



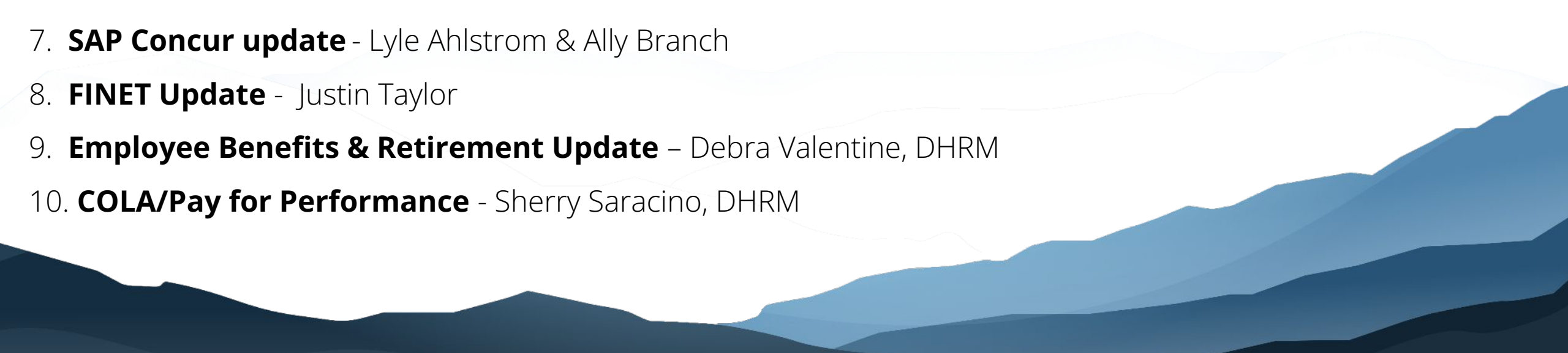
division of
Finance

Budget & Accounting Officer Meeting

April 9, 2025

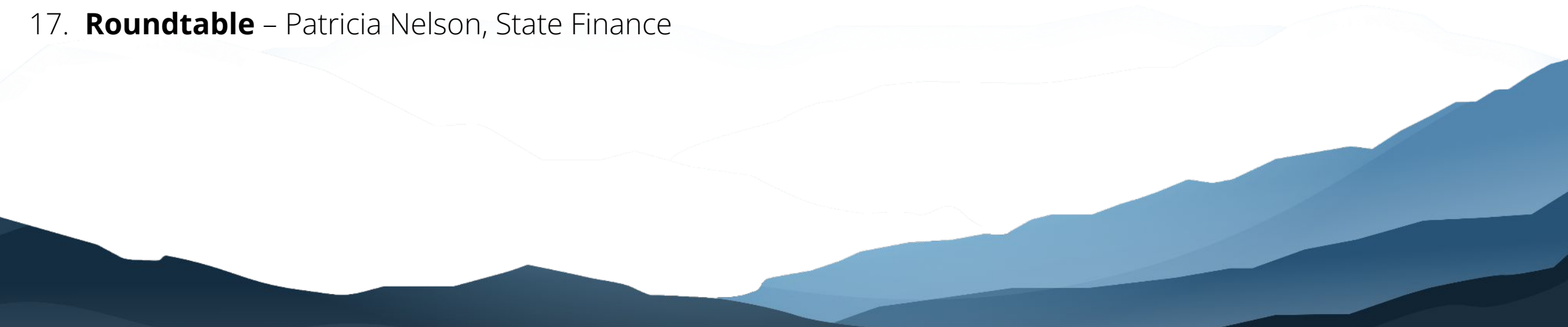
Agenda

Budget & Accounting Officer Meeting

1. **Introductions & Housekeeping items** - Patricia Nelson
 2. **Vantage HCM** - Amie Hughes
 3. **Excess Leave & Group Gathering Policy Update** - Van Christensen
 4. **PCI DSS SAQs** - Becky Yorgason
 5. **OSDC general practices** - Paul Bowers
 6. **1099s** - Bob Baldwin
 7. **SAP Concur update** - Lyle Ahlstrom & Ally Branch
 8. **FINET Update** - Justin Taylor
 9. **Employee Benefits & Retirement Update** – Debra Valentine, DHRM
 10. **COLA/Pay for Performance** - Sherry Saracino, DHRM
- 

Agenda

Budget & Accounting Officer Meeting

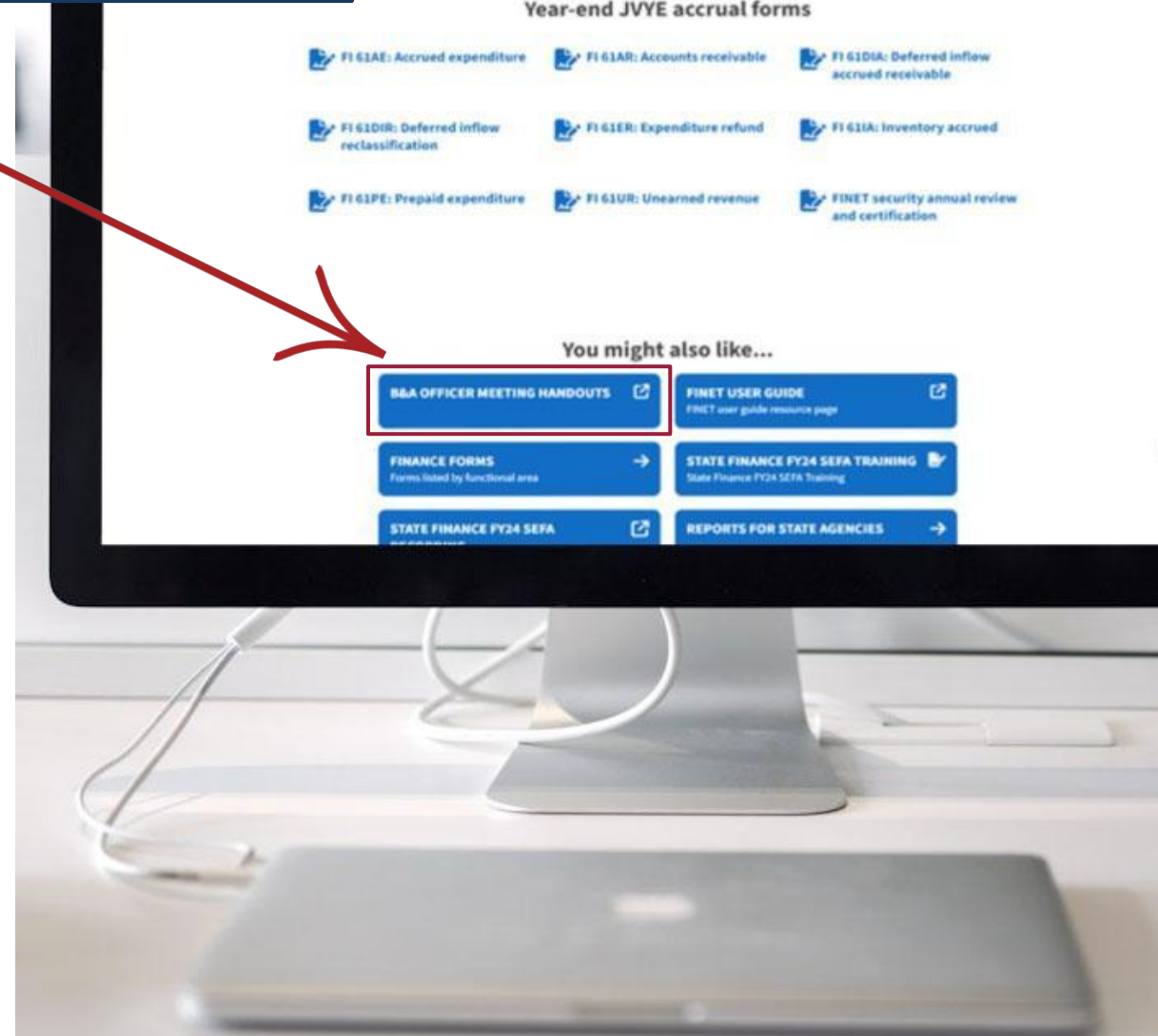
11. **LFA Budget Legislation Update** – Steven Allred, LFA
 12. **GOPB Legislative Update** – Duncan Evans, GOPB
 13. **Closeout deadlines** – Patricia Nelson, State Finance
 14. **SEFA Information** - Rebekka Wilkinson
 15. **Data Warehouse and Cognos changes** - Taylor Winch & John Moore
 16. **Annual Budget Setup Process** – Darin Janzen, State Finance
 17. **Roundtable** – Patricia Nelson, State Finance
- 

Location of Presentation files

Budget & Accounting Officer Meeting

Patricia Nelson

- Finance Website - [Public Shared Google Drive](#)
- Attached to BAO meeting invite (after meeting)
- Request from financesupport@utah.gov



