)	(25,950,000)
Net Income Loss	11,010,654	(23,398,084)	7,431,524	4,663,245
Corrections to prior years	(112,799)	-	-	-
Total Change in Fund Balance / Equity	10,897,855	(23,398,084)	7,431,524	4,663,245
Beginning Fund Balance	55,966,546	66,864,402	79,200,685	86,632,209
check s/b $0	-	(35,734,367)	(0)	(0)

Division of Fleet Operations

Pro Forma Financial Statements
Fuel Network

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	(1,966,198)	(2,818,080)	(3,970,886)	(5,111,842)
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	4,499,685	5,843,181	5,800,000	5,800,000
Due From Other Funds	1,324,151	-	-	-
Due From Component Units	2,864	-	-	-
Prepaid Items	-	-	-	-
Inventories	2,686,153	2,982,041	2,982,041	2,982,041
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	6,546,655	6,007,142	4,811,155	3,670,199
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	19,167	19,167		
Machinery and Equipment	11,471,277	13,301,147	14,801,147	16,301,147
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(5,350,056)	(5,730,708)	(6,186,360)	(6,717,013)
Total Capital Assets	6,140,389	7,589,606	8,614,786	9,584,134
Total Noncurrent Assets	6,140,389	7,589,606	8,614,786	9,584,134
Total Assets	12,687,044	13,596,748	13,425,941	13,254,333
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	4,112,452	5,576,163	5,500,000	5,500,000
Due to Other Funds	588	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	4,113,040	5,576,163	5,500,000	5,500,000
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	4,113,040	5,576,163	5,500,000	5,500,000
Fund Balance / Equity				
Net Investment in Capital Assets	6,140,389	7,589,606	8,614,786	9,584,134
Nonspendable - Prepaid Expenses	-	-	-	-
Nonspendable - Inventories	2,686,153	2,982,041	2,982,041	2,982,041
Unrestricted Fund Balance/Equity (DEFICIT)	(252,538)	(2,551,062)	(3,670,886)	(4,811,842)
Total Fund Balance / Equity (DEFICIT)	8,574,004	8,020,584	7,925,941	7,754,333
check s/b $0	-	-	-	-

Division of Fleet Operations

Pro Forma Financial Statements
Fuel Network

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	51,255,340	56,236,854	56,236,854	56,248,295
Licenses, Fees & Permits Rest	-	-		
Premium & Other	-	-		
Total Operating Revenues	51,255,340	56,236,854	56,236,854	56,248,295
Operating Expenses				
Personnel Services	1,023,564	1,116,897	1,181,026	1,170,608
Travel/In State	2,251	65	2,000	2,000
Travel/Out of State	1,587	-	1,000	1,000
Current Expense	48,439,113	54,592,073	54,000,000	54,000,000
Data Processing Current Expense	636,429	609,196	627,471	646,296
Total Operating Expenses	50,102,945	56,318,231	55,811,497	55,819,904
Operating Income (Loss)	1,152,395	(81,376)	425,357	428,392
Nonoperating Revenues (Expenses)				
Capital Transfers In	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Sale of Surplus Property	273,469	223,355	250,000	250,000
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	(358,253)	(2,210,521)	(450,000)	(525,000)
Other Charges/Pass Through	(335,019)	(314,747)	(320,000)	(325,000)
Transfers	-	-		
Total Nonoperating Revenues (Expenses)	(419,803)	(2,301,913)	(520,000)	(600,000)
Net Income Loss	732,591	(2,383,289)	(94,643)	(171,608)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	732,591	(2,383,289)	(94,643)	(171,608)
Beginning Fund Balance	7,841,412	8,574,004	8,020,584	7,925,941
check s/b $0	0	(1,829,869)	(0)	0

Department of Government Operations

Pro Forma Financial Statements
Budget & Acocounting

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	42,164	38,123	59,903	59,903
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	-	-	-	-
Due From Other Funds	18,488	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	-	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	60,652	38,123	59,903	59,903
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	-	-	-	-
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	-	-	-	-
Total Assets	60,652	38,123	59,903	59,903
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	53,239	36,300	58,080	58,080
Due to Other Funds	37	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	53,276	36,300	58,080	58,080
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	53,276	36,300	58,080	58,080
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Inventories	-	-	-	-
Nonspendable - Prepaid Expenses	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	7,376	1,823	1,823	1,823
Total Fund Balance / Equity (DEFICIT)	7,376	1,823	1,823	1,823
check s/b $0	-	-	-	-

Department of Government Operations

Pro Forma Financial Statements
Budget & Acocounting

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	480,210	626,057	740,638	795,336
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	480,210	626,057	740,638	795,336
Operating Expenses				
Personnel Services	469,648	564,826	664,230	716,346
Travel/In State	-	-	-	-
Travel/Out of State	-	-	-	-
Current Expense	7,132	8,084	14,987	15,437
Data Processing Current Expense	15,086	53,218	54,815	56,459
Total Operating Expenses	491,865	626,129	734,032	788,242
Operating Income (Loss)	(11,655)	(72)	6,606	7,094
Nonoperating Revenues (Expenses)				
Appropriations	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	(4,425)	(5,482)	(6,606)	(7,094)
Transfers	-	-		
Total Nonoperating Revenues (Expenses)	(4,425)	(5,482)	(6,606)	(7,094)
Net Income Loss	(16,080)	(5,553)	-	-
Corrections to prior years	-			
Total Change in Fund Balance / Equity	(16,080)	(5,553)	-	-
Beginning Fund Balance	23,456	7,376	1,823	1,823
check s/b $0	(0)	(0)	(0)	(0)

Division of Purchasing & General Services

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Windy Aphayrath
Division Director
Division of Purchasing and General Services

Cooperative Contracts

Cooperative Contracts

Statewide Cooperative Contracts are pre-negotiated, competitively bid purchasing agreements managed by the Division of Purchasing & General Services that allow state agencies, local public entities, and qualified nonprofits to leverage bulk volume-based pricing. These contracts streamline procurement by eliminating individual bidding processes for standard goods and services.

Average Discount on Cooperative Contracts	Total Number of Cooperative Contracts	Total Spend on Cooperative Contracts
17.49%	**1,299**	**$1.375 Billion**
ACTUAL	ACTUAL	ACTUAL

FY2028 Rate Recommendation

Purchasing and General Services – Cooperative Contracts

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Administrative Fee	Up to 1%	Up to 1%	Up to 1%	$0	Per Contract

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Print Services

Print Services - Program Sunset

Program Retirement Effective June 30, 2027

The Print Services internal service program will be formally retired.

Transition Strategy

- **Planned Sunset:** Active operations under the internal Print Services rate schedule will wind down through FY27.
- **Zero Rate Charges:** Internal billing for print services will cease completely after June 30, 2027.
- **Operational Shift:** State entities will transition from internal agency printing to commercial market offerings.

Future State & Vendor Access

- **Cooperative Contracts Access:** Customers will fulfill ongoing printing requirements via the Statewide Cooperative Contract Program.
- **Competitive Market Pricing:** Pre-negotiated contracts provide access to commercial vendors with volume pricing.
- **Direct Management:** Agencies gain direct vendor relationships and flexible fulfillment options for custom projects.

FY2028 Rate Recommendation

Purchasing and General Services – Printing Services

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Self Service Copy Contract Management	$0.004	$0.004	$0	($0.004)	Remove

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State Mail

State Mail & Distribution Services

OPERATIONAL VOLUME GROWTH

+9.48%

+5,473,896 Annual Transactions

FY25 Transactions **57,717,915**

FY26 Transactions **63,191,811**

Regional Coverage Corridor

Provides comprehensive mail preparation and distribution services to State agencies, Cities, and Special Service Districts operating between **Ogden and Spanish Fork**.

Core Operational Capabilities

- Intelligent Inserting
- Address Printing
- Automated Inserting
- Automated Presorting
- Folding & Tabbing
- Custom Mail Design

FY2028 Rate Cost Drivers

Total Rate Impact	**$471,776**
Metering maintenance and repair costs on equipment	$221,776
Estimated vehicle replacements	$250,000
Rate Cost Drivers	**$471,776**

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FY2028 Rate Recommendation

Purchasing & General Services - State Mail

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Tier 2 – Medium Package (11-25 lbs)	$0.00	$0.00	$2.50	$2.50	Per Piece
Tier 3 – Large Package (26-40lbs)	$0.00	$0.00	$3.50	$3.50	Per Piece
Meter/Seal	$0.04	$0.04	$0.052	$0.012	Per Piece
Additional Insert	$0.01	$0.01	$0.033	$0.023	Per Piece
Storage	$0.00	$0.00	$0.92	$0.92	Per Square Foot
BarCode Metering	$0.00	$0.00	$0.037	$0.037	Per Piece
Auto Tab	$0.10	$0.10	$0.047	($0.053)	Per Piece

Federal & State Surplus Property

Surplus Property Programs

State Surplus Property

Responsible for the accounting, re-utilization, and ethical disposal of all state-owned personal property.

- **Agency Re-Utilization:** Property is prioritized for re-use by state agencies and local government entities.
- **Public Sales:** Items not repurposed internally are offered for public purchase via competitive auctions.
- **Cost Recovery:** Recovers value for taxpayer-funded assets through structured disposal channels.

Federal Surplus Property

Tasked with locating, acquiring, and allocating federal surplus personal property to eligible Utah entities.

- **Donee Distribution:** Allocates surplus federal assets to public agencies and qualifying non-profits.
- **Veteran & Small Business Support:** Serves Veteran-Owned Small Business Administration (VOSBA) donees.
- **Community Impact:** Redirects high-value federal equipment into community and civic service.

FY2028 Rate Recommendation

Purchasing and General Services – Federal Surplus Property

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
A/R Late Fees (30 days)	5% of balance	5% of balance	$0	Remove	Remove
A/R Late Fees (60 days)	10% of balance	10% of balance	$0	Remove	Remove

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FY2028 Rate Recommendation

Purchasing and General Services – State Surplus Property

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
A/R Late Fees (30 days)	5% of balance	5% of balance	$0	Remove	Remove
A/R Late Fees (60 days)	10% of balance	10% of balance	$0	Remove	Remove
Building – Storage	$0.43	$0.43	$0.22	($0.21)	Per SqFT/Month
Fenced lot – Storage	$0.23	$0.23	$1.26	$1.03	Per SqFT/Month
Semi-Truck & Trailer Service	$1.08	$1.08	$0	($1.08)	Remove
Two-ton Flatbed Service	$0.61	$0.61	$0	($0.61)	Remove
Copy Rates	$0.10	$0.10	$0	($0.10)	Remove
Labor	$26.00	$26.00	$45.00	$19	Per Hour
Forklift Service	$23.00	$23.00	$0	($23.00)	Remove

FY2028 Rate Cost Drivers

Total Rate Impact	***$0**
Increase in Building O&M	$14,245
Increase in Software and Consultant costs	$42,085
Rate Cost Drivers	**$56,330**

**No impact to agencies budget allocations. Costs directly offset by administrative fee retention on surplus property disposition proceeds.*

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Rate Committee Action

Action to Approve FY 28 ISF Rates	Slide Number or Reference	Impact (rounded)
Approve Rate Eliminations - Print Services	Slide 71	$0
Approve Rate Adjustments - State Mail	Slide 75	$471,776
Approve Rate Adjustments - Federal/State Surplus Property	Slide 78-79	$0
Approve all other existing rates	2026 HB0008S01, Lines 6726-6792	

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Division *of* Purchasing & General Services

Pro Forma Financial Statements
Adminstration

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	46,977	36,735	38,766	38,766
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	-	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	46,977	36,735	38,766	38,766
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets			-	-
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	-	-	-	-
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	-	-	-	-
Total Assets	46,977	36,735	38,766	38,766
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	8,141	(2,032)	-	-
Due to Other Funds	10	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	8,151	(2,032)	-	-
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	8,151	(2,032)	-	-
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Prepaid Expenses	-	-	-	-
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	38,825	38,766	38,766	38,766
Total Fund Balance / Equity (DEFICIT)	38,825	38,766	38,766	38,766
check s/b $0	-	-	-	-

