



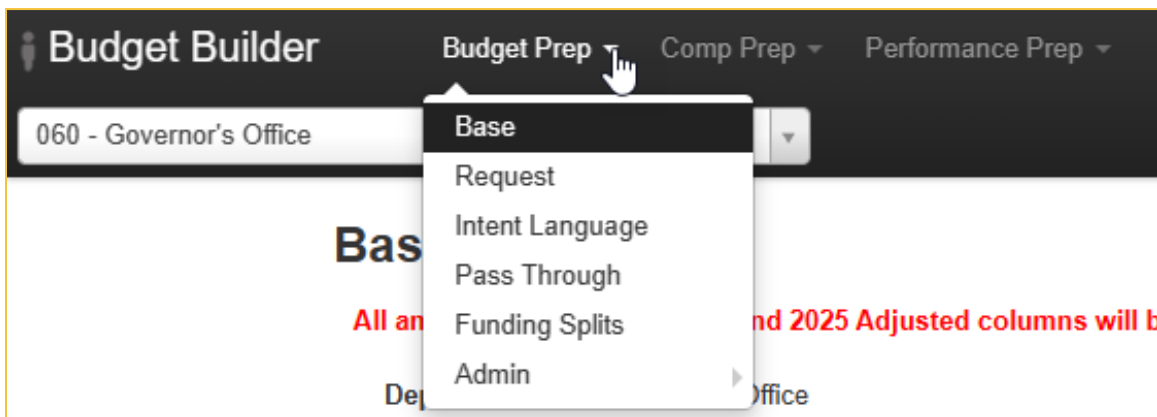
FY25 Budget Prep Guide

SYSTEM OVERVIEW:

The Governor's Office of Planning and Budget (GOPB) utilizes the **Budget Prep** application (within the Budget Builder system) to gather information necessary to prepare the governor's budget recommendations. Budget Builder also houses:

- Comp Prep – where agencies report compensation data used by GOPB to develop the Governor's recommendation for incremental changes to the state compensation package
- Performance Prep – where agencies report the results of performance measures to both GOPB and the Office of the Legislative Fiscal Analyst (LFA)

Accessing Budget Prep is a straightforward process that begins with logging into budgetprep.utah.gov/budget/base.html using your state-issued login credentials. Once logged in, the top navigation dropdown menus for Budget, Comp, and Performance Preps open a range of data entry screens, providing access to essential functionalities:



- **Base** – Select from your agency's list of appropriation codes to review and edit base budget data for the prior, current, and upcoming fiscal years. Base budget records are listed in the table for each fiscal year (FY23, 24 and 25) by beginning balance, fund, revenue, and expenditure for the selected appropriation code.
- **Request** – Enter your agency's requests for budget changes or reallocations in FY24 or FY25. Only one-time funding sources can be entered for FY24.

- **Intent Language** – Report FY23 and FY24 non-lapsing balances, request FY25 non-lapsing authority, and identify intent language needed during the 2024 General Session.
- **Pass Through** – Report FY23 actual pass thorough expenses and FY24 planned pass through expenditures.
- **Funding Split** – Identify funding splits for paying internal service fund (ISF) bills and employee compensation.
- **Performance** – Report results for existing performance measures, propose new performance measures, and propose archiving existing performance measures.

KEY GUIDANCE FOR FY25:

Please keep the following in mind:

- FY23, FY24, and FY25 authorized appropriations and expenditures in Budget Prep come from LFA's database of appropriations.
- While you may review and adjust FY24 and FY25 funding sources and appropriations on the Base screen, please do not increase the overall funds or revenues at the line item level. Although the budgetary procedures act allows you to spend up to 25% above the amount appropriated for federal funds or dedicated credits, agencies should not add these or other revenue increases to the Base screen.

Note: To ensure that all FY24 and FY25 fund and revenue adjustments are accounted for, these adjustments should be made on the **Request** page.

- All amounts will **automatically be rounded to the nearest \$100**. You may need to adjust individual balance, revenue, and expenditure lines by +/- \$100 to accurately reflect the total budget for an appropriation unit.
- In order to mirror appropriations bill data, **enter lapsing and non-lapsing balance amounts as negatives (-)**. The only time a positive lapsing or non-lapsing balance would be entered is if an appropriation closed with a negative balance.

- Over the past several years, enacted appropriations bills have identified revenue sources (federal funds, dedicated credits, etc.) as one-time sources of funding. All one-time sources of funding, including revenue, should be identified for FY24 and FY25 in Budget Prep. Additionally, one-time federal funds will be identified in the federal funds request summary (FFRS).
- As of the Budget Prep release date, end of FY23 non-lapsing balances have not been recorded as FY24 beginning balances in FINET. As a result, FY24 and FY25 non-lapsing balances from appropriations bills were loaded in Budget Prep, not actual non-lapsing or lapsing balances.

Note: These balances need to be entered in Budget Prep as end-of-year non-lapsing or lapsing balances and beginning balances in the next year. The Division of Finance will notify agencies when GOPB has approved the FINET entry and expenditure of FY24 beginning non-lapsing balances. Agencies that want to request the early release of any balances should contact their GOPB analyst.

- The personnel services amount under the expenditures section is not required to directly tie to Comp Prep amounts. Comp Prep includes base compensation information needed to calculate adjustments to salaries and benefits, but does not account for some aspects of personnel costs such as overtime.