Introductions & Housekeeping

Patricia Nelson

- As a reminder, this meeting will be recorded and available to view via the Finance Website. Month-end dates and ACE and B&A meeting schedules are posted on <https://finance.utah.gov/state-agency-resources/budget-and-accounting-officer-meetings/>
- FINET is available from 7:00 AM to 8:00 PM - Monday through Saturday, and 7:00 AM to 6:00 PM Sunday, including holidays. FINET may not be available on the 2nd weekend of each month due to system maintenance.
- Finance Support is available from 8:00 AM to 5:00 PM - Monday through Friday.
- Month-end occurs on the 3rd working day of the new month. If you're ever unsure, scroll to the bottom of the FINET Help page to see those dates: <https://finance.utah.gov/state-agency-resources/finet-help/>



Introductions & Housekeeping

Patricia Nelson

New Employees at the Division of Finance

- John Moore, *Assistant Finance Director* (Financial Reporting, Trainings & Communication, Privacy, Financial Information Systems, Innovations and Solutions)
- Bob Baldwin, *Payment Operations Manager* (Payroll, Disbursements, Vendor Management)
- Teresa Nguyen, *Payroll Supervisor* (including Vantage/HCM)
- Matt Rich, *Capital Asset Accountant*
- Khalel Corona, *State Data Warehouse / Business Intelligence (Reports) Analyst*



Vantage HCM

Amie Hughes

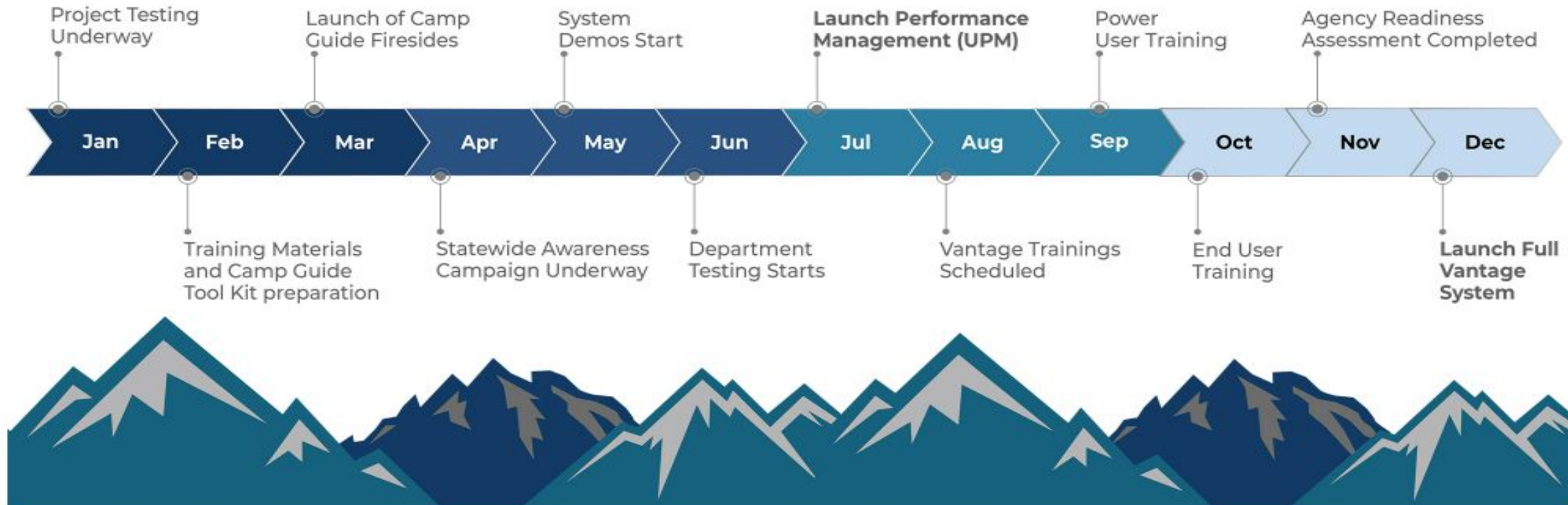
- **Awareness Campaign**

- Project website: vantage.employee.utah.gov
 - FAQs
 - Quick Guides and Demos
 - Training Sign-ups
 - Readiness Assessment
 - [Feedback](#)
- [Camp Guides](#)



Vantage HCM

- Performance Management
 - Scheduled to go-live on July 1
 - User Acceptance Testing to start April 15
- FINET Impact



Excess leave and group gathering policy update

Van Christensen

- **Excess Leave in Vantage -**

- Programming cost has been quoted at \$1 million.
- Proposal is to pay out when earned.
 - Budgetary impact.
 - Not available to employee to use as leave.
 - Program I / Program II impact at retirement.

- **Group Gathering Policy -**

- Governor's Office has asked to review and approve all finance policies.
- Governor's Office asked for greater agency flexibility related to group gathering policy.
- Current draft submitted includes:
 - Agency leadership is accountable for prudent use of funds including public perception.
 - Controls such as reviews, approvals and documentation.
 - Comply with:
 - Purchasing laws and rules.
 - Utah public employees ethics act.
 - Federal regulations prohibiting federal expenditures for "entertainment".
 - Taxable situations

PCI DSS SAQs

Becky Yorgason

If your agency receives funds through credit or debit card transactions then the Payment Card Industry Data Security Standard (**PCI DSS**) applies to you. Each method of payment needs to be accounted for with a PCI DSS Self-Assessment Questionnaire (**SAQ**). A new version was released and you must use the latest version in order to be compliant (as of March 31, 2025). You can download the current SAQs from our website at:

<https://finance.utah.gov/payments-and-refunds/payment-card-industry-compliance/#download-self-assessments>.

Submit PCI forms and questions to pcicompliance@utah.gov. Our team will be happy to work with you.



OSDC general practices

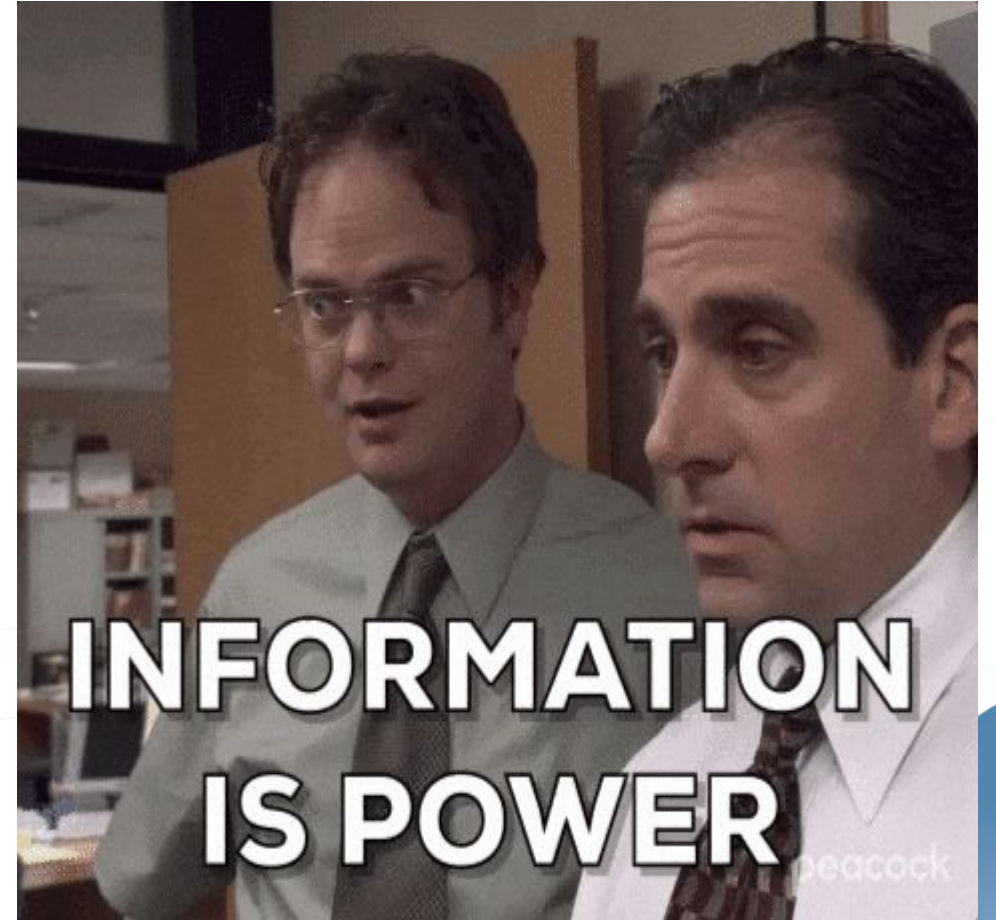
Paul Bowers

The Office of State Debt Collection (**OSDC**) is responsible for collecting past due receivables (REs)

- When a customer owes money to your agency:
 - Send at least one invoice allowing 30 days to make payment/arrangements
 - If timely payment is received, record CR and reference RE if one has been created
- When to refer unpaid REs to OSDC for most debt types:
 - 91 days past the original invoice date, or
 - 61 days past the original due date
- How to refer REs to OSDC:
 - RE must be created in FINET, attaching backup documents is recommended
 - Modify RE, update the "Reason" on accounting line to OSDC-COL
 - Accounting line description should concisely describe nature of debt

