



Governor's Office of Planning & Budget

FY27 Budget Prep Guide

August 2025



GOVERNOR'S OFFICE OF PLANNING & BUDGET

FY27 Budget Prep Guide

This guide provides essential information and instructions for agencies to prepare their budget submissions. It outlines key updates, timelines, and processes for utilizing the Budget Builder system, including base budgets, budget requests, intent language, and ISF funding splits, ensuring a clear and efficient budget development cycle.

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ADDITIONAL RESOURCES

- [Budget Process Resources](#)
- [Utah's Budget Process & Timeline](#)

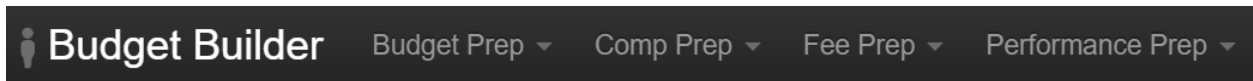
SYSTEM OVERVIEW

The Governor's Office of Planning and Budget (GOPB) utilizes the [Budget Builder system](#) to prepare recommendations for the governor's budget.

Key components include:

- [Budget Prep](#): Gather information for the governor's budget.
- [Comp Prep](#): Report compensation data for state recommendations.
- [Fee Prep](#): Manage agency fees for budget-related recommendations.
- [Performance Prep](#): Share performance results with GOPB and LFA.

Each program is accessible in the Budget Builder toolbar:

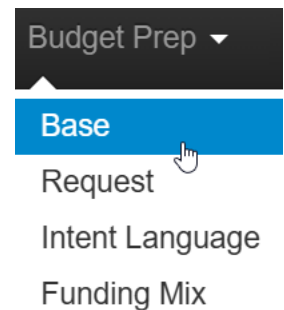


Access Budget Prep

Login at budgetprep.utah.gov/budget/base.html with your state credentials.

The Budget Prep dropdown menu provides access to essential functions:

- **Base**: Check/edit base budget data (FY25, FY26, FY27).
- **Request**: Enter budget change requests (FY26, FY27).
- **Intent Language**: Report (and request authority for) non-lapsing balances.
- **Funding Mix**: Identify funding splits for ISF bills and compensation.

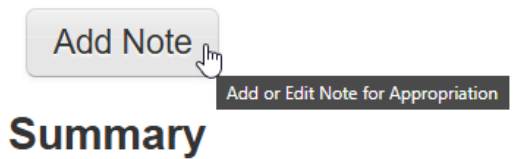


NEW GUIDANCE FOR FY27

Agencies must now balance appropriation units to zero in Budget Prep and Vantage for fiscal years 2025, 2026, and 2027. Agencies should revise their budget execution plans (using a [BGAA document](#)) in Vantage (previously named FINET) before FY25 year-end closeout to ensure appropriation units do not end with a negative closing balance. This new requirement stems from the interpretation of the Budgetary Procedures Act, which states that moving money between programs requires updating the budget execution plan. Previously, overspending an appropriation unit was permissible if the overall line item was not overspent.

Balancing Process

1. **[Create a BGAA document in Vantage](#)**. This is the first step to move money from one appropriation unit to another. Agencies should provide a clear description for these transactions (e.g., "moving money from admin appropriation to residence appropriation for XYZ reason").
2. **Reflect the adjustment in Budget Prep**. After performing the BGAA in Vantage, agencies must also update the corresponding figures in Budget Prep. This means reducing the budget of the appropriation unit from which money was taken and increasing the budget of the appropriation unit that was overspent.
3. **Add Notes in Budget Prep for Clarity**. Agencies should add notes in Budget Prep when reallocating funds to clearly communicate the purpose of the change (e.g., "reallocated \$20,000 from the admin program to the mansion program for utilities increases"). This helps LFA analysts and other decision-makers understand why these changes were made.



Preferred Funding Sources for Movement

LFA prefers that agencies move fixed funding sources rather than beginning or closing balances when balancing appropriation units. While moving a beginning balance is not strictly prohibited this year, it can complicate reconciliation because last year's closing non-lapsing balance is expected to tie to this year's beginning non-lapsing balance at the program level. Moving fixed funding sources via a budget execution plan change is the preferred method for maintaining data integrity.

<input type="checkbox"/>	Category
Fund	
	Ongoing +
	One-Time +
Revenue	
	Ongoing +
	One-Time +

Impact of Not Balancing

The lack of proper balancing at the appropriation unit level is the number one cause of data integrity problems between the state's financial systems. While there will be some leniency this first year, agencies should expect strict enforcement of this balancing requirement for fiscal year 2028.