Note: Agencies should still use Comp Prep data entry and reports to inform personnel services budget amounts in Budget Prep. In general, the total personnel services expenditures entered in Budget Prep should be close to or greater than the total cost of personnel identified in Comp Prep.

- There is an option to download line item and agency budget data as an excel file in the bulleted list above the base budget summary on the Base Request screens. The Department Full Budget includes data for the base budget and additional requests.
- Columns can be toggled on and off by clicking the 2024, 2025, and Additional Info buttons, shown on the left above the Beginning Balance row of the main table.
- Deactivated records are displayed with a line placed through the particular record. Highlighted records indicate what has been modified during the current budget cycle.

- Budget requests, including reallocations, must be entered in Budget Prep by **Sept. 6, 2023**. Performance measures must be entered by **Aug. 15, 2023**. Base budgets, reallocation requests, variable fund adjustments, intent language, pass-through reports, and ISF funding splits must be entered by **Sept. 15, 2023**.

BASE BUDGETS:

The Base data entry screen is used to review and update budgets for FY23 (actual), FY24 (as enacted by the legislature), and FY25. Each year includes two columns. The second column can be edited by agencies and will be used as the starting point of the governor's budget recommendations after they are reviewed and approved by GOPB. GOPB loads data in both columns to help agencies as they complete their base review. Pre-loaded data comes from the following sources:

- Funds and one-time funds for all years come from LFA's database of appropriations.
- FY23 Actuals beginning balances, revenues, and expenditures come from the FINET accounting journal.
- FY23 Authorize, FY24 Authorized, and FY25 Baseline beginning balances, revenues, and expenditures come from LFA's database of appropriations. Since balances were estimated based on prior projections, there is a high likelihood that all beginning and closing balances will have to be updated to account for FY23 actuals.
- Since appropriations bills do not identify revenue at the specific revenue source level, (such as 2801 Sale of Services-Dedicated Credits) the data are loaded at the level identified in appropriations bills (such as Dedicated Credits). Agencies are not required to enter any revenue data in Budget Prep at the revenue source level. FY24 revenues should be identified as ongoing or one-time.

While you may review and adjust FY24 and FY25 funding sources and appropriations on the Budget Prep Base screen, please do not increase the overall funds or revenues at the line item level above what has been enacted. To ensure that all FY24 and FY25 fund and revenue adjustments are accounted for, these adjustments should be made on the *Request* page in Budget Prep. Instructions for entering variable fund adjustments are provided in the Budget Requests section of this document.

The following diagram illustrates the **Summary** information at the top of each base budget screen:

Budget Builder Budget Prep ▾ Comp Prep ▾ Performance Prep ▾

060 - Governor's Office ▾ CAD ▾

Base Budget

All amounts in the 2023, 2024 and 2025 are pre-populated when saved

Department: 060 Governor's Office
Line: CAAA GOV Governor's Office
Appropriation: LT Governor's Office
Bill Category: Operating and Maintenance
Status: Final Review

[Add Note](#)

Summary

Source	2023 Authorized	2023 Actuals	2024 Authorized	2024 Adjusted	2025 Baseline	2025 Adjusted
Beginning Balance	\$1,220,300	\$1,220,300	\$500,000	\$500,000	\$500,000	\$500,000
Sources (Fund + Revenue)	\$5,243,300	\$4,931,100	\$8,756,300	\$8,756,300	\$5,393,300	\$5,393,300
Total Expenditures	\$5,442,100	\$5,442,700	\$5,233,800	\$5,654,100	\$3,934,500	\$4,134,500
Unexpended Balance (Nonlapsing + lapsing)	\$1,021,500	\$708,700	\$4,022,500	\$3,602,200	\$1,958,800	\$1,758,800
Nonlapsing Balance	-\$500,000	-\$500,000	\$0	\$0	\$0	\$0
Lapsing Balance	\$0	\$0	\$0	\$0	\$0	\$0

Callouts:

- Orange:** This dropdown list allows you to select the appropriation code you are reviewing and editing
- Green:** The Summary table shows aggregated information from the tables that follow and cannot be directly edited
- Purple:** Links to view or download other reports. The last link downloads a spreadsheet that includes the Base and Request in one table
 - View Instructions by clicking [Here](#)
 - View Line Item by clicking [Here](#)
 - View Department by clicking [Here](#)
 - Download Appropriation Base Budget by clicking [Here](#)
 - Download Line Item Base Budget by clicking [Here](#)
 - Download Department Base Budget by clicking [Here](#)
 - Download Department Full Budget by clicking [Here](#)

The following diagram illustrates where the base budget data are reviewed and updated:

2024 2025 Additional Info

Category	2023 Authorized	2023 Actuals	2024 Authorized	2024 Adjusted	2025 Baseline	2025 Adjusted	Mod	Inactive
Beginning Balance								
<input type="checkbox"/> Beginning Balance	\$1,220,300	\$1,220,300	\$500,000	\$500,000	\$500,000	\$500,000		<input type="checkbox"/>
Fund								
Ongoing								
<input type="checkbox"/> 1000 (GF) General Fund Unrestricted	\$5,243,300	\$4,931,100	\$8,756,300	\$8,756,300	\$5,393,300	\$5,393,300		<input type="checkbox"/>
One-Time								
<input type="checkbox"/> 1000 (GF) General Fund Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0		<input type="checkbox"/>
Revenue								
Ongoing								
<input type="checkbox"/> Dedicated Credits Revenue	\$1,021,500	\$708,700	\$4,022,500	\$3,602,200	\$1,958,800	\$1,758,800		<input type="checkbox"/>
One-Time								
<input type="checkbox"/> Dedicated Credits Revenue	\$0	\$0	\$0	\$0	\$0	\$0		<input type="checkbox"/>
Expenditure								
<input type="checkbox"/> AA Personnel Services	\$1,144,200	\$1,144,200	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000		<input type="checkbox"/>
<input type="checkbox"/> BB Travel/In State	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200		<input type="checkbox"/>
<input type="checkbox"/> CC Travel/Out of State	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000		<input type="checkbox"/>
<input type="checkbox"/> DD Current Expense	\$1,145,000	\$1,145,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000		<input type="checkbox"/>
<input type="checkbox"/> EE Data Processing Current Expense	\$1,047,200	\$1,047,200	\$1,047,200	\$1,047,200	\$1,047,200	\$1,047,200		<input type="checkbox"/>
<input type="checkbox"/> HH Other Charges/Pass Through	\$1,142,000	\$1,142,000	\$1,142,000	\$1,142,000	\$1,142,000	\$1,142,000		<input type="checkbox"/>

Callout: For the selected appropriation code, pre-populated budget records are listed in the columns by fiscal year and categorized by **Beginning Balance, Fund, Revenue, Expenditure, and Unexpended Balance**. You can edit the **Actuals** and **Adjusted** columns.

For each appropriation code selected, the system pulls data for each fiscal year from LFA's budget database and from the Finance Data Warehouse in the first column and also copies the data to the second column for each fiscal year (see screenshot below). Although most data have been pre-populated, each agency is responsible for ensuring that all records are both accurate and included in the Budget Prep system. Although the vast majority of appropriation codes were automatically entered into the Budget Prep system, there are several instances where LFA's appropriation code did not match the FINET appropriation code or adjustments were made in FINET after the appropriation was initially loaded. Agencies may need to add records. For each year, an agency may change the second ("adjusted") column to make corrections and other adjustments.

Category	2023 Authorized	2023 Actuals	2024 Authorized	2024 Adjusted	2025 Baseline	2025 Adjusted	Mod	Inactive
Beginning Balance								
<u>Beginning Balance</u>	\$2,960,500	\$2,960,500	\$800,000	\$122030	\$800,000	\$500,000		
Fund								
Ongoing								
<u>10</u>		\$1,637,700						
One-Time								
<u>10</u>		\$138,900						
Revenue								
Ongoing								
<u>Dec</u>		\$1,934,000						
One-Time								
<u>Dedicated Credits Revenue</u>	\$0	\$0	\$2,700	\$2,700	\$0	\$0		
Expenditure								

The system also allows you to edit an entire individual budget record at once by clicking on the underlined record category and by making edits to the fields in the dialogue box that appears.

You are also able to add new budget records by clicking the 'add record' button and choosing whether to add a beginning balance, fund, revenue, expenditure, or unexpended balance record to the system by completing the fields in the dialogue box.

The screenshot shows a software interface for adding budget records. On the left, a sidebar lists various record types under categories like Ongoing, One-Time, Revenue, Expenditure, and Unexpended Balance. The 'Add Record' button is highlighted, and its dropdown menu is open, showing options such as 'Add Beginning Balance Record', 'Add Fund Record' (which is selected), 'Add One-Time Fund Record', 'Add Revenue Record', 'Add One-Time Revenue Record', 'Add Expenditure Record', 'Add Lapsing Balance Record', and 'Add Nonlapsing Balance Record'. A green arrow points from the 'Add Fund Record' option to the 'Add New Budget Record' form. A text box explains that clicking 'Add Record' and selecting a record type opens this form. The form itself has fields for 'Funding Category' (a dropdown menu), 'Actuals' and 'Actuals Adjusted' (input fields), 'Authorized' and 'Authorized Adjusted' (input fields), 'Baseline Requested' and 'Baseline Requested Adjusted' (input fields), 'Appropriation' (a dropdown menu), and an 'Inactive' checkbox. 'Save' and 'Cancel' buttons are at the bottom right.

Clicking **Add Record** and selecting a record type will open the **Add New Budget Record** form and allow you to add the selected budget record type.

Add New Budget Record

New Budget Record

Funding Category:*

--Please Select--

Actuals Actuals Adjusted

Authorized Authorized Adjusted

Baseline Requested Baseline Requested Adjusted

Appropriation:*

CAD LT Governor`s Office GOV CAAA GOV Governor`s Office

☐ Inactive

Save Cancel

If a beginning balance needs to be added, the 'Add Beginning Balance Record' can be selected and the appropriate amounts can be entered. Similarly, the system draws a distinction between a revenue record and a one-time revenue record. For revenue that will be categorized by LFA in a budget bill as one-time, use that option to add one-time revenue.

The screenshot displays a budget management interface. On the left, a sidebar lists various record types under categories like Ongoing, One-Time, Revenue, Expenditure, and Unexpended Balance. The 'Add Record' dropdown menu is open, highlighting 'Add Beginning Balance Record'. An orange arrow points from this menu item to the 'Add New Budget Record' dialog box.