Division *of* Purchasing & General Services

Pro Forma Financial Statements
Adminstration

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	-	-	-	-
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	-	-	-	-
Operating Expenses				
Personnel Services	0	0	-	-
Travel/In State	-	-	-	-
Travel/Out of State	-	-	-	-
Current Expense	81,286	71,239	65,200	65,000
Data Processing Current Expense	3,520	3,991	4,000	4,000
Total Operating Expenses	84,805	75,230	69,200	69,000
Operating Income (Loss)	(84,805)	(75,230)	(69,200)	(69,000)
Nonoperating Revenues (Expenses)				
Appropriations	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	84,805	75,171	65,200	65,000
Transfers	-	-	4,000	4,000
Total Nonoperating Revenues (Expenses)	84,805	75,171	69,200	69,000
Net Income Loss	-	(59)	-	-
Corrections to prior years	-			
Total Change in Fund Balance / Equity	-	(59)	-	-
Beginning Fund Balance	38,825	38,825	38,766	38,766
check s/b $0	0	(0)	0	-

Division of Purchasing & General Services

Pro Forma Financial Statements
Print Services

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	1,375,216	1,401,534	1,391,843	-
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	14,431	8,272	9,769	-
Due From Other Funds	98	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	-	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	1,389,744	1,409,806	1,401,612	-
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				-
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	15,394	15,394	15,394	-
Machinery and Equipment	5,349,703	1,178,421	1,178,421	-
Software	82,500	82,500	82,500	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(5,084,693)	(1,141,289)	(1,211,267)	-
Total Capital Assets	362,903	135,026	65,048	-
Total Noncurrent Assets	362,903	135,026	65,048	-
Total Assets	1,752,648	1,544,832	1,466,660	-
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	54,846	19,778	6,371	-
Due to Other Funds	5	-	56	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	54,851	19,778	6,427	-
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	54,851	19,778	6,427	-
Fund Balance / Equity				
Net Investment in Capital Assets	362,903	135,026	65,048	-
Nonspendable - Prepaid Expenses	-	-	-	-
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	1,334,893	1,390,028	1,395,185	-
Total Fund Balance / Equity (DEFICIT)	1,697,796	1,525,054	1,460,233	-
check s/b $0	-	-	-	-

Pro Forma Financial Statements
Print Services

Division of Purchasing & General Services

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	1,184,556	614,991	164,548	-
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	1,184,556	614,991	164,548	-
Operating Expenses				
Personnel Services	107,044	113,941	115,000	-
Travel/In State	-	-	-	-
Travel/Out of State	-	-	-	-
Current Expense	996,730	394,327	100,000	-
Data Processing Current Expense	18,700	18,735	18,700	-
Total Operating Expenses	1,122,473	527,003	233,700	-
Operating Income (Loss)	62,083	87,988	(69,152)	-
Nonoperating Revenues (Expenses)				
Appropriations	522,000	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	(7,382)	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	(350,297)	(220,495)	(37,132)	-
Other Charges/Pass Through	(26,469)	(32,853)	(20,000)	-
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	145,234	(260,731)	(57,132)	-
Net Income Loss	207,317	(172,743)	(126,284)	-
Corrections to prior years	-			
Total Change in Fund Balance / Equity	207,317	(172,743)	(126,284)	-
Beginning Fund Balance	1,490,480	1,697,796	1,525,054	1,460,233
check s/b $0	(0)	0	(61,463)	1,460,233

Division of Purchasing & General Services

Pro Forma Financial Statements
State Mail

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	4,295,873	3,835,935	3,849,015	4,015,015
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	364,243	159,976	165,000	150,000
Due From Other Funds	163,066	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	29,607	22,420	25,000	25,000
Inventories	968,638	411,852	620,000	650,000
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	5,821,428	4,430,182	4,659,015	4,840,015
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets			-	-
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	161,427	161,427	161,427	161,427
Machinery and Equipment	1,995,670	2,167,914	2,167,914	2,167,914
Software	72,500	72,500	72,500	72,500
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(2,228,109)	(1,754,167)	(1,930,000)	(2,100,000)
Total Capital Assets	1,488	647,675	471,841	301,841
Total Noncurrent Assets	1,488	647,675	471,841	301,841
Total Assets	5,822,916	5,077,857	5,130,856	5,141,856
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	204,180	126,308	140,000	150,000
Due to Other Funds	3,877	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	208,057	126,308	140,000	150,000
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	208,057	126,308	140,000	150,000
Fund Balance / Equity				
Net Investment in Capital Assets	1,488	647,675	471,841	301,841
Nonspendable - Inventories	968,638	411,852	620,000	650,000
Nonspendable - Prepaid Expenses	29,607	22,420	25,000	25,000
Unrestricted Fund Balance/Equity (DEFICIT)	4,615,126	3,869,603	3,874,015	4,015,015
Total Fund Balance / Equity (DEFICIT)	5,614,859	4,951,549	4,990,856	4,991,856
check s/b $0	-	-	-	-

Division of Purchasing & General Services

Pro Forma Financial Statements

State Mail

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	13,930,907	15,124,075	15,929,307	16,174,700
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	13,930,907	15,124,075	15,929,307	16,174,700
Operating Expenses				
Personnel Services	2,255,345	2,453,665	2,684,000	2,737,700
Travel/In State	14,495	15,436	16,000	16,000
Travel/Out of State	-	-	-	-
Current Expense	11,095,191	12,943,279	12,980,000	13,200,000
Data Processing Current Expense	177,297	140,317	150,000	160,000
Total Operating Expenses	13,542,328	15,552,697	15,830,000	16,113,700
Operating Income (Loss)	388,579	(428,622)	99,307	61,000
Nonoperating Revenues (Expenses)				
Appropriations	3,268,000	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	83	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	(12,796)	(31,281)	(30,000)	(30,000)
Other Charges/Pass Through	(51,846)	(203,491)	(30,000)	(30,000)
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	3,203,358	(234,688)	(60,000)	(60,000)
Net Income Loss	3,591,936	(663,310)	39,307	1,000
Corrections to prior years	-			
Total Change in Fund Balance / Equity	3,591,936	(663,310)	39,307	1,000
Beginning Fund Balance	2,022,923	5,614,859	4,951,549	4,990,856
check s/b $0	0	0	0	-

Division of Purchasing & General Services

Pro Forma Financial Statements
Cooperative Contract Management

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	354,030	(1,700,786)	(1,318,229)	(899,015)
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	1,469,705	2,038,403	1,900,000	1,900,000
Due From Other Funds	50,268	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	384,628	409,603	420,000	430,000
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	2,258,631	747,220	1,001,771	1,430,985
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets			-	-
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	6,675	6,675	6,675	6,675
Software	411,903	411,903	411,903	411,903
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(414,318)	(415,849)	(418,578)	(418,578)
Total Capital Assets	4,261	2,729	-	-
Total Noncurrent Assets	4,261	2,729	-	-
Total Assets	2,262,892	749,950	1,001,771	1,430,985
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	2,260,081	367,393	200,000	296,714
Due to Other Funds	2,811	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	2,262,892	367,393	200,000	296,714
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	2,262,892	367,393	200,000	296,714
Fund Balance / Equity				
Net Investment in Capital Assets	4,261	2,729	-	-
Nonspendable - Inventories	-	-	-	-
Nonspendable - prepaid expenses	384,628	409,603	420,000	430,000
Unrestricted Fund Balance/Equity (DEFICIT)	(388,888)	(29,776)	381,771	704,271
Total Fund Balance / Equity (DEFICIT)	(0)	382,557	801,771	1,134,271
check s/b $0	-	-	-	-

Division of Purchasing & General Services

Pro Forma Financial Statements
Cooperative Contract Management

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	6,174,731	7,681,871	7,707,814	7,715,000
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	6,174,731	7,681,871	7,707,814	7,715,000
Operating Expenses				
Personnel Services	5,034,119	6,046,412	6,053,900	6,165,000
Travel/In State	15,551	22,072	20,000	23,000
Travel/Out of State	-	1,761	2,500	2,500
Current Expense	154,788	232,056	227,000	232,000
Data Processing Current Expense	1,487,284	1,077,212	1,003,200	1,000,000
Total Operating Expenses	6,691,741	7,379,513	7,306,600	7,422,500
Operating Income (Loss)	(517,011)	302,358	401,214	292,500
Nonoperating Revenues (Expenses)				
Appropriations	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	83,087	188,725	120,000	160,000
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	(5,564)	(1,532)	(2,000)	-
Other Charges/Pass Through	(1,377,401)	(106,995)	(100,000)	(120,000)
Transfers	(7,144,414)	-	-	-
Total Nonoperating Revenues (Expenses)	(8,444,291)	80,199	18,000	40,000
Net Income Loss	(8,961,302)	382,557	419,214	332,500
Corrections to prior years	-			
Total Change in Fund Balance / Equity	(8,961,302)	382,557	419,214	332,500
Beginning Fund Balance	8,961,302	(0)	382,557	801,771
check s/b $0	(0)	0	(0)	0

Division of Purchasing & General Services

Pro Forma Financial Statements
Federal Surplus Property

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	328,222	323,281	316,491	314,071
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	-	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	328,222	323,281	316,491	314,071
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets			-	-
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	35,000	35,000	35,000	35,000
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(35,000)	(35,000)	(35,000)	(35,000)
Total Capital Assets	-	-	-	-
Total Noncurrent Assets	-	-	-	-
Total Assets	328,222	323,281	316,491	314,071
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	4,064	5,059	20	100
Due to Other Funds	-	-	-	-
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	4,064	5,059	20	100
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	4,064	5,059	20	100
Fund Balance / Equity				
Net Investment in Capital Assets	-	-	-	-
Nonspendable - Inventories	-	-	-	-
Nonspendable - Prepaid Expenses	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	324,158	318,221	316,471	313,971
Total Fund Balance / Equity (DEFICIT)	324,158	318,221	316,471	313,971
check s/b $0	-	-	-	-

Division of Purchasing & General Services

Pro Forma Financial Statements
Federal Surplus Property

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	65,607	26,219	25,000	25,000
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	65,607	26,219	25,000	25,000
Operating Expenses				
Personnel Services	12,650	21,987	24,000	26,000
Travel/In State	-	-	-	-
Travel/Out of State	-	-	-	-
Current Expense	1,020	1,886	3,000	3,000
Data Processing Current Expense	27,679	53,329	45,000	45,000
Total Operating Expenses	41,349	77,202	72,000	74,000
Operating Income (Loss)	24,258	(50,983)	(47,000)	(49,000)
Nonoperating Revenues (Expenses)				
Appropriations	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	30,222	45,281	45,750	47,000
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	-	-	-	-
Other Charges/Pass Through	(265)	(235)	(500)	(500)
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	29,957	45,047	45,250	46,500
Net Income Loss	54,215	(5,937)	(1,750)	(2,500)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	54,215	(5,937)	(1,750)	(2,500)
Beginning Fund Balance	269,943	324,158	318,221	316,471
check s/b $0	-	-	0	-

Division *of* Purchasing & General Services

Pro Forma Financial Statements
State Surplus Property

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	(69,523)	125,353	306,791	627,826
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	-	237	1,000	1,000
Due From Other Funds	90	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	-	161	200	200
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	(69,433)	125,751	307,991	629,026
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	1,202,035	1,202,035	1,202,035	-
Machinery and Equipment	232,450	232,450	232,450	232,450
Software	-	-	-	-
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(836,342)	(871,525)	(925,000)	(22,000)
Total Capital Assets	598,143	562,960	509,485	210,450
Total Noncurrent Assets	598,143	562,960	509,485	210,450
Total Assets	528,709	688,711	817,476	839,476
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	28,388	17,735	25,000	25,000
Due to Other Funds	13,207	-	60,000	50,000
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
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	41,595	17,735	85,000	75,000
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	41,595	17,735	85,000	75,000
Fund Balance / Equity				
Net Investment in Capital Assets	598,143	562,960	509,485	210,450
Nonspendable - Inventories	-	-	-	-
Nonspendable - prepaid expenses	-	161	200	200
Unrestricted Fund Balance/Equity (DEFICIT)	(111,029)	107,855	222,791	553,826
Total Fund Balance / Equity (DEFICIT)	487,114	670,976	732,476	764,476
check s/b $0	-	-	-	-

Division of Purchasing & General Services

Pro Forma Financial Statements

State Surplus Property

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	3,775	3,960	7,000	5,000
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	3,775	3,960	7,000	5,000
Operating Expenses				
Personnel Services	494,100	518,232	530,000	550,000
Travel/In State	1,424	377	500	500
Travel/Out of State	3,571	7,729	5,000	5,000
Current Expense	142,112	77,241	80,000	80,000
Data Processing Current Expense	175,879	220,637	150,000	150,000
Total Operating Expenses	817,085	824,216	765,500	785,500
Operating Income (Loss)	(813,311)	(820,257)	(758,500)	(780,500)
Nonoperating Revenues (Expenses)				
Appropriations	404,000	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	979,415	1,068,893	885,000	850,000
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	(37,509)	(35,183)	(35,000)	(7,500)
Other Charges/Pass Through	(19,499)	(29,591)	(30,000)	(30,000)
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	1,326,408	1,004,119	820,000	812,500
Net Income Loss	513,097	183,862	61,500	32,000
Corrections to prior years	-			
Total Change in Fund Balance / Equity	513,097	183,862	61,500	32,000
Beginning Fund Balance	(25,983)	487,114	670,976	732,476
check s/b $0	(0)	0	0	-

Division of Finance

GovOps

Van Christensen
Division Director
Division of Finance

Travel and Expense: Core Services

System Management

End-to-end administration of the state's travel system, managing user onboarding, security roles, and profile synchronization for uninterrupted access.