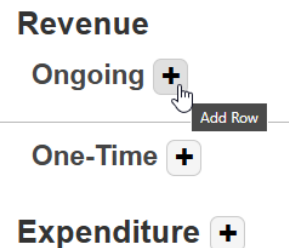
Handling Transfers to Fleet or DFCM

If money is transferred to Fleet (for vehicles) or DFCM (for renovations) via a BGAA document, it will move out of the agency's line item status report and closing package. However, agencies are requested to keep that money in Budget Prep as a funding source (e.g., general fund, restricted funds, dedicated credits, or balances) and add an equivalent capital expenditure to ensure the balance equals zero and does not impact their overall non-lapsing balances. This helps maintain reconciliation with the overall budget.

KEY UPDATES FOR FY27

Base Screen Editing

The Base screen has been updated to allow users to more easily add and in-line edit records. More details in the BASE BUDGETS section.



KEY REMINDERS

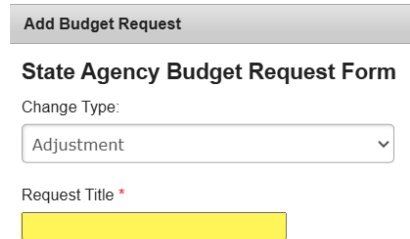
Budget Request Forms Integrated into Budget Prep

Starting with the FY26 budget cycle, the State Agency (and Non-State Entity) Budget Request Forms were built directly into Budget Prep. This updated, simplified format aims to achieve a more efficient and error-free budgeting process. More details are in the BUDGET REQUESTS section.

Copies of the forms are provided on the [Budget Process Resources](#) as a tool for compiling and reviewing budget request information prior to data entry in the Budget Prep system. The actual submission will occur through data entry in the Budget Prep system prior to **Sept. 5**.

Budget Request Titles

Agencies are responsible for crafting budget request titles following these guidelines to ensure clarity, consistency, and effectiveness.



Add Budget Request

State Agency Budget Request Form

Change Type:

Adjustment

Request Title *

General Guidance

1. **Character Limit:** Max 60 characters (including spaces). Aim for 8-15 words.
2. **Audience:** Use clear, informative language for policymakers and analysts. Avoid excessive jargon.
3. **Specificity:** Summarize (e.g., "Medical Lab Equipment," not "Equipment"). Avoid vague titles like "Administrative Costs."
4. **Clarity & Brevity:** Be concise for quick understanding.
5. **Prioritize Info:** Place critical information at the beginning.
6. **Keywords:** Use relevant keywords for searchability.
7. **Avoid Superfluous Words:** Omit "Appropriation," "Funding," "Request," "Restoration," or "Restore."
8. **Capitalization:** Use title case (except for articles, conjunctions, prepositions unless first/last word).
9. **Acronyms:** Spell out unless widely understood (e.g., WPU, agency names, O&M). Provide a list if needed.
10. **No Quantitative Numbers:** Avoid numbers the legislature might change (e.g., "Fire Support Staff," not "Six Fire Support Staff").
11. **Punctuation:**
 - Use "&" instead of "and."
 - Use "%" instead of "percent."
 - Use " - " to separate info at the beginning; use parentheses for info at the end.

Examples of Well-Constructed Titles

- **Infrastructure:**
 - Dam Infrastructure Investments
 - SR-89 Infrastructure Maintenance & Repair
- **Healthcare:**
 - Healthcare Access Expansion
 - Medical Examiner Lab Equipment
- **Education:**
 - Afterschool Pilot for At-Risk Students
 - School Safety Equipment
- **Technical Requests (Federal Funds, Dedicated Credits, Expendable Receipts):**
 - Use "Adjustment," avoid "Technical." Examples: "Dedicated Credits Adjustment," "Federal Funds Adjustment."
- **Standard Reallocations (Between Line Items):**
 - Outgoing: "Reallocate from [A] to [B]"
 - Incoming: "Reallocate to [B] from [A]"

GENERAL BUDGET PREP GUIDANCE

- FY25, FY26, and FY27 *Authorized* appropriations and expenditures in Budget Prep originate from LFA's appropriations database.
- **Do not increase overall *Fund or Revenue* amounts at the line item level on the Base screen** when reviewing/adjusting FY26 and FY27 funding. All Fund and Revenue adjustments for the current fiscal year and budget fiscal year must be made on the **Request** page.
- Amounts automatically round to the nearest \$100. Adjust individual lines by +/- \$100 if needed to match total budget.
- Enter Lapsing and Non-Lapsing balances as negatives (-). A positive balance would indicate that an appropriation unit is closing with a negative balance, which is no longer allowed unless a line item is overspent and reported to the Board of Examiners.
- Identify all one-time funding sources (including revenue) for FY26 and FY27. One-time federal funds will be noted in the federal funds request summary (FFRS).
- As of the Budget Prep release, end-of-FY25 non-lapsing balances may not yet be recorded as FY26 beginning balances in Vantage. Budget Prep loads FY26 and FY27 non-lapsing balances from appropriations bills.