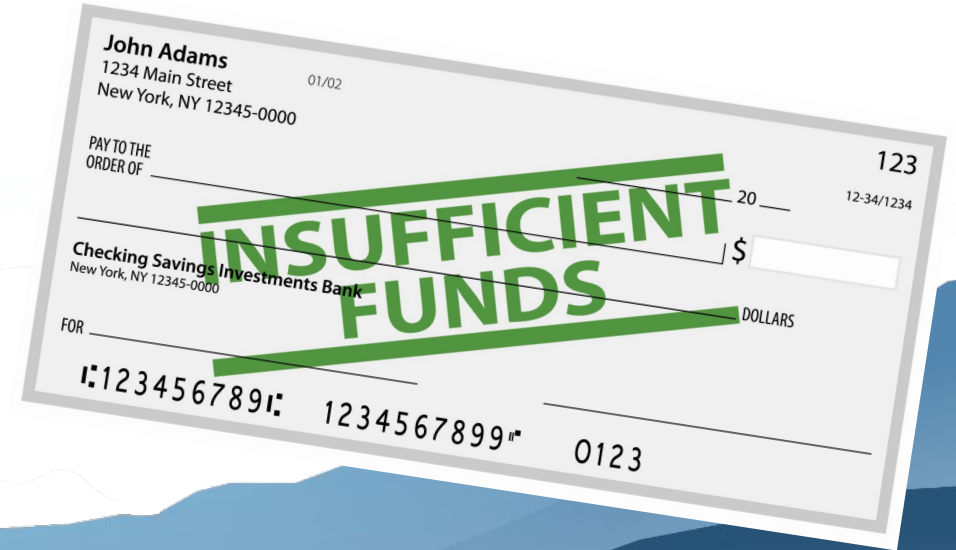
OSDC general practices

- Please include as much information about the customer as possible
 - Personal info
 - Accurate address and contact info
- Whenever possible, attach personal liability (check with AG staff)
- *The better info we get from you, the better the chances that we will collect!*
- RE balances should remain static after initial submission; do not modify balance without checking with OSDC manager first

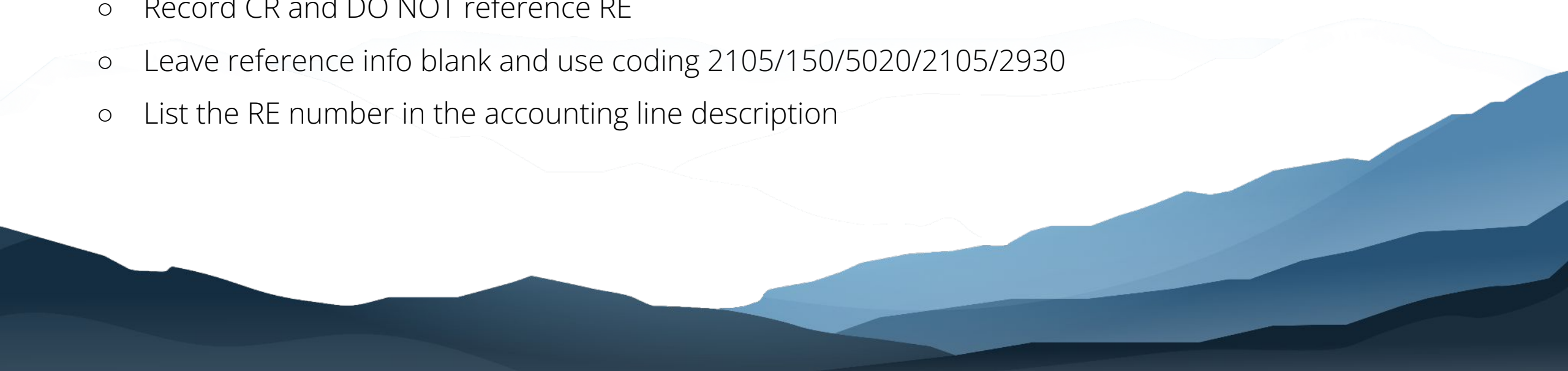


OSDC general practices

- Different procedures for handling NSF check debts
- Agency may immediately refer to OSDC using Reason OSDC-LTR, or
- Agency may send NSF notice as described in Utah Code §7-15-2
 - Give customer a chance to pay check amount plus fee, add a new \$20 accounting line to RE with coding 2105/150/5021/2105/2971
 - If still unpaid, refer to OSDC using Reason: "OSDC-NSF"



OSDC general practices

- After a debt has been referred to OSDC
 - Refer customers to OSDC at 801-957-7700 or osdccommon@utah.gov
 - If a payment is received within 5 days of referral:
 - You must notify OSDC at osdcmanagement@utah.gov
 - Record CR and reference RE
 - If a payment is received after 5 days:
 - Record CR and DO NOT reference RE
 - Leave reference info blank and use coding 2105/150/5020/2105/2930
 - List the RE number in the accounting line description
- 

OSDC general practices

- Write-offs **(WOs)**: all reviewed and approved by OSDC
- Regularly check agency's receivables by pulling AR04 report in Data Warehouse
- REs are generally eligible to be written off 18 months after OSDC referral
 - REs under \$25 may be written off at agency's discretion
 - OSDC retains discretion to continue collections on written-off debts
- To submit WO:
 - Open RE and copy forward to WO
 - Copy RE number and paste as the WO number; no auto numbering
 - Leave FY and period blank whenever FINET allows
 - Attach backup with agency's financial management signatures



1099s

Bob Baldwin

- Payment Operations will be taking this task for 2025 1099s, filed Jan 2026.
- Notes Regarding Miscellaneous Vendors
 - If an Agency uses a “Miscellaneous” type vendor, they are responsible for independently tracking payees paid with that vendor type
 - Finance will aggregate this information at the end of the year.
 - Finance is developing an updated Miscellaneous Vendor Policy, regulating the creation and use of MISC Type Vendors with multiple payees
- Notes Regarding Vendor Cleanup
 - Vendors with SSN as TIN will be changed to 1099 Yes automatically
 - Agencies should use the “1099 Classifications Options in FINET” document to Assist Vendor Creation. It is available from the Vendor Management team.
 - If unsure, err on the side of 1099 Creation. Treat Vendors as 1099 Reportable unless otherwise determined.

SAP Concur updates

Lyle Ahlstrom

- **REMINDER: All state travel for all state employees should be processed through Concur unless you already have an approved exception from Van Christensen.**
- **Archive tool will be activated by start of FY26**
 - a. Reports/requests, receipts, and workflow saved for 10 years and scrubbed and the metadata is saved.
 - b. If your grants require a longer retention period, you will need to work that internally to save and archive those documents
 - c. 23 month scrub date for unsubmitted requests, docs, etc.
- **Board members**
 - d. Not required to use SAP Concur. Board members are not treated the same across the state from an HR perspective so until that is uniform, they CAN use Concur, but are not required to.
- **FYE cutoff procedures coming soon. We met with the Phase 1 agencies to hear pain points from last year.**

SAP Concur updates

SAP Business Review

Process & Approval Times | T&E

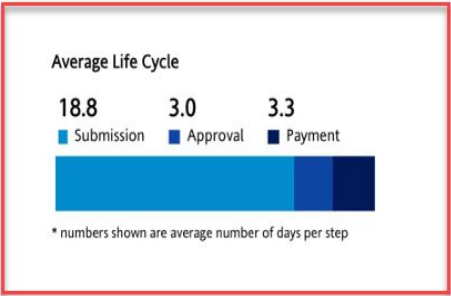
Jan 1, 2024 - Dec 31, 2024

Expense Report Approval Aging

Approval Time	# Reports	% Aging	App Amt
0-3 Days	6,289	45%	6,158,024
4-7 Days	3,942	28%	2,642,549
8-13 Days	2,311	16%	2,649,437
14+ Days	1,552	11%	1,735,878

* excludes auto approvals

Time to Submit:	Average # days between the entry transaction date and the first submitted date
Time to Approve:	Average # days between the first submitted date and the first approved date
Time to Pay:	Average # days between the first approved date and the sent for payment date



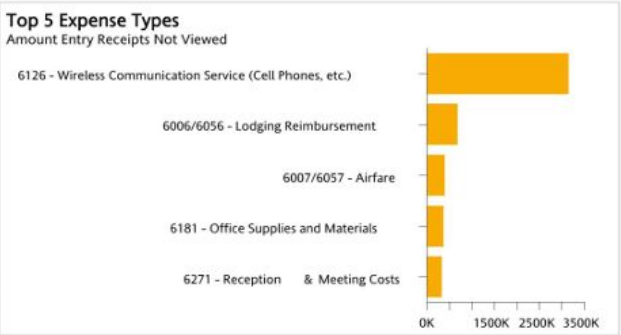
Workflow	Average Days
To Submit	2
To Approve	2.
To Pay	6.

Evaluate the Need for Manager Reviews | T&E

Workflow Approval Step

Managers as first line of review often results in compliance gaps and can be inconsistent and inefficient.