The 'Add New Budget Record' dialog box contains the following fields:

- Funding Category:** A dropdown menu with 'BALANCE Beginning Balance' selected.
- Actuals:** A text input field.
- Actuals Adjusted:** A text input field.
- Authorized:** A text input field.
- Authorized Adjusted:** A text input field.
- Baseline Requested:** A text input field.
- Baseline Requested Adjusted:** A text input field.
- Appropriation:** A dropdown menu with 'CAD LT Governor's Office GOV CAAA GOV Governor's Office' selected.
- Inactive:** A checkbox that is currently unchecked.

At the bottom of the dialog box are 'Save' and 'Cancel' buttons. The background shows a table with columns for '2023 Authorized', '2023 Actuals', '2024 Authorized', '2024 Adjusted', '2025 Baseline', '2025 Adjusted', 'Mod', and 'Inactive'. The table contains numerical values and checkboxes for various budget items.

Please be aware of the following while updating your base budget:

- FY23 actual beginning balances have been loaded, but final lapsing and non-lapsing balances have not been loaded. Agencies must enter these data for each appropriation in the adjusted column and match the FY23 closing amounts. See below:

Budget Builder Budget Prep Comp Prep Performance Prep

060 - Governor's Office 1411

Summary

Source	2023 Authorized	2023 Actuals	2024 Authorized	2024 Adjusted	2025 Baseline	2025 Adjusted
Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0
Sources (Fund + Revenue)	\$7,673,800	\$7,673,800	\$9,357,300	\$9,357,300	\$8,053,900	\$8,053,900
Total Expenditures	\$7,673,800	\$7,673,800	\$9,357,300	\$9,357,300	\$8,053,900	\$8,053,900
Unexpended Balance (Nonlapsing + lapsing)	\$0	\$0	\$0	\$0	\$0	\$0
Nonlapsing Balance	\$0	\$0	\$0	\$0	\$0	\$0
Lapsing Balance	\$0	\$0	\$0	\$0	\$0	\$0

Add Record Update Status

- Add Beginning Balance Record
- Add Fund Record
- Add One-Time Fund Record
- Add Revenue Record
- Add One-Time Revenue Record
- Add Expenditure Record
- Add Lapsing Balance Record**
- Add Nonlapsing Balance Record

On the **Add Record** drop down menu, the user has the ability to add and edit a lapsing and non-lapsing balance; a change to a beginning balance will NOT automatically result in a change to the previous year's non-lapsing balance (and vice versa).

Adjusted Mod Inactive

\$0

Ongoing

- After editing a non-lapsing or beginning balance, if the prior year's non-lapsing balance does NOT equal the following year's adjusted beginning balance, **a justification and explanation as to why this is the case is required in the 'Add Note' section. Additionally, upon submitting an appropriation unit for GOPB review, a justification will also be required if the sum of non-lapsing and lapsing does not equal the unexpended balance total for the appropriation and year being edited.**

- Oftentimes agencies need the ability to communicate with GOPB about a particular entry in the system. An 'Add Note' button has been placed on the main entry screen. Use this whenever you need to communicate with your GOPB analyst regarding a specific item related to that appropriation unit (a justification, clarification, etc). This field will also be required anytime a non-lapsing balance does not match the following year's beginning balance (see above).

The screenshot displays the 'Budget Builder' application interface. At the top, there are tabs for 'Budget Prep', 'Comp Prep', and 'Performance Prep'. Below these, a dropdown menu shows '060 - Governor's Office' and a text field contains '1411'. On the left sidebar, under the 'Summary' section, there is an 'Add Note' button highlighted with a red box. A red arrow points from this button to a dialog box titled 'Budget Appropriation Note'. The dialog box has a close button (X) in the top right corner and a text area labeled 'Notes for Appropriation 1411'. At the bottom of the dialog box are 'Save' and 'Cancel' buttons. A red callout box with a white background and a red border contains the text: 'Click the **Add Note** button to open a form that allows you to enter a note about the appropriation unit'. In the background, a table is visible with columns: 'Budgeted', '2025 Baseline', and '2025 Adjusted'. The table has several rows of data, including 'Beginning Balance', 'Sources (Fund, Fee, etc)', 'Total Expenditures', 'Unexpended Balance', 'Nonlapsing Balance', and 'Lapsing Balance'. The values for '2025 Baseline' and '2025 Adjusted' are all '\$0'. Below the table, there are buttons for 'Add Record' and 'Up', and a section for 'Beginning Balance' with a checkbox and a 'Fund' section with a checkbox and the label 'Ongoing'.

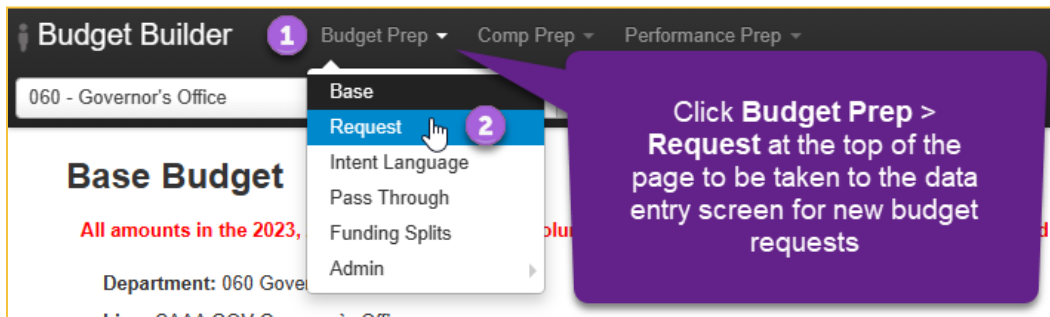
Budgeted	2025 Baseline	2025 Adjusted
\$0	\$0	\$0
\$57,300	\$8,053,900	\$8,053,900
\$57,300	\$8,053,900	\$8,053,900
	\$0	\$0
	\$0	\$0
	\$0	\$0