Action Required: Enter these as end-of-year non-lapsing/lapsing balances and as beginning balances for the next year in Budget Prep. Finance will notify agencies when GOPB approves FINET entry for FY26 beginning non-lapsing balances.

- Contact your GOPB analyst for early release of balances.
- Personnel services amounts in Budget Prep are not required to tie directly to Comp Prep amounts (Comp Prep doesn't include items like overtime). However, **use Comp Prep data to inform personnel budgets. *Total personnel services expenditures in Budget Prep should generally be close to or greater than Comp Prep totals.***
- Download line item and agency budget data (including Department Full Budget) as Excel files via links

- *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](#)

above the base budget summary on Base/Request screens.

- Toggle columns (2025, 2026, Additional Info buttons) above the Beginning Balance row.
- Deactivated records are struck through. Highlighted records indicate modifications in the current cycle.

Key Deadlines for FY27 Budget Prep (Dates in 2025):

- **August 15:** Performance measures due for new funding items and line items.
- **September 5 (Friday):** Budget requests (including reallocations) due.
- **September 30 (Tuesday):** Base budgets, reallocation requests, variable fund adjustments, intent language, uses of non-lapsing balances, and ISF funding splits due.
- Please note that the September 30 deadline will allow agencies to meet the October 1 non-lapsing balance reporting requirement in [HB 322 \(2023GS\)](#). GOPB will share the non-lapsing information submitted in Budget Prep with LFA, which will share it with appropriation subcommittees.

BASE BUDGETS (FY25, FY26, FY27)

Use the **Base** data entry screen to review and update budgets for FY25 (actual), FY26 (as enacted), and FY27 (baseline). Each year has two columns; the second is editable by agencies and forms the starting point for the governor's recommendations after GOPB review.

Summary Section

Budget Builder Budget Prep ▾ Comp Prep ▾ Fee Prep ▾ Performance Prep ▾

060 - Governor's Office CAD

Base Budget Select Dept, Line, and Appropriation here.

All amounts in the 2025, 2026 and 2027 Adjusted columns will be rounded to the nearest \$100 when saved

Department: 060 Governor's Office
 Line: 00000000 Governor's Office
 Appropriation: 00 Governor's Office
 Bill Category: Operating Expenses
 Status: Approved

Add Note

Summary

Source	2025 Authorized	2025 Actuals	2026 Authorized	2026 Adjusted	2027 Baseline	2027 Adjusted
Beginning Balance	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Sources (Fund + Revenue)	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Total Expenditures	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
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

Links to view or download other reports. The last link exports a spreadsheet that includes both **Base** and **Request** data 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 **Summary** table shows aggregated information (from the **Balance, Fund, Revenue, and Expenditure** tables that follow) and cannot be edited

Column Headings

These columns show the status of the budget at different points in time for a given fiscal year (e.g., 2025, 2026).

2025 Authorized	2025 Actuals	2026 Authorized	2026 Adjusted	2027 Baseline	2027 Adjusted
-----------------	--------------	-----------------	---------------	---------------	---------------

- **Authorized:** The original budget passed by the Utah Legislature for the fiscal year. It's the starting amount of money the agency is legally allowed to collect and spend.
- **Actuals:** The real numbers. This column shows how much money the agency actually received and spent by the end of the fiscal year. It's the historical record.

- **Adjusted:** The budget after mid-year changes. The Legislature might approve supplemental funds, or the agency might be allowed to make other adjustments after the initial budget was authorized.
- **Baseline:** The starting point for building the next year's budget. It's typically the current year's ongoing funding level, before any requests for new or one-time money are made.

Financial Categories





These rows break down where the money comes from and where it goes.

- **Beginning Balance:** The amount of money left over from the previous fiscal year that is carried forward to start the new one.
- **Fund:** The specific "pot" of money being used. Government money is separated into different funds to ensure it's spent correctly. In the image, (GF) General Fund Unrestricted refers to the state's main checking account, which can be used for any general government purpose.
- **Revenue:** Income the agency generates itself. The image shows Dedicated Credits Revenue, which are fees collected for specific services (like professional licenses or park fees) that must be used to support those services.
- **Expenditure:** What the agency spends money on. These are broken down by category, such as AA Personnel Services (employee salaries and benefits) or DD Current Expense (operating costs like supplies and utilities).
- **Unexpended Balance:** The amount of money left over at the end of the fiscal year after subtracting all expenditures from the total available cash.