% Reviewed Reports	Avg Days for Review	% Reports Rejected	% Entry Receipts Reviewed	Amt Entry Receipts Not Viewed
99.8%	1.3	31.6%	35.5%	8.61M



FAST FACTS	
# Managers	2.1K
Report Count	14.1K
Average # Reports per Manager	7
Approved Amount	13.17M
Entries	97.9K
Exceptions	21.9K
Highest Manager w/ Longest Avg Days Reviewed	10.0

* Helpful data: Persona Dashboards > Department Manager Dashboards
* derived from Department Manager dashboard; excludes any CBS transactions and auto approvals
* v 10
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SAP Concur updates

FY26 travel rate changes.

Travel Rates	FY 2026
Rate	
Car / Hotel Only - through Christopherson Agent	\$ 26.00
Regular Agent - through Christopherson Agent	\$ 36.00
Online - Through SAP Concur	\$ 24.00
Group Rates (per person)	
10-25	\$ 35.50
26-50	\$ 35.00
51-99	\$ 34.50
100+	\$ 34.00
Per Expense Report processed in excess of allowable reports per contract (58,000 annually). An allocation method will be designed if the Travel and Expense Office encounters this scenario.	\$ 8.79

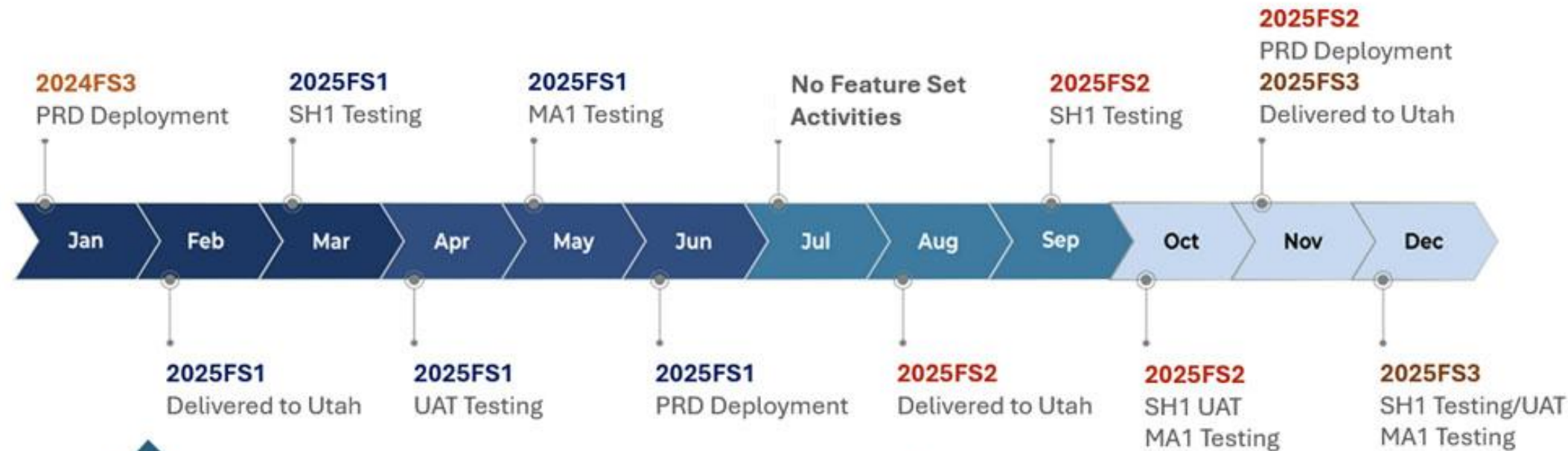
- **Coming enhancements, reporting, updated screenshots, target agency training**
 - Additional workflows for non-ex. branch agencies.
 - Multiple ex. directors in one agency (GOV office)
 - Line item rejection
 - Approver edits (update coding and expense types). Move CO to end of workflow.
 - GG and general reimbursement policy.
 - Mileage only policy.
 - Sponsored/non-employee travel moving to Concur.

FINET Update

Soon to be known as Vantage Finance (6/7/2025)

Justin Taylor

Acronym Key	
PRD	Production Environment
MA1	QA Environment
SH1	Development Environment
UAT	User Acceptance Testing
yyyyFS#	Feature Set Name



2025

FINET Update

SSO is coming and will be live the week of 2025FS1's cutover into production on **June 7, 2025**

GlobalProtect Login

utah.gov | Utahid

Utahid

Your UtahID serves as a central key, providing secure access to multiple State of Utah systems. Log in here, then return to the appropriate system to accomplish your work.

☐ Remember Me

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FINET Update

As mentioned earlier, FINET will be unified with the HCM platform and will be rebranded to Vantage. You will start to see these logos being updated in our non-production environments as you log in and perform User Acceptance Testing **(UAT)**.



Employee benefits & retirement update

Debra Valentine

Retirement Updates

HB 8 State Agency and Higher Education Compensation Appropriations (7/1/25)

- Provides funding an up to \$26 per pay period match for qualifying state employees enrolled in the defined contribution plan
- Includes a Tier-II amortization rate reduction of 0.5%
- Does not provide funding for the Tier II Hybrid 0.11% employee contribution rate increase
 - .11 will be automatically deducted from employee's pay

HB 251 Postretirement Reemployment Restrictions Amendments (7/1/25) *Passed in FY25 General Session

- This bill creates an alternative method for a retiree within the Utah Retirement Systems (URS) to be eligible to return to work with a URS participating employer and receive a retirement allowance - agency user fee and employee pension reduction.

Employee Benefits & Retirement Update

Medical, Dental, Life Insurance and Long Term Disability Changes

HB 8 State Agency and Higher Education Compensation Appropriations (7/1/25)

- Provides funding for an average of 5.0% medical increase and the 6.9% dental increase
- Rates can be found on the legislative summary [here](#)

H.C.R. 2 Concurrent Resolution Directing PEHP Regarding Pharmaceutical Rebates (7/1/25)

- PEHP will provide the estimated value of pharmaceutical rebates to members at the point of sale

SB 242 Public Employees' Benefit and Insurance Program Modifications (7/1/25)

- Expands IVF coverage from a \$4,000 cap to regular plan co-pays, deductibles and out of pocket max; ART benefits have been expanded to include additional treatments.

Employee benefits & retirement update

Medical, Dental, Life Insurance and Long Term Disability Changes (cont)

SB 22 State Employee Benefit Amendments

(5/7/25 LTD effective or upon Governor's Signature) (7/1/25 Life enhancements)

- Increases state-paid life insurance for benefited employees from \$25,000 to \$50,000
- Adds two new salary bands to state-paid exempt life insurance for certain employees
- \$300,000 for salaries over \$75,000/yr and \$400,000 for salaries over \$100,000/yr
- Enhances benefits under PEHP's Long-Term Disability Act and reduces the employer premium
 - Includes overtime pay in regular monthly salary
 - Modifies the definition of gainful employment
 - Establishes a death benefit
 - Includes life assistance counseling

COLA/Pay for Performance

Sherry Saracino

Compensation

- **2.5%** Labor Market Increase - COLA (Cost of Living Adjustment) ([HB8](#))
 - See [Appendix A](#) for eligibility
 - Salary ranges will also increase by 2.5% for eligible jobs
- No targeted funding
- Requests to process agency discretionary increases through DHRM batches, effective June 21, 2025, must be submitted to DHRM by May 5, 2025 at 10:00 A.M.
 - Use DHRM provided template
- **Increases on July 18, 2025 paycheck** (PPD 13, Effective date June 21, 2025)

COLA/Pay for Performance

Pay for Performance

- **FY25 funds**
 - **Allocate by June 7, 2025 (PPD 12)** check date July 4, 2025
 - Anticipating these will primarily be entered as manual ASI actions
 - Code as ASI-Pay for Performance
- Agencies must have any applicable rule exceptions approved prior to awarding incentives ([R477-6-7\(1\)\(b\)](#))
- ASIs and incentives coded as “Pay for Performance” tracked on P4P dashboard

COLA/Pay for Performance

Pay for Performance

- **FY26 Funds**
 - ([HB8](#)) 1% funding equivalent for agencies to award Pay For Performance bonuses (incentives)
 - **Allocate July 5, 2025 (PPD 14) or later**
 - Code as Pay for Performance
 - Use DHRM provided template (for agencies processed through DHRM)
- Agencies must have applicable rule exceptions approved prior to awarding incentives ([R477-6-7\(1\)\(b\)](#))
- Incentives coded as “Pay for Performance” tracked on P4P dashboard

COLA/Pay for Performance

Pay for Performance

- **SB 3 Appropriation Adjustments** (7/1/25)
- (Item 276): "The Legislature intends that agencies may use savings resulting from turnover, productivity improvements, return to workplace, or other efficiency initiatives to award an up to 1% pay for performance bonus to eligible employees within the line item in which the savings were identified. These bonuses would be in addition to the pay for performance bonuses authorized in "State Agency and Higher Education Compensation Appropriations" (House Bill 8, 2025 General Session)."
 - **Agency savings incentives should NOT be coded as P4P incentives**
 - Agency savings incentives can be paid to employees starting July 5, 2025
 - Agencies must have applicable rule exceptions approved prior to awarding incentives ([R477-6-7\(1\)\(b\)](#))
 - Agency savings will not be included on the P4P dashboard
- Agencies will be responsible to track these funds
 - Remember to include the burdened rate
 - Agencies may be asked to report on these savings to bonuses