- When agencies are finished with their Budget Prep entries, they have the option to submit all agency records to GOPB at once. In past versions of Budget Prep, each individual appropriation unit had to be submitted to GOPB separately, which often led to confusion on the part of GOPB and the agency regarding whether or not the agency was actually finished with their budget submission. By using the 'Submit All Agency Records to GOPB,' analysts will see that all records have been completed and that your submission is in. The option still exists for agencies to submit each unit individually, but we strongly encourage using the 'Submit All' method over submitting each unit separately.

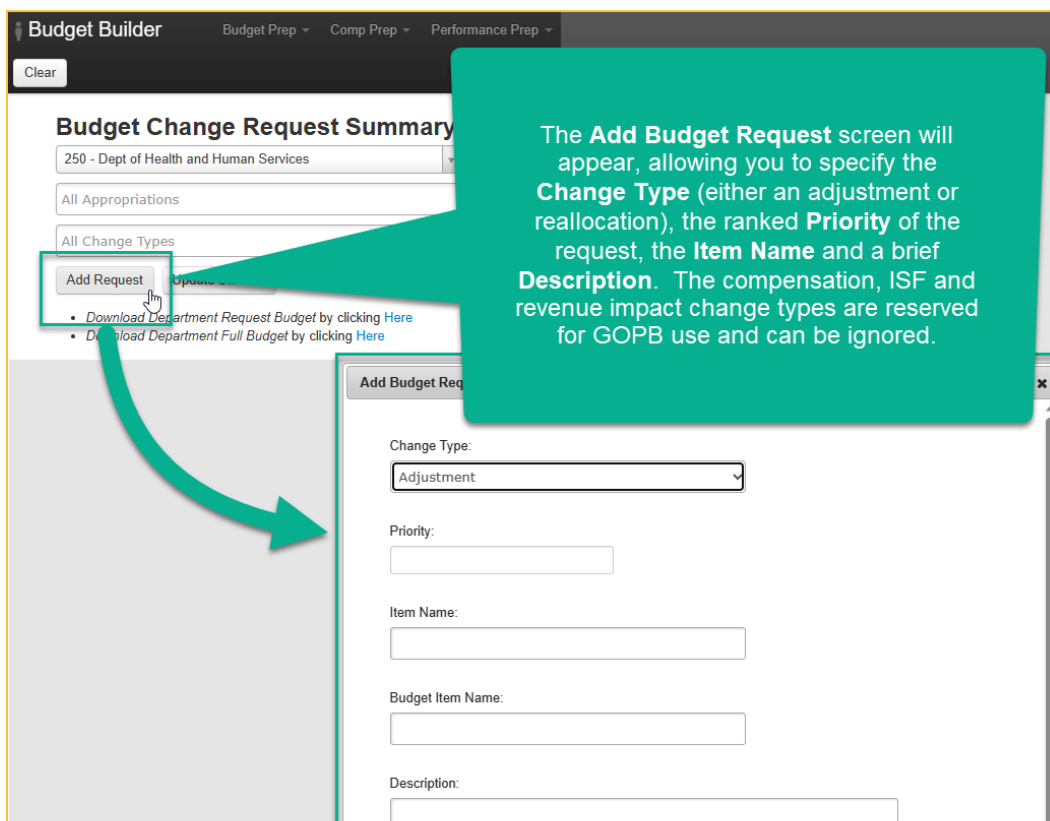
The screenshot shows the 'Budget Builder' interface. At the top, there are tabs for 'Budget Prep', 'Comp Prep', and 'Performance Prep'. Below these, there are dropdown menus for '060 - Governor's Office' and '1411'. A button labeled 'Add Note' is visible. The main section is titled 'Summary' and contains a table with columns: 'Source', '2023 Authorized', '2023 Actuals', and '2024 Authorized'. The table lists various budget items like 'Beginning Balance', 'Sources (Fund + Revenue)', 'Total Expenditures', 'Unexpended Balance (Nonlapsing + lapsing)', 'Nonlapsing Balance', and 'Lapsing Balance'. A callout box with a purple border contains the text: 'Click **Update Status** and **Submit All Agency Records to GOPB** to submit all units at once when your agency's entire budget is complete'. Below the table, there are buttons for 'Add Record' and 'Update Status'. The 'Update Status' dropdown menu is open, showing options: 'Submit Records to GOPB', 'Revert Statuses to Agency Review', 'Set to Final Review', and 'Submit All Agency Records to GOPB'. The 'Submit All Agency Records to GOPB' option is highlighted with a blue background and a mouse cursor. Below this menu, there are buttons for 'Add Record' and 'Update Status' again, along with a table showing '2024', '2025', and 'Add' columns. The table has rows for 'Beginning Balance', 'Fund', and 'Ongoing'. The 'Beginning Balance' row shows '\$0' for '2024 Authorized' and '\$0' for '2024 Actuals'. The 'Fund' row shows 'Set agency statuses to 'GOPB Review''. The 'Ongoing' row is partially visible.