Network Support

Consistent multi-channel support via our Knowledge Base and a newly established network of internal agency experts to quickly resolve issues.

Financial Integrations

Directly troubleshooting and maintaining critical technical connections between our platform and the state's accounting and payroll systems.

GovOps

Travel and Expense: Service Performance

- **Rapid Ticket Resolution:** Our service agreement targets a 72-hour turnaround. We are currently averaging a **15-hour resolution time** across 500+ monthly help desk tickets.
- **Drastic Error Reduction:** Cross-agency collaboration reduced legacy system error rates (orphaned transactions) from 40% down to **under 5%**.
- **Flawless Financial Support:** Maintained high levels of accuracy during a complex 13-week payroll system transition.
- **Consistent Training:** Delivered 24 distinct, modern training modules to ensure state employees understand policy and procedures.

GovOps

Accomplishments & Challenges

Key Accomplishments

Platform Rollout: Successfully launched the modernized travel system and primary flight database with zero operational downtime.

Statewide Expert Network: Established a collaborative group of trained experts within every state agency to serve as frontline support.

Current Challenges

Manager Approvals: Inconsistent manager checks sometimes delay expense reports. We are combating this with standardized templates and targeted training.

Agency Data Maintenance: Need continuous outreach to ensure agencies keep their billing profiles and contact information fully updated.

The Road Ahead

Medium-Term

Execute a statewide training roadshow to address local pain points, and initiate the formal RFP process for a new Travel Management contract.

Short-Term

Launch modules for agency event reimbursements and roll out automated auditing tools to immediately flag policy violations.

Long-Term Vision

Achieve a true "One-Stop Shop" by fully automating state purchasing card (P-Card) requests directly within the platform.

GovOps

FY2028 Rate Cost Drivers

Total Rate Impact	**$140,145**
SAP Concur System Costs (software increase & adding Essential Care)	$86,500
DTS Increases (User & Device Rates, software, Tier Charges)	$13,800
Change in Participating Entity Travel Rates (change effective Jan 2026)	$39,845
Rate Cost Drivers	**$140,145**

GovOps

FY2028 Rate Recommendation

$9.00

Per Processed Report

Shift to a Pay-Per-Report Model

To promote fairness and transparency, agencies transition to a structured transactional rate model:

- **Agency Processing:** Agencies will incur a **$9** fee for every travel reimbursement report and p-card reconciliation they process.
- **Zero System Fees:** If an agency does not use the system, they pay zero system fees.
- **Traveler Fees:** Travelers will incur a **$6, $8, or $18** fee that Christopherson Business Travel passes through directly depending on booking type (non group rates).
- **Total Cost Impact:** Therefore, agencies face total combined fees of **$9, $15, $17, or $27** for travel and expense reports.

FY2028 New Policy Recommendation

Temporary Hold

No additional charges allowed until reconciliations are current

Late Expense Report Penalty:

The Division of Finance fronts all p-card payments to US Bank.

- **Financial Cost:** Division of Finance pays US Bank for ***all*** charges monthly, but is not reimbursed until a p-card expense report gets processed in its entirety within SAP Concur (reconciled and all approvals).
- **Policy:** Cardholders must submit a p-card reconciliation in Concur once a month (Policy 21-2A).
- **Timeline:** Unreconciled transactions will be pulled that are 90+ days old and p-card will be placed on a temporary hold and unusable until reconciliations are current.
- **Travel Costs/Transactions:** Travel costs (flights, prepaid hotel, Christopherson fees) must be reconciled on expense reports within 9 months of the transaction date. Travelers with unreconciled transactions past this date will not be able to process additional expense reports until past due transactions are fully reconciled.
- **No Rate Impact:** This penalty is avoidable ***if*** Concur transactions are reconciled per policy.

FY2028 Rate Recommendation

Pcard & Travel

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change	Units
Per Expense Report Processed	$0	$6	$9	$3	Per Unit

GovOps

Rate Committee Action

Action to Approve FY 28 ISF Rates	Slide Number or Reference	Impact (rounded)
Approve Rate Adjustments	Slide 90	$140,145
Approve all other existing rates	2026 HB0008 S01 Lines 6649-6668	

GovOps

Pro Forma Financial Statements

P-Card

Division of Finance

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	(264,121)	(2,048,028)	(1,831,751)	(2,005,294)
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	1,678,066	1,585,498	1,664,773	1,748,012
Due From Other Funds	751,411	-	2,000,000	2,100,000
Due From Component Units	23	-	-	-
Prepaid Items	-	1,160,398	1,189,438	1,248,910
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	2,165,379	697,867	3,022,460	3,091,628
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	-	-	-	-
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	-	-	-	-
Software	2,013,796	2,605,257	2,605,257	2,605,257
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(998,424)	(1,753,382)	(2,605,257)	(2,605,257)
Total Capital Assets	1,015,372	851,875	-	-
Total Noncurrent Assets	1,015,372	851,875	-	-
Total Assets	3,180,751	1,549,742	3,022,460	3,091,628
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	1,980,168	370,343	2,840,078	2,982,082
Due to Other Funds	10,998	-	5,000	5,250
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	-	-	-
Policy Claim Liability - Short Term	-	-	-	-
Revenue Bonds Payable - Short Term	-	-	-	-
Leases Payable - Short Term	-	-	-	-
Software Subscriptions (SBITA) Liability - ST	529,975	609,176	-	-
Current Portion of Long-term Liabilities	-	-	-	-
Total Current Liabilities	2,521,141	979,519	2,845,078	2,987,332
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	2,521,141	979,519	2,845,078	2,987,332
Fund Balance / Equity				
Net Investment in Capital Assets	485,397	242,698	-	-
Nonspendable - Prepaid Expenses	-	1,160,398	1,189,438	1,248,910
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	174,213	(832,873)	(1,012,056)	(1,144,614)
Total Fund Balance / Equity (DEFICIT)	659,610	570,223	177,382	104,296
check s/b $0	-	-	-	-

Division of Finance

Pro Forma Financial Statements
P-Card

Income Statement	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Operating Revenues				
Charges For Goods & Services	810,115	899,415	1,180,986	1,321,086
Travel Service Fees	484,942	424,973	17,997	17,997
Premium & Other	-	-	-	-
Total Operating Revenues	1,295,057	1,324,388	1,198,983	1,339,083
Operating Expenses				
Personnel Services	407,990	407,164	447,242	447,242
Travel/In State	500	84	500	200
Travel/Out of State	1,852	4,812	5,000	5,000
Current Expense	452,878	103,126	109,495	99,761
Data Processing Current Expense	164,710	110,424	144,711	826,965
Total Operating Expenses	1,027,930	625,609	706,948	1,379,169
Operating Income (Loss)	267,127	698,779	492,034	(40,086)
Nonoperating Revenues (Expenses)				
Intergovernmental Revenue	-	-	-	-
Interest On Invest Unrestricted	-	-	-	-
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Fixed Asset System Revenues	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	(582,370)	(755,193)	(851,875)	-
Other Charges/Pass Through	(34,300)	(32,973)	(33,000)	(33,000)
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	(616,670)	(788,166)	(884,875)	(33,000)
Net Income Loss	(349,543)	(89,387)	(392,840)	(73,086)
Corrections to prior years	-			
Total Change in Fund Balance / Equity	(349,543)	(89,387)	(392,840)	(73,086)
Beginning Fund Balance	1,009,153	659,610	570,223	177,382
check s/b $0	(0)	0	0	(0)

Division of Facilities Construction and Management

GovOps

Brandon Andersen

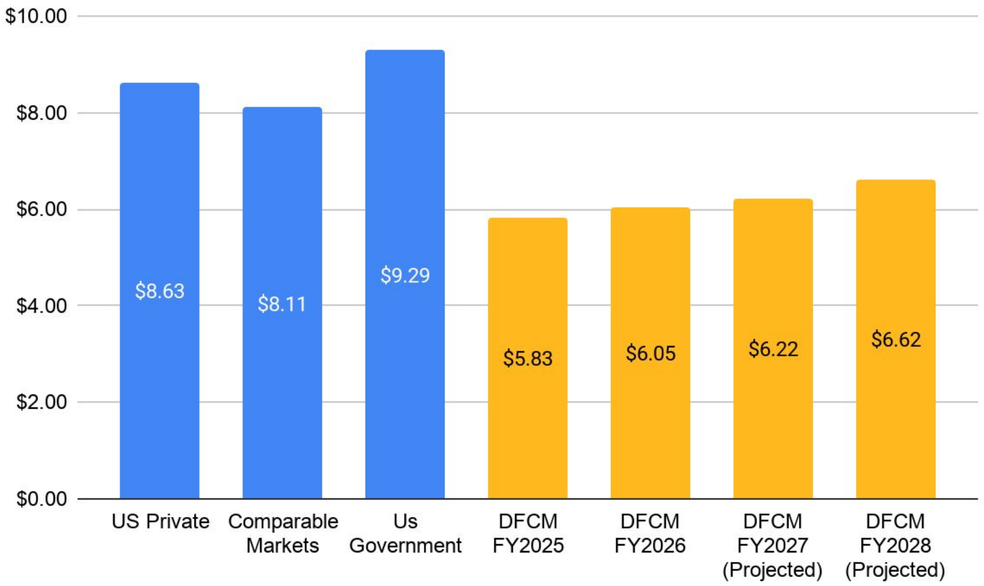
Assistant Division Director

Division of Facilities Construction and Management

DFCM Facilities Management

- 8,429,642 square feet of managed space in FY 2026.
- $47,180,609 in annual ISF rate collections for FY 2026 to support building operations.
- 166 current FTEs statewide.
- Mission to provide full kit building maintenance and operations to state agency partners at a high value that includes trade services, service contract management, landscaping and grounds care, 24/7 emergency response .
- Continue to provide services at a value: square footage costs average less than the private sector and US government.

Cost per Square Foot Comparison



Note: we are using the Institute of Real Estate Management (IREM) for US Private and General Services Admin (GSA.gov) for Federal (2023) inflated for 2028.

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FY2028 Rate Cost Drivers

Net Rate Impact	**$3,230,700**
New buildings which DFCM has or will take over their maintenance	$1,494,300
Operating Supplies, Maint & Repairs	$775,600
Insurance & Bonds	$364,000
Utilities	$304,900
Janitorial Services	$187,100
Other - Security, ISF Rate Increases, Garbage Services, etc.	$104,800
Rate Cost Drivers	**$3,230,700**

GovOps

FY2028 Rate Recommendation

New Building Acquisitions

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change
Ogden Multi-Agency Building	N/A	N/A	$62,500	$62,500
Farmington Regional	N/A	N/A	$257,200	$257,200
New Richfield Regional Center	N/A	N/A	$182,800	$182,800
Moab Highway Patrol	N/A	N/A	$43,600	$43,600
Spanish Fork Courthouse	N/A	N/A	$463,400	$463,400

GovOps

FY2028 Rate Recommendation

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change
Alcoholic Beverage Services Stores[1]	$2,597,694	$2,810,331	$3,650,337	$840,006
Matheson Courthouse	$2,510,700	$2,510,700	$2,865,288	$354,588
Capitol Hill Complex	$4,376,081	$5,228,553	$5,469,207	$240,654
Unified Lab	$982,669	$982,669	$1,160,548	$177,879
Brigham City Regional Center	$573,808	$573,808	$657,829	$84,021
Governor's Mansion Block[2]	$368,674	$368,674	$608,358	$239,684
Spanish Fork Ag Lab	$85,323	$85,322	$138,135	$52,813
Utah State Tax Commission	$970,200	$1,215,909	$1,266,671	$50,762
Farmington Courts	$636,388	$792,839	$842,992	$50,153
Vernal 8th District Court	$293,649	$293,649	$342,205	$48,556

[1] This rate includes the new Roy, Marriott-Slaterville, Moab and St. George stores.