COLA/Pay for Performance

Sequence of Actions

1. **FY25 final P4P funds allocations**

- Entered manually effective no later than 6/7/25

2. **Agency increases effective 6/21/25**

- Must be entered by 6/19
- Must be approved in system by 6/20 noon

3. **Labor Market Increase - 2.5% COLA automated entry**

- Salary range increased 2.5% for eligible jobs

4. **Discretionary Legislatively approved compensation increases automated entry**

- Salary rates increased by the amount provided by the agency

5. **Discretionary Legislatively approved or other agency salary increases**

- Actions effective 6/21/25 or later can be manually entered on or after 6/23/25



LEGISLATIVE
FISCAL
ANALYST

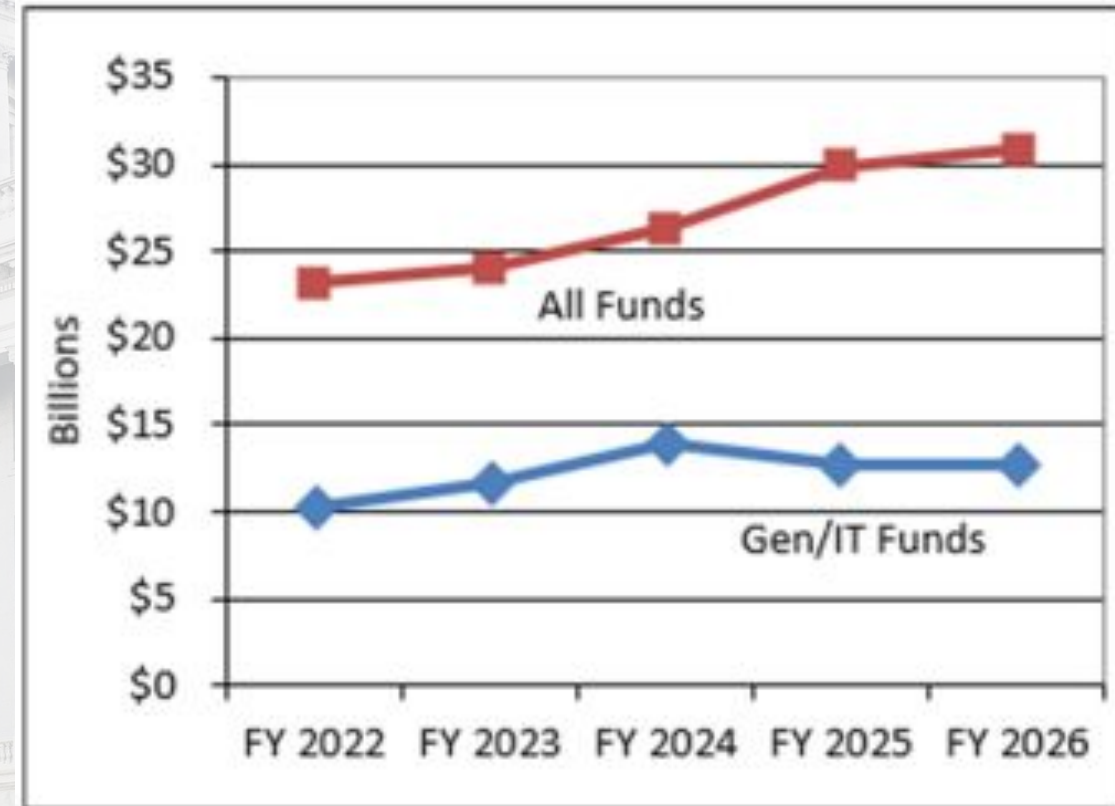
2025 GS Budget Highlights and Process Changes

Steve Allred

Office of the Legislative Fiscal Analyst

All Funds

The Legislature concluded its 2025 General Session with a budget of \$30.8 billion for FY 2026. The budget includes \$12.7 billion from state funds (General Fund/Income Tax Fund, Uniform School Fund).

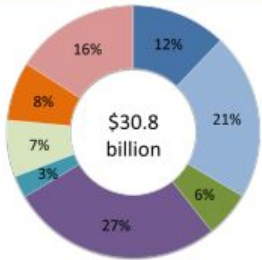


Budget Quick Facts Card

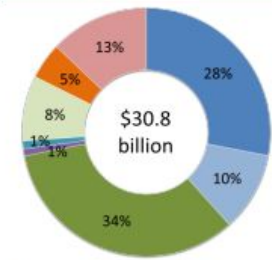
BUDGET OF THE STATE OF UTAH

Total (All Funds) - FY 2026: \$30,844,859,600
State Funds (GF/ITF/USF) - FY 2026: \$12,680,878,700

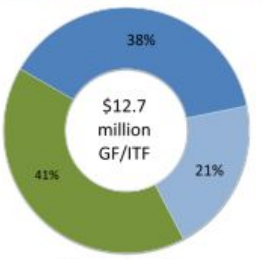
Where It Comes From: All Funds



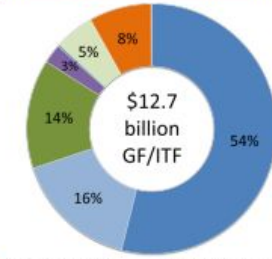
Where It Goes: All Funds



State Funds by Major Source



Where It Goes: State Funds Only



* Note: Includes budgetary transfers and one time expenditures from the Public Education Economic Stabilization Account. Final Data will be Reported

STATE BUDGET 2025 Highlights - General Session

General

- Total State Population (FY26 Forecast) = 3.50 Million ↑ 1.46%
- State Specific GDP (FY26 Forecast) = \$248.8 Billion ↑ 2.9%
- Employment: Total State (FY26 Forecast) = 1.8 Million ↑ 0.8%
 - Unemployment Rate = 3.2% ↑ 0.1% from 2025
 - State Employees = 38,330 (FY24), Higher Education = 21,728 (FY24)
 - Public Education Total (FY24) = 69,481, Includes 39,876 Licensed Educators, of which 31,224 are Classroom Teachers
- Total Public Education Fall Enrollment (Fall'24) = 668,817
 - Est. Fall Enrollment (Fall'25) = 661,003, ↓ 7,814 or 1.17%
- Higher Ed. FTE Enrollment (Fall 23/Spring 24) = 137,856 ↑ 4,292 or 3.21%
- Medicaid Recipients (FY25) = 338,800, ↓ 41,300 or 10.9%

Select Rates

- WPU Value (FY26) = \$4,674, ↑ 4.0% from \$4,494
- Higher Ed. Tuition & Fees (FY24) = Range of \$4,338 (Snow) to \$10,625 (UU)
- Jail Contracting Rate (FY26) = \$84.53, ↑ 8.1% from \$78.23
- Jail Reimbursement Rate (FY26) = \$60.38, ↑ 8.1% from \$55.88
- State & Higher Education Employee Compensation (FY26)
 - 2.5% Average Salary Increase & 5.0% Health Insurance Increase

Select Reserves

- Rainy Day Fund Balances:
 - General (FY25) = \$330.3 Million
 - Income Tax (FY25) = \$858.2 Million ↑ 0.2%
 - Public Education Stabilization (FY26) = \$471.6 Million
- Disaster Recovery Fund (FY25) = \$75.7 Million ↓ 4.7%
- Medicaid Budget Stabilization Account (FY25) = \$137.6 Million ↑ 20.8%
- Permanent School Trust Fund (FY24) = \$3.5 Billion, ↑ 12.2%
 - Distribution to School Community Councils = \$111.3 Million ↑ 1.05%
- State Endowment Fund (FY24) = \$444.7 Million, ↑ 18.0%
- General Fund Earmarks (FY26 Forecast) = \$1.31 Billion
 - \$966 Million for Roads & \$141.1 Million for Medicaid

Select Liabilities

- Outstanding Debt-GO Bonds (FY24) = \$1.2 Billion, ↓ 25.1%
- Net Pension Liability (FY23) = \$2.5 Billion, ↓ 27.5%
- Other Post-Employment Benefits (FY23) = (\$15.1) Million, ↓ 41.5%

Please visit budget.utah.gov for more details. 03/07/2025

<https://le.utah.gov/interim/2025/pdf/00001969.pdf>
See budget.utah.gov



Top Priorities Passed

- Reduced income taxes by \$103 million in FY 2026 (from 4.55% to 4.5%); \$2 million for child care centers; \$4 million for child tax credit; \$24 million for expanding the Social Security tax credit; and \$13 million for financial institutions
- Public Education - \$179 million ongoing for a four percent increase in the value of the Weighted Pupil Unit (WPU)
- State Employee Compensation - \$137 million ongoing and \$19 million one-time for 2.5% adjustment and 1% P4P bonus
- See <https://le.utah.gov/interim/2025/pdf/00001971.pdf>



Where to Find Appropriations Detail

- Cobi.Utah.gov -> Navigate to your agency -> Issues tab -> "Funded" sub-tab -> Click on item name for more detail
 - Includes a link to the appropriations bill and item number
- Indexes posted under EAC's February 28 and March 6, 2025 meetings
 - <https://le.utah.gov/interim/2025/pdf/00001905.pdf>
<https://le.utah.gov/interim/2025/pdf/00001967.pdf>
- Ask your LFA or GOPB analyst