BUDGET REQUESTS:

Similar to last year, you will be entering budget change requests in the Budget Prep system. This includes all aspects of the request such as adding requests by ranked priority, specifying funding units for the particular request and whether the change type is a reallocation or an adjustment. You should access the budget change request screen by clicking on the 'Request' selection on the top toolbar:



After clicking on and selecting the request button, you will be taken to the following screen which allows you to select your agency and add your request.



After adding a request, you will then be able to edit amounts, specify what year(s) the funding request is for, and detail what units and funding sources the request should come from:

Utah Performance & Budget Prep Base **Request** Intent Language Pass Through Funding Split Performance Admin

Budget Change Request Summary

060 - Governor's Office

All Appropriations

Add Request Update Status

- Download Department Request Budget by clicking [Here](#)
- Download Department Full Budget by clicking [Here](#)

041	0 - State Employee Comp.: 3.5% COLA	2022 Request	2022 Recommendation	2023 Request	2023 Recommendation	+	X	
CAA - GOV Administration		\$0	\$0	\$106,900	\$106,900			
CAB - GOV Residence		\$0	\$0	\$9,700	\$9,700			
CAC - GOV Washington Office		\$0	\$0	\$7,100	\$7,100			
CAD - LT Governor's Office		\$0	\$0	\$55,800	\$55,800			
CBB - Administration		\$0	\$0	\$21,000	\$21,000			
CBC - Planning & Budget Analysis		\$0	\$0	\$55,000	\$55,000			
CBD - Operational Excellence		\$0	\$0	\$20,800	\$20,800			

The + icon allows you to assign the individual appropriation unit(s) you would like to fund the request from.

The pencil icon here allows you to go back to the budget request screen and edit the budget request.

The X allows you to delete the entire request.

Utah Performance & Budget Prep Base **Request** Intent Language Pass Through Funding Split Performance Admin

Request Budget

All amounts in the 2022 Adjusted and 2023 Adjusted columns must be rounded to the nearest \$100

Request: State Employee Comp.: 3.5% COLA

Department: 060 Governor's Office

ApprClass: CAAA

Appropriation: GOV Administration

Status: Final Review

Update Status

Category	2022 Request	2022 Recommendation	2023 Request	2023 Recommendation
Beginning Balance				
Fund				
Ongoing				
1000 (GF) General Fund Unrestricted	\$0	\$0	\$106,900	\$106,900
One-Time				
Revenue				
Ongoing				
One-Time				

By clicking the pencil icon on the individual appropriation unit row, you will be taken to the 'Request Budget' screen. This is where you will be able to enter and detail the specific funding sources, expenditure data, FTE, and year of request for that specific appropriation unit.

Although similar in feel to the base budget screen in the system, this is specific to the individual unit and request you are entering.

Prior to 2019 we allowed for revenue increases up to 25%. However, starting in the 2019 Session the Legislature started adding these types of adjustments to the current and future year supplemental bills. To ensure that all FY24 and FY25 fund and revenue adjustments are accounted for, these adjustments should be made on the *Request* page in Budget Prep.

Any change in variable revenues, including federal funds and dedicated credits, that needs to be made in an appropriations bill should be entered as a budget request with a Change Type and Item Name of “Variable Fund Adjustment.” The most common changes that need to be entered are adjustments to the FY24 base or situations where federal funds or dedicated credits need to be adjusted in FY24 to stay within the 125% spending cap.

The screenshot shows the 'Utah Budget Prep' application interface. The main header includes tabs for 'Base', 'Request', 'Intent Language', 'Pass Through', 'Funding Split', and 'Admin'. The 'Request' tab is active. On the left, the 'Budget Change Request Summary' section shows a dropdown for '060 - Governors Office', input fields for 'All Appropriations' and 'All Change Types', and buttons for 'Add Request' and 'Update Status'. Below these are two links: 'Download Department Request Budget by clicking [Here](#)' and 'Download Department Full Budget by clicking [Here](#)'. The right side features a modal window titled 'Add Budget Request'. This form contains the following fields: 'Change Type' (a dropdown menu with 'Variable Fund Adjustment' selected), 'Priority' (a text input with '1'), 'Item Name' (a text input with 'Variable Fund Adjustment'), 'Budget Item Name' (a text input with 'Variable Fund Adjustment'), and 'Description' (a text area containing the text 'Adjustment to reflect increase to dedicated credit collections above amount budgeted in FY 2021 base.'). At the bottom right of the modal are 'Cancel' and 'Save' buttons.

After the variable funding adjustment item is created, you can add funding sources and uses using the same process as other requests.