<input type="checkbox"/>	Category
Beginning Balance +	
<input type="checkbox"/>	BALANCE Beginning Balance
Fund	
Ongoing +	
<input type="checkbox"/>	FUND 1000 (GF) General Fund Unre...
One-Time +	
<input type="checkbox"/>	ONETIMEFUND 1000 (GF) General ...
Revenue	
Ongoing +	
<input type="checkbox"/>	REVENUE Dedicated Credits Revenue
One-Time +	
<input type="checkbox"/>	ONETIMEREVENUE Dedicated Credi...
Expenditure +	
<input type="checkbox"/>	EXPENDITURE AA Personnel Services
<input type="checkbox"/>	EXPENDITURE BB Travel/In State
<input type="checkbox"/>	EXPENDITURE CC Travel/Out of State
<input type="checkbox"/>	EXPENDITURE DD Current Expense
<input type="checkbox"/>	EXPENDITURE EE Data Processing ...
Unexpended Balance	
Lapsing +	
<input type="checkbox"/>	LAPSING Unexpended Lapsing Bala...
Nonlapsing +	
<input type="checkbox"/>	NONLAPSING Unexpended Nonlapsi...

Funding Types (*The "How" and "How Long"*)

These terms describe the nature of the funding and what happens to unspent money.

- **Ongoing:** Funding that is expected to be part of the budget every single year to cover routine operational costs. **Ongoing** 
- **One-Time:** Funding provided for a single fiscal year to cover a specific, non-repeating project or expense. **One-Time** 
- **Lapsing:** The default for most unspent funds. At the end of the fiscal year (June 30), this money "lapses," meaning the agency loses the authority to spend it and it must be returned to the fund it came from (like the state's General Fund). **Lapsing** 
- **Non-Lapsing:** The agency has received special permission from the Legislature to keep any unspent funds and roll them over into the next fiscal year. **Nonlapsing** 

Data Sources (*Pre-loaded by GOPB*):

- **Funds & One-Time Funds (All Years):** LFA's appropriations database.
- **FY25 Actuals (Beginning Balances, Revenues, Expenditures):** Vantage accounting journal from the State Data Warehouse.
- **FY25 Authorized, FY26 Authorized, FY27 Baseline (Beginning Balances, Revenues, Expenditures):** LFA's appropriations database. (Balances are estimates; update for FY25 actuals).
- Revenue data is loaded at the level in appropriations bills (e.g., "Dedicated Credits," not specific source codes). Agencies are not required to enter revenue at the source level. Identify FY26 revenues as ongoing or one-time.

Important Notes for FY25 Actuals:

- Appropriation units cannot close with expenditures and over-expenditure. Update the budget execution plan (Vantage BGAA document) and Budget Prep to move funding from within the line item to close with \$0 or positive unexpended balances (represented with a negative lapsing or non-lapsing balance).
- If you transferred funding to Fleet or DFCM using a BGAA in Vantage, you should not transfer the funding out of the line item or appropriation unit where it was budgeted. In order to have non-lapsing and lapsing balances in Budget Prep match the non-lapsing and lapsing balances on the line item status report, you will need to add a GG Capital Expenditure to Budget Prep that matches the

amount transferred to Fleet or DFCM in Vantage. Please also add a note in Budget Prep for any appropriation unit that has Fleet or DFCM adjustments.

Important Notes for Base Budget Adjustments:

- Make FY26 and FY27 fund/revenue adjustments on the **Request page**, *not by increasing overall funds on the Base screen*. You may make adjustments within the same line item if they net to \$0. If you are going to make adjustments that result in a net decrease within a line item, please contact your GOPB analyst to discuss the best approach for making those adjustments and communicating them with LFA.
- The **Summary** table at the top of the Base screen shows aggregated, non-editable totals for: **Beginning Balance**, **Sources** (Fund + Revenue), **Total Expenditures**, **Unexpended Balance**, **Nonlapsing Balance**, **Lapsing Balance**.
- **Unexpended Balance = Beginning Balance + Sources - Total Expenditures**
- **Unexpended Balance = | Nonlapsing Balance + Lapsing Balance |**

Summary	Source	PRIOR Fiscal Year		CURRENT Fiscal Year		BUDGET Fiscal Year	
		Authorized	Actuals	Authorized	Adjusted	Baseline	Adjusted
+	Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0
+	Sources (Fund + Revenue)	\$0	\$0	\$0	\$0	\$0	\$0
-	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
=	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

- **Editing Data:**
 - The system pre-populates "Actuals" and "Adjusted" columns from "Authorized" and "Baseline" columns. Agencies must ensure accuracy.
 - **Adding Records: [NEW FEATURE]** Click the **+** icon next to any category, select the appropriate type, fill in the amounts, and click the **✓** icon to save.