H.B. 10 Fund and Account Modifications

- Modifies the amount that the Division of Finance annually transfers from the Liquor Control Fund to the General Fund by adjusting for amounts needed for cash operations
- Changes the Opioid Litigation Proceeds Restricted Account from a restricted account to a permanent fund called the Opioid Litigation Proceeds Fund
- Establishes the State Treasurer Investment Management Account and provides for the account's uses



H.B. 67 Precious Metals Investment

- Allows the state treasurer to deduct administrative costs for investing in precious metals, including delivery and vaulting costs, from earnings generated by the investments in the state's rainy day funds



HB 223 State Grant Requirements

- Upon a grantee's request, requires an administering agency to disclose the administering agency's costs associated with administering a grant



HB 239 Disaster Funds Revisions

- Increases thresholds on uses of State Disaster Recovery Restricted Account and reporting requirements
- If the balance in the State Disaster Recovery Restricted Account exceeds \$50M at the end of a fiscal year, requires a transfer of up to \$10M to the Disaster Response, Recovery, and Mitigation Restricted Account, up to a maximum of \$50M
- Allows the Disaster Response, Recovery, and Mitigation Restricted Account to be used for pre-disaster mitigation in communities



HB 265 Higher Education

- Provides for disbursement of certain reinvestment funds that are dedicated to a given degree-granting institution for reallocation to certain strategic investments
- Requires each degree-granting institution to create a strategic reinvestment plan to reallocate funding from certain programs and divisions of the institution to certain programs and divisions that merit additional investment
- Authorizes declining use of reinvestment funds to phase out reduced or eliminated programs or divisions of institutions over the upcoming three fiscal years



H.B. 306 Precious Metals Amendments

- Vetoed
- Would have required the State Treasurer to:
 - develop and issue a competitive procurement for a precious metals-backed electronic payment system
 - establish reasonable parameters to enable the redemption of precious metals by system participants (which includes vendors)
 - Evaluate the options and implications for allowing state employees to receive compensation in precious metals



HB 317 Executive Agency Innovations

- Allows funds reviewed in the Efficiency Improvement Process (EIP) to be nonlapsing
- Requires the EIP to address metrics, rewards, recognitions, and incentives
- If an agency's EIP results in cost savings, allows the agency to request a portion of the funds be made nonlapsing and use the funds for employee retention or employee performance incentives



H.B. 459 Appropriations Subcommittees

- Throughout the code, changes subcommittee names and clarifies reporting requirements:
 - "Business, Economic Development, and Labor Appropriations Subcommittee" to "Economic and Community Development Appropriations Subcommittee"
 - "Executive Offices and Criminal Justice Appropriations Subcommittee" to "Criminal Justice Appropriations Subcommittee"
 - "Infrastructure and General Government Appropriations Subcommittee" to "Transportation and Infrastructure Appropriations Subcommittee"



HB 464 State Sovereignty Fund

- Establishes the State Sovereignty Fund, consisting of:
 - Any reserve account surplus (portion of surplus after required deposits to General and Income Tax Fund Budget Reserve Accounts)
 - Half of any General Fund savings from a decrease in the Federal Medical Assistance Percentages
 - 12.5% of state fund savings from any enhanced Federal Medical Assistance Percentage
 - Any excess revenue collections (General Fund or Income Tax Fund revenue that exceeds the estimated revenue for that fiscal year by more than two standard deviations on a 20-year mean)
 - Interest and legislative appropriations



H.B. 475 Public Funds Reporting

- Directs the state auditor to annually prepare a report that states, for each entity that holds public funds, the entity's total balance of cash, cash equivalents, and investments



S.B. 256 General Gov't Amendments

- Implements General Government Appropriations Subcommittee Accountable Process Budget recommendations
- Establishes a process for an internal service fund agency to compensate the agency's employees at a rate that is equivalent to state agency employees by submitting a proposed increased rate schedule to the rate committee after the annual legislative session



S.B. 283 Funds Amendments

- Clarifies that an internal service fund agency may charge a rate that is less than the rate approved by the Legislature if they first report their justification for doing so
- Prohibits a fee agency from charging a fee amount that is different from the amount the Legislature approved, unless the amount is less than the approved amount and the fee agency first reports their justification
- If a fee agency charges a fee that is higher than approved by the Legislature, it must attempt to return the funds to the payors and any remaining amount must be returned to the General Fund
- Allows the State Tax Commission to use money in the State Tax Commission Administrative Charge Account to offset general operational expenses



Recent Fee Policy Changes

- SB 283 (2025 GS) and HB 383 (2022 GS)
- An agency may charge a fee that is lower than legislatively approved if it first reports its justification for doing so to GOPB and LFA
- An agency may not charge a fee that is higher than legislatively approved; if it does, it must refund the payors or return the excess to the General Fund



Recent Fee Policy Changes

- A fee agency that intends to change any fee shall submit to the governor, as part of the agency's annual appropriation request a list that identifies:
 - the title or purpose of the fee;
 - the present amount of the fee;
 - the proposed new amount of the fee;
 - the percentage that the fee will have increased if the Legislature approves the higher fee;
 - the estimated total annual revenue and total estimated annual revenue change that will result from the changed fee;
 - the account or fund into which the fee will be deposited;
 - the reason for the change in the fee;



Recent Fee Policy Changes

- A fee agency that intends to change any fee shall submit to the governor, as part of the agency's annual appropriation request a list that identifies:
 - the estimated number of persons to be charged the fee;
 - the estimated agency's cost [direct and indirect] related to the fee;
 - whether the fee is a service fee or a regulatory fee;
 - whether the fee is intended to cover the agency's cost related to the fee;
 - whether the fee agency intends to subsidize the fee to cover the agency's cost related to the fee and, if so, the fee agency's justification for the subsidy;
 - whether the fee agency set the fee at an amount that exceeds the agency's cost related to the fee and, if so, the fee agency's justification for the excess



GOPB Legislative update

Duncan Evans

People

- \$24.1M for an expanded social security tax credit
- \$2.5M for reduced price school lunch
- \$2.1M for foster care
- \$4.1M of opioid settlement funding
- \$4M to expand the child tax credit to 0-5 years



GOPB Legislative update

Place

- \$14.8M for Operation Gigawatt nuclear and geothermal power
- \$70M bond for affordable housing infrastructure



GOPB Legislative update

Prosperity

- \$47.4M for teacher salary increases and \$45.2M for 1x support staff bonuses
- \$65.3M for career and technical education
- \$200.9M of building projects



State Grants

- Direct grants require intent language. Please review your intent language and reach out to GOPB if any direct grants did not receive intent language.
- HB 553, *State Grant Process Amendments* didn't pass.
- All competitive grants have to be reported to GOPB before they are awarded.
- Grants authorized by statute are exempt from the direct intent language and competitive pre-award requirements.



Federal Funds Contingency Plans

- Required for all grants >\$2 million or 10% of the agency budget.
- Submitted through the annual Federal Funds Request Summary and interim reporting in grants.utah.gov.
- GOPB will work with agencies to improve the level of detail include in contingency plans.
- Agencies receiving >33% of their budget from federal funds have to submit a comprehensive plan by Dec. 31.



Budget Execution Plans

- In order for a department, agency, or institution to transfer money appropriated to it from one program to another program, the department, agency, or institution shall revise its budget execution plan (63J-1-206(2)(e)).
- A budget execution plan is updated with a BGAA
- BGAA's should be used so that all appropriation units (programs) close with a \$0 or positive balance.
- BGAA's are also required for authorized increases in federal funds, dedicated credits, transfers, and expendable receipts.



Pay for Performance

- 1% one-time for FY26 pay-for-performance bonuses.
- General Fund amount is held in Finance and can be transferred, if needed. The General Fund and other sources will be allocated to agencies during the 2026 General Session.
- The legislature included intent language encouraging agencies to fund another 1% with internal savings.



2025 General Session - other items

- SB 37, *Minimum Basic Tax Rate Amendments* (vetoed) would deposit local property taxes into the General Fund and return the same amount of state funds back to schools
- SB 195, *Transportation Amendments* converts \$330 million of General Fund appropriations into sales tax earmarks
- Continue to watch your fee collections and restricted accounts closely. Consider additional cost accounting for fee revenue and expenditures.



Closeout deadlines

Patricia Nelson



Closeout statutes

- **Budget Closed** - 63J-1-601(2) - On or before **August 31** of each fiscal year, the director of the Division of Finance shall close out to the proper fund or account all remaining unexpended and unencumbered balances of appropriations made by the Legislature.
 - **Revenue Surplus Calculated/Reported** to EAC, LFA, GOPB – **September 15**.
- **Financial Statements Completed** – 63J-1-201.5
 - The governor shall submit an audited financial statement no later than December 31 of each year.

Closeout deadlines

To comply with statutes

- Closing Packages due **Monday, August 4, 2025** (5 weeks after year end)
- Schedule of Expenditures of Federal Awards (SEFA) due **Monday, August 11, 2025** (1 week after closing packages)
- All closing and accrual budget entries posted in FINET by **Friday, August 22, 2025**.
- Period 13 - HARD CLOSE Saturday, **August 30, 2025**.