Non-Lapsing Balances and Intent Language

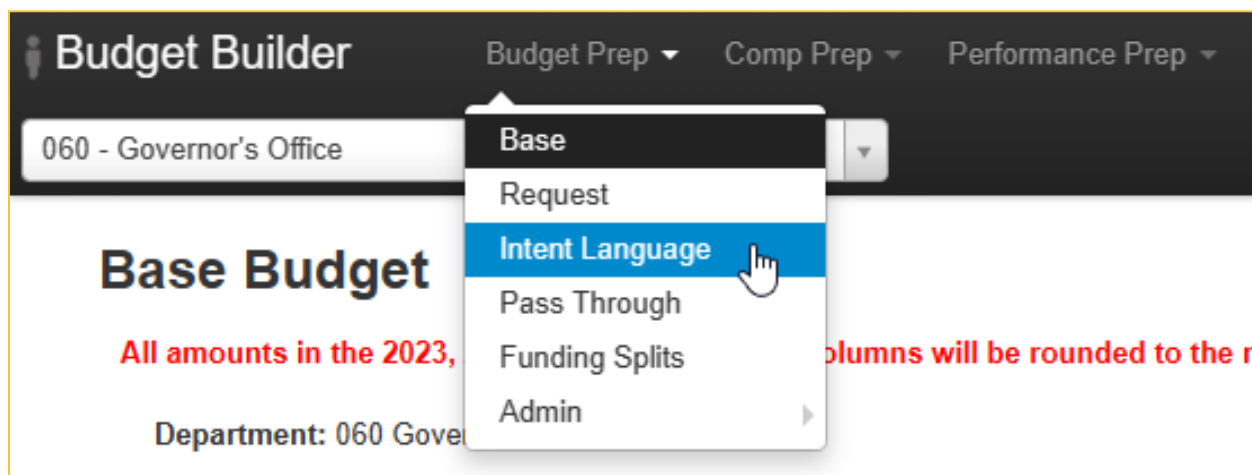
This page serves two purposes:

1. To report non-lapsing balances for the prior year, current year, and budget year, including uses for those balances, as required by [HB 322](#) in the 2023 General Session, and
2. To identify any intent language needed during the 2024 General Session. The intent language data entry boxes have been split into FY24 and FY25 so GOPB and LFA know which year the intent language pertains to, allowing the language to be placed in the proper appropriations bill and bill section.

HB 322 requires agencies to report non-lapsing balance to appropriations subcommittees by Oct. 1 each year. The non-lapsing balances and intent language page should be completed prior to **Sept. 15** so GOPB can review the submission, share it with LFA, and ensure it is available to the appropriations subcommittees by the statutory deadline.

If your agency needs to report and request non-lapsing authority or intent language, please take the following steps:

Select **Intent Language** from the **Budget Prep** dropdown menu at the top of the page.



Click the **Add Intent Language** button to open the **Request for Nonlapsing Authority and Intent Language** form.

The screenshot shows the 'Budget Builder' interface with tabs for 'Budget Prep', 'Comp Prep', and 'Performance Prep'. The main section is titled 'Non-Lapsing Balance and Intent Language'. It includes a dropdown for '060 - Governor's Office' and a text field for 'Please Select a Line Item'. A purple box highlights the 'Add Intent Language' button, and a purple arrow points to the 'Request for Nonlapsing Authority and Intent Language' pop-up window. The pop-up window has a title bar and a close button. It contains a 'Line Item' dropdown, a text field for 'If in Statute, please enter location:', and three columns for fiscal years: FY2023, FY2024, and FY2025. Each column has a dollar sign input field and a text area for 'If applicable, the results of the prior year's planned use of the nonlapsing appropriation'. Below the text areas are fields for 'FY24 Intent Language' and 'FY25 Intent Language'.

After clicking **Add Intent Language**, fill in the necessary information on the pop-up screen and then click the **Save** button.

Important: The balances for each fiscal year represent the non-lapsing balances available at the beginning of each fiscal year; thus:

- **FY2023** amounts should match beginning balances available in FINET or clearly identified by non-FINET agencies.
- **FY2024** amounts should match the FY23 end of year non-lapsing amount in the closing package.
- **FY2025** amounts represent the best estimates for your FY24 end of year non-lapsing balances. Since these are new balances, you will need statutory or non-lapsing authority to carry these balances over from FY24 to FY25.

This close-up screenshot shows the 'FY2023', 'FY2024', and 'FY2025' columns. Each column has a yellow input field with a dollar sign and a text area below it. A red box highlights these input fields and text areas. The text areas contain the following text: 'If applicable, the results of the prior year's planned use of the' for FY2023, and 'Plan to extend nonlapsing appropriation and, if multi-year' for FY2024 and FY2025.

Please note – Starting this year, per [Utah Code 63J-1-603\(4\)](#) (which was enacted by [HB322](#) during the 2023 legislative session), an agency must describe “the agency’s plan to expend any nonlapsing appropriations, including:

- “if applicable, the results of the prior year’s planned use of the agency’s nonlapsing appropriations; and
- “if the agency plans to save all or a portion of the agency’s nonlapsing appropriations over multiple years to pay for an anticipated expense:
 - “the estimated cost of the expense; and
 - “the number of years until the agency will accumulate the amount required to pay for the expense.

Request for Nonlapsing Authority and Intent Language ✕

Line Item* --Please Select--

If in Statute, please enter location:

FY2023

\$

If applicable, the results of the prior year’s planned use of the nonlapsing appropriation

FY2024

\$

Plan to extend nonlapsing appropriation and, if multi-year, estimated cost and number of years

FY2025

\$

Plan to extend nonlapsing appropriation and, if multi-year, estimated cost and number of years

FY24 Intent Language

FY25 Intent Language

After saving your information, the summary screen should appear like below:

Budget Builder Budget Prep ▾ Comp Prep ▾ Performance Prep ▾

Non-Lapsing Balance and Intent Language

060 - Governor’s Office

Please Select a Line Item

Add Intent Language

Agency Review

• Instructions ?