[2] This rate includes the Governor's Mansion and Glendinning Fine Arts Center Rates from FY 26 and FY 27 and adds the Carriage House, Pavilion, Maintenance Building, and Underground Parking.

GovOps

FY2028 Rate Recommendation

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change
Archives Building	$166,335	$166,335	$210,742	$44,407
Calvin Rampton Complex	$1,896,066	$1,896,066	$1,939,798	$43,732
Heber M. Wells Building	$1,400,162	$1,400,162	$1,443,305	$43,143
DWS Richfield	$58,072	$58,072	$100,233	$42,161
Manti Courthouse	$179,040	$219,737	$258,198	$38,461
DWS Call Center (RC1)	$200,317	$200,317	$238,030	$37,713
Wasatch Courts	$11,519	$11,519	$42,639	$31,120
Cannon Health	$860,515	$1,024,713	$1,051,896	$27,183
DPS Drivers License	$185,577	$185,577	$206,999	$21,422
Provo Courts	$1,320,998	$1,320,998	$1,340,163	$19,165
Richfield Dept. of Technology Services Center	$53,789	$53,789	$69,979	$16,190
DEQ Building	$143,867	$146,623	$162,413	$15,790
AP&P Downtown - Fremont	$272,612	$272,612	$285,234	$12,622
Driver License West Valley	$108,537	$108,537	$120,824	$12,287

GovOps

FY2028 Rate Recommendation

Rate Name	FY 26 Approved Rate	FY 27 Approved Rate	FY 28 Proposed Rate	Rate Change
DWS Vernal	$73,702	$73,702	$85,861	$12,159
DWS Cedar City	$143,461	$143,461	$153,613	$10,152
Ogden VA Nursing Home	$52,945	$52,945	$62,461	$9,516
Division of Services for the Blind and Visually Impaired Training Housing	$59,449	$59,449	$68,791	$9,342
Utah State Library	$221,122	$296,039	$305,010	$8,971
West Jordan Courts	$557,835	$687,706	$696,335	$8,629
DWS Provo	$195,970	$195,970	$202,797	$6,827
DWS South County Employment Center	$225,422	$225,422	$231,881	$6,459
Clearfield Warehouse C7	$102,837	$102,837	$108,394	$5,557
Manti Bishop's Storehouse	$5,149	$10,628	$12,333	$1,705
Moab Regional Center	$142,533	$142,533	$143,922	$1,389
Dixie Drivers License	$72,928	$77,928	$78,460	$532
DCFS - Orem	$145,792	$145,792	$145,933	$141

Note: Rates for properties omitted from this list are not increasing and remain at currently approved rates.

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Rate Committee Action

Action to Approve FY 28 ISF Rates	Slide Number or Reference	Impact (rounded)
Approve Rate Adjustments	Slide 96-99	$3,230,700
Approve all other existing rates	2026 HB0008 S01 Lines 9260-9423	

GovOps

Department *of* Government Operations

Thank You

Division of Facilities Construction & Management

Pro Forma Financial Statements
Property Management

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Balance Sheet				
Assets				
Current Assets				
Cash and Cash Equivalents	(5,688,212)	(145,959)	2,247,369	3,764,887
Restricted Cash and Cash Equivalents	-	-	-	-
Accounts Receivable	216,854	43,664	5,000	5,000
Due From Other Funds	234,589	-	-	-
Due From Component Units	-	-	-	-
Prepaid Items	-	-	-	-
Inventories	-	-	-	-
Interfund Loan Receivables (ST)	-	-	-	-
Total Current Assets	(5,236,768)	(102,295)	2,252,369	3,769,887
Noncurrent Assets				
Investments	-	-	-	-
Prepaid Items	100,781	69,497	61,676	53,855
Interfund Loan Receivables (LT)	-	-	-	-
Capital Assets				
Land	-	-	-	-
Infrastructure	-	-	-	-
Buildings and Improvements	-	-	-	-
Machinery and Equipment	768,911	768,911	921,338	921,338
Software	120,000	120,000	120,000	120,000
Construction-in-Progress	-	-	-	-
Less Accumulated Depreciation	(828,691)	(848,135)	(899,768)	(942,223)
Total Capital Assets	60,220	40,776	141,570	99,115
Total Noncurrent Assets	161,001	110,273	203,246	152,970
Total Assets	(5,075,767)	7,978	2,455,615	3,922,857
Liabilities				
Current Liabilities				
Accounts Payable and Accrued Liabilities	3,665,524	2,137,348	2,380,309	2,566,990
Due to Other Funds	102,424	69,778	61,676	53,855
Due to Component Units	-	-	-	-
Unearned Revenue - Short Term	-	14,270	-	-
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	3,767,948	2,221,396	2,441,985	2,620,845
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	3,767,948	2,221,396	2,441,985	2,620,845
Fund Balance / Equity				
Net Investment in Capital Assets	60,220	40,776	141,570	99,115
Nonspendable - Prepaid Expenses	100,781	69,497	61,676	53,855
Nonspendable - Inventories	-	-	-	-
Unrestricted Fund Balance/Equity (DEFICIT)	(9,004,716)	(2,323,691)	(189,616)	1,149,042
Total Fund Balance / Equity (DEFICIT)	(8,843,715)	(2,213,418)	13,630	1,302,012
check s/b $0	-	-	-	-

Division of Facilities Construction & Management

Pro Forma Financial Statements

Property Management

	FY2025 Actual	FY2026 Preliminary	FY2027 Forecast	FY2028 Forecast
Income Statement				
Operating Revenues				
Charges For Goods & Services	41,083,656	47,165,933	55,699,944	58,930,656
Licenses, Fees & Permits Rest	-	-	-	-
Premium & Other	-	-	-	-
Total Operating Revenues	41,083,656	47,165,933	55,699,944	58,930,656
Operating Expenses				
Personnel Services	15,997,278	16,975,646	17,249,809	17,249,809
Travel/In State	17,501	22,672	22,672	22,672
Travel/Out of State	440	-	-	-
Current Expense	29,102,578	29,793,362	34,928,076	39,072,461
Data Processing Current Expense	696,419	978,709	1,000,080	1,028,081
Total Operating Expenses	45,814,216	47,770,390	53,200,637	57,373,023
Operating Income (Loss)	(4,730,560)	(604,457)	2,499,307	1,557,633
Nonoperating Revenues (Expenses)				
Intergovernmental Revenue	-	7,600,000	-	-
Interest On Invest Unrestricted	459	406	406	406
Interest on Investment Restricted	-	-	-	-
Other Restricted Taxes	-	-	-	-
Other Miscellaneous Restricted	-	-	-	-
Pass Through	-	-	-	-
Gain(Loss) on Sale of Capital Assets	-	-	-	-
Data Processing Capital Expenditure	-	-	-	-
Depreciation Expense	(26,843)	(19,445)	(51,633)	(42,455)
Other Charges/Pass Through	(325,502)	(346,208)	(221,032)	(227,202)
Transfers	-	-	-	-
Total Nonoperating Revenues (Expenses)	(351,886)	7,234,753	(272,259)	(269,251)
Net Income Loss	(5,082,445)	6,630,297	2,227,048	1,288,382
Corrections to prior years	-			
Total Change in Fund Balance / Equity	(5,082,445)	6,630,297	2,227,048	1,288,382
Beginning Fund Balance	(3,761,270)	(8,843,715)	(2,213,418)	13,630
check s/b $0	0	0	0	-

Walt Brooks proposes the following substitute bill:

State Agency Fees and Internal Service Fund Authorization and Appropriations

2026 GENERAL SESSION STATE OF UTAH

Chief Sponsor: Walt Brooks

Senate Sponsor: Scott D. Sandall

Section 3. **Fees.**

Under the terms and conditions of Utah Code Title 63J Chapter 1 and other fee statutes as applicable, the following fees and rates are approved for the use and support of the government of the State of Utah for the Fiscal Year beginning July 01, 2026 and ending June 30, 2027.

DEPARTMENT OF GOVERNMENT OPERATIONS	
Division of Finance	
ISF - Travel and Purchasing Card	
Regular (State Agency Fee)	18.00
Online (State Agency Fee)	6.00
Group Booking 10-25 people (State Agency Fee)	17.50
Group Booking 26-50 people (State Agency Fee)	17.00
Group Booking 51-99 people (State Agency Fee)	16.50
Group Booking 100+ people (State Agency Fee)	16.00
School District Agent (Participating Entity Fee)	14.00
Per Expense Report Processed (State Agency Fee)	6.00
Group Booking 100+ people (Participating Entity Fee)	26.00
Car and/or Hotel Only (Participating Entity Fee)	18.00
Group Booking 10-25 people (Participating Entity Fee)	27.50
Online (Participating Entity Fee)	16.00
SAP Concur Excess Expense Reports (State Agency Fee)	8.79
Group Booking 26-50 people (Participating Entity Fee)	27.00
Group Booking 51-99 people (Participating Entity Fee)	26.50
Regular (Participating Entity Fee)	28.00
Car and/or Hotel Only (State Agency Fee)	8.00
Purchasing Card	Variable
Contract rebates	
Division of Fleet Operations	
Accounts Receivable Late Fee	
Past 30 Days	5% of balance
Past 60 Days	10% of balance
Past 90 Days	15% of balance
Direct Pass-through	

Materials Rate	Actual cost
Petroleum Storage Tank Trust Fund Rate	Actual cost
Fuel Card Transactions	
State-Owned Sites Markup on Fuel (per gallon)	0.28
Retail Sites Markup on Fuel (per gallon)	0.16
Percentage of Transaction Value on Non-fuel Purchases	3.0%
Tank Monitoring and Maintenance	
EPA Compliance (per month)	100.00
Service Rate (per hour)	70.00
Accounts Receivable Late Fee	
Past 30-days	5% of balance
Past 60-days	10% of balance
Past 90-days	15% of balance
Administration	
Administrative Rate - Full-Service Vehicles (per vehicle per month)	41.00
Administrative Rate - Owned Vehicles (per vehicle per month)	18.00
Services: Research & Complaints	50.00
Vehicle Service Center (per work order each vehicle)	10.00
Short Term Seasonal Vehicles	155.00
Daily Pool Rates	
Daily Pool - Compact SUV (per vehicle per day)	62.62
Daily Pool - Midsize Truck (per vehicle per day)	70.70
Daily Pool - Compact Sedan (per vehicle per day)	33.33
Daily Pool - Full-Size Sedan (per vehicle per day)	37.88
Daily Pool - Mid-Size Sedan (per vehicle per day)	35.10
Daily Pool - Mid-Size SUV (per vehicle per day)	62.62
Daily Pool - Minivan (per vehicle per day)	65.65
Daily Pool - Compact EV (per vehicle per day)	49.49
Direct Pass-through	
Vehicle Assignment Term Rate (per month, per vehicle)	See formula
Contract price divided by current life cycle.	
Vehicle Telematics GPS Tracking	Actual cost
Vehicle Feature and Miscellaneous Equipment Upgrade	Actual cost
Vehicle Cleaning Service Upon Turn-In	Actual cost
Operator Negligence and Vehicle Abuse (per occurrence)	Actual cost
Accident Deductible (per accident)	Actual cost
Fuel Pass-through (per gallon)	Actual cost
Maintenance and Repair	
Light Duty On Road Vehicles (per vehicle per month)	100.00
Light Duty Off Road Vehicles (per vehicle per month)	120.00
Medium Duty On Road Vehicles (per vehicle per month)	210.00