Monitoring Transactions In FINET


Patricia Nelson





Please remember to review all your pending, rejected and held transactions in FINET.

- Determine if they should be processed or discarded.
- Since the majority of these transactions have an effect on your closeout, these must be resolved before you can declare that you are closed out.


3,347 draft transactions as of 4/3/2025



Search here...



PN Patricia Accounting


Financial Transaction 

Back


Create

Search

Transaction Code



Transaction Unit




Transaction Phase

Draft

Transaction Function

Created On


>07/01/2024



Transaction Actual Amount

Transaction Dept

150



Transaction ID

Transaction Status

Create User ID

Transaction Description

SEFA Information

Rebekka Wilkinson

Email notices to watch for in coming months

- **SEFA Training** - Training will be held Tuesday, June 24th @ 10:00 am; the calendar invite will be sent in May.
- **SEFA Wdesk Access** - A Google form will be emailed in mid-May to update who needs access in Wdesk.
- **Status of Prior Year Findings** - An email will be sent at the beginning of June to remind agencies to start updating responses to prior year Single Audit findings.
- **SEFA and Prior Year Audit Findings Instructions** - An email will be sent after SEFA training, around July 1st.



FEDERAL SCHEDULE OF AWARDS

Whereof the sum of one hundred and ten thousand dollars (\$100,000) is appropriated for the purpose of awarding medals and prizes to the members of the armed forces of the United States who have distinguished themselves by gallantry and valor in action.

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

718. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

719. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

720. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

721. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

722. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

723. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

724. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

725. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

726. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

727. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

728. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

729. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12	\$39.06	\$19.53

730. For distinguished service in the field (including land, sea, and air).

Medals	1st Prize	2nd Prize	3rd Prize	4th Prize	5th Prize	6th Prize	7th Prize	8th Prize	9th Prize	10th Prize
Amount	\$10,000	\$5,000	\$2,500	\$1,250	\$625	\$312.50	\$156.25	\$78.12		

Data Warehouse changes

Taylor Winch

- Financial Data Warehouse changes/upgrade is being planned
 - Data Warehouse change will cause all current reports and queries to break and need to be remade
 - Reasons
 - Cost/efficiencies
 - Security
 - Privacy
 - Outdated System
 - Discovery
 - Will be reaching out to every department and getting feedback on their use and reliance on current DW
 - Meetings will be scheduled until the rest of the year and into FY 2026
 - Timeframe
 - TBD can't give a specific time frame until we have more discovery performed and we can scope out the total fiscal impact
- Changes will not be made without connecting with every department and consistent communication is done.
- Contact the Finance BI team (financebi@utah.gov) with questions.

Cognos changes

John Moore

- Cognos Reports background:
 - Cognos was set up originally as a shared Model.
 - DGO: Finance and Fleets, and DWS starting in FY 2026 will be the only departments paying for Cognos.
 - Lots of reports are still pulled out of Cognos reports across several state agencies (even after they elected to stop using Cognos)
- Solutions
 - End Cognos license to save costs for Finance and DWS and pull a handful Statewide reports another method (Excel, Access, etc...)
 - All custom reports will need to be re-created by departments within their own reporting tool.
 - Continue license and share costs more appropriately with other state agencies
- Discovery with departments will be done before a decision is made.
- Timeframe is before FY2026
- Please reach out to John Moore with any questions (johnmoore@utah.gov)

Annual budget setup process

Darin Janzen

Set up of New Fiscal Year Chart of Account elements

- FY 2026 Approp. Class & Unit Tables FINET load – 4/4/25
- Other FY 2026 Tables FINET load – 4/4/25 for the following:
 - Fund, Department, Revenue Source, Object, and BS Account
 - Activity and Function
 - Unit and Other Organizational Elements
- Contact the Finance Support team if you require additional changes to your agency's organizational structures.

Annual budget setup process

Budget deadline dates

4/14/25	Appropriation Budget Report Confirmation
4/21/25	Expense & Revenue Budgets Spreadsheets
5/2/25	All New Year Budgets Documents will have been loaded into FINET
5/5/25	All New Year Budget Reports sent to Budget & Accounting Officers
5/12/25	(Old Year) Supplemental Approp. Budget Report Confirmation

Annual budget setup process

Budget deadline calendar

2025 APRIL						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	01	02	03	04	05
06	07 Email out Appropriation Budget Report & Expense & Revenue Budget Spreadsheet Templates	08	09 April B&A Officers Meeting			
13	14 Appropriation Budget Confirmation Due	15	16			
20	21 Expense & Revenue Budget Spreadsheets Due	22	23			
27	28 Email out Supplemental Approp Budget Report	29	30			

2025 MAY						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28 Email out Supplemental Approp Budget Report	29	30	01	02 All New Year Budget Documents (BGAA, BGE44, BGR45) Loaded into FINET	03
04	05 All New Year Budget Setup Reports emailed out to Agency B&A Officers to review	06	07	08	09	10
11	12 (Old Year) Supplemental Appropriation Budget Confirmation Due	13	14	15	16	17
18	19	20	21	22	23	24
25	26 Memorial Day Holiday	27	28	29	30	31

Annual budget setup process

Budget report & spreadsheet examples

New Year Budget Set up - BGAA Appropriations

Example

STATE OF UTAH

Example

DGO DIVISION OF FINANCE

FISCAL YEAR APPROPRIATION BUDGETS

DEPT / LINE ITEM	APPR CODE / BILL	APPROPRIATED PROGRAM / LINE ITEM REFERENCE	STATE FUNDS	DEDICATED CREDITS	EXPENDABLE RECEIPTS	FEDERAL FUNDS	REVENUE TRANSFERS	BEGINNING L BALANCES	CLOSING NL BALANCES	TOTALS: PROGRAM / BILL
BGAA AP BUDGET - PART A - APPROPRIATED PROGRAM										
900										
YAAA		BBC Debt Service								
YAD		BBC GO Bonds Transportation Budget	369,677,900			0	-5,618,700	8,132,900	-8,132,900	364,059,200
YAD		BBC GO Bonds Transportation Budget	-5,618,700			0	0	0	0	-5,618,700
YAE		BBC GO Bonds State Government Bud	281,876,900			0	0	0	0	281,876,900
YBA		BBC Lease Revenue Bonds Budget Lin		29,423,600		1,358,400	0	13,640,500	-13,640,500	29,876,700
YAAA	900	BBC Debt Service	645,936,100	29,423,600	0	1,358,400	-5,618,700	22,640,500	-23,545,800	670,194,100
BGAA AP BUDGET - PART B - HOUSE/SENATE BILL & LINE ITEM REFERENCE										
900										
YAAA		BBC Debt Service								
	SB0006S01	69	435,934,600	29,423,600	0	1,358,400	0	22,640,500	-23,545,800	465,811,300
	HB0003	159	-100,000,000	0	0	0	0	0	0	-100,000,000
	HB0002	41	315,620,200	0	0	0	-5,618,700	0	0	310,001,500
	HB0002	224	-5,618,700	0	0	0	0	0	0	-5,618,700
YAAA	900	BBC Debt Service	645,936,100	29,423,600	0	1,358,400	-5,618,700	22,640,500	-23,545,800	670,194,100

Amounts Loaded as
BGAA Budget
Transactions

Estimated
Amounts
Used to Balance
to Bills Only

Annual budget setup process

Budget report & spreadsheet examples

BGE44 Expense & BGR45 Revenue budgets



division of
Finance

Budget and Accounting Officers Meeting
April 2025

Expense and Revenue Budget Instructions
for New Year Set Up

ATTENTION:

When completing your Revenue Budget spreadsheet, please make sure that your revenue source code amounts tie out in total by funding source: Dedicated Credits, Expendable Receipts, Federal Funds, and Revenue Transfers. See the "Revenue Budgeting" section of the BAO April Reference Guide for more information.

Furthermore, the Governor's Office of Planning and Budget has made it clear to the DGO Division of Finance that we are to instruct agencies that they need to not only do they need to set up expense budgets that tie back to the appropriation bill amounts in total for the Operating and Capital Budgets subsection, but also for the Expendable Funds and Accounts subsection of the appropriation bills.

Expenditure and revenue estimates for expendable special revenue funds and accounts are included in Budget Prep and the appropriations bills (i.e., FINET Fund range 2000 – 2999). The Governor's Office of Planning and Budget is encouraging agencies to submit initial revenue and expenditure budgets for these funds to match the total fiscal year estimates in appropriation bills. This will facilitate subsequent Budget Prep data entry later in the year.

Please DO NOT set up expense budgets in object codes 8000 or 8100 with department 970, or revenue budgets in revenue source codes 4744 or 4745 with department 970 in these funds. These will be set up by the Division of Finance according to cash transfer appropriated amounts from the appropriation bills.

When creating your expense budget spreadsheets, you have the option of either including the beginning minus the closing balance amounts that were in the Appropriation bills, or not. However, please remember that the BGAA appropriation budgets will not include them since we do not load these "estimated" carryforward balances until the fiscal yearend audit is completed and the actual balance amounts have been finalized. It might be easier for you to exclude them now and then you can adjust your expense budgets later in the fall at the same time that GOPB has given agencies permission to also set up and spend their BGAA nonlapsing carryforward balances.

