



State of Utah

GARY R. HERBERT
Governor

SPENCER COX
Lieutenant Governor

Department of Administrative Services

Kimberly K. Hood
Executive Director

Division of Finance

John C. Reidhead, CPA
Director

December 1, 2015

To Senator Lyle W. Hillyard, Chair,
Representative Dean Sanpei, Chair, and Members
of the Executive Appropriations Committee:

H. B. 256, *Revenue Reviews for Certain Funds*, requires the Division of Finance to prepare an annual report and present that report to the Executive Appropriations Committee for funds that meet the following criteria:

- A “contribution dependent account” or a fund that receives at least 50% of its revenue from contributions and those revenues are not intended to be used to directly provide services exclusively to the person who made the contribution;
- The “contribution dependent account” did not receive at least \$30,000 in contributions during one of the three last fiscal years; and
- A “contribution dependent account” does not include a trust or agency fund.

The Division of Finance identified six funds that meet the statutorily definition noted above. **Finance recommends that these six funds remain open.** See the attached listing of funds for detailed comments and recommendations.

In addition, statute for five other funds was identified for action. Three of the funds have not been used for a significant period of time or are no longer needed. Two of the funds were created in statute but never established or used. **Finance requests the Legislature to repeal the statute that created these funds.** See the attached listing of funds for detailed comments and recommendations.

Sincerely,

A handwritten signature in black ink that reads "John Reidhead".

John C. Reidhead, CPA
Director of Finance

Revenue Review for Contribution Dependent Accounts (HB 258 2015 GS; UCA 63A-3-109)

Finet Number	Department	Fund Name	Comments	Recommendation
2096	100 - Administrative Services	State Archives Fund	<p>No contributions in the past 3 years.</p> <p>Low activity. Fund balance at FY 2015 yearend: \$2,400. No FY 2015 activity.</p> <p>Agency requests that the fund remain active so there is a means to accept donations.</p>	Keep open.
2130	710 - Heritage & Arts	State Library Donation Fund	<p>Contributions in past 3 years below \$30,000.</p> <p>Fund balance is \$1,156,000 million at FY 2015 yearend. FY 2015 activity: \$105,000 expenditure, \$6,800 interest revenue.</p> <p>Agency requests that the fund remain active due to significant fund balance and anticipated expenditures.</p>	Keep open.
2206	200 - Human Services	Respite Care Assistance Fund	<p>No contributions in the past 3 years.</p> <p>Fund balance at FY 2015 yearend: \$0. No revenue past 3 years - contributions or otherwise. No FY 2015 activity.</p> <p>Agency hopes to mount an effort to receive more donations and requests that the fund remain open.</p>	Keep open.
2215	560 - Natural Resources	Utah Geological Survey Sample Library Fund	<p>No contributions in the past 3 years.</p> <p>Fund balance is \$77,800 at FY 2015 yearend. FY 2015 activity: \$1,400 expenditure, \$400 interest revenue.</p> <p>Agency requests that the fund remain open because the fund is currently used for the purpose it was created.</p>	Keep open.

Finet Number	Department	Fund Name	Comments	Recommendation
2260	600 - Workforce Services	Child Care Fund	<p>No contributions in the past 3 years.</p> <p>Fund balance is \$21,000 at FY 2015 yearend. FY 2015 activity: \$3,000 expenditure, \$100 interest revenue.</p> <p>Agency requests that the fund remain open because the fund is currently used for the purpose it was created.</p>	Keep open.
2265	600 - Workforce Services	Refugee Services Fund	<p>Contributions in past 3 years below \$30,000.</p> <p>Fund balance at FY 2015 yearend: \$24,900 FY 2015 activity: revenue \$19,400 and expenditure \$13,400.</p> <p>Agency requests that the fund remain open because it is anticipated that the fund will receive an influx of donations for refugee services.</p>	Keep open.

Other Funds Identified for Action

Finet Number	Department	Fund Name	Comments	Recommendation
1332	100 - Finance	Tax and Revenue Anticipation Note Redemption Account	No activity since FY 1990. Zero fund balance.	Repeal the statute that created the fund.
1441	020 - Judiciary	CASA Volunteer Account	No activity since FY 1998. Zero Fund balance.	Repeal the statute that created the fund. Judiciary supports this recommendation.
2450	400 - Education	Teacher Salary Supplement Restricted Account	HB 203 (2015 GS) moved the disbursement of fund money from Finance to State Office of Education.	Close the account and budget the activity as a separate line item in the Education Fund. Education supports this recommendation.
No Fund Number	120 - Tax Commission	Ski Resort Capital Investment Restricted Account	This fund exists in statute, but was never used. See UCA 59-12-120.	Repeal the statute that created the fund.
No Fund Number	100 - Finance	Indigent Felony Defense Trust Fund	This fund exists in statute, but was never used. See UCA 77-32-701.	Repeal the statute that created the fund.