Medium Duty Off Road Vehicles (per vehicle per month)	250.00
Heavy Duty On Road Vehicles (per vehicle per month)	650.00
Heavy Duty Off Road Vehicles (per vehicle per month)	470.00
Motorcycles (per vehicle per month)	180.00
Police Pursuit Vehicles (per vehicle per month)	270.00
Buses (per vehicle per month)	360.00
Statutory Maintenance Non-Compliance	
10 Days Late (per vehicle per month)	100.00
20 Days Late (per vehicle per month)	200.00
30+ Days Late (per vehicle per month)	300.00
Division of Purchasing and General Services	
Priority Meter/Seal	0.05
State Mail	
Courier - Zone 1 (per stop)	3.29
Courier - Zone 2 (per stop)	7.70
Courier - Zone 3 (per stop)	11.40
Courier - Zone 4 (per stop)	15.66
Courier - Zone 5 (per stop)	19.85
Courier - Zone 6 (per stop)	23.61
Courier - Zone 7 (per stop)	30.14
Courier - Zone 8 (per stop)	36.12
Courier - Zone 9 (per stop)	39.96
Courier - Zone 10 (per stop)	42.39
Courier - Zone 11 (per stop)	49.50
Courier - Zone 12 (per stop)	56.61
Incoming Optical Character Recognition Sort	0.10
Business Reply/Postage Due	0.54
Special Handling/Labor (per hour)	85.00
Auto Fold	0.02
Label Generate	0.08
Label Apply	0.06
Auto Tab	0.10
Meter/Seal	0.04
Optical Character Reader	0.03
Additional Insert	0.01
Accountable Mail	1.45
Intelligent Inserting	0.03
Cooperative Contracts Administrative	Up to 1.0%
Accounts receivable late fees	
Past 30 days	5% of balance
Past 60 days	10% of balance

Surplus	
Federal Shipping and handling charges	See formula
Not to exceed 20% of federal acquisition cost plus freight/shipping charges	
Contract Management (per impression)	0.004
Disposal Rate	Actual cost + 10% dumpster fee
Accounts receivable late fees	
Past 30 days	5% of balance
Past 60 days	10% of balance
Storage	
Building (per cubic foot per month)	0.43
Fenced lot (per square foot per month)	0.23
Surplus	
Surcharge for use of a Financial Transaction Card	Up to 3%
Surcharge applies only to the amount charged to a financial transaction card	
Online Sales Non-Vehicle	50% of net proceeds
Miscellaneous Property Pick-up Total Sales Proceeds	See formula
Percentage of sale.	
Hand-held Devices Less than 1yr old	75% of actual cost
$30 minimum	
Hand-held Devices -1 Year and Older	50% of cost - $30 minimum
Unique Property Processing	Negotiated % of sales price
Propose minimum $25 (includes donations, correlates with federal)	
Electronic/Hazardous Waste Recycling	Actual cost
Vehicles and Heavy Equipment	6.5% of Net Sale Price plus $100 per Vehicle
Default Auction Bids	10% of sales price
Labor (per hour)	26.00
Half hour minimum	
Copy Rates (per copy)	0.10
Semi Truck and Trailer Service (per mile)	1.08
Two-ton Flat Bed Service (per mile)	0.61
Forklift Service (per hour)	23.00
4-6000 lbs	
On-site sale away from Utah State Agency Surplus	
Property yard	7% of net sale price
Risk Management	
Learning Management System External Licenses (per license)	2.00
Aviation Insurance Premiums (pass-through)	
HE-00058 Southern Utah University	1,277,156.00
HE-00121 Utah State University	629,547.45

HE-00122 Utah Valley University	218,701.35
SG-00090 Dept of Public Safety	356,234.19
SG-00109 DOT Aeronautics	74,624.42
SG-00219 DNR Dept of Natural Resources	46,547.59
SG-00232 Dept of Agriculture & Food	22,223.69
Commercial Auto Insurance (pass-through)	
HE-00051 Snow College	1,711.80
HE-00058 Southern Utah University	3,423.60
HE-00115 University of Utah	6,847.20
HE-00121 Utah State University	32,524.20
HE-00122 Utah Valley University	23,965.20
HE-00175 Utah Tech University	3,423.60
HE-00248 Weber State University	30,812.40
SG-00076 Auditors Office	1,711.80
SG-00090 Dept of Public Safety	228.00
SG-00110 Treasurers Office	1,711.80
SG-00147 Corrections - Utah State Prison	75,667.00
SG-00180 Governors Office	5,135.40
SG-00216 Utah National Guard	1,711.80
Cyber Liability (pass-through)	
HE-00036 Tooele Technical College	4,880.40
HE-00042 Salt Lake Community College	79,149.00
HE-00051 Snow College	15,093.75
HE-00058 Southern Utah University	104,136.90
HE-00059 Southwest Technical College	7,620.90
HE-00082 Bridgerland Technical College	12,436.20
HE-00113 Uintah Basin Technical College	4,137.00
HE-00115 University of Utah	2,000,000.00
HE-00121 Utah State University	133,746.90
HE-00122 Utah Valley University	93,091.95
HE-00158 Ogden Weber Technical College	23,042.25
HE-00170 Davis Technical College	29,912.40
HE-00174 Dixie Technical College	9,207.45
HE-00175 Utah Tech University	71,791.65
HE-00213 Mountainland Technical College	17,750.25
HE-00248 Weber State University	60,087.11
Workers Compensation Premiums	
Aviation Crews (per $100 wages)	1.46
Aviation Pilots (per $100 wages)	3.06
Helicopter Pilots (per $100 wages)	1.46
Road Construction Crews (per $100 wages)	1.37

State Employees (per $100 wages)	0.45
ADP Auto Property Damage Premium Methodology	
APD Premiums	See formula
Allocation method based on a calculation of risk exposure and loss history.	
Standard Deductible (per incident)	1,500.00
APD Premiums: Charter Schools	
CS-00016 Fast Forward Charter School	660.00
CS-00029 Gateway Preparatory Academy	2,330.00
CS-00053 Soldier Hollow Charter School	1,160.00
CS-00062 Success Academy - Iron County	330.00
CS-00074 American Leadership Academy	3,320.00
CS-00085 Pinnacle Canyon Academy	11,300.00
CS-00087 Providence Hall Charter School	4,990.00
CS-00094 C S Lewis Academy Charter School	2,490.00
CS-00104 Canyon Grove Academy	3,660.00
CS-00119 Utah County Academy of Sciences	660.00
CS-00127 Itineris Early College High School	330.00
CS-00134 Karl G Maeser Preparatory Academy	2,080.00
CS-00154 Northern Utah Academy for Math, Engr & Science	1,250.00
CS-00191 East Hollywood High School	2,490.00
CS-00196 Merit College Preparatory Academy	2,660.00
CS-00202 Guadalupe Charter School	2,490.00
CS-00237 Valley Academy	8,310.00
CS-00238 Center for Creativity, Innovation, and Discovery	170.00
CS-00241 Vista at Entrada School for Performing Arts and Technology	1,330.00
CS-00242 Walden School of Liberal Arts	500.00
CS-00279 St. George Academy	580.00
CS-00282 Mana Academy Charter School	580.00
CS-00283 Real Salt Lake Academy	3,490.00
CS-00284 Vanguard Charter School	1,740.00
CS-00302 Utah Military Academy	9,230.00
CS-00304 Franklin Discovery Academy	1,910.00
CS-00349 American Academy of Innovation	170.00
APD Premiums: Higher Education	
HE-00036 Tooele Technical College	3,720.00
HE-00042 Salt Lake Community College	48,040.00
HE-00051 Snow College	13,780.00

HE-00058 Southern Utah University	60,290.00
HE-00059 Southwest Technical College	6,350.00
HE-00082 Bridgerland Technical College	12,180.00
HE-00113 Uintah Basin Technical College	11,750.00
HE-00115 University of Utah	3,140.00
HE-00121 Utah State University	281,060.00
HE-00122 Utah Valley University	47,450.00
HE-00158 Ogden/Weber Technical College	3,330.00
HE-00170 Davis Technical College	7,610.00
HE-00174 Dixie Technical College	8,200.00
HE-00175 Utah Tech University	31,800.00
HE-00213 Mountainland Technical College	8,880.00
HE-00248 Weber State University	46,240.00
APD Premiums: Independent Agencies	
OT-00120 Utah State Fairpark	2,250.00
OT-00205 Heber Valley Railroad	1,300.00
APD Premiums: School Districts	
SD-00019 Garfield School District	18,780.00
SD-00035 Tintic School District	6,170.00
SD-00037 Tooele School District	89,970.00
SD-00039 Rich School District	12,320.00
SD-00044 Salt Lake School District	110,200.00
SD-00047 San Juan School District	75,590.00
SD-00050 Sevier School District	49,760.00
SD-00054 South Sanpete School District	27,570.00
SD-00055 South Summit School District	15,640.00
SD-00057 Southeastern Educational Center	190.00
SD-00060 Southwest Education Developmental Center	2,640.00
SD-00073 Alpine School District	434,560.00
SD-00078 Beaver School District	23,030.00
SD-00080 Box Elder School District	111,740.00
SD-00083 Park City School District	27,980.00
SD-00086 Piute School District	11,320.00
SD-00088 Provo School District	55,300.00
SD-00096 Cache School District	128,440.00
SD-00098 Canyons School District	194,950.00
SD-00100 Carbon School District	37,890.00
SD-00102 Central Utah Educational Services	740.00
SD-00114 Uintah School District	65,950.00
SD-00126 Iron School District	84,350.00
SD-00129 Jordan School District	190,250.00

SD-00130 Juab School District	27,190.00
SD-00133 Kane School District	24,650.00
SD-00152 North Summit School District	14,190.00
SD-00153 Northeastern Utah Educational Services (NUES)	2,080.00
SD-00156 Ogden City School District	16,220.00
SD-00166 Logan City School District	10,900.00
SD-00168 Daggett School District	11,440.00
SD-00172 Davis School District	377,680.00
SD-00177 Duchesne School District	66,770.00
SD-00186 Nebo School District	197,940.00
SD-00189 North Sanpete School District	25,710.00
SD-00194 Emery School District	33,970.00
SD-00197 Millard School District	31,630.00
SD-00200 Grand School District	18,220.00
SD-00201 Granite School District	268,220.00
SD-00212 Morgan School District	24,640.00
SD-00215 Murray School District	22,730.00
SD-00244 Wasatch School District	41,750.00
SD-00245 Washington School District	125,720.00
SD-00246 Wayne School District	11,120.00
SD-00247 Weber School District	156,290.00
SD-00347 Granite Education Foundation	1,710.00
APD Premiums: State Agencies	
SG-00014 Environmental Quality Department	11,130.00
SG-00020 Natural Resources - Oil, Gas & Mining	5,350.00
SG-00021 Natural Resources - Parks	66,100.00
SG-00025 Natural Resources - Wildlife Resources	40,180.00
SG-00026 Navajo Trust Fund	6,810.00
SG-00038 Transportation (UDOT)	486,690.00
SG-00048 School for the Deaf and Blind	4,420.00
SG-00065 Tax Commission	28,830.00
SG-00066 Utah Division of Technology Services	8,010.00
SG-00070 Board of Pardons & Parole	3,820.00
SG-00071 Alcoholic Beverage Services	5,370.00
SG-00075 Attorney Generals Office	30,870.00
SG-00076 Auditors Office	1,460.00
SG-00089 Natural Resources - Public Lands Policy Coord Office	3,350.00
SG-00090 Public Safety Department	1,199,140.00
SG-00092 Public Safety - Emergency Services	2,570.00

SG-00093 Public Safety - Fire Marshal	3,350.00
SG-00110 Treasurers Office	330.00
SG-00111 Trust Lands	7,550.00
SG-00118 Utah Communications Authority	8,400.00
SG-00124 Insurance Department	8,840.00
SG-00135 Labor Commission	13,570.00
SG-00140 Commerce Department	12,900.00
SG-00141 Department of Cultural & Community Engagement - Admin	4,130.00
SG-00143 Department of Cultural & Community Engagement - Arts & Museums	1,140.00
SG-00144 Department of Cultural & Community Engagement - Library	7,130.00
SG-00146 Corrections - CUCF	24,360.00
SG-00147 Corrections - Utah State Prison	146,230.00
SG-00148 Corrections AP&P	238,950.00
SG-00149 Courts	46,290.00
SG-00180 Governors Office	2,740.00
SG-00181 Governors Office - Criminal and Juvenile Justice	330.00
SG-00183 Governors Office of Economic Opportunity	6,090.00
SG-00193 Board of Education	22,010.00
SG-00210 Department of Health and Human Services	215,570.00
SG-00216 Utah National Guard	19,280.00
SG-00219 Natural Resources Department	315,430.00
SG-00220 Natural Resources - Forestry, Fire & State Lands	17,400.00
SG-00225 Utah Department of Government Operations - EDO	330.00
SG-00226 Facilities Construction & Management (DFCM) - Maint	49,630.00
SG-00228 Utah Division of Fleet Operations	39,330.00
SG-00230 Utah Division of Purchasing and General Services	4,430.00
SG-00231 Utah Division of Risk Management	2,040.00
SG-00232 Agriculture	72,030.00
SG-00240 Veterans Affairs	9,070.00
SG-00249 Workforce Services Department	47,380.00
SG-00257 Natural Resources - Office of Energy Development	330.00
SG-00346 Natural Resources - Outdoor Recreation	11,290.00

Liability Premium Methodology

Liability Premiums	See formula

Allocation method based on a calculation of risk exposure and loss history.