The screenshot shows a table with columns: Category, 2025 Authorized, 2025 Actuals, 2026 Authorized, 2026 Adjusted, 2027 Baseline, and 2027 Adjusted. Below the table, the 'Beginning Balance' row is expanded to show 'Fund' and 'Revenue' sub-categories. A hand icon is shown clicking a '+' button next to 'Expenditure'.

- **[NEW FEATURE]** To edit an Actuals/Adjusted amount: Click to edit the amount in-line, then click the checkmark ✓ (or anywhere outside the box) to save.
- To edit an entire budget record (using the old interface): Click the [blue underlined record category](#) on the left, then edit in the dialogue box.

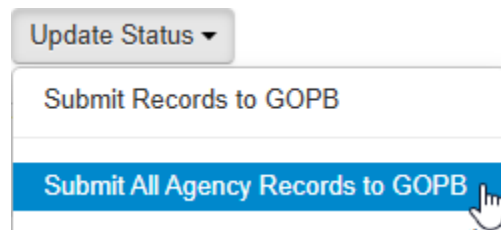
The screenshot shows a software interface for editing a budget record. On the left, a 'Fund' list is visible with '1000 (GF) General Fund Unrestricted' selected. The main window is titled 'Edit Budget 1000 (GF) General Fund Unrestricted'. It features a status indicator 'Unmodified This Cycle' and a 'Funding Category' dropdown menu. Below this is a table with two columns: 'Actuals' and 'Actuals Adjusted', 'Authorized' and 'Authorized Adjusted', and 'Baseline Requested' and 'Baseline Requested Adjusted'. Each cell in the table contains a text input field with the value '000000.00'. Underneath the table is an 'Appropriation' dropdown menu. At the bottom right of the dialog are 'Save' and 'Cancel' buttons.

- **Beginning Balances:** FY25 actual beginning balances are loaded, but final lapsing/non-lapsing balances are not. **Agencies must enter these for each appropriation in the adjusted column to match FY25 closing amounts.**
- **Unexpended Lapsing/Nonlapsing Balances:**
 - **[NEW FEATURE]** Click the **+** icon to add lapsing/nonlapsing balances, fill in the amounts, and click the **✓** icon to save. A change to a beginning balance does NOT automatically update the prior year's non-lapsing balance (and vice-versa).
 - **Justification Required:** If a prior year's non-lapsing balance doesn't equal the next year's adjusted beginning balance, or if (non-lapsing + lapsing) \neq unexpended balance, justify using the "Add Note" button at the top of the page.
 - **Add Note:** Use the "Add Note" button (on the main entry screen for an

appropriation unit) to communicate justifications or clarifications to your GOPB analyst.

- **Submitting to GOPB:**

- When finished, use **"Update Status" ► "Submit All Agency Records to GOPB"**. This submits all units at once.



- Submitting individual units is still possible but the "Submit All" method is strongly encouraged.

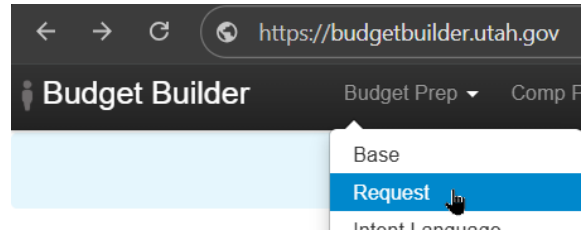
BUDGET REQUESTS

Step 1: Navigate to the Request Page

Go to budgetbuilder.utah.gov/budget/request.html

OR, from anywhere else in Budget Builder:

- First, click "Budget Prep" dropdown;
- Then, click "Request."



Step 2: Open the Add Budget Request Form

- On the "Budget Change Request Summary" page, select your agency.
- Click "Add Budget Request."

Budget Change Request Summary

060 - Governor's Office

All Appropriations

All Change Types

Add Request Update Status Download All Requests

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

Step 3: Select Change Type

- **Adjustment:** For new funding requests.
- **Reallocation:** For reallocations *between* line items. (Reallocations *within* a line item are done on the Base Budget page).
- **Variable Revenue Adjustment:** For changes in variable revenues (e.g., federal funds, dedicated credits).
- (Other types are for GOPB use).