Annual budget setup process

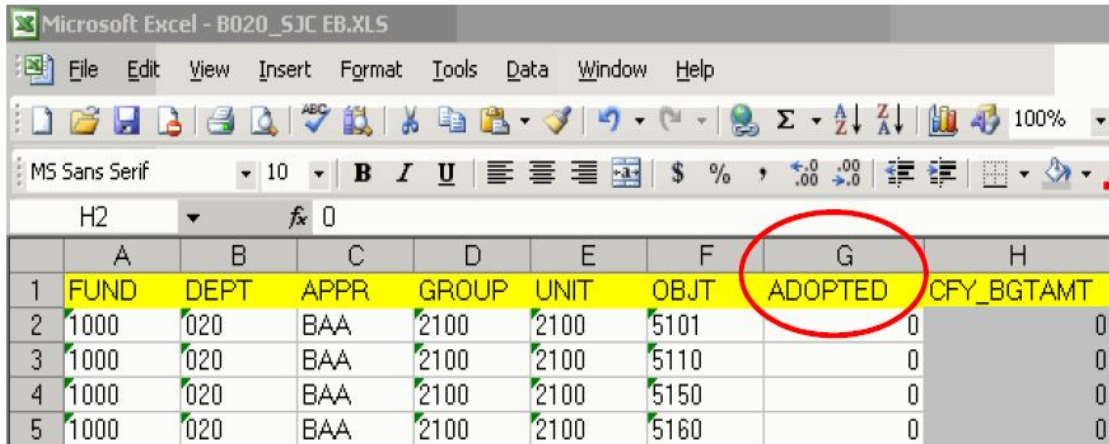
Budget report & spreadsheet examples

BGE44 Expense & BGR45 Revenue budgets

Expense and Revenue Budget Instructions for New Year Start-Up

EXPENSE BUDGETS

The fiscal year Expense Budgets will be prepared using an Excel spreadsheet which has been preloaded with prior fiscal year's current budget amounts, as shown in the illustration below:

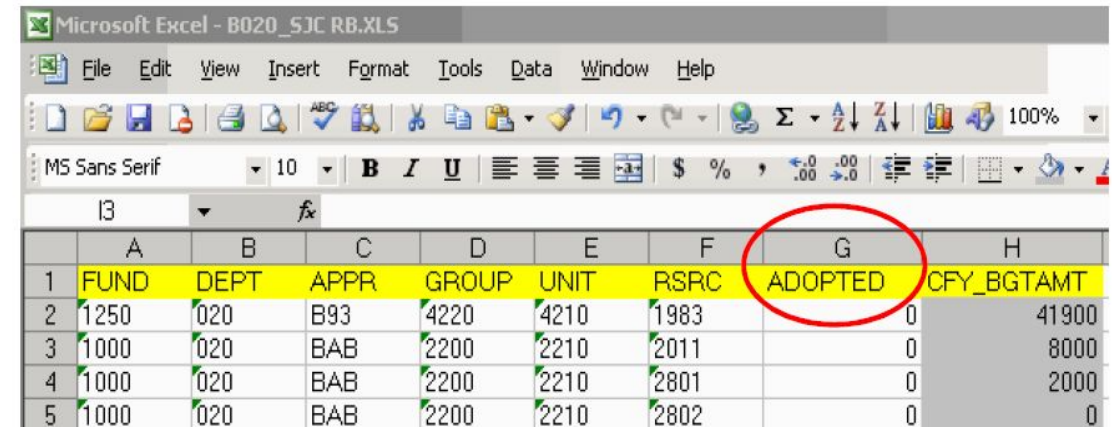


	A	B	C	D	E	F	G	H
1	FUND	DEPT	APPR	GROUP	UNIT	OBJT	ADOPTED	CFY_BGTAMT
2	1000	020	BAA	2100	2100	5101	0	0
3	1000	020	BAA	2100	2100	5110	0	0
4	1000	020	BAA	2100	2100	5150	0	0
5	1000	020	BAA	2100	2100	5160	0	0

Expense and Revenue Budget Instructions for New Year Start-Up

REVENUE BUDGETS

The fiscal year Revenue Budgets will be prepared using an Excel spreadsheet which has been preloaded with prior fiscal year's current budget amounts, as shown in the illustration below:



	A	B	C	D	E	F	G	H
1	FUND	DEPT	APPR	GROUP	UNIT	RSRC	ADOPTED	CFY_BGTAMT
2	1250	020	B93	4220	4210	1983	0	41900
3	1000	020	BAB	2200	2210	2011	0	8000
4	1000	020	BAB	2200	2210	2801	0	2000
5	1000	020	BAB	2200	2210	2802	0	0

*****Spreadsheets are provided as a "Starting Point" when creating New Year Budgets—Change as Needed*****

Annual budget setup process

Budget report & spreadsheet examples

Old Year Budget Set up - BGAA Supplementals

STATE OF UTAH

Example

DGO DIVISION OF FINANCE

FISCAL YEAR SUPPLEMENTAL BUDGETS

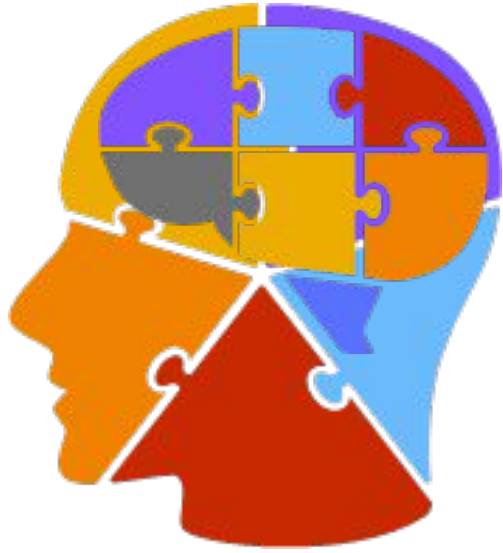
DEPT / LINE ITEM	APPR CODE / BILL	APPROPRIATED PROGRAM / LINE ITEM REFERENCE	STATE FUNDS	DEDICATED CREDITS	EXPENDABLE RECEIPTS	FEDERAL FUNDS	REVENUE TRANSFERS	BEGINNING NL BALANCES	CLOSING NL BALANCES	TOTALS: PROGRAM / BILL
BGAA AP BUDGET - PART A - APPROPRIATED PROGRAM										
510	QNDA	UETN Utah Education & Telehealth Network								
	QNB	UETN Operations & Maintenance	0	0	0	31,800	0	0	0	31,800
	QND	UETN Administration	759,400	0	0	0	0	4,245,600	8,539,600	2,469,400
	QNE	UETN Public Information	0	0	0	-79,200	0	0	0	-79,200
	QNF	UETN KUEN Broadcast	0	0	0	-27,900	0	163,900	-95,600	40,000
	QNG	UETN Technical Services	-2,417,700	318,100	0	0	0	10,838,100	-49,900	6,985,000
	QNH	UETN Instructional Support	-196,200	-55,700	0	77,600	0	2,000,000	644,300	1,256,300
	QNK	UETN Course Management System	2,597,600	0	0	0	0	-3,025,300	1,930,500	1,502,800
	QNN	UETN Utah Telehealth Network	300,000	-258,400	0	-2,300	0	-124,200	477,900	333,000
QNDA	510	UETN Utah Education & Telehealth N	1,043,100	0	0	0	0	14,140,000	-2,644,000	12,539,100
BGAA AP BUDGET - PART B - HOUSE/SENATE BILL & LINE ITEM REFERENCE										
510	QNDA	UETN Utah Education & Telehealth Network								
	SB0006S01	3	0	0	0	0	0	14,140,000	-2,644,000	11,496,000
	SB0003	25	1,043,100	0	0	0	0	0	0	1,043,100
QNDA	510	UETN Utah Education & Telehealth N	1,043,100	0	0	0	0	14,140,000	-2,644,000	12,539,100

Annual budget setup process

Key takeaways

- ▷ Please adhere to the deadlines as outlined
- ▷ Look for several emails with attachments from djanzen@utah.gov
 - Enrolled Copies of GS Appropriation Legislative Bills
 - Governor Veto Bill Notices
 - Detail of Funding by Line Item Code Report
 - Appropriation Budget Confirmation Report
 - Expense & Revenue Budget Instructions
 - Expense & Revenue Spreadsheet Files
 - New Year Budget Reports
 - Supplemental Appropriation Budget Confirmation Report
- ▷ If you have any questions about the process, feel free to contact me via email or phone.
[801-957-7719](tel:801-957-7719)

Annual budget setup process



Questions

What's on your mind about the budget process?

Roundtable Items



A photograph of a diverse group of students in a classroom or meeting setting. In the foreground, a young Black man with headphones around his neck is smiling and raising his right hand. Behind him, three other students (two women and one man) are also raising their hands. They are seated at desks with laptops and notebooks. The image has a blue tint and a dark blue banner at the bottom.

Questions & Answers

Budget & Accounting Officers Meeting

Thank you