Liability Premiums: Charter Schools

CS-00015 Excelsior Academy Charter School	26,560.00
CS-00016 Fast Forward Charter School	7,640.00
CS-00027 Navigator Pointe Charter School	5,600.00
CS-00029 Gateway Preparatory Academy	15,310.00
CS-00031 The Ranches Academy Charter School	6,200.00
CS-00041 Salt Lake Arts Academy	7,690.00
CS-00043 Renaissance Academy	11,600.00
CS-00053 Soldier Hollow Charter School	5,720.00
CS-00063 Success Academy - Washington County	10,130.00
CS-00074 American Leadership Academy	27,360.00
CS-00079 Beehive Science & Technology Academy	19,090.00
CS-00085 Pinnacle Canyon Academy	5,080.00
CS-00087 Providence Hall Charter School	34,170.00
CS-00094 C S Lewis Academy Charter School	3,270.00
CS-00104 Canyon Grove Academy	18,990.00
CS-00105 Quest Academy Charter School	17,900.00
CS-00106 Reagan Academy	12,200.00
CS-00119 Utah County Academy of Sciences	7,710.00
CS-00123 Venture Academy Charter School	14,120.00
CS-00125 Intech Collegiate High School	3,430.00
CS-00127 Itineris Early College High School	5,840.00
CS-00128 John Hancock Charter School	22,850.00
CS-00134 Karl G Maeser Preparatory Academy	12,300.00
CS-00136 Lakeview Academy	20,660.00
CS-00137 Channing Hall	13,040.00
CS-00138 City Academy	1,450.00
CS-00154 Northern Utah Academy for Math, Engr & Science	18,920.00
CS-00155 Odyssey Charter School	7,820.00
CS-00160 Mountain Heights Academy	15,230.00
CS-00179 Good Foundations Charter School	8,080.00
CS-00187 Noah Webster Academy	9,240.00
CS-00190 North Star Academy	8,850.00
CS-00191 East Hollywood High School	7,690.00
CS-00196 Merit College Preparatory Academy	6,620.00
CS-00198 Moab Charter School	1,120.00

CS-00202 Guadalupe Charter School	5,220.00
CS-00214 Mountainville Academy	10,970.00
CS-00221 Academy for Math, Engineering, and Science	7,750.00
CS-00237 Valley Academy	14,040.00
CS-00238 Center for Creativity, Innovation, and Discovery	4,780.00
CS-00241 Vista at Entrada School for Performing Arts and Technology	19,730.00
CS-00242 Walden School of Liberal Arts	7,140.00
CS-00243 Wasatch Peak Academy	9,780.00
CS-00252 WSU Kinder Charter Academy	280.00
CS-00253 Winter Sports School	1,470.00
CS-00270 Scholar Academy	13,940.00
CS-00275 Ignite Entrepreneurship Academy	9,750.00
CS-00279 St George Academy	4,680.00
CS-00282 Mana Academy Charter School	5,560.00
CS-00283 Real Salt Lake Academy	9,640.00
CS-00284 Vanguard Charter School	13,110.00
CS-00289 Bonneville Academy	5,030.00
CS-00291 Pacific Heritage Academy	6,040.00
CS-00300 Career Path High	1,970.00
CS-00301 Wallace Stegner Academy	38,470.00
CS-00302 Utah Military Academy	18,690.00
CS-00304 Franklin Discovery Academy	12,610.00
CS-00314 Utah International Charter School	5,130.00
CS-00349 American Academy of Innovation	6,790.00
Liability Premiums: Higher Education	
HE-00009 Aggie Redrock Foundation	710.00
HE-00036 Tooele Technical College	20,110.00
HE-00042 Salt Lake Community College	467,620.00
HE-00051 Snow College	158,350.00
HE-00058 Southern Utah University	419,680.00
HE-00059 Southwest Technical College	24,780.00
HE-00082 Bridgerland Technical College	53,240.00
HE-00113 Uintah Basin Technical College	31,640.00
HE-00115 University of Utah	2,925,450.00
HE-00121 Utah State University	1,368,530.00
HE-00122 Utah Valley University	1,029,280.00
HE-00158 Ogden/Weber Technical College	60,540.00
HE-00170 Davis Technical College	73,020.00
HE-00174 Dixie Technical College	48,750.00

HE-00175 Utah Tech University	558,810.00
HE-00213 Mountainland Technical College	66,910.00
HE-00248 Weber State University	580,470.00
HE-00352 Aggie Sandstone	710.00
Liability Premiums: Independent Agencies	
OT-00120 Utah State Fairpark	10,450.00
OT-00205 Heber Valley Railroad	8,790.00
Liability Premiums: School Districts	
School Districts	11,102,870.00
Liability Premiums: State Agencies	
SG-00014 Environmental Quality Department	183,590.00
SG-00017 Financial Institutions	27,650.00
SG-00026 Navajo Trust Fund	8,600.00
SG-00038 Transportation (UDOT)	4,852,340.00
SG-00049 Senate	7,670.00
SG-00065 Tax Commission	266,780.00
SG-00066 Utah Division of Technology Services	321,707.00
SG-00070 Board of Pardons & Parole	26,550.00
SG-00071 Alcoholic Beverage Services	193,420.00
SG-00075 Attorney Generals Office	328,570.00
SG-00076 Auditors Office	18,730.00
SG-00090 Public Safety Department	1,299,650.00
SG-00099 Capitol Preservation Board	5,310.00
SG-00101 Career Service Review Office	980.00
SG-00103 Public Service Commission	8,340.00
SG-00107 Utah Board of Higher Education	150,980.00
SG-00110 Treasurers Office	14,160.00
SG-00111 Trust Lands	52,160.00
SG-00118 Utah Communications Authority	13,340.00
SG-00124 Insurance Department	44,150.00
SG-00131 Judicial Conduct Commission	1,050.00
SG-00135 Labor Commission	58,930.00
SG-00140 Commerce Department	136,270.00
SG-00141 Department of Cultural & Community Engagement - Admin	72,970.00
SG-00147 Corrections - Utah State Prison	1,977,530.00
SG-00149 Courts	504,830.00
SG-00161 Legislative Auditors Office	19,610.00
SG-00162 Legislative Fiscal Analysts Office	12,780.00
SG-00163 Legislative Services	26,490.00
SG-00164 Legislative Research & General Counsel	31,160.00

SG-00180 Governors Office	25,928.00
SG-00181 Governors Office - Criminal and Juvenile Justice	45,092.00
SG-00182 Governors Office - Tourism Division	14,704.00
SG-00183 Governors Office of Economic Opportunity	38,026.00
SG-00184 Governors Office of Planning and Budget	16,910.00
SG-00193 Board of Education	337,050.00
SG-00206 House of Representatives	7,270.00
SG-00207 Utah Division of Human Resource Management	53,483.00
SG-00210 Department of Health and Human Services	1,900,670.00
SG-00216 Utah National Guard	102,690.00
SG-00219 Natural Resources Department	655,360.00
SG-00222 DGO Office of Administrative Rules	2,431.00
SG-00223 Utah Division of Archives and Records Service	10,535.00
SG-00224 Office of State Debt Collection	6,888.00
SG-00225 Utah Department of Government Operations - DGO Admin	9,724.00
SG-00226 Facilities Construction & Management (DFCM)	88,733.00
SG-00227 Utah Division of Finance	25,931.00
SG-00228 Utah Division of Fleet Operations	11,345.00
SG-00230 Utah Division of Purchasing and General Services	32,009.00
SG-00231 Utah Division of Risk Management	13,776.00
SG-00232 Agriculture	139,990.00
SG-00240 Veterans Affairs	20,140.00
SG-00249 Workforce Services Department	633,670.00
SG-00251 DGO Inspector Gen Med Admin	8,509.00
SG-00268 School & Institutional Trust Fund	4,920.00

Course of Construction Premiums

Builder's Risk (Course of Construction) Premium	.215 per $100 TIV

Property Coverage Premium Methodology

Premium for Existing Insured Building and Contents	See formula

Allocation method based on a calculation of risk exposure and loss history.

Premium for Newly Insured Buildings	See formula

Allocation method based on a calculation of risk exposure and loss history.

Property Premiums: Charter Schools

CS-00015 Excelsior Academy Charter School	34,390.00
CS-00016 Fast Forward Charter School	8,020.00
CS-00027 Navigator Pointe Charter School	9,010.00
CS-00029 Gateway Preparatory Academy	20,770.00
CS-00031 The Ranches Academy Charter School	10,020.00
CS-00041 Salt Lake Arts Academy	11,190.00
CS-00043 Renaissance Academy	18,730.00
CS-00053 Soldier Hollow Charter School	7,990.00
CS-00062 Success Academy - Iron County	260.00
CS-00063 Success Academy - Washington County	210.00
CS-00074 American Leadership Academy	57,570.00
CS-00079 Beehive Science & Technology Academy	29,840.00
CS-00085 Pinnacle Canyon Academy	22,040.00
CS-00087 Providence Hall Charter School	72,610.00
CS-00094 C S Lewis Academy Charter School	9,310.00
CS-00104 Canyon Grove Academy	19,200.00
CS-00105 Quest Academy Charter School	26,370.00
CS-00106 Reagan Academy	17,280.00
CS-00119 Utah County Academy of Sciences	20,540.00
CS-00123 Venture Academy Charter School	28,130.00
CS-00125 Intech Collegiate High School	630.00
CS-00127 Itineris Early College High School	19,510.00
CS-00128 John Hancock Charter School	34,080.00
CS-00134 Karl G Maeser Preparatory Academy	21,340.00
CS-00136 Lakeview Academy	46,820.00
CS-00137 Channing Hall	17,940.00
CS-00138 City Academy	5,120.00
CS-00154 Northern Utah Academy for Math, Engr & Science	280.00
CS-00155 Odyssey Charter School	12,670.00
CS-00160 Mountain Heights Academy	690.00
CS-00179 Good Foundations Charter School	6,850.00
CS-00187 Noah Webster Academy	14,440.00
CS-00190 North Star Academy	11,770.00
CS-00191 East Hollywood High School	19,020.00
CS-00196 Merit College Preparatory Academy	16,190.00
CS-00198 Moab Charter School	1,840.00
CS-00202 Guadalupe Charter School	820.00
CS-00214 Mountainville Academy	22,990.00
CS-00221 Academy for Math, Engineering, and Science	1,080.00
CS-00237 Valley Academy	15,640.00

CS-00238 Center for Creativity, Innovation, and Discovery	11,000.00
CS-00241 Vista at Entrada School for Performing Arts and Technology	17,260.00
CS-00242 Walden School of Liberal Arts	12,170.00
CS-00243 Wasatch Peak Academy	9,920.00
CS-00252 WSU Kinder Charter Academy	50.00
CS-00253 Winter Sports School	3,280.00
CS-00270 Scholar Academy	12,840.00
CS-00275 Ignite Entrepreneurship Academy	12,500.00
CS-00279 St George Academy	7,300.00
CS-00282 Mana Academy Charter School	590.00
CS-00283 Real Salt Lake Academy	23,300.00
CS-00284 Vanguard Charter School	760.00
CS-00289 Bonneville Academy	15,140.00
CS-00291 Pacific Heritage Academy	10,620.00
CS-00300 Career Path High	790.00
CS-00301 Wallace Stegner Academy	29,080.00
CS-00302 Utah Military Academy	6,780.00
CS-00304 Franklin Discovery Academy	19,990.00
CS-00314 Utah International Charter School	440.00
CS-00349 American Academy of Innovation	10,200.00
Property Premiums: Higher Education	
HE-00009 Aggie Redrock Foundation	13,110.00
HE-00036 Tooele Technical College	27,150.00
HE-00042 Salt Lake Community College	788,650.00
HE-00051 Snow College	432,790.00
HE-00058 Southern Utah University	896,110.00
HE-00059 Southwest Technical College	41,740.00
HE-00082 Bridgerland Technical College	143,540.00
HE-00113 Uintah Basin Technical College	68,120.00
HE-00115 University of Utah	11,666,910.00
HE-00121 Utah State University	2,915,100.00
HE-00122 Utah Valley University	1,107,220.00
HE-00158 Ogden/Weber Technical College	208,980.00
HE-00170 Davis Technical College	175,210.00
HE-00174 Dixie Technical College	64,330.00
HE-00175 Utah Tech University	556,910.00
HE-00213 Mountainland Technical College	133,920.00
HE-00248 Weber State University	927,110.00
Property Premiums: Independent Agencies	