Click here to edit your previously entered information

Line Item	In Statute	FY23 Amount	FY24 Amount	FY25 Amount	FY24 Intent	FY25 Intent	Actions
CBA - GOV Office of Management & Budget	<input type="checkbox"/>	\$1,000,000	\$1,000,000	\$1,000,000	<input type="checkbox"/>	<input type="checkbox"/>	✎ ✕

Pass Through Funding Report

If your agency has pass through funding, you are required to report this information to the Governor's Office. Below is an example of how to submit this report through Budget Prep:

The screenshot shows the 'Pass Through Funding Report' page in the Utah Budget Prep system. The top navigation bar includes 'Utah Budget Prep', 'Base', 'Request', 'Intent Language', 'Pass Through', 'Funding Split', and 'Admin'. The 'Pass Through' tab is selected. Below the navigation bar, the page title 'Pass Through Funding Report' is displayed. A dropdown menu shows '060 - Governors Office'. Below this is a text input field labeled 'Please Select a Line Item'. A blue circle highlights the 'Add Pass Through Item' button, with a red arrow pointing to it from a callout box that says 'Click here to add a new Pass Through item.' Another red arrow points from a callout box that says 'Click this tab to access the Pass Through input screen.' to the 'Pass Through' tab in the navigation bar. Below the buttons is a table with columns: 'Pass Through Item', 'Line Item', '2019 Actual', '2020 Anticipated', 'Add Funding Source/Use', and 'Actions'.

After clicking on 'Add Pass Through Item,' fill in the necessary information on the pop-up screen and then click the 'Save' button.

The screenshot shows a pop-up window titled 'Pass Through Funding Report'. It contains the following fields: a 'Name:*' text input field; a 'Line Item:*' dropdown menu with 'Please Select a Line Item'; a 'Brief description of the purpose of the pass through funding:' text area; and a 'How does the pass through funding align with your agency's mission and any SUCCESS framework QT/QE ratios for your agency?:' text area. At the bottom right, there are 'Cancel' and 'Save' buttons.

After saving your information, you should see a summary screen (like below) that shows all pass through funding items. To add the funding details, click on the + under the 'Add Funding Source/Use' column:

Pass Through Funding Report

060 - Governors Office

Please Select a Line Item

Add Pass Through Item Agency Review

• [Print](#)

Pass Through Item	Line Item	2019 Actual	2020 Anticipated	Add Funding Source/Use	Actions
Mountainland Association of Governments Planning	CBAA - GOV Office of Management & Budget	\$140,000	\$140,000	+	/ x
Wasatch Front Regional Council Planning	CBAA - GOV Office of Management & Budget	\$140,000	\$140,000	+	/ x
Utah Debate Commission	CAAA - GOV Governor's Office	\$65,000	\$1,065,000	+	/ x
Test	CBAA - GOV Office of Management & Budget	\$0	\$0	+	/ x

You will then be taken to another screen, as shown below, from which you will need to add a funding source, fill out the information in the pop-up screen, and then add an expenditure record and fill out the information in that pop-up screen:

Pass Through Funding

All amounts in the 2019 Actuals and 2020 Anticipated columns

Pass Through: Test

Line Item: CBAA - GOV Office of Management & Budget

Status: Agency Review

Add Record

Add Funding Source

Add Expenditure Record

Funding Source

Expenditure

Management & Budget

Add Pass Through Item

Funding Source:

Please Select a Funding Source

Current Year Actual:

\$0

Next Fiscal Year Anticipated:

\$0

Cancel Save

Once you have entered the funding source and expenditure information, you should see the information organized as shown below:

[<< Back](#)

Pass Through Funding

All amounts in the 2019 Actuals and 2020 Anticipated columns must be rounded to the nearest \$100

Pass Through: Test
Line Item: CBAA - GOV Office of Management & Budget
Status: Agency Review

[Add Record](#)

Category	2019 Actual	2020 Anticipated	Actions
Funding Source			
General Fund	\$1,000	\$0	/ X
Expenditure			
HH Other Charges/Pass Through	\$1,000	\$0	/ X

Click here to go back to the Pass Through summary screen.

Internal Service Funding Splits

If your agency needs to change a funding split, follow the steps below:

Utah Budget Prep Base Request Intent Language Pass Through **Funding Split** Admin

Internal Service Fund Funding Split

060 - Governors Office

Select a status...

Line Item	Appropriation	Default Funding Percent	Funding Percent	Status	Actions
1000	1411 GOV Indigent Defense Resources Restr	1.0000	1.0000	Agency Review	/
2000	2315 GOV CVR Crime Victim Reparation	1.0000	1.0000	Agency Review	/
2000	2320 GOV State Elections Fund Grant	1.0000	1.0000	Agency Review	/
2000	2321 GOV CCJJ Juvenile Assistance Grant	1.0000	1.0000	Agency Review	/

Click this tab to access the Internal Service Fund Funding Split screen.

Click here to edit the funding split.

After clicking on the edit button, you will be taken to the screen below, where you can add a funding split item and edit the funding percentage under the 'Funding Pct' column.

[<< Back](#)

Internal Service Fund Funding Split By Category

Agency: 060 - Governors Office
Line: 1000 1411 GOV Indigent Defense Resources Restr Acct

[Add Funding Split](#) [Agency Review](#)

Fund	Category	Default Funding Pct	Funding Pct	Note	Actions
1000	General Fund	1.0000	<input type="text" value="1.0000"/>		✕
Percent Total		1.0000	1.0000		

Add Funding Split

Fund Category:

Default Funding Percent:

Funding Percent:

Status:

Note:

[Cancel](#) [Save](#)

Click here to edit the funding percentage between the various funding categories. The total must equal 1.