
DSPD RESTRICTED ACCOUNT

Appropriations and Use

Directive 2.24

Authorizing Code: [26B-6-403](#)

Rule: n/a

Version Date: January 2024

Next Review: January 2026

Forms: n/a

Purpose

The purpose of this directive is to create a process for how DSPD will manage and utilize the funds in the DSPD Restricted Account. Utah code 26B-1-335 establishes this account as a budgetary control.

Definitions

Carry Forward Funding means appropriated funds that are not expended during the fiscal year and that have been authorized by the legislature via statute or intent language to remain within the division's budget at the end of the fiscal year.

Division means the Division of Services for People with Disabilities (DSPD), an operating unit of the Department of Health and Human Services (DHHS).

Person means an individual found eligible for DSPD support services.

Restricted Account means the Division of Services for People with Disabilities Restricted Account, which is part of the General Fund.

I. Policy

Each year that funding is made available by the Legislature, DSPD may transfer funds to the restricted account. When the division has been appropriated funds from the account, it will prioritize use of the funds to provide program funding in certain situations.

II. **Procedure**

1. At the end of the fiscal year, the division financial manager shall calculate the following:
 - i. the amount of carry forward funding from the General Fund and Income Tax Fund from the previous fiscal year that remains unexpended in the division's budget; and,
 - ii. the amount of General Fund and Income Tax Fund from the current fiscal year that remains unexpended in the division's budget.
2. If funding is available, up to 10% of the division's upcoming fiscal year General Fund and Income Tax Fund appropriation amount may be transferred to the restricted account.
3. The division director, with approval from the DHHS executive director's office, will determine the amount of the funding identified by the division financial manager to be transferred to the restricted account at the end of the fiscal year.
4. Based on appropriations by the Legislature from the restricted account, the division will prioritize the following support services for persons:
 - i. needing emergency services;
 - ii. needing additional waiver services;
 - iii. needing additional non-waivered services;
 - iv. individuals who turn 18 years old and leave state custody from the Divisions of Child and Family Services and Juvenile Justice Services; and,
 - v. individuals court ordered into DSPD services.