OT-00120 Utah State Fairpark	53,710.00
OT-00205 Heber Valley Railroad	6,790.00
Property Premiums: School Districts	
SD-00019 Garfield School District	60,920.00
SD-00035 Tintic School District	21,750.00
SD-00037 Tooele School District	387,430.00
SD-00039 Rich School District	38,930.00
SD-00044 Salt Lake School District	788,620.00
SD-00047 San Juan School District	232,080.00
SD-00050 Sevier School District	243,680.00
SD-00054 South Sanpete School District	90,660.00
SD-00055 South Summit School District	79,690.00
SD-00057 Southeastern Educational Center	990.00
SD-00060 Southwest Education Developmental Center	1,010.00
SD-00073 Alpine School District	1,659,120.00
SD-00078 Beaver School District	63,850.00
SD-00080 Box Elder School District	290,270.00
SD-00083 Park City School District	412,520.00
SD-00086 Piute School District	22,270.00
SD-00088 Provo School District	357,530.00
SD-00096 Cache School District	342,020.00
SD-00098 Canyons School District	1,319,420.00
SD-00100 Carbon School District	103,210.00
SD-00114 Uintah School District	244,730.00
SD-00126 Iron School District	208,540.00
SD-00129 Jordan School District	1,067,310.00
SD-00130 Juab School District	94,010.00
SD-00133 Kane School District	59,900.00
SD-00152 North Summit School District	44,310.00
SD-00153 Northeastern Utah Educational Services (NUES)	690.00
SD-00156 Ogden City School District	439,010.00
SD-00166 Logan City School District	136,960.00
SD-00168 Daggett School District	11,890.00
SD-00172 Davis School District	1,679,130.00
SD-00177 Duchesne School District	241,130.00
SD-00186 Nebo School District	838,340.00
SD-00189 North Sanpete School District	74,830.00
SD-00194 Emery School District	145,680.00
SD-00197 Millard School District	269,890.00
SD-00200 Grand School District	178,760.00

SD-00201 Granite School District	1,532,940.00
SD-00212 Morgan School District	87,330.00
SD-00215 Murray School District	134,790.00
SD-00244 Wasatch School District	228,120.00
SD-00245 Washington School District	999,480.00
SD-00246 Wayne School District	49,320.00
SD-00247 Weber School District	701,010.00
SD-00347 Granite Education Foundation	2,870.00
Property Premiums: State Agencies	
SG-00014 Environmental Quality Department	18,020.00
SG-00017 Financial Institutions	600.00
SG-00020 Natural Resources - Oil, Gas & Mining	1,310.00
SG-00021 Natural Resources - Parks	337,530.00
SG-00022 Natural Resources - Utah Geological Survey	1,930.00
SG-00023 Natural Resources - Water Resources Division	1,510.00
SG-00024 Natural Resources - Water Rights	1,270.00
SG-00025 Natural Resources - Wildlife Resources	211,940.00
SG-00026 Navajo Trust Fund	2,600.00
SG-00038 Transportation (UDOT)	561,300.00
SG-00048 School for the Deaf and Blind	76,290.00
SG-00049 Senate	810.00
SG-00065 Tax Commission	10,380.00
SG-00066 Utah Division of Technology Services	31,920.00
SG-00070 Board of Pardons & Parole	980.00
SG-00071 Alcoholic Beverage Services	112,070.00
SG-00075 Attorney Generals Office	4,120.00
SG-00076 Auditors Office	810.00
SG-00089 Natural Resources - Public Lands Policy	200.00
SG-00090 Public Safety Department	90,170.00
SG-00091 Public Safety - Drivers License	6,500.00
SG-00092 Public Safety - Emergency Services	10.00
SG-00093 Public Safety - Fire Marshal	390.00
SG-00099 Capitol Preservation Board	380,600.00
SG-00101 Career Service Review Office	40.00
SG-00103 Public Service Commission	1,230.00
SG-00107 Utah Board of Higher Education	29,670.00
SG-00108 Transportation (UDOT) - Unlicensed Equipment	13,320.00
SG-00109 Transportation (UDOT) - Aeronautical Operations	3,520.00
SG-00110 Treasurers Office	680.00

SG-00111 Trust Lands	3,430.00
SG-00118 Utah Communications Authority	90,370.00
SG-00124 Insurance Department	220.00
SG-00131 Judicial Conduct Commission	40.00
SG-00135 Labor Commission	2,510.00
SG-00140 Commerce Department	3,480.00
SG-00141 Department of Cultural & Community Engagement - Admin	510.00
SG-00143 Department of Cultural & Community Engagement - Arts & Museums	28,090.00
SG-00144 Department of Cultural & Community Engagement - Library	11,380.00
SG-00145 Department of Cultural & Community Engagement - State History	78,210.00
SG-00146 Corrections - CUCF	144,300.00
SG-00147 Corrections - Utah State Prison	401,020.00
SG-00148 Corrections AP&P	73,700.00
SG-00149 Courts	53,630.00
SG-00161 Legislative Auditors Office	500.00
SG-00162 Legislative Fiscal Analysts Office	220.00
SG-00163 Legislative Services	950.00
SG-00164 Legislative Research & General Counsel	870.00
SG-00180 Governors Office	12,860.00
SG-00181 Governors Office - Criminal and Juvenile Justice	1,050.00
SG-00183 Governors Office of Economic Opportunity	1,350.00
SG-00184 Governors Office of Planning and Budget	1,450.00
SG-00185 Governors Office - Utah Office for Victims of Crime	740.00
SG-00193 Board of Education	19,890.00
SG-00206 House of Representatives	1,660.00
SG-00207 Utah Division of Human Resource Management	520.00
SG-00208 DHHS - Juvenile Justice Center	138,560.00
SG-00209 DHHS - State Hospital	147,250.00
SG-00210 Department of Health and Human Services	74,700.00
SG-00211 DHHS - Developmental Center	72,410.00
SG-00216 Utah National Guard	379,820.00
SG-00219 Natural Resources Department	9,140.00
SG-00220 Natural Resources - Forestry, Fire & State	

Lands	12,570.00
SG-00222 DGO Office of Administrative Rules	100.00
SG-00223 Utah Division of Archives and Records Service	20,590.00
SG-00224 Office of State Debt Collection	170.00
SG-00225 Utah Department of Government Operations - DGO Admin	860.00
SG-00226 Facilities Construction & Management (DFCM)	2,955,650.00
SG-00227 Utah Division of Finance	2,490.00
SG-00228 Utah Division of Fleet Operations	660.00
SG-00230 Utah Division of Purchasing and General Services	11,000.00
SG-00231 Utah Division of Risk Management	210.00
SG-00232 Agriculture	13,100.00
SG-00240 Veterans Affairs	132,870.00
SG-00249 Workforce Services Department	55,200.00
SG-00257 Natural Resources - Office of Energy	6,240.00
SG-00268 School & Institutional Trust Fund	1,370.00
SG-00346 Natural Resources - Outdoor Recreation	18,820.00
Enterprise Technology Division	
Miscellaneous Services	
DTS Consulting Charge (per Hour)	See Application Developer Table
Tier 1: \$91.02/hr; Tier 2: \$105.01/hr; Tier 3: \$126.45/hr; Tier 4: \$144.37/hr	
Special Billing Rates for Other Entities	
Adobe Acrobat Pro / Adobe Sign (Non-Seat Rate) (per Device/Month)	3.80
Miscellaneous Services	
Integration Hub	Special Billing Agreement
Consultant Services (Managed Service Provider)	Direct Cost + 3%
Computer Support Services	
On-Call Support	Special Billing Agreement
DaaS AWS	Direct Cost + 10%
Desktop as a Service Amazon Web Services	
DaaS Citrix/GCP (per device/month)	59.28
Desktop as a Service Citrix/Google Cloud Platform	
Miscellaneous Services	
Enterprise Software (Adobe, Microsoft, Salesforce, ServiceNow, etc.)	Up to Cost + 10%
Seat Rate Services	
Device Rate (per device/month)	206.20

Special Billing Rates for Other Entities	
Authentication License (Non-Seat Rate) (per license/month)	4.54
Active Directory	
Computer and Helpdesk Support (Non-Seat Rate) (per device/month)	89.86
Google Email and Collaboration Tools (Non-Seat Rate) (per account/month)	14.90
Database Services	
Database SQL (per GB/month)	11.80
Database Structured Query Language	
Hosting Services - Private Cloud	
Back-up Services (per GB/month)	0.1202
Data Center Rack Space - Full Rack (per rack/month)	936.86
Data Center Rack Space - Rack U (per rack U/month)	31.23
Rack Unit	
General Purpose Storage (per GB/month)	0.0703
Processing CPU (per CPU/month)	52.94
Processing Central Processing Unit	
Memory (per GB/month)	9.17
Hosting Services - Public Cloud	
Cloud Hosting and Storage Services	Actual Cost
Cloud Infrastructure (per hour)	2.69
Oracle Database Hosting	
Oracle Database Hosting (per SBA)	Special Billing Agreement
Application Developer Rate	
Tier 1 (per hour)	91.02
Tier 2 (per hour)	105.01
Tier 3 (per hour)	126.45
Tier 4 (per hour)	144.37
Intern (per hour)	25.50
Miscellaneous Services	
Website Hosting and Maintenance (per website/month)	425.00
Print Services	
Secure Application Print (per image)	0.0411
Communications and Phone Services	
Business Phone Line VoIP (per line/month)	23.35
Voice Over Internet Protocol	
Toll Free Usage (per minute)	0.0246
Contact Center (per core license/Month)	45.31
Mobile Technician Labor (per hour)	106.50
Miscellaneous Services	
Other Technical Services (per cost + 10%)	Direct Cost + 10%
Network Services	

Network Services - IoT (per connection/month)	9.82
Internet of Things	
Network Services - 10 GB (per connection/month)	341.96
Seat Rate Services	
User Rate (per email/month)	47.10
Special Billing Rates for Other Entities	
Cyber Liability Insurance (per month)	297.08
Network Connection (Non-Seat Rate) (per device/month)	85.49
Network Connection - Non-Cabinet Agencies (per device/month)	101.55
Security Support/IAM (Non-Seat Rate) (per device/month)	64.24
Identity and Access Management	
Integrated Technology	
UGRC Services	
GIT Professional Labor (per hour)	See Application Developer Table
Geographic Information Technology Professional Labor Tier 1: $91.02/hr; Tier 2: $105.01/hr; Tier 3: $126.45/hr; Tier 4: $144.37/hr	
Sub-Contractor Imagery Data Usage Fee (per user/month)	125.00
UGRC Services	
GPS Subscriptions (per subscription/year)	600.00
Global Positioning System Subscriptions	
Human Resource Management	
Course Fee (per student)	750.00
P4P Services (per Headcount)	37.37
Human Resources Internal Service Fund	
Core Services (per headcount)	87.67
Notary Background Check Fee	1.50
Consulting Services (per consult)	Actual Cost
HR Field Services (per headcount)	633.32
ISF - Enterprise Business Solutions	
Enterprise Solutions	
Vantage (per headcount/year)	208.19
Vantage Plus Payroll (per headcount/year)	61.86
DEPARTMENT OF GOVERNMENT OPERATIONS - DFCM	
DFCM	
DFCM Project Management (Agency Funded)	
Projects < $99,999 (per project)	4.0%
Maximum fee of $4,000	
Projects >= $100K and < $499,999 (per project)	$4,000 + 1.8% over $100,000
Maximum fee of $11,200	
Projects >= $500K and < $2,499,999 (per project)	$11,200 + 0.9% over $500,000
Maximum fee of $29,200	
Projects >= $2.5M and < $9,999,999 (per Project)	$29,200 + 0.6% over $2,500,000
Maximum fee of $74,200	
Projects >= $10M and < $49,999,999 (per Project)	$74,200 + 0.18% over $10,000,000