Add Budget Request

State Agency Budget Request Form

Change Type:

Adjustment

- Adjustment
- Reallocation
- Compensation
- Higher Education Compensation
- ISF Rates
- Revenue Impact
- Base Adjustment
- Special Session Appropriations
- American Rescue Plan Act
- Variable Revenue Adjustment

Step 4: Complete the Form

Add Budget Request [Close]

Change Type:
Adjustment [v] Non State Entity

Request Title *
Request Titles Are Limited to 60 **27 characters remaining...**

Priority * [Yellow Input Field] FTE Count [Grey Input Field]

Division * [Yellow Input Field] Program * [Yellow Input Field]

Contact Name * [Yellow Input Field] Contact Email * **x** [Yellow Input Field]

Contact Phone * [Yellow Input Field]

[Cancel] [Save]

- Check the "Non State Entity" box if applicable.
- The "Adjustment" and "Reallocation" forms mirror previous Google Doc templates.
- **Request Title:** 60-character limit (a counter shows remaining characters).
- Fields with a red asterisk (*) are required. You can save an incomplete request (it will be flagged "INCOMPLETE").

Add Budget Request ✕

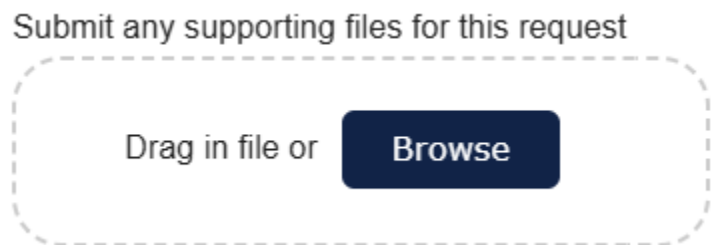
Note: Ensure all responses are concise and directly address each question to facilitate the evaluation process.

SUMMARY

In three to five sentences, clearly state the **issue** that requires action and funding; summarize the proposed **solution**; and, highlight anticipated **outcomes**. (This should be a meaningful paragraph that GOPB can share with the governor, lieutenant governor, legislators, and the public.) *

Example: "The current system for managing public records is outdated and inefficient, leading to delays in processing and increased operational costs. We propose implementing a new digital records management system to streamline processes and reduce manual workload. The new system is expected to reduce processing time by 50%, decrease operational costs by \$100,000 annually, improve public access to records, and increase user satisfaction ratings from 70% to 90% in six months."

- **Summary:** Limited to 1,000 characters (approx. 150 words). Pasted text will be cut off. Clearly state the issue, proposed solution, and anticipated outcomes.
- **Attachments:** Optionally, drag & drop or browse to add supplemental files (e.g., supporting documentation) at the end of the form. Click file name to download, "Remove" to delete.
- **Reallocation Change Type (for reallocations between line items):**,
 - Enter a title that clearly describes the reallocation.
 - Saving creates two records: an "(IN)" request and a "(OUT)" request (to help LFA track funding movement).
 - Edit form entries via the "(IN)" request using positive values; "(OUT)" request fields are locked and should be automatically updated with matching negative values.



- Please note: Reallocations made on the Base budget screen, within the same line item, should not be entered as Requests.

Reallocation Example (OUT)	2026 Request	2026 Recommendation	2027 Request	2027 Recommendation	+ / ✎ / ⬇ / ✕	Show
Total Request	\$0	\$0	\$0	\$0		

Reallocation Example (IN)	2026 Request	2026 Recommendation	2027 Request	2027 Recommendation	+ / ✎ / ⬇ / ✕	Show
Total Request	\$0	\$0	\$0	\$0		

- **Variable Revenue Adjustment Form:**

- Same as prior years: Title, Priority, Description.

Step 5: Add/Remove Appropriation Units for the Request

- After creating a request, it appears on the "Budget Change Request Summary" page.
- Use the **+** icon next to a request to open the "Add/Remove Appropriation" window. Check boxes to assign appropriation units to the request. Click Save.
- Requests are collapsed by default. Click **"Show"** to expand and see appropriation units; click **"Hide"** to collapse.
- To edit funding for an appropriation unit: Click "Show," then the **pencil icon** at the right of the unit. This takes you to the "Request Budget" screen for that specific unit.



2026 Request	2026 Recommendation	2027 Request	2027 Recommendation	+ / ✎ / ⬇ / ✕	Hide
\$0	\$0	\$0	\$0		✎
\$0	\$0	\$0	\$0		

Step 6: Add Fund, Expenditure, and FTE Records


- On the "Request Budget" screen for an appropriation unit:
 - Use "Add Record" to add appropriate Fund, Expenditure, and FTE records for FY26 and FY27.

- Options include: Add Beginning Balance, Fund, One-Time Fund, Revenue, One-Time Revenue, Expenditure, One-Time Expenditure, Lapsing Balance, Nonlapsing Balance.

Step 7: Return to Request Page

- Use the "Budget Prep" dropdown ► "Request" to return to the main request summary to edit other units or requests.

Step 8 (Optional): Download PDF Copy of Request

- On the "Budget Change Request Summary" page, click the  icon next to a request.
- (Functionality to download multiple requests at once may be available).
- **Editing/Deleting Requests on Summary Page:**
 - **+ icon:** Assign appropriation units.
 - **Pencil icon (next to main request title):** Edit the budget request form details.
 - **Pencil icon (next to an appropriation unit row, after clicking "Show"):** Go to the "Request Budget" screen for that unit to detail funding sources, expenditures, FTEs.
 - **X icon:** Delete the entire request.
- **Variable Fund Adjustments (FY26 & FY27):**
 - To ensure all FY26 and FY27 fund/revenue adjustments are accounted for (including changes to FY26 base or adjustments for federal/dedicated credit spending caps), enter them on the **Request page**.
 - Use Change Type: "Variable Fund Adjustment."
 - Item Name: "Variable Fund Adjustment."
 - Description: Detail the adjustment.
 - After creating, add funding sources/uses like other requests.

NON-LAPSING BALANCES & INTENT LANGUAGE

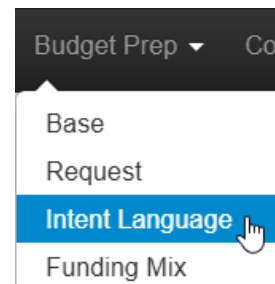
This page serves two purposes:

1. Report non-lapsing balances for prior, current, and budget years (FY25, FY26, FY27), including uses, as required by HB 322 (2023 General Session).
2. Identify intent language needed for the 2026 General Session (for FY26 and FY27 appropriations bills).

Deadline: After Budget Prep is submitted on Sept. 30, GOPB will share non-lapsing balance estimates and uses with LFA to meet the Oct. 1 statutory deadline in HB 322 (2023 General Session).

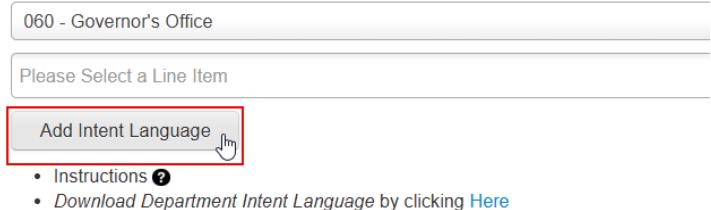
Intent Language Procedure:

1. Select "Intent Language" from the "Budget Prep" dropdown.



2. Click "Add Intent Language" to open the "Request for Nonlapsing Authority and Intent Language" form.

Non-Lapsing Balance and Intent Language

A screenshot of a web form titled "Non-Lapsing Balance and Intent Language". The form has a header "060 - Governor's Office". Below the header is a dropdown menu with the text "Please Select a Line Item". Below the dropdown menu is a button labeled "Add Intent Language" with a mouse cursor pointing at it. Below the button are two links: "Instructions" and "Download Department Intent Language by clicking Here".

3. Fill in:
 - **Line Item:** Select from dropdown.
 - **If in Statute, please enter the location.**
 - **FY2025 (\$):** Amount of non-lapsing balance available at start of FY25. (Should match FINET or non-FINET agency records).
 - **FY2025 Text Box:** "If applicable, the results of the prior year's planned use of the nonlapsing appropriation."
 - **FY2026 (\$):** Amount of non-lapsing balance available at start of FY26. (These should match FY25 end-of-year non-lapsing amounts in the closing package.).
 - **FY2026 Text Box:** "Plan to extend nonlapsing appropriation and, if

multi-year, estimated cost and number of years." (Describe the plan to expend, estimated cost, and timeline if saving over multiple years.)

- **FY2026 Intent Language:** Enter specific intent language for FY26.
- **FY2027 (\$):** Best estimate for FY26 end-of-year non-lapsing balance (This requires statutory/non-lapsing authority to carry from FY26 to FY27.)
- **FY2027 Text Box:** "Plan to extend nonlapsing appropriation and, if multi-year, estimated cost and number of years."
- **FY2027 Intent Language:** Enter specific intent language for FY27.

Request for Nonlapsing Authority and Intent Language ✕

Line Item* CAAA GOV Governor`s Office ▼

If in **Statute**, please enter location:

	FY2025	FY2026	FY2027
Actual or planned beginning balance	\$2,775,900	\$2,108,800	\$700,000
Use of balances Utah Code 63J-1-602(4)	\$275,000 voter outreach, \$150,000 accessible voting and results website, \$90,000 elections security and	Elections security and training, voter outreach, and efficiency projects.	Plan to expend nonlapsing appropriation and, if multi-year, estimated cost and number of years
New intent language request: • FY26: Non-lapsing • FY27: Direct grant, vehicle, etc.	FY26 Intent Language		FY27 Intent Language
	Governor's Office - Governor's Office Operations Under terms of Section 63J-1-603 Utah Code Annotated,		

Save
Cancel

4. Click "Save."
5. The summary screen will display entries. Click the pencil icon in the "Actions" column to edit.

Examples of standardized intent language:

1. Non-lapsing authority

Under terms of Section 63J-1-603 Utah Code Annotated, the Legislature intends that up to \$2,000,000 of General Fund appropriated to the Department of Public Safety in this line item not lapse at the close of fiscal year 2026.