Maximum fees of $146,200	
Projects >= $50M (per Project)	$146,200 + 0.12% over $50,000,000
Maximum fees of $206,200 at $100M	
DFCM Real Estate (Agency Funded)	
Property Acquisition (per sales price)	1%
Property Sales (per sales price)	1%
Division of Facilities Construction and Management - Facilities Management	
ISF - Facilities Management	
DCFS Sandy Building	421,139.32
Electric Vehicle Level 2 Charging Session (per session)	1.00
Electric Vehicle Level 2 Charging Energy (per kWh)	0.08
Electric Vehicle Level 2 Idling (per minute after 15-minute grace)	0.25
Capitol Hill Complex	
Capitol Hill Complex	5,152,052.07
DABS	
Alcoholic Beverage Services Stores	2,754,414.00
Downtown Complex	
Heber M. Wells Building	1,400,162.27
DWS Administration	869,317.00
DWS Metro	351,816.41
DWS Central 1385 South State	608,430.70
Rio Grande Depot	244,431.35
AP&P Downtown - Freemont	272,611.76
Office of Education	535,309.00
Utah Arts Collection	43,900.00
Archives Building	166,335.00
Highland Dr Regional Center	710,695.01
SLC VA Nursing Home	40,667.90
Garage Rates	
Garage-Administrative Staff (per hour)	85.00
Garage-Electronics Resource Group (per hour)	87.00
Garage-Facilities Manager / Coord II (per hour)	110.00
Garage-Maintenance Supervisor (per hour)	103.00
Garage-Support Specialist (per hour)	84.00
Garage-Apprentice Maintenance (per hour)	84.00
Garage-Journey Boiler Operator (per hour)	108.00
Garage-Journey Electrician (per hour)	111.00
Garage-Apprentice Electrician (per hour)	35.00
Garage-Journey HVAC (per hour)	109.00
Garage-Lead Journey Maintenance (per hour)	104.00
Garage-Journey Maintenance (per hour)	91.00
Garage-Journey Plumber (per hour)	99.00
Garage-Grounds Supervisor (per hour)	79.00
Garage-Mechanic (per hour)	70.00
Garage-Groundskeeper III (per hour)	75.00
Garage-Groundskeeper II (per hour)	70.00
Garage-Groundskeeper I (per hour)	59.00
Garage-Temp Groundskeeper (per hour)	40.00
Northern Utah Complex	
Ogden Regional Center	985,135.09
DHS Ogden - Academy Square	519,285.00

9304	Ogden Juvenile Probation	211,134.00
9305	Ogden Courts	844,688.00
9306	DWS Ogden	226,748.00
9307	Public Safety - BDO	46,822.00
9308	State Crime Lab	53,325.00
9309	Layton Courts	215,896.00
9310	DHS Clearfield	187,306.00
9311	DWS-Clearfield/Davis County	268,045.29
9312	Farmington Courts	781,796.00
9313	Farmington Public Safety	144,898.60
9314	Ogden Public Safety	136,964.00
9315	Clearfield Warehouse C6 - Archives	215,411.40
9316	Clearfield Warehouse C7	102,837.00
9317	Ogden Juvenile Courts	702,940.00
9318	Ogden Radio Shop	16,434.00
9319	Ogden VA Nursing Home	52,945.37
9320	Logan District Court	491,267.00
9321	DWS Logan	255,088.00
9322	Brigham City Courts	468,452.25
9323	Brigham City Regional Center	573,808.00
9324	Box Elder Brigham City Public Safety	146,705.00
9325	DWS Brigham City	67,442.81
9326	Provo Complex	
9327	Orem UDOT	217,285.65
9328	Provo Juvenile Work Crew	98,741.06
9329	Provo Regional Center	940,462.06
9330	DWS Provo	195,970.00
9331	DCFS - Orem	145,792.00
9332	Orem Public Safety	150,640.00
9333	Moab Regional Center	142,533.00
9334	Navajo Trust Admin-Blanding	196,956.69
9335	DNR Price	167,625.00
9336	Juab Court	76,798.00
9337	Price Public Safety	110,897.00
9338	Wasatch Courts	11,518.56
9339	Spanish Fork Ag Lab	85,322.49
9340	Provo Courts	1,320,997.88
9341	Payson VA Nursing Home	269,105.70
9342	Redwood Road Complex	
9343	Office of Rehabilitation Services	337,416.00
9344	Cannon Health	1,010,515.00
9345	Utah State Library	286,749.53
9346	Blind/Visually Impaired	161,243.29
9347	State Mail	173,009.18
9348	DEQ Building	143,867.72
9349	Utah State Tax Commission	1,200,200.00
9350	Tooele Courts	419,051.00
9351	Fairpark Driver's License Division	61,571.00
9352	Salt Lake Government Building #1	1,132,934.00
9353	DWS Call Center (RC1)	200,317.00
9354	Salt Lake Regional Center - 1950 West	323,889.98
9355	Division of Services for the Blind and Visually Impaired	

Training Housing	59,448.97
Natural Resources Complex	1,055,458.00
Salt Lake Courts Complex	
Salt Lake Courts Complex	2,510,700.08
Cultural & Community Engagement MSS	39,964.25
Governor's Mansion	324,982.63
Glendinning Fine Arts Center	43,691.00
Chase Home	103,668.61
Alcoholic Beverage Services Administration	1,079,951.92
Vernal Department of Air Quality Building	18,555.00
Vernal Drivers License	45,973.72
Vernal DNR Regional	105,254.38
Vernal Juvenile Courts	60,197.66
Vernal DHHS	74,117.00
DWS Vernal	73,702.00
Vernal 8th District Court	293,649.00
Vernal Division of Services for People with Disabilities	31,330.00
South County Complex	
Driver License West Valley	108,537.13
Taylorsville Center for the Deaf	315,104.75
Unified Lab #2	865,836.54
Unified Lab	982,669.22
Calvin Rampton Complex	1,896,066.46
Murray Highway Patrol	276,738.00
West Jordan Courts	677,835.00
DWS South County Employment Center	225,421.85
CCE - Heritage & Arts	135,640.00
DPS Drivers License	185,577.00
N UT Fire Dispatch Center	65,029.93
Veteran's Memorial Cemetery	69,504.00
Southern Utah Complex	
Natural Resources Richfield (Forestry)	136,508.14
Richfield DNR Cache Warehouse	24,606.44
Richfield Regional Center	129,971.19
Richfield Courts	185,897.72
Richfield Dept. of Technology Services Center	53,788.97
DWS Richfield	58,072.00
Manti Courthouse	219,737.00
Manti Bishop's Storehouse	10,150.00
Cedar City Regional Center	132,008.00
DWS Cedar City	143,461.00
Cedar City Courts	219,999.38
DWS St. George	96,452.00
St. George DPS	87,572.00
Dixie Drivers License	77,928.00
St. George Tax Commission	79,224.00
St. George Courts	843,938.00
DNR Cedar City	122,790.16
Ivins VA Nursing Home	134,064.39
TSOB Complex	
Taylorsville State Office Building	3,721,542.50
Department of Government Operations Fleet & Surplus	

Property (Taylorsville)	152,996.00
Lone Peak Forestry & Fire Cache Logistics	21,403.00
Lone Peak Forestry & Fire Admin Building	101,675.00
UDC	
UDC Admin Building (includes water tank)	817,299.00
UDC Fred House	188,248.00
UDC Atherton CTC	181,262.00
UDC Bonneville CCC	298,846.00
UDC Fortitude TC	496,224.00
UDC Northern Utah CCC	430,220.00
UDC Orange Street CCC	212,613.00
UDC Timpanogos TC	336,057.00
UDC Central Valley Office	269,358.00
UDC Behavioral Health Treatment Center	176,929.00
USDC Complex	
Utah State Developmental Center	3,348,950.00

Department of Government Operations
Rate Committee Business Meeting
August 12, 2026
12:00 – 3:00
Taylorsville State Office Building

Committee Members: Jeff Mottishaw, Joe Giacalone, Karl Sweeny, Melanie Henderson, Joe Brown, Duncan Evans (absent), Greg Paras

Attendees: Mykio Saracino, Marvin Dodge, Wen Zhai, Audrey Crowton, Marie Loosle, Andy Marr, Paul Tonks, David Dyches, Marilee Richins, Jake Henessy, Alan Fuller, Brian Jensen, Eric Grant, Jamie Sorenson, Jamie Rasmussen

Welcome – Jake Hennessy reviewed the agenda and asked for the Committee members to introduce themselves as there are several new members.

Open & Public Meetings Act Training – Paul Tonks provided training for the Committee regarding open and public meetings.

Commissioner's Message – Commissioner Marvin Dodge thanked the Committee for their participation. Internal Service Funds (ISF) are one of the most misunderstood things in state government. It also causes angst for agencies. Our preliminary rates not including DTS, all combined are less than $1 million. We want to be as transparent as possible so please if there are any questions reach out and we are happy to discuss.

Nomination of Chair – Melanie Henderson nominated Greg Paras as the Chair, Joe Brown seconded the nomination. A role call vote was taken and all members voted yes, motion carries.

Previous Meeting Minute Approval – Joe Giacalone motioned to approve the minutes from the June meeting, Melanie Henderson seconded the motion. A roll call vote was taken and all members approved of the minutes, the motion carried. Jake Hennessy asked for public comment – there was none.

Mythos Strategy & DTS Discussion – Alan Fuller, State CIO, discussed Mythos which is a part of the AI program Anthropic/Claude. Mythos is incredibly good at exploiting vulnerabilities - this was rolled out for the larger technology companies (around 250). States met with Anthropic and discussed the program – China has also created a program that is just as powerful. ChatGPT has also beefed up their program. What does this mean – there are now much better tools to exploit data and vulnerabilities. The USA and states are targets. What is our strategy – this isn't just an IT issue; it's a business issue. We need to update our Google Security ops – there's been an increase in cost but there are also upgrades to the software. We must have automated tools to fix our vulnerabilities because we don't have the ability to do it ourselves. This is the single biggest ask from DTS for this year. Marilee Richins asked what happens if we don't do any of this. Alan Fuller said we will be targeted. If we choose not to do anything and the vulnerabilities are exploited, it would be catastrophic; this is going to require all agencies to help with this. Alan said they are already talking about the next generation of AI programs; this moves rapidly and will be the new normal. This is scalable to a degree – more information will be provided in September and options will be provided. The Governor's Office has approved securing the first three tools that we need which is funding what we can do right now. GovOps will be asking the legislature for increased funding for this. If we don't do anything, it will impact our Cybersecurity rates. It was asked how much we really need to spend vs what has been whittled down to $7 million. We've come down from $26 million and there's been a lot of discussion regarding this. This is going to take away from other business priorities, so there will be additional costs because of this. Thinking about the future, does this estimate include licensing costs moving forward for other software products. We do have 5-year contracts, and we do negotiate as much as possible. This will be ongoing funds. How are rates disbursed; it will be a device rate with a separate line item. Size of agency will impact the device rate. Is there a proof of concept from another state – yes, and further information will be provided prior to the September rate committee meeting. **ACTION: Provide the Committee with the Cyber Security rates.**

ISF Discussion – Jake Hennessy said there will be a lot of information coming your way prior to the actual Rate Committee meeting. He then reviewed the statutory mandates of the Rate Committee – Code Compliance, Transparent Cost Recovery and Stakeholder Review. Jake also reminded the Committee they are the voice for all state agencies by participating in this committee. He then reviewed the duties and responsibilities of the Rate Committee. He provided a timeline regarding rates throughout the remainder of the year and into the legislative session. A rate packet will be sent out to each committee member – it includes the balance sheet/income statement (Proforma) it includes retained earnings – retained earnings are intended to cover operations if there was an emergency - we retain around 45 days of funds; we're allowed to keep up to 60 days of operational funds. Retained earnings are different for each division. As an example, Andy Marr, DFCM Director, explained what they've used retained earnings for including the pandemic, snowy weather that Utah received several years ago, and construction projects that were to have been completed due to the pandemic. It's important to maintain a healthy balance to help with unforeseen emergencies. In September, we will be asking for the Committee to approve rates for 18 months into the future – we use model forecasting to try and help with this. We do monitor retained earnings, and we do adjust where needed. The Legislature must approve any retained earnings adjustments. We will also be providing a list of the cost drivers behind the cost increases. We will also provide what action we are recommending the Rate Committee to take – this will only include the impact of the rate. The Committee will also be provided with the rate impact per FTE. We will be meeting with the Committee members to review the materials prior to the next meeting.

Commissioner Dodge said to please reach out if there are any questions or concerns. The Legislature listened when we asked for a spring meeting to adjust for compensation which we held in June– we work with GOPB and the LFA to ensure that agencies get the supplemental funding from those adjustments.

Joe Giacalone motioned to adjourn, seconded by Karl Sweeny. The meeting was then adjourned.