2. Vehicle purchase

The Legislature intends that the Attorney General's Office, Criminal Prosecution Division, be authorized to purchase two additional vehicles for investigators with division funds approved during the 2025 General Session.

3. Direct award grant

Under the provisions of Utah Code Annotated Title 63G Chapter 6b, the Legislature intends that the Department of Health and Human Services provide a direct award grant of \$200,000 to Children's Center Utah in fiscal year 2026 to provide infant and early childhood mental health services.

For additional examples of intent language, see [SB 3, Appropriations Adjustments \(J. Stevenson\)](#).

ISF & COMP FUNDING MIX BY CATEGORY MIX

Internal Service Fund (ISF)
Compensation (COMP)
Funding Mix (“SPLITS”)

For adjustments to compensation and ISF funding, legislative rule [JR4-2-406](#) requires LFA to use a funding mix that matches the base budget's funding mix, unless the Executive Appropriations Committee (EAC) approves an exception. The "Funding Mix" page in Budget Prep shows a default funding mix, which GOPB and LFA determined by reviewing FY26 ongoing funding for each appropriation unit.

If you believe a line item has a legislative funding exemption not shown in the default values, contact GOPB. If GOPB agrees, your agency must add a note to the funding record indicating when the legislature approved the exemption.

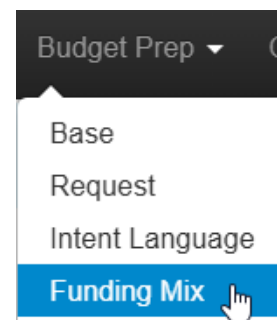
To request a new funding mix exemption, update the "ISF Requested Funding Percent" and "Comp Requested Funding Percent" fields, adding new funding sources as needed. You must provide a strong reason in the notes for each change, or GOPB will revert to the default values.

GOPB will calculate statewide compensation and ISF changes separately from newly requested funding exemptions. If the governor recommends these exemptions, GOPB will include them in the budget as separate recommendations for the legislature to review during the 2026 General Session.

Additional information can be found by searching for the keyword “mix” in this year’s general [Budget Guidance](#) document.

Steps to Request Funding Mix Exceptions:

1. Select "Funding Mix" from the "Budget Prep" dropdown. This opens the "Funding Mix" screen, which also captures the funding split for compensation.
 - A list of line items with their current funding splits appears. Click the **pencil icon** in the "Actions" column for the line item you want to edit.



Line Item	Appropriation	ISF Default Funding Percent	ISF Requested Funding Percent	Comp Default Funding Percent	Comp Requested Funding Percent	Status	Actions
2084	2084 CCJ Pretrial Release Programs	1.0000	1.0000	1.0000	1.0000	Agency Review	
2320	2320 GOV State Elections Fund Grant	0.0010	0.0010	0.0010	0.0010	Agency Review	
CAAA	CAA GOV Administration	1.0000	1.0000	1.0000	1.0000	Agency Review	
CAAA	CAB GOV Residence	1.0000	1.0000	1.0000	1.0000	Agency Review	
CAAA	CAJ GOV Blackboard Office	1.0000	1.0000	1.0000	1.0000	Agency Review	

- This takes you to the "ISF and Comp Funding Mix By Category" screen.

Fund	Category	ISF Default Funding Pct	ISF Requested Funding Pct	Comp Default Funding Pct	Comp Requested Funding Pct	Note	Actions
1000	General Fund	0.9967	1	0.9967	1		
9800	Dedicated Credits	0.0005	0	0.0005	0	These are GRAMA fees and are not collected consistently.	
9810	Expendable Receipts	0.0028	0	0.0028	0	This was for a reading program that the Governor's Office doesn't do anymore.	
Percent Total		1.0000	1.0000	1.0000	1.0000		

- To add a new funding source to the split: Click "Add Funding Mix." In the pop-up, select "Fund Category," enter ISF and/or Comp "Requested Funding Percent," and any "Note." Save.
- To edit an existing split: Click directly into the "Funding Pct" cell for a fund category, change the percentage.
 - **The "Percent Total" for all funding categories must equal 1.0000.**
 - Click "<< Back" to return to the ISF Funding Split summary.

Funding Pct

1

Add Funding Mix

Fund Category:*

ISF Default Funding Percent:

ISF Requested Funding Percent:*

Comp Default Funding Percent:

Comp Requested Funding Percent:

Note: