

Fiscal Year 2024

Budget Recommendations

Gov. Spencer J. Cox





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**State of Utah
Utah**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director



Dec. 9, 2022

Friends:

Thank you for choosing to make this state your home. Our industrial spirit has led Utah to have the greatest economic outlook in the nation. Putting each other first through selfless giving has created a community where strength, resilience and support are abundant.

This budget invests in the priorities that we know work.

Utah's strength is in its people. This budget includes a massive tax cut for families who have been hit hard by inflation — in fact, these tax cuts, paired with those over the past two years, will exceed \$1 billion. At the same time, education funding is at a record high. This budget celebrates and invests in teachers and creates pathways for our young people to succeed in school and careers, as well as attain home ownership. We are proposing these investments because we recognize families are the fundamental unit of our society.

Utah is growing, and this budget declares a need to invest in water infrastructure and innovative solutions that will ensure we have enough resources for future generations. It protects our abundant environmental resources, including the Great Salt Lake, builds trails, and plans transit for communities that will work for our kids and grandkids.

Residents deserve responsive, efficient government. We are working to improve our customer experience and better align state practices with a mission to innovate and serve.

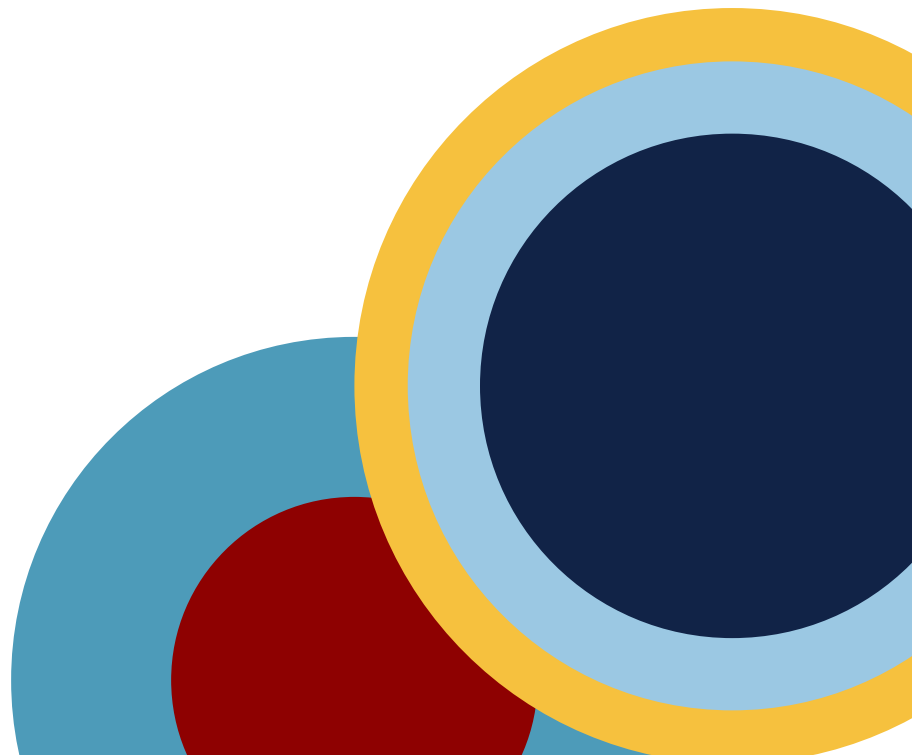
As Utahns, we refuse to accept a future in which our children are worse off than we are. Let's work together to build a future that paves the way for them to thrive in the state we call home.

Sincerely,

Spencer J. Cox
Governor

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FY 24 BUDGET HIGHLIGHTS

\$1B

**TAX RELIEF
FOR UTAHNS**

\$561M

**WATER &
CONSERVATION**

\$132.9M
Great Salt Lake

\$200M
agricultural
water optimization

\$100M
statewide trail
network

\$100M
corridor preservation
& greenfield development

\$200.7M
teacher salaries—\$4,600
+ benefits every year
(total \$6,000 in compensation)

\$1.52B

**PUBLIC AND HIGHER
EDUCATION**

\$38.3M
policies to support
families

\$54M
mental health
resources

\$150M
housing

\$53.5M
domestic violence
prevention & victim support

\$27.1M
air quality

\$177.1M

**STATE EMPLOYEE
COMPENSATION**

\$202.5M
earthquake, flood,
& wildfire resilience

\$246M
Space Master
Plan projects

18%
compensation increase
for DCFS frontline employees

INTRODUCTION

Utah's entrepreneurial spirit and economic strength have made our state resilient to challenges

We're cutting taxes and providing energy bill credits to families struggling with the impact of inflation

State leaders use fiscal prudence to plan for the future

Our growing state has a strong foundation built by Utahns over generations. This \$28.4 billion operating and capital budget invests in Utahns by cutting taxes, investing in families, creating pathways for success, ensuring water and resources are sustained, and making government services responsive and efficient. We're working towards a future where our children can thrive.

Thanks to strong revenue and responsible fiscal management, the state is well-positioned to cut taxes while still recognizing concerns over sustainability and inflation. With a combination of newly proposed one-time and ongoing tax cuts, rebates, and supporting the scheduled expiration of the property tax rate freeze, Gov. Cox is recommending more than \$1 billion in tax cuts. If his recommendations are approved by the Legislature, Gov. Cox and other state leaders will have reduced tax burden by more than \$1.3 billion over three years.

Gov. Cox proposes giving every Utah teacher a well-deserved compensation increase of \$6,000 per year, in addition to a 5% WPU increase. We're looking out for families and our next generation with investments

in housing, a tuition freeze for higher education, mental health resources, and improved pathways to the workforce.

This budget includes \$561 million in water-related investments, totaling \$1 billion over two years, and roughly \$350 million in transportation investments to improve our state's resiliency and quality of life through growth. On top of all of this, we're continuing our established prudent fiscal practices by setting aside \$557 million for existing general obligation debt. We're improving customer experience and focusing on how we serve Utahns.

Let's go!

ECONOMIC BACKDROP

In all key economic indicators, Utah has performed extremely well during the turmoil of the past few years. As of the October 2022 employment report, the average state has just 0.3% more jobs than it had pre-pandemic. Utah has 6.7% more jobs, the second-highest growth rate in the country, and is 1.6 percentage points higher than the third-ranked state. The average state's real GDP is 16.8% larger than pre-pandemic. Utah's is 22.7% larger than pre-pandemic GDP, and fifth in the country. Currently, Utah is tied for first with the lowest unemployment in the country, at a near-historic low of 2.1%. Utah's economy has continued to thrive in the face of challenges, first weathering the pandemic, then high inflation, and is now well-situated to navigate anticipated economic uncertainty as the Federal Reserve attempts to mitigate inflation.

State challenges and opportunities

Utah's economic outlook, while favorable, is not without hurdles on the horizon. For instance, record-low unemployment rates have increased opportunities for workers, but labor scarcity has weighed on businesses' ability

to meet customer demand. To address these issues, the governor's budget recommendations include robust investments in education, workforce development, and programs that help connect workers to jobs.

The availability of affordable housing has a strong influence on Utah's economic outlook. Despite record-high residential construction over the past couple of years, Utah continues to experience a serious shortage of housing as indicated by a continued gap between household growth and housing units. And while home prices have begun to fall from their record-high levels, the sharp rise in interest rates means that most potential first-time homebuyers are priced out of the market. Utah's budget can increase the housing stock with a broad focus on sustainable growth that accounts for the unique characteristics of urban and rural areas throughout the state.

Policies that address and support younger generations enhance our economic future. Utah was the fastest growing state between the 2010 and 2020 census, experiencing an 18.4% population increase.¹ Utah is also the state with the youngest population with a median age of 31.5 years.

National and global economic considerations

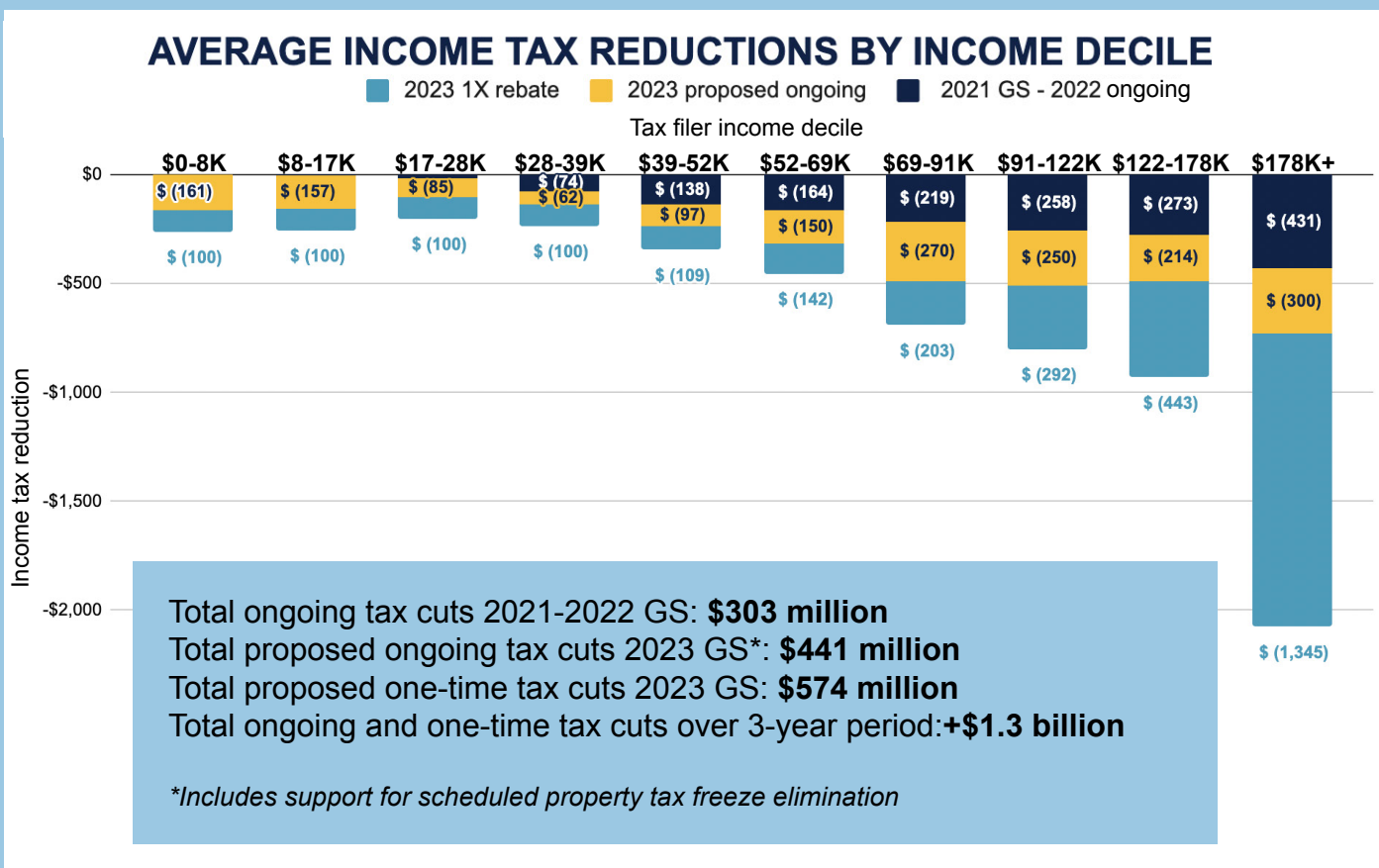
Many economists are now expecting an economic downturn in 2023 as a result of the Federal Reserve's aggressive action to curb inflation. In addition, geopolitical risks such as an escalation in the Ukraine/Russia conflict continue to pose potential harm to economic growth. Because Utah is closely integrated into the national and global economy, a recession, should it materialize, will not leave Utah unscathed. However, given the very strong foundation of Utah's economic fundamentals, state economists expect Utah to continue on a growth trajectory through the next business cycle.

TAX CUT

Gov. Cox recommends providing nearly \$300 million in new ongoing income tax cuts, \$574 million in one-time tax relief, and maintaining the expiration of the basic levy freeze. **Together, these changes will provide more than \$1 billion in tax relief to Utah households.** If his recommendations are approved by the Legislature, Gov. Cox and other state leaders will have reduced tax burden by more than \$1.3 billion over the past three years.

Income tax revenues have skyrocketed as a result of Utah's booming economy. This strong growth allows the governor to recommend reducing the income tax rate from 4.85% to 4.75%, providing about \$190 million in ongoing tax relief. Because many low-income households have their income tax liability erased by the Taxpayer Tax Credit, the benefits of

FIGURE 1: Average income tax reductions by income decile



SOURCE: Governor's Office of Planning & Budget.

TAX RELIEF FOR ALL UTAHNS

\$1B

**TAX RELIEF
FOR UTAHNS**



FAMILY A

single mom with two kids
Household income: \$25K

\$350



FAMILY B

widower on social security
Household income: \$45K

\$514



FAMILY C

married with four kids,
baby born this tax year
Household income: \$65K

\$400



FAMILY D

married with one kid
Household income: \$160K

\$679

Note: Family representations are for illustrative purposes only with various property tax situations.

reductions primarily go to upper- and middle-income households. As such, the governor also recommends that this rate cut be paired with a modification of the Taxpayer Tax Credit in order to provide inflation relief to lower-income households, which mainly miss out on the benefit from a rate cut. Currently, the Taxpayer Tax Credit is non-refundable, which means it can only take a household's income tax liability down to zero, even if the credit is larger than the tax liability. The governor recommends making up to \$250 of this credit refundable. This change means that if a household has a \$500 income tax liability and they qualify for a Taxpayer Tax Credit of \$750, they will receive a check for \$250, so Utah families that are the most in need of tax relief to pay for food and other necessities will receive assistance. This expansion of the Taxpayer Tax Credit would provide about \$80 million in tax relief to Utah households.

The governor recommends an additional modification to the Taxpayer Tax Credit that would provide financial relief to pregnant mothers. Currently, the size of the Taxpayer Tax Credit increases as family size increases, since families receive a Utah dependent exemption for each child in the family. The governor's proposal would provide expectant mothers with double the Utah dependent exemption amount in the year they give birth to a child. This adjustment will provide tax relief of about \$4.5 million. And because of the governor's recommended refundability provision, this benefit would assist mothers and families across the income spectrum.

The governor proposes further income tax relief through an expansion of the Social Security Tax Credit. This credit eliminates or reduces the taxes paid on Social Security benefits for lower- and middle-income seniors. The governor proposes that the income limits where the credit begins

to phase out be increased in order to provide a larger benefit to many seniors and to increase the number of seniors who benefit from this credit. This change will provide tax relief of about \$15 million.

In addition to these ongoing income tax relief changes, the governor recommends that \$400 million of one-time revenue surplus be returned to tax filers in the form of a rebate. Parameterized to equal the greater of \$100 or 6% of taxes paid in the previous tax year, Utah tax filers will receive a share of the revenue surplus made available through strong fiscal prudence and careful budgeting in recent years.

Beyond income tax reductions, the governor also recommends providing a one-time property tax reduction. Because of the astronomical property valuation increase in 2022, the state is projected to collect about \$127 million more in property taxes from the basic levy than forecasted. This basic levy is the local contribution to public school funding. The governor recommends giving this over-collection back to property taxpayers through a one-time basic levy rate reduction in 2023. This will be on top of the expiration of the basic levy freeze, which will save Utah taxpayers \$145 million beginning in FY 24.

Finally, the governor recommends expanding the circuit breaker credit. This credit provides financial relief to low-income seniors, as well as low-income unmarried surviving spouses of any age, by providing property tax relief to homeowners and a direct rebate to renters. This expansion will provide tax relief of about \$6 million.

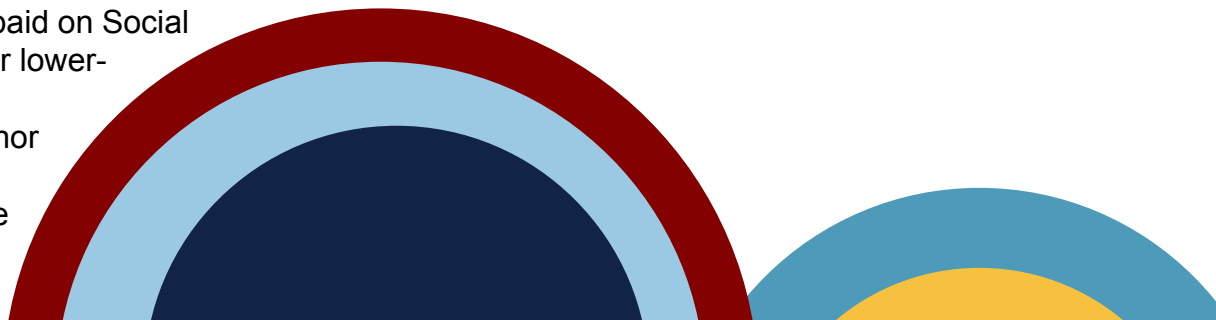
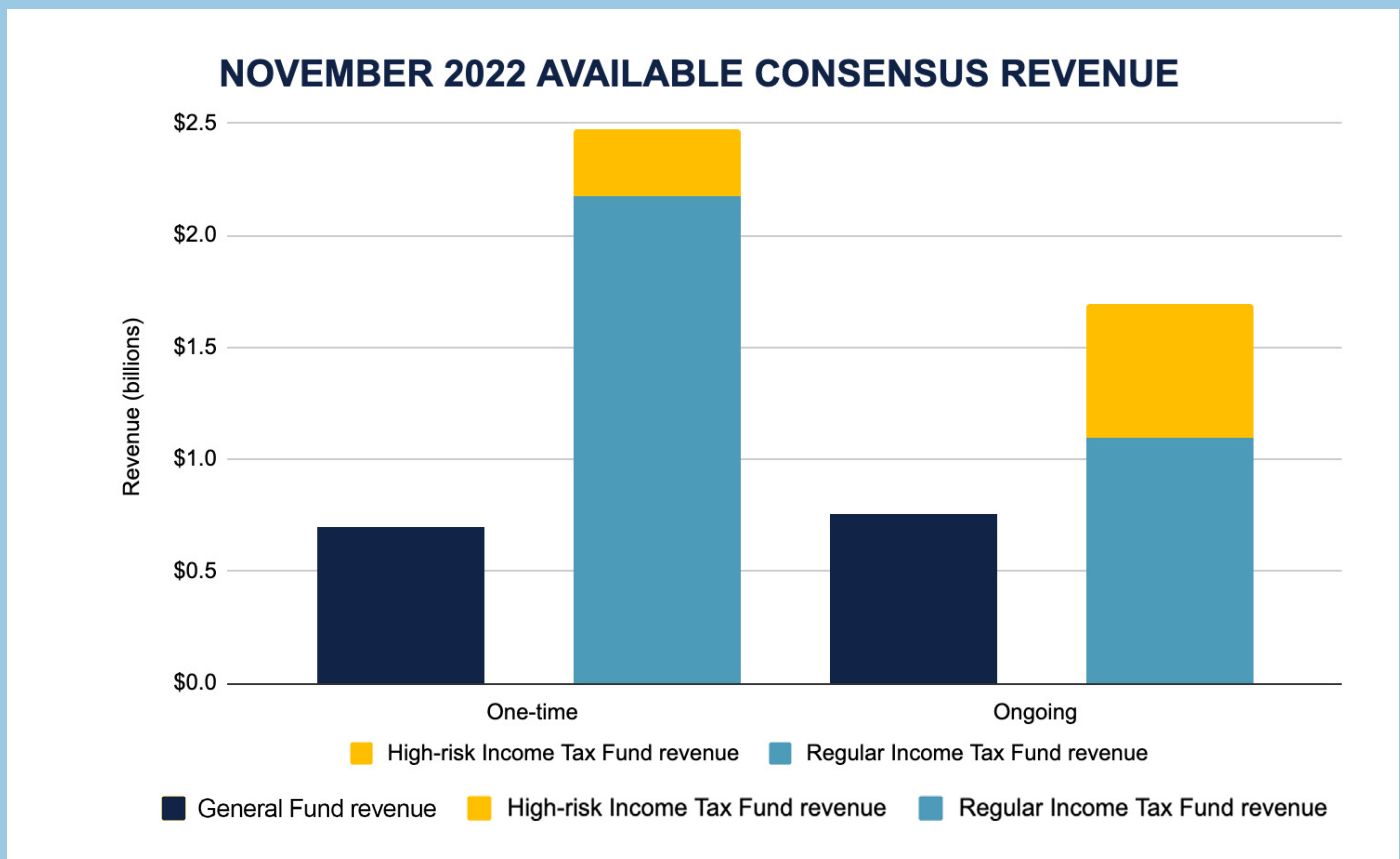


FIGURE 2: November 2022 available consensus revenue



SOURCE: Governor's Office of Planning & Budget.

Because of Utah's soaring economic growth, the state has the capacity to provide historic tax cuts in addition to making sizeable investments in vital state programs and infrastructure.

REVENUE FORECAST

The governor's budget is underpinned by a consensus revenue forecast jointly agreed to by the Governor's Office of Planning & Budget (GOPB), the Office of the Legislative Fiscal Analyst (LFA), and the Utah State Tax Commission. This forecast provides a point estimate for unrestricted General Fund, Income Tax Fund, Transportation Fund, and earmarked sales and use tax revenues.

FY 22 revenue collections and closeout

FY 22 ended with General Fund and Income Tax Fund revenues stronger than projected. Primarily due to better-than-projected performance in sales tax collections, the fiscal year closed with a General Fund revenue surplus of about \$148.7 million relative to the forecast made during the 2022 legislative General Session. With an additional \$70.5 million in budget savings and other adjustments, FY 22 ended with a \$219.2 million total General Fund budget surplus. After nearly \$89 million in automatic year-end transfers and set-asides, including a \$37.7 million transfer to the General Fund Budget Reserve Account (Rainy Day Fund), a \$25.5 million transfer to the Disaster Recovery Restricted Account, a \$2.8 million transfer to the Local Government Emergency

Response Loan Fund, and a \$22.9 million set-aside for the Industrial Assistance Fund, the net General Fund surplus was reduced to \$130.2 million.

FY 22 also closed with an Income Tax Fund surplus mainly due to stronger than projected individual and corporate income tax collections. The fiscal year ended with an Income Tax Fund revenue surplus of \$1.23 billion, which increased to a \$1.24 billion total budget surplus after other adjustments. After transferring \$115.6 million into the Income Tax Fund Budget Reserve Account, the net Income Tax Fund surplus after transfers was \$1.124 billion.

In summary, FY 22 ended with a combined total General Fund and Income Tax Fund budget surplus of \$1.46 billion before transfers, consisting of about \$1.37 billion in revenue surplus and about \$84.3 million in budget savings and other adjustments. After statutorily-required transfers, about \$1.255 billion remains available from FY 22 for appropriation in the FY 23 - FY 24 budget cycle. This FY 22 surplus is incorporated into the below revenue estimates.

FY 23 and FY 24 General Fund and Income Tax Fund November revenue estimates

In November 2022, GOPB, LFA, and the Utah State Tax Commission revised the state's FY 23 revenue forecast and developed a new consensus revenue forecast for FY 24 (see Table 1). The governor's budget recommendations use this consensus revenue forecast.

The November consensus estimate yields about \$1.85 billion in available ongoing General Fund and Income Tax Fund revenue and \$2.88 billion in available one-time unrestricted General Fund and Income Tax Fund revenue. On top of these estimates, GOPB and LFA identified income tax fund revenue that the offices consider "high-risk" due to potential lack of sustainability in the amounts

of \$600 million ongoing and \$300 million one time. The recommendation is for this to be appropriated to "low-risk" spending areas. The governor recommends leaving \$301.5 million of ongoing revenue and \$160 million of one-time revenue unappropriated. As shown in Figure 2, about \$1.1 billion of the new baseline ongoing revenue comes from the Income Tax Fund, with \$758 million from the sales-tax-supported General Fund. One-time revenue shows a similar pattern with \$2.18 billion available baseline one-time from the Income Tax Fund and \$699 million available one-time from the General Fund. These estimates reflect both revenue growth and other available revenues such as the FY 22 budget surplus and unappropriated revenue from previous years.

Inflation

In 2022, consumer inflation reached levels not seen in over 40 years as a result of federal COVID stimulus, pent-up demand, supply-chain disruptions, and fallout from the Russian invasion of Ukraine. To make things worse, inflation in Utah is even higher than the national rate. While most economists believe that inflation has peaked, purchasing food and other necessities has become more difficult for many Utah families. Utah's network of food banks and pantries fills a significant need for families and individuals struggling with food insecurity. In FY 23, the COVID Finance Steering Committee allocated an additional \$610,700 in American Rescue Plan Act (ARPA) funds for Emergency Food Assistance. For FY 24, the governor recommends allocating another \$800,000 to fully fund the demand for grants requested by the nearly 200 food pantries throughout Utah.

Additionally, to assist families who need the most assistance paying their energy bills, Gov. Cox recommends a one-time adjustment of \$12.2 million in utility fee balances. These funds will be distributed to energy companies to be deployed through existing assistance

programs for individuals and families who are the most vulnerable to rate hikes and price increases. Eligible families could see an additional monthly utility credit of \$56.75, totaling nearly \$681 in new annual assistance toward energy bills.

BUDGET BASICS

Where the money comes from

Major revenue sources to fund Utah government programs include taxes, fees, federal funds, and lapsing and non-lapsing balances.

State taxes and fees

The state of Utah imposes various taxes and fees to fund government programs. Individual income tax and state sales and use tax are by far the two largest state-collected revenue sources. Other revenues include a corporate franchise and income tax; motor and special fuel taxes (commonly called gas taxes); severance taxes on oil, gas, and mineral extraction; beer, cigarette, and tobacco taxes; and insurance premium taxes. These tax revenues are deposited into various state accounts, which are sometimes called funds. Budget bills enacted by the Legislature authorize the use of revenues deposited into these accounts for designated purposes.

The largest source of state-collected revenues is the individual income tax. The Utah Constitution requires that the estimated \$6.8 billion of individual income tax and \$759 million of corporate income tax be available in FY 24 to support K-12 public education, higher education, children, or individuals with a disability.

The sales and use tax is the largest revenue source for state government operations, generating an estimated \$4.6 billion in FY 24 revenues. A large portion of sales and use tax revenues (\$3.4 billion) is deposited into the General Fund and the remaining \$1.2 billion is earmarked for non-General Fund uses, including \$927 million for transportation, \$136

million for certain Medicaid expenses, \$45 million for outdoor recreation infrastructure, and more than \$130 million for water and other purposes.

The Utah Constitution also requires that “proceeds from fees, taxes, and other charges related to the operation of motor vehicles on public highways and proceeds from an excise tax on liquid motor fuel” be used for transportation purposes. Consequently, motor and special fuel taxes, along with registration and other fees (\$794 million) are deposited into a separate Transportation Fund to be used for transportation purposes.

In addition to tax revenues, the state collects about \$1 billion in fees each year. This figure excludes higher education tuition and fees, which total roughly \$1.02 billion. Revenue collected from fees is intended to tie to the cost of providing specific government services or regulations directly to the user of the service, as opposed to taxpayers in general. In some cases, fees are deposited into restricted accounts that are appropriated for specific programs. In other cases, the fees are recorded as dedicated credits available to support operations under the budget line item from which they are appropriated and collected. State statute requires that state-imposed fees be “reasonably fair and reflect the cost of services provided” and that a public hearing be held prior to fee adoption.

In addition to \$3.4 billion of sales and use taxes, the General Fund will receive an estimated \$717 million from other taxes and revenue in FY 24, including the following:

- \$196 million in insurance premium taxes,
- \$146 million in profits from liquor sales by the Department of Alcoholic Beverage Services,
- \$94 million in beer, cigarette, and tobacco taxes,
- \$59 million in severance taxes on oil,

- gas, and mineral extraction,
- \$26 million in cable and satellite excise taxes,
- \$103 million in investment income, and
- \$100 million in other non-tax revenues such as legal settlements, transfers of certain fee revenues and credits, and a portion of the annual revenue from the Tobacco Master Settlement Agreement.

The Income Tax Fund will also receive an estimated \$41 million from non-income tax sources in FY 24. In addition to the current consensus revenue estimates, the state also expects to receive \$266 million in opioid settlement funds between 2022 and 2038, with half being available to the state and the remaining half being available to counties.² The state-level portion will be deposited in the Opioid Litigation Settlement Restricted Account. So far, \$10.5 million of the anticipated \$15.4 million in FY 23 has been deposited. The governor recommends that settlement funds be used to prevent opioid misuse, improve the health and well-being of people with opioid use disorder, aid impacted communities, and implement criminal justice reform. The state anticipates that additional settlements will be reached which will add more funding to the existing settlements.

Lapsing and non-lapsing balances

Amounts appropriated to state agencies but not expended during the year of appropriation remain available for use in future years—either when returned to the fund from which they came (lapsing balances) or remaining with agencies for expenditure (non-lapsing balances). Non-lapsing balances require authorization by the Legislature through statute or appropriations intent language.

Where the money goes

The governor's budget and legislative appropriations process primarily focus on the state's \$28.4 billion operating and capital budget, which includes funding for program operations and capital projects. Expendable funds and

accounts are typically displayed along with the operating and capital budget. The governor and Legislature also budget for an additional \$4.9 billion outside of the operating and capital budget, including inter-account transfers, internal service funds, enterprise funds, loan funds, and capital project funds. Because these additional sections of the budget include significant amounts of funding already accounted for in the operating and capital budget, they are typically displayed in separate tables to avoid double-counting funding.

The governor's FY 24 budget includes \$13.3 billion from the General Fund, Income Tax Fund, and Uniform School Fund. Total FY 23 and FY 24 funding levels for these core state funds are summarized in Table 4. Recommended changes for FY 23 and FY 24 are summarized in Table 10. Total FY 23 and FY 24 funding levels for the broader \$28.4 billion operating and capital budget are summarized in Tables 5a-5b, with recommended budget changes funded by other sources summarized in Tables 11 and 12.

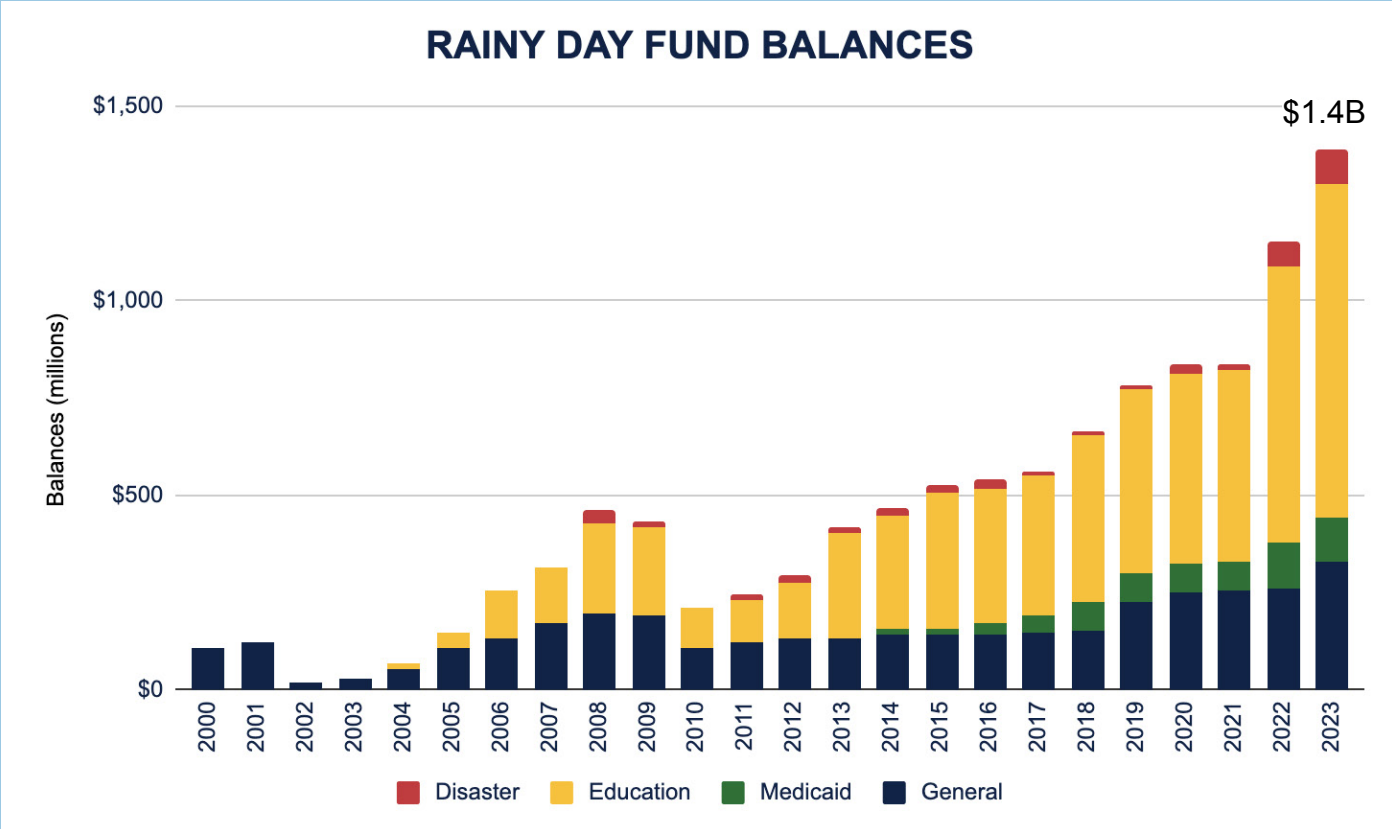
Rainy Day Fund balances

Utah has consistently built rainy day reserves since the last economic downturn—even during the COVID-19 pandemic. The state's major rainy day fund balances total nearly \$1.4 billion as of FY 23, including \$178 million in deposits made at the end of FY 22. Rainy Day Fund balances include the Income Tax Fund Budget Reserve (\$856 million), General Fund Budget Reserve (\$330 million), Medicaid Growth Reduction and Budget Stabilization (\$114 million), and Disaster Recovery (\$90 million).

Earmarks

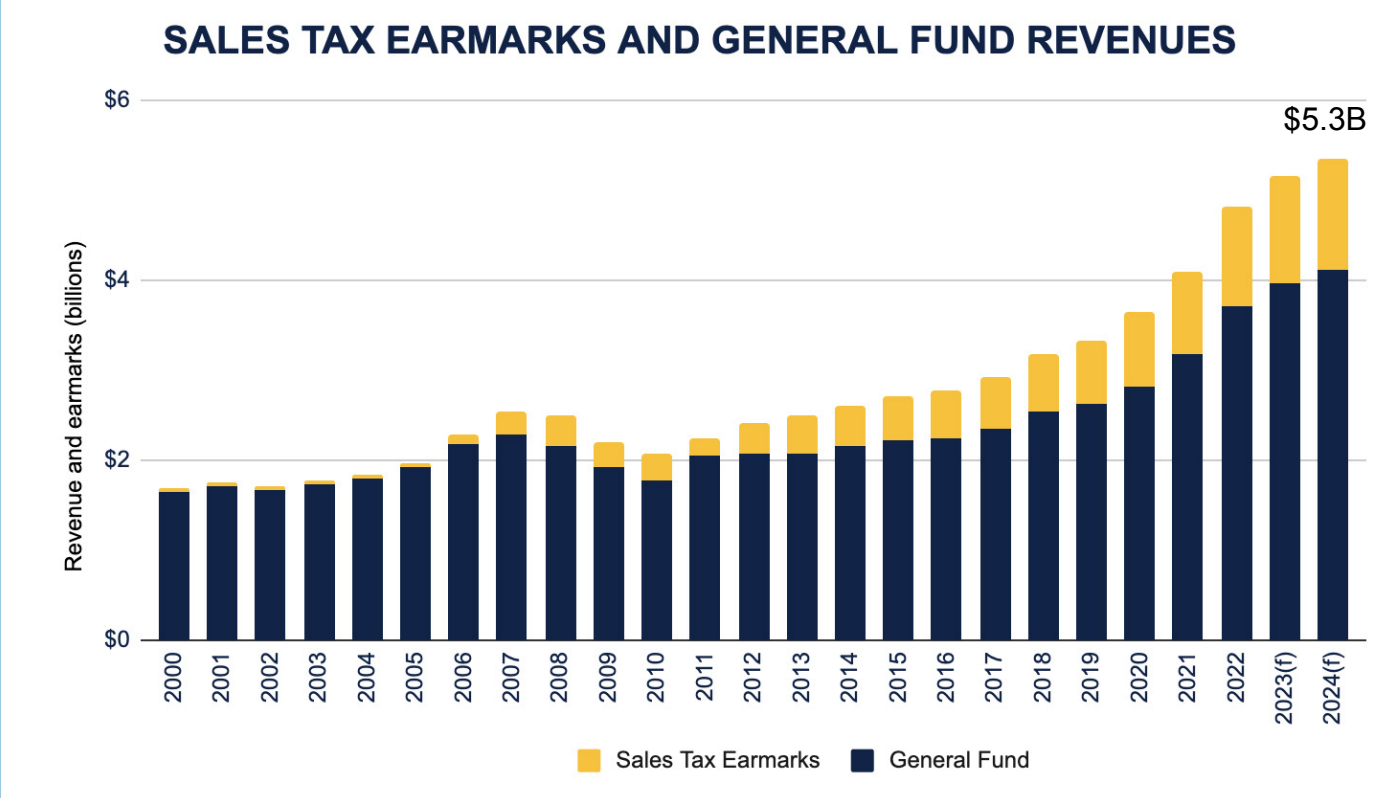
Utah's long-term fiscal well-being requires a healthy annual budget prioritization process. This process is weakened to the degree that state tax revenue is statutorily earmarked for specific purposes. As Figure 4 shows, earmarking has grown dramatically in the past 15 years. In FY 24, 27% of sales tax revenue

FIGURE 3: Rainy Day Fund balances, 2000-2023



SOURCE: Governor’s Office of Planning & Budget.

FIGURE 4: Sales tax earmarks and General Fund revenues, 2000-2024 (forecasted)



SOURCE: Governor’s Office of Planning & Budget.

will be earmarked. When recent Income Tax Fund earmarks are included with General Fund earmarks, nearly \$1.7 billion of general state revenue, including \$1.2 billion from sales tax, will be earmarked (see Table 2). Programs funded with earmarked revenues do not fully compete against other state needs, potentially resulting in a less efficient allocation of state dollars. Such earmarks tend to become viewed as captured revenue—revenue belonging only to those benefiting from the earmark—rather than as general taxpayer dollars focused on the highest priority use. Reducing or repealing earmarks gives Utah lawmakers more budget flexibility. Gov. Cox generally opposes the expansion of existing earmarks or the enactment of new earmarks.

FEDERAL FUNDS

Federal taxes

Taxpayers from Utah paid more than \$31.5 billion in taxes to the federal government during the federal FY 21 including more than \$29 billion in individual income taxes, FICA, and employment taxes; \$1.6 billion in business income taxes; and more than \$881.7 million in excise, estate, and other taxes.³ The federal government spends revenues collected from taxpayers in a number of ways, including payments to federal employees and contracted businesses, retirement and non-retirement benefits to individuals through programs like Social Security, and programs that flow through state or local budgets such as Medicaid and education.

Federal funding in the state budget

Roughly \$8 billion federal taxpayer dollars returned to Utah through the state budget pay for many different programs. Programs like Medicaid require a state match to combine state and federal funding. Some federal funds flow through the state to local entities such as counties, cities, and school districts.

According to a 2020 study published by Federal Funds Information for States, in the federal FY 19, Utah had the lowest federal spending when measured on a per capita basis.⁴ This comparatively low funding is in part because Utah's population is young and receives less funding for programs targeted to the elderly such as Social Security and Medicare. A recent federal spending report from the Pew Charitable Trust shows that Utah has the third-lowest total of federal funding compared to all revenue sources.⁵

Federal relief and infrastructure funds

COVID-19 relief funds

The state of Utah has received billions in COVID-19-related federal stimulus dollars since the spring of 2020. Funding from these programs was distributed to a variety of entities, with consumers, businesses, and state and local governments receiving direct allocations. This money funded critical response, recovery, and infrastructure projects and supported economic stability through stimulus for businesses, families, and individuals.

The main federal legislation that enacted pandemic response funding were the Coronavirus Aid, Relief, and Economic Security Act (CARES), Families First Coronavirus Response Act (FFCRA), the Consolidated Appropriations Act of 2021, and ARPA. Combined, it's estimated that Utah received more than \$31 billion in federal funding through programs authorized by these bills, along with related existing programs. This includes nearly \$21 billion in direct relief to businesses, families, and individuals. The state of Utah and its two largest counties received a total of \$1.25 billion from the CARES Act Coronavirus Relief Fund. Additional assistance was provided through the Federal Emergency Management Agency (FEMA) (more than \$265 million to date) and the ARPA State and Local Fiscal Recovery Fund (SLFRF), which provided \$1.4

billion at the state level and \$1.1 billion to cities and counties. To date, 100% of state-level CARES Act funds, and 37% of SLFRF have been expended. Remaining SLFRF funds must be obligated by December 2024 and expended by December 2026.

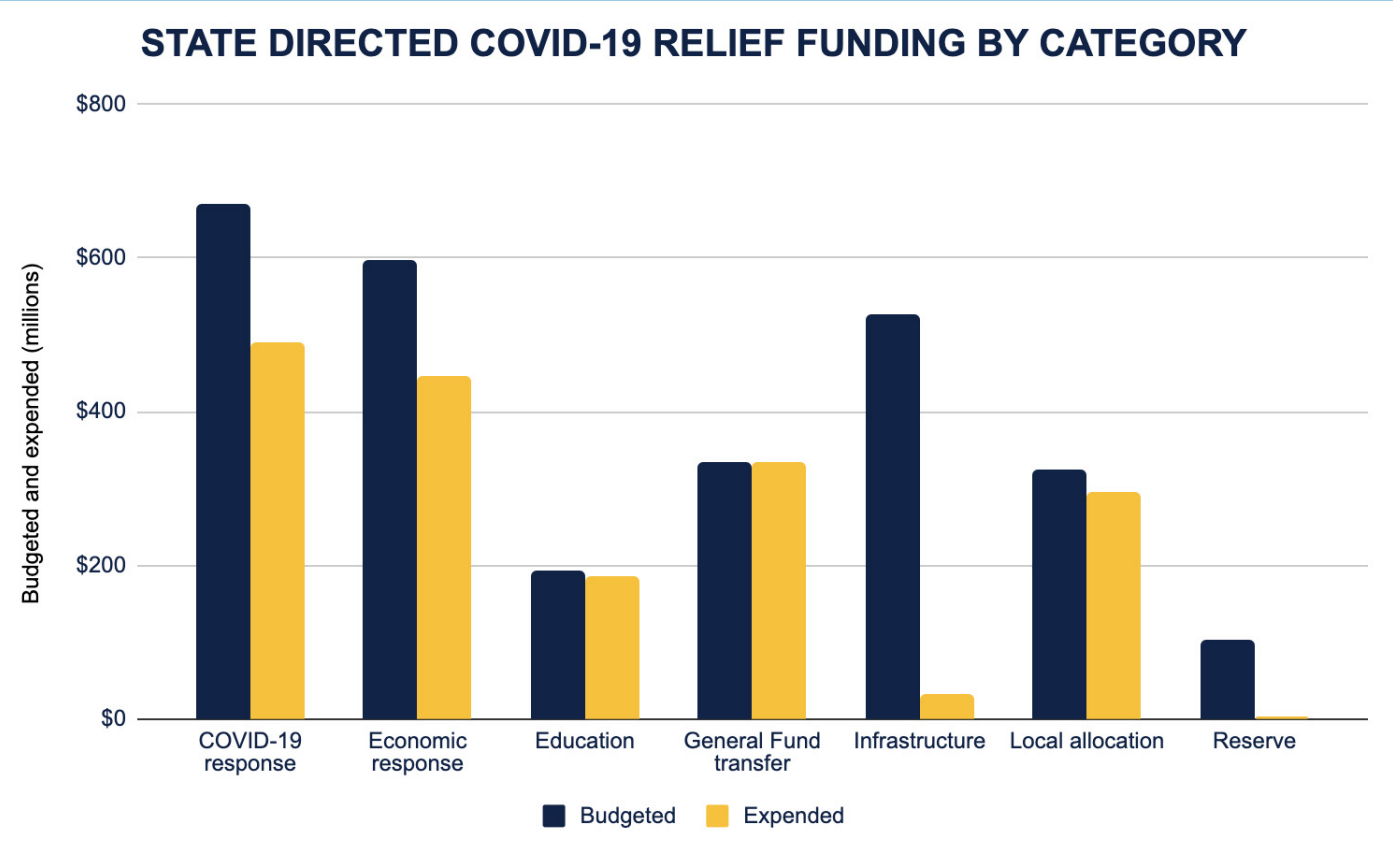
ARPA included \$137.9 million from the Coronavirus Capital Projects Fund for the state of Utah. These funds are for capital projects that benefit disproportionately-impacted communities’ access to work, education, and telehealth. Utah has applied for a variety of projects under this fund. Applications are currently under review by the U.S. Treasury.

The governor recommends reallocating appropriated SLFRF funds in the amount of \$80 million for deeply affordable housing and

\$800,000 for emergency food assistance from FEMA reimbursements (\$77 million), redevelopment matching grant or affordable housing (\$315,000), and teacher bonuses which came in less than originally estimated (\$3 million). A full summary of the state’s ARPA-funded projects is provided in Table 15.

Infrastructure Investment and Jobs Act
The Infrastructure Investment and Jobs Act (IIJA) authorized a total of \$1.2 trillion in spending. Unlike ARPA and CARES Act funding, IIJA does not provide the state with discretionary funding managed on a statewide level. Funds are distributed through new and existing grant programs which are managed at the state agency level. IIJA funding is meant to address long-term investments in transportation, energy, water, broadband, public lands,

FIGURE 5: COVID-19 relief funds—budgeted and expended

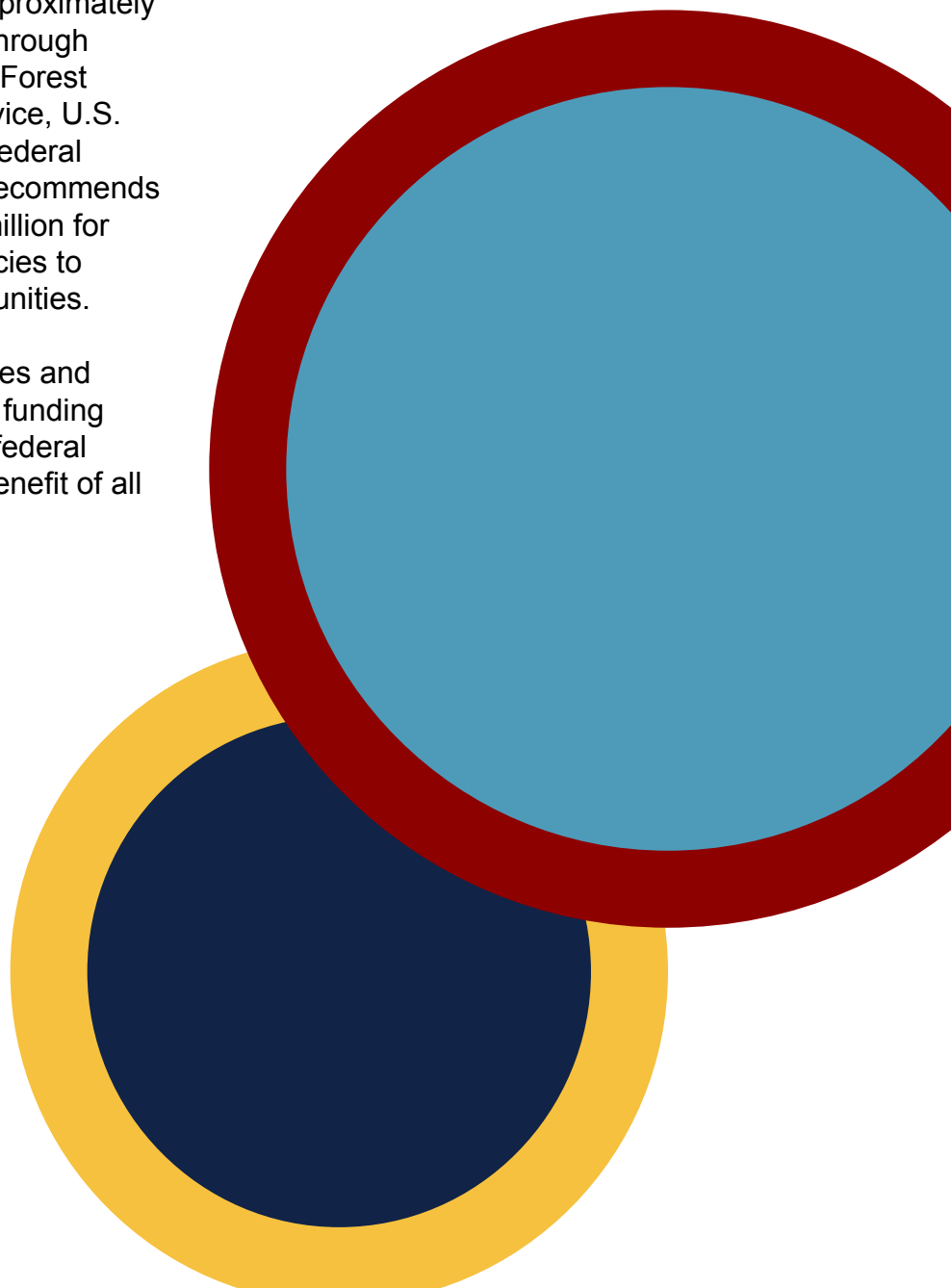


SOURCE: Governor’s Office of Planning & Budget, Federal Funds Information for States, U.S. Department of the Treasury.

environmental remediation, and resiliency. As a state, we value fiscal responsibility and long-term planning. IIJA funds and state applications for those funds are being carefully coordinated by GOPB and implemented with long-lasting investments in mind.

Current estimates for Utah funding from this legislation total \$4.18 billion over five years. Of this total, \$3.87 billion is formula funding through reauthorization and expansion of existing formula programs, and \$696 million is for new formula funding. To date, Utah has been awarded \$250 million in competitive grants. Additional funds, totaling approximately \$650 million, will be spent in Utah through direct federal spending by the U.S. Forest Service, U.S. Fish and Wildlife Service, U.S. Bureau of Reclamation, and other federal management agencies. Gov. Cox recommends setting aside approximately \$100 million for state matching funds to allow agencies to compete for various aligned opportunities.

The governor's budget acknowledges and balances multiple federal and state funding sources to maximize the impact of federal and state taxpayer dollars for the benefit of all Utahns.



PEOPLE HIGHLIGHTS

\$1.52B

**PUBLIC AND HIGHER
EDUCATION**

\$200.7M

**teacher salaries—\$4,600
+ benefits every year**
(total \$6,000 in compensation)

\$75.5M

more for teachers

\$70.7M

at-risk students

\$40.8M

**optional all-day
kindergarten**

TUITION FREEZE

for higher education

\$3.3M

**tuition for national
guard members**

\$2.7M

**underserved community
physician loan repayment**

\$16M

**expanded home
visitation service**

\$8.7M

**12-month postpartum
Medicaid coverage**

\$54M

**mental health
resources**

\$53.5M

**domestic violence
prevention &
victim support**

\$11.5M

**support for first-time
homebuyers**

\$84M

**tax cuts directed to pregnant
women and families**

PEOPLE

Address unique challenges facing younger generations—housing, mental health, and more

Provide meaningful salary increases for Utah’s teachers

Elevate and support families as the fundamental unit of our society

In Utah, our strength is our people. We’re addressing the unique challenges facing our younger generations, including housing, mental health, and providing meaningful salary increases for the teachers who dedicate their time to serving Utah’s children. We’re working to help students and professionals develop workforce-aligned skills that lead to meaningful careers. We need deeper mental health crisis resources, and a plan to reduce rates of domestic violence and support victims of interpersonal violence. We need to provide opportunities for all Utahns to have a voice in strengthening our future.


YOUNGER UTAHNS

About 70% of Americans think young adults today have a harder time than their parents’ generation when it comes to saving for the future, paying for college, and buying a home, according to a Pew Research Center survey conducted in October 2021.⁶ The challenges facing our society and state today have deep implications for young Utahns. In Utah, we refuse to accept a future where our state is a worse place to call

home for our children than it has been for us. Key investments in our younger generation empower our state’s future success.

First-time homebuyers

Strong demand for housing from both new Utahns and young people choosing to make Utah their permanent home has increased home prices drastically. Lack of affordable and attainable housing has impacted the individuals who fill some of our most important roles—teachers, firefighters, and military veterans.



UTAH'S STATEWIDE COMPREHENSIVE CRISIS SYSTEM

STATEWIDE CRISIS LINE

Someone to call

MOBILE CRISIS OUTREACH TEAMS (MCOTs)

Someone to respond

IN-HOME FAMILY STABILIZATION SERVICES

CRISIS RECEIVING CENTERS

*Somewhere to go,
someone to stabilize*

SUB-ACUTE CRISIS STABILIZATION

IN-PATIENT HOSPITALIZATION

CRISIS INTERVENTION TEAMS WITH POLICE DEPARTMENTS

The Veterans First-Time Homebuyer Program was created as a pilot program to help veterans establish their lives during or after military service. The program provides a \$2,500 grant to first-time homebuyers who are currently serving or have served in the military and has been funded annually since 2019. The governor recommends appropriating \$500,000 ongoing to continue the program in FY 24.

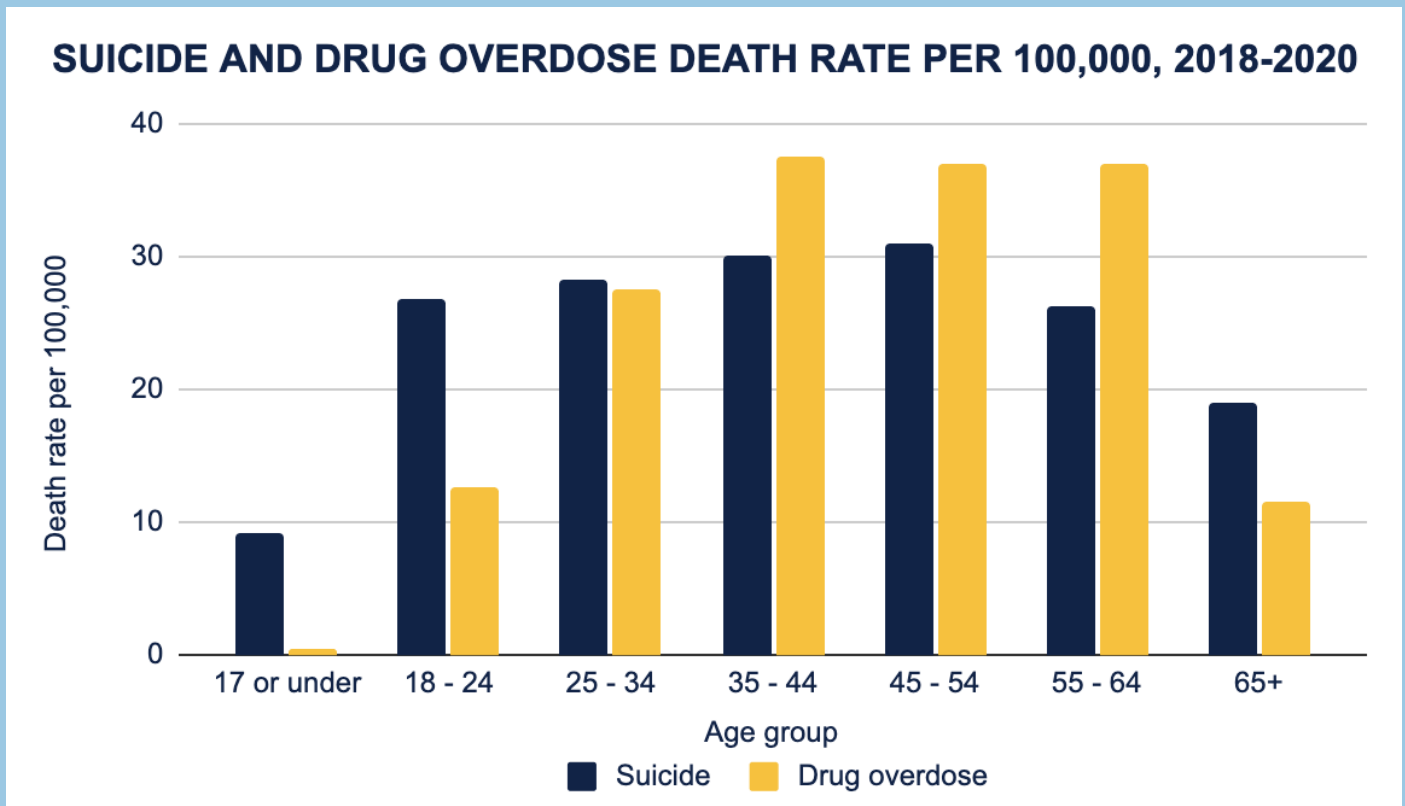
Gov. Cox is also recommending new down payment assistance program for educators and firefighters purchasing a home for the first time. The \$11 million appropriation will help approximately 730 Utahns purchase a home. The program would provide an average grant of \$15,000 for a down payment. Recipients commit to working in Utah for five years, making the program an effective tool for both financial stability and talent retention in important fields.

A similar program for law enforcement officers was funded with \$5 million during the 2022 General Session. Since July 2022, the program has assisted more than 30 officers with an average household income of \$71,200 to purchase homes in 25 cities across the state by providing an average grant of \$14,800. Of the participants, 71% said they would not have been active homebuyers were it not for the program.

Mental health

Suicide remains a leading cause of death in Utah, with the state having the sixth highest rate of suicide in the nation. State, county, and local governments are working to develop a broad crisis system to better respond to individuals facing a mental health-related crisis or behavioral health need. Gov. Cox supports recommendations from the Behavioral Health Crisis Response Commission (BHCRC) with \$5.4 million one-time and \$6.3 million ongoing to increase the number of Mobile Crisis Outreach Teams (MCOTs), better support

FIGURE 6: Suicide and drug overdose death rate per 100,000 from 2018-2020



SOURCE: Public Health Indicator Based Information System, Department of Health and Human Services.¹²

existing teams, and add two positions at the Department of Health and Human Services (DHHS) to support crisis response efforts.

Rural Utah has unique needs to address mental health. This crisis system build-out will add an additional receiving center in a rural area and create a Rural Virtual Crisis Outreach Support (RVCOS) program. This program will provide counties of the 3rd through 6th class with 24/7 access to a licensed therapist who can offer crisis support for law enforcement officers and peer support specialists to assist individuals experiencing behavioral health crises in areas with limited alternatives.

Social media

Governments have implemented dozens of laws meant to protect minors. We protect

children from child labor, with seatbelt laws, from exposure to harmful substances like alcohol and tobacco, and more. Government has failed to protect children from the harmful effects of social media. We must work together to find common-sense solutions that enable parents to be more involved in setting boundaries for their children and determine how much time their children can spend on social media. Consideration needs to be made on whether or not social media companies should gather data on minor children.

Gov. Cox recommends \$500,000 for a public service campaign to help parents navigate overwhelming social media-related challenges with their children and \$500,000 for research to ensure data-driven, effective policies are put in place.

EDUCATION

Every Utah student deserves an education that leads to gainful employment and a strengthened society. Gov. Cox and Lt. Gov. Henderson believe that experiential and relevant learning experiences in safe and professional settings can better prepare all K-12 students to transition to higher educational opportunities. They also recognize that the cost of higher education keeps many students from engaging with college programs after high school graduation.

Public education

Desirable learning experiences in K-12 settings are most likely to occur when we employ the best teachers, provide equitable funding, and ensure that schools are modernized and safe. Gov. Cox is recommending record new public education funding of \$1.08 billion, including a 5% WPU and \$200.7 million for teacher pay.

Teachers

Tens of thousands of dedicated individuals work as classroom teachers or school specialists to educate our children. Our teachers deserve our deepest respect and compensation that makes the profession more attractive. Gov. Cox recommends \$200.7 million ongoing to provide a \$6,000 annual compensation increase for every Utah classroom teacher and school specialist, and an additional \$200.7 million one-time to ensure the raise is enacted before the 2022-2023 school year ends. Wage-based benefits will also be covered for each individual, and the increase will effectively double the compensation teachers already receive through the Educator Salary Adjustment. Elevating the teaching profession will encourage Utah's best and brightest to become educators. Rising cost of living and a low unemployment rate have decreased our ability to recruit and retain the best candidates. Funding from the WPU is flexible and can also be used to address local recruitment and retention concerns.



\$200.7M

teacher salaries—\$4,600

+ benefits every year

(total \$6,000 in compensation starting in FY 23)

Many talented individuals working as paraprofessionals in our schools will choose to become teachers if we remove financial barriers. In FY 22, the state funded the Grow Your Own Teachers program to provide paraprofessionals with scholarships that encourage them to become teachers. The state received nearly double the number of applications than could be funded. The governor recommends appropriating an additional \$7.2 million to continue providing much-needed scholarships.

Educators are more effective when they have time to prepare properly. With so many responsibilities competing for their attention, paid preparation time is challenging to find. The governor recommends appropriating \$64 million to continue providing educators with paid preparation time as detailed in HB 396, *Paid Professional Hours for Educators* (J. Moss) from the 2022 General Session.⁷ Gov. Cox also recommends \$1 million for conferences to support educator wellbeing and mental health.

Funding parity

Delivering similar educational opportunities in different schools and to different students requires different levels of support. Gov. Cox recognizes that small schools, particularly in rural settings, face a range of operational challenges that larger schools do not. The governor supports the Utah State Board of Education (USB E)'s efforts to develop a scale-of-operations factor that can be used to calculate supplemental funding for these schools. In the absence of this factor, he recommends continuing to fund early-learning coaches for rural educators, increasing funding to the Statewide Online Education Program to increase course offerings in small schools, increasing funding for the Regional Educational Service Agencies, and continuing the small district and charter school base funding for another year.

The governor also recognizes that students at risk of academic failure require additional support to have a real opportunity to succeed.

96 1,113

8.6% of Utah schools are designated as necessarily existent small schools (NESS)

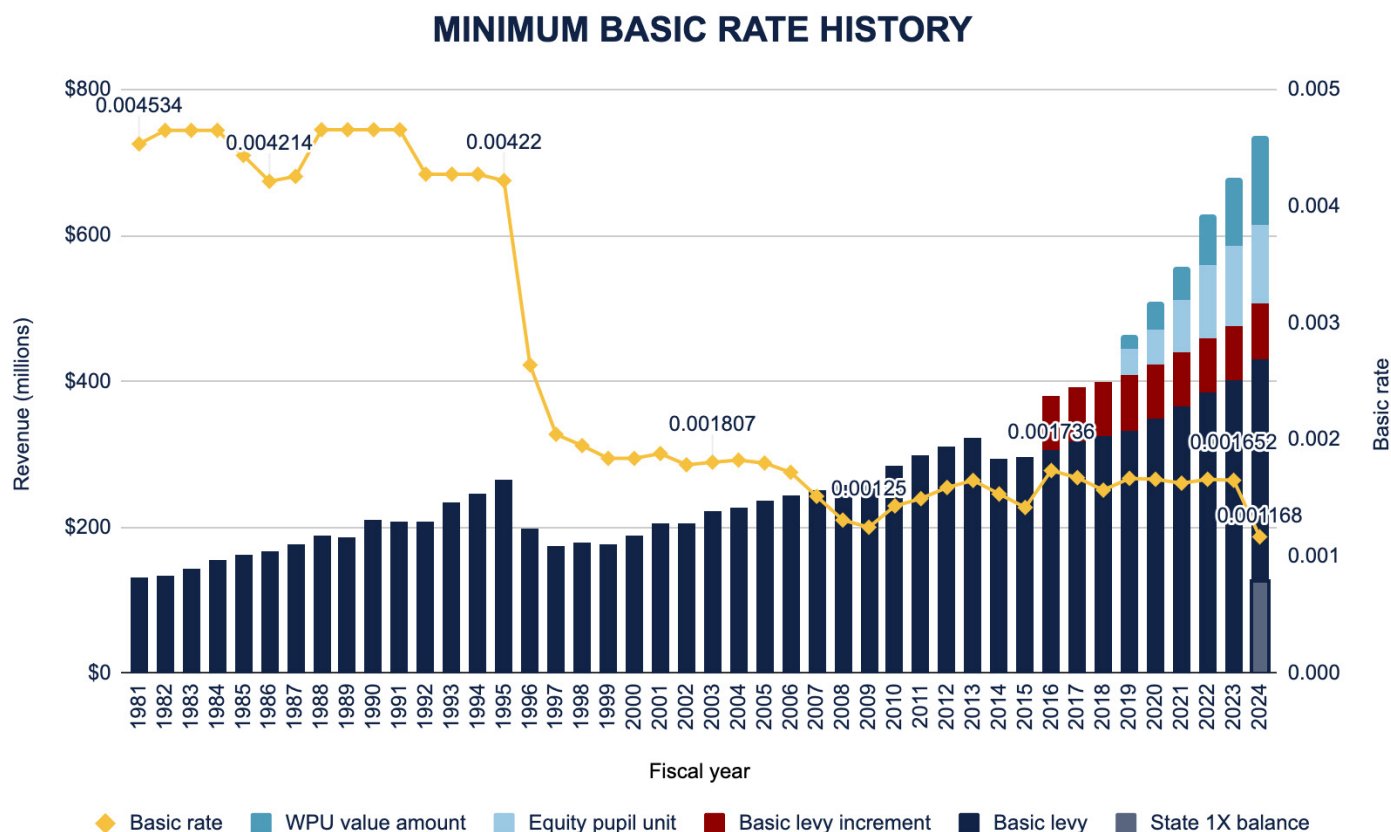
11 41

27% of districts enroll fewer than 2,000 students

25 41

61% of districts include at least one NESS school

FIGURE 7: Minimum basic rate history from 1981-2024



SOURCE: Office of the Legislative Fiscal Analyst. Prepared by the Governor's Office of Planning & Budget.

He recommends \$70.7 million to continue to increase funding for students at risk of academic failure and \$40.8 million to expand access to optional all-day kindergarten, providing important early education for Utah families. Both the WPU and optional all-day kindergarten funding contribute to overall kindergarten funding. Combined, this new funding is estimated to cover 95.6% of the cost of moving the kindergarten WPU from .55 to 1.0 in districts and 0.9 in charters—the equivalent of other elementary students.

Schools

Modern and safe schools are key to ensuring children can succeed at school. Gov. Cox recommends \$175 million of flexible one-time funding to address capital infrastructure needs, including safety and technology upgrades.

Property tax relief

In FY 24, the basic property tax levy freeze imposed in FY 19 will expire, which will result in a 15% reduction in the rate (0.001652 to 0.001406) without reducing revenue for public education. In addition to allowing this reduction to occur, the governor recommends using a projected FY 23 year-end balance in the Minimum School Program of up to \$127 million, to offset required property tax collections and further reduce the tax rate (0.001406 to 0.001168) on a one-time basis in FY 24. See Figure 7.

Higher education

Utah's average four-year public college tuition is among the lowest in the nation, and the most expensive of Utah's technical college programs is still less expensive than a single semester at many universities. Still, perceived and actual

costs are real barriers for many students. Gov. Cox recommends freezing tuition and fees, establishing clear progressions from high school to college to career, and expanding targeted workforce development pipelines to clear pathways for higher education.

Tuition & fee freeze

Increases in tuition and fees are outpacing inflation and median household income—see Figure 10. Recognizing the impact of high inflation on purchasing power, Gov. Cox has called on the Utah Board of Higher Education to freeze tuition at all of Utah’s public colleges and universities.

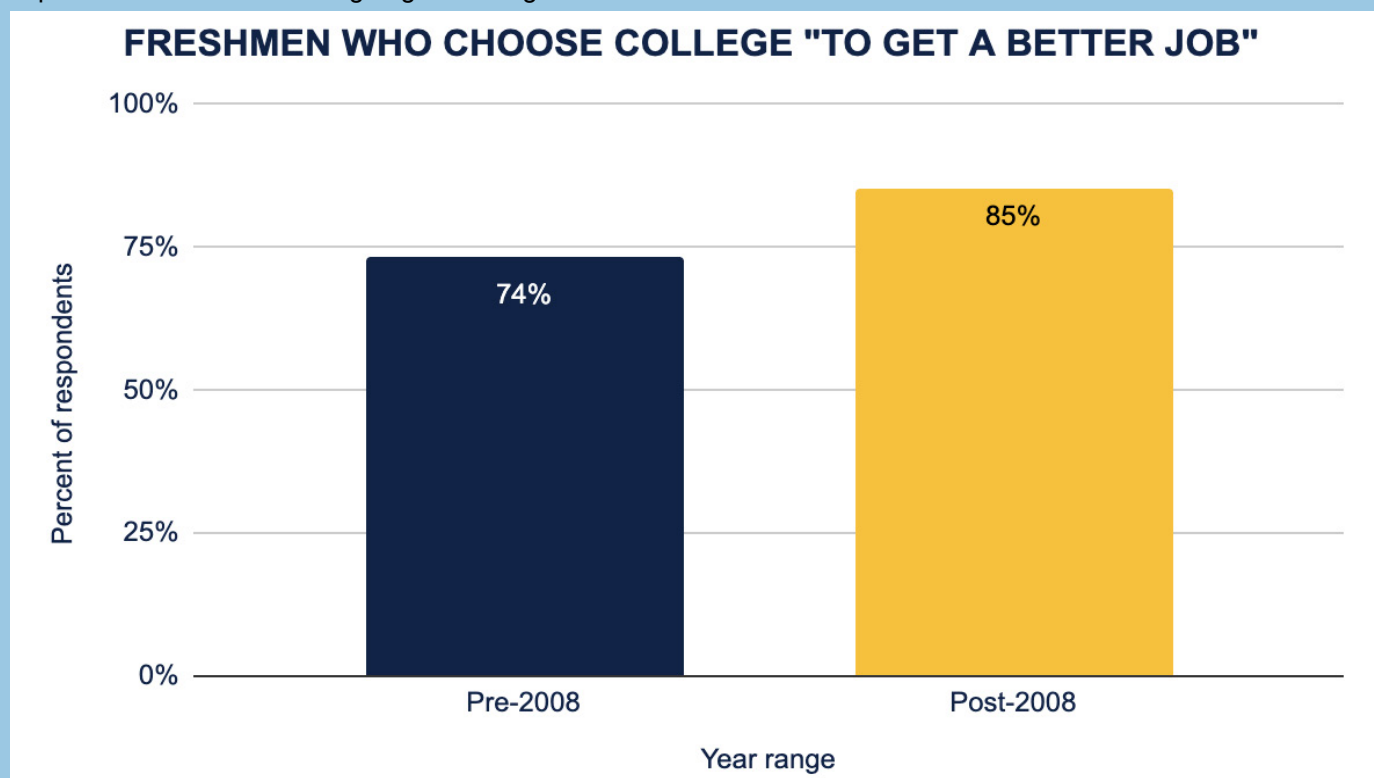
Approximately 75% of the state-appropriated budget for higher education is expended on personnel.⁸ The governor recommends increasing the state’s contribution to the compensation increase package to 87.5% to help offset the impact of a tuition freeze on institutions’ budgets.

Clear progressions

The transition from high school to higher education can be challenging. Too many students struggle to find a path that makes sense for their goals. For example, a one-size-fits-all approach to high school graduation requirements leads to some students taking classes that may not relate to their postsecondary plans. Bureaucratic complexities make earning college credits and technical certificates in high school an opportunity for a few instead of a simple reality for most.

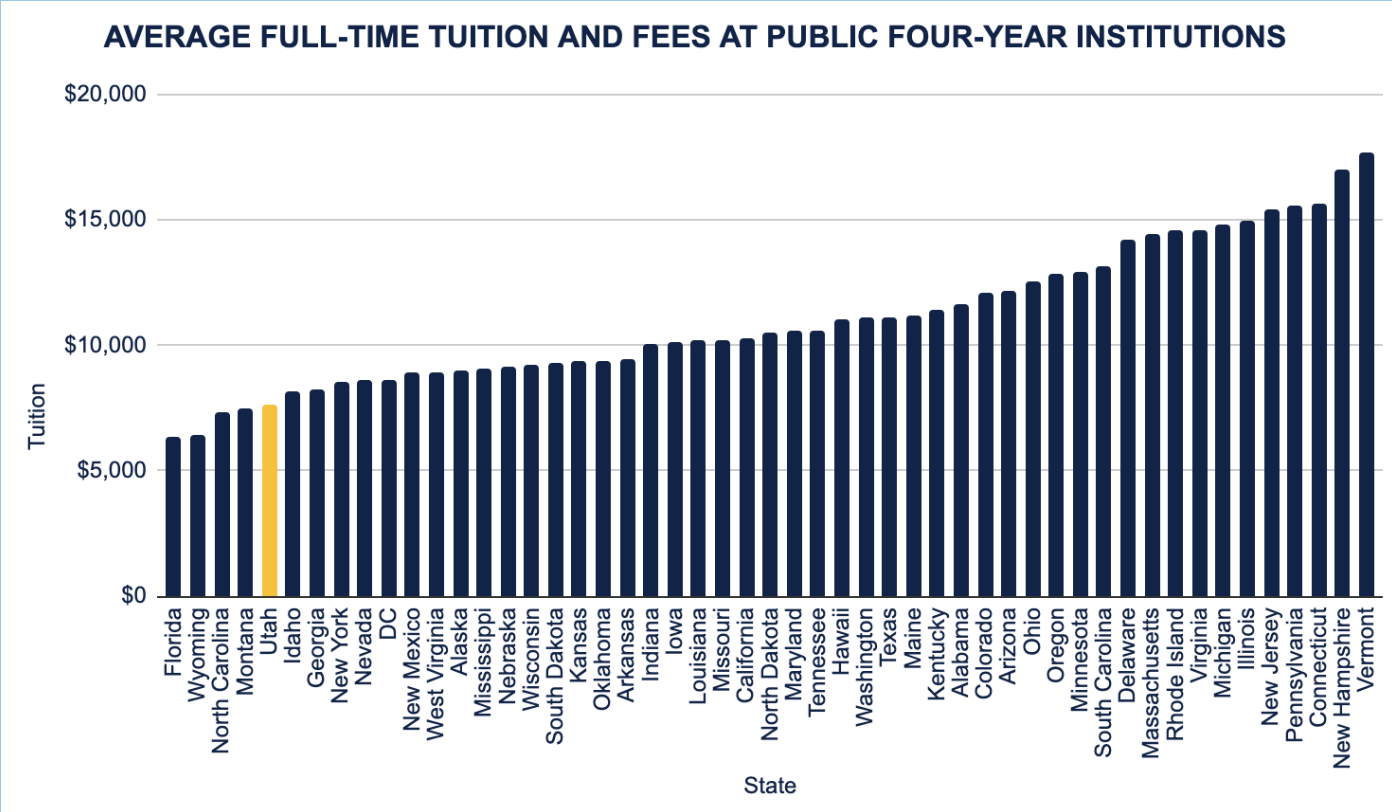
The governor has already begun working with education stakeholders, including the Utah State Board of Education and Utah Board of Higher Education, to reimagine the high school experience as a clear progression into higher education.

FIGURE 8: Average percent of college freshmen from 1971-2020 who reported that “to get a better job” is a “very important” reason for deciding to go to college



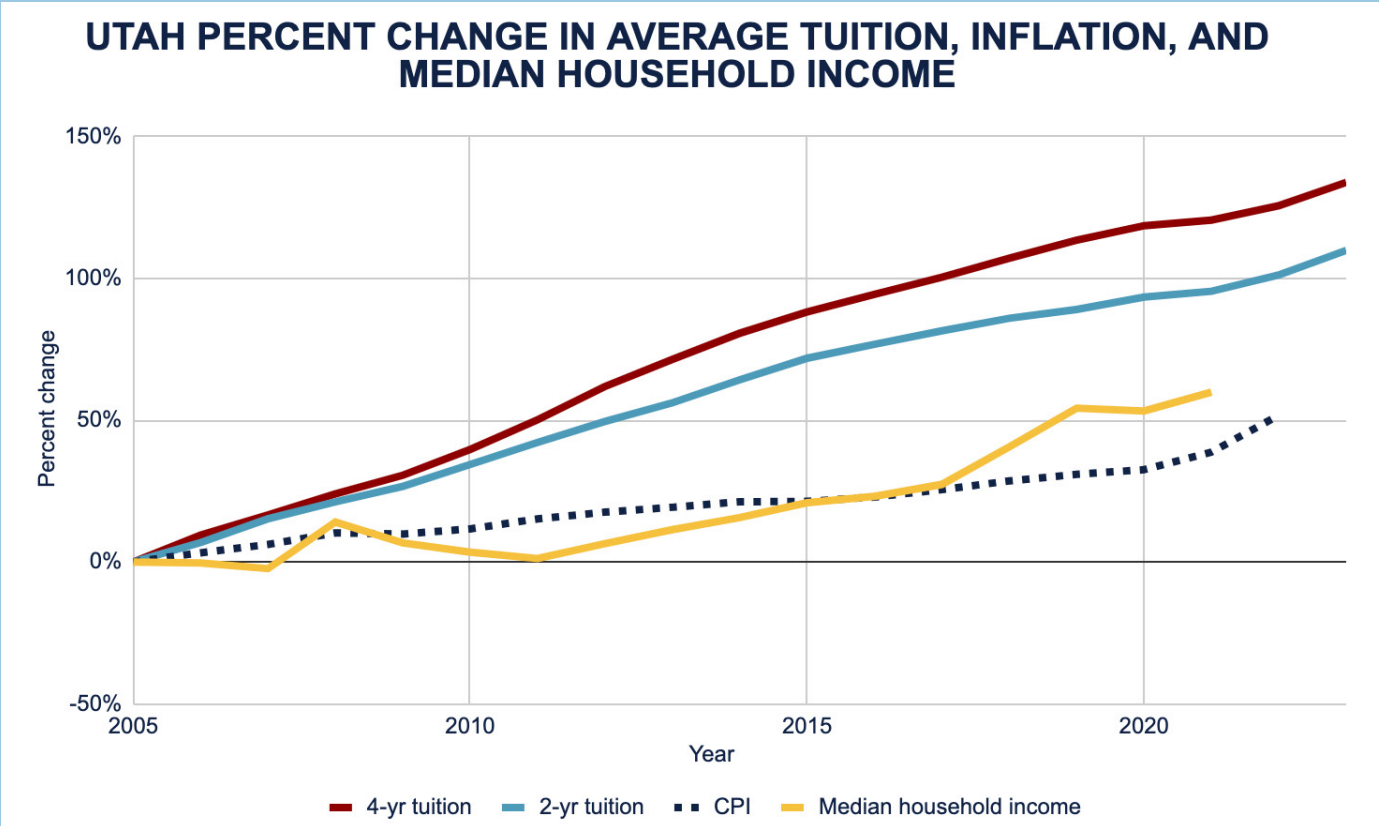
SOURCE: UCLA Cooperative Institutional Research Program Freshman Survey. Prepared by the Governor’s Office of Planning & Budget.

FIGURE 9: Average full-time tuition and fees at public four-year institutions, FY 23



SOURCE: The College Board Annual Survey of Colleges. Prepared by the Governor’s Office of Planning & Budget.

FIGURE 10: Utah percent change in average tuition, inflation, and median household income



SOURCE: The College Board, U.S. Bureau of Labor Statistics, and Federal Reserve Bank of St. Louis. Prepared by the Governor’s Office of Planning & Budget.

Workforce development

Since 1973 the UCLA Higher Education Research Institute has administered the Cooperative Institutional Research Program (CIRP) Freshman Survey to better understand incoming first-year students. The survey reveals that a significant percentage of freshmen consider the ability to get a better job a “very important” reason for going to college. That percentage has increased significantly in the years since 2008—see Figure 8.

Higher education should not only enhance the human experience, but also lead to gainful employment. Utah’s colleges and universities must continue to increase their capacity to provide the workforce for critical industries, such as health care, computer science, and transportation. The governor recommends appropriating \$15.2 million to increase capacity at Utah’s eight technical colleges, including \$5 million specifically to increase their integration with secondary schools. The governor recommends \$12 million to fund competitive grants available to colleges and universities through Talent Ready Utah for targeted workforce development needs in areas like computer science, health care, and commercial drivers. The governor also recommends \$3.3 million to fully fund in-state tuition for members of the Utah National Guard.

An investment in students’ education is an investment in our collective future. When implemented, the governor’s recommendations will strengthen the teaching workforce, increase support for students who need it most, and expand access to gainful employment, each of which will further strengthen Utah’s exceptional education system.

For a complete list of the governor’s budget recommendations for higher and public education, please see Tables 42 and 49. For all recommendations for education, see Table 16.

SOCIAL SERVICES

In Utah, two agencies, DHHS and the Department of Workforce Services (DWS), oversee the administration and implementation of budget and policy efforts related to social services. These agencies advocate for, support, and serve all individuals and communities in Utah to ensure access to opportunities and safe and healthy lives. Streamlined services are key to achieving these goals, especially among marginalized populations.

Social services ecosystem

Social determinants of health (SDOH) are environmental conditions that affect a wide range of health and quality-of-life outcomes for individuals and families in our communities. Considering these diverse needs, Utah’s social services are provided through a variety of interconnected initiatives related to economic stability, education and health care access and quality, structural neighborhoods and environments, and social and community experiences. Figure 12 represents the five social determinants of health, and outlines which areas each agency contributes to, as well as each agency’s current FY 23 budget.

Beginning in FY 24, Gov. Cox recommends transferring \$36.4 million from the Department of Corrections to DHHS to move and maintain the Clinical Services Bureau, which oversees health care for incarcerated individuals at the state prison. The governor also recommends an additional \$4.9 million one-time in FY 23 and \$13.9 million in FY 24 for DHHS to ensure consistent and effective care for incarcerated individuals.

Educational loan repayment

Gov. Cox recommends adding \$2.7 million to the Health Care Workforce Loan Repayment Program. These programs provide educational loan repayment funds to qualified health care professionals in exchange for their commitment

to work for an established period of time in underserved areas. Additional funding will also allow for the creation of five new awards specifically targeted to OB-GYN or Certified Nurse Midwives serving in geographic areas with a shortage of maternity health care professionals.

12-month continuous postpartum Medicaid coverage

Extending coverage for postpartum women beyond the 60-days after birth limit can reduce pregnancy-related deaths, decrease severe maternal morbidity, and improve continuity of care for chronic conditions such as diabetes, hypertension, cardiac conditions, substance use disorder, and postpartum depression.

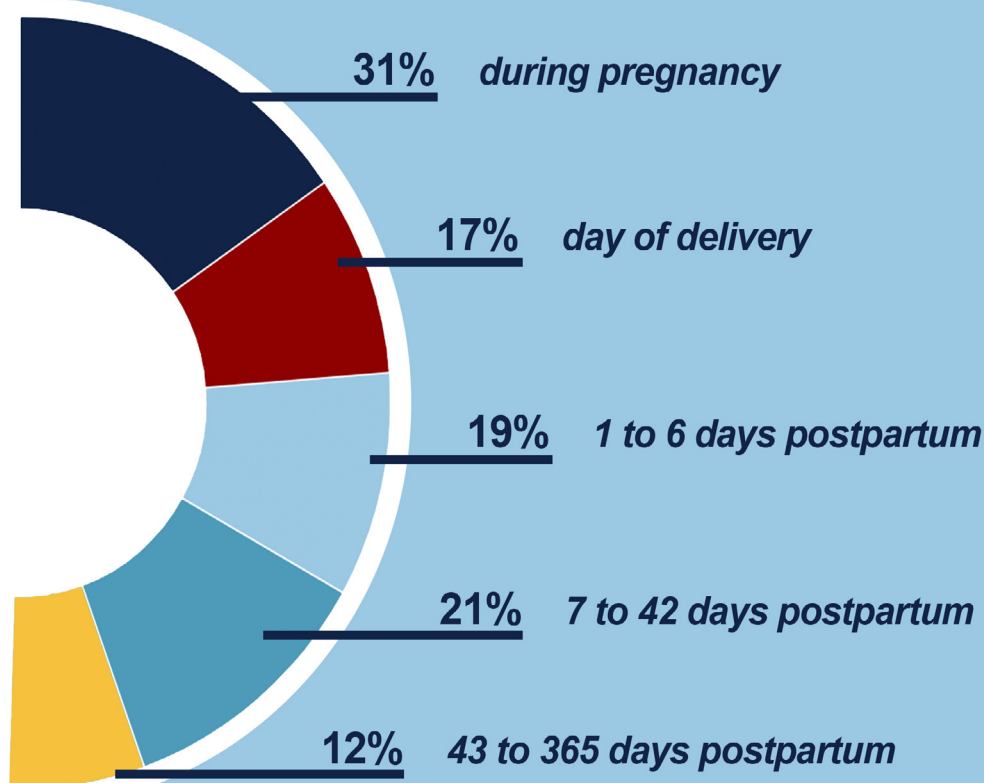
The governor recommends investing \$8.7 million into providing pregnant women on Medicaid with 12 months of continued postpartum care to better serve families in our state.

Renovate aging juvenile facilities

Many of the state's Juvenile Justice and Youth Services facilities were constructed in the 1980s and 1990s and built on punitive correctional principles focused on security. These facilities are not trauma-informed and were not designed to facilitate treatment and rehabilitation of the youth they house. To enable better treatment and outcomes, Gov. Cox recommends investing \$4.2 million into renovating three aging secure juvenile housing units in Provo, West Valley City, and Cedar City.

FIGURE 11: Pregnancy-related deaths by time period, U.S., 2011-2015

U.S. PREGNANCY-RELATED DEATHS (2011-2015)



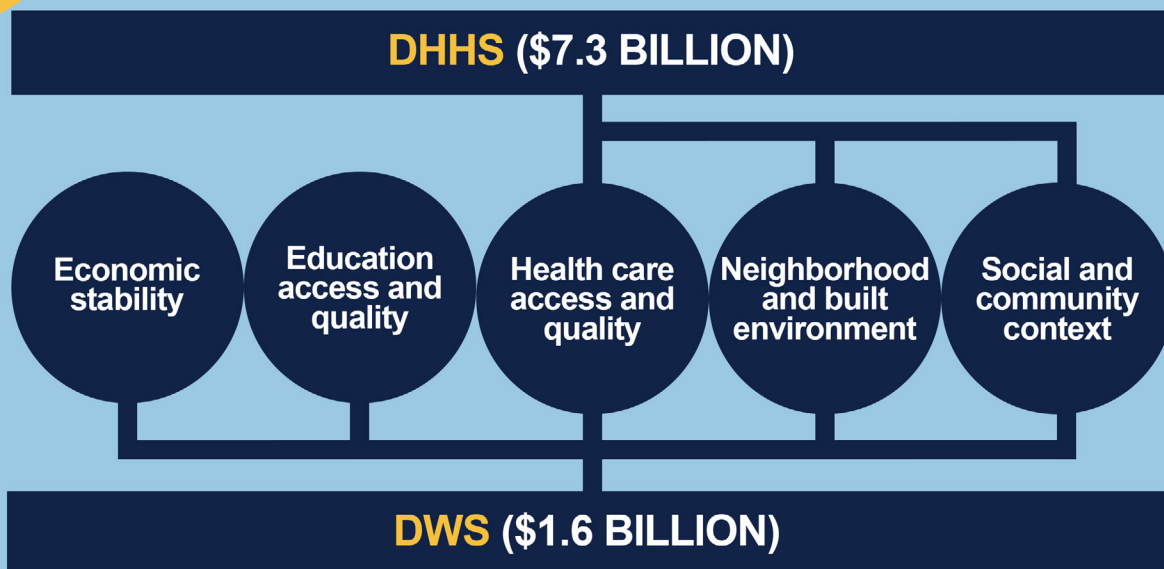
SOURCE: U.S. Department of Health and Human Services. Healthy Women, Healthy Pregnancies, Healthy Futures: Action Plan to Improve Maternal Health in America.¹³

Waiting list

Statute requires the Division of Services for People with Disabilities (DSPD) to plan, deliver, and administer an appropriate array of services and support for some of the most vulnerable people living within the state and their families. When natural and community support systems cannot sustainably meet disability-related needs for individuals, government may be their only safety net. Home and Community-Based Services waivers operated by DSPD are concurrently managed by both state and federal Medicaid agencies. These programs permit the state to provide a wide range of services to meet the varied health and safety

FIGURE 12: Utah's social services system and FY 23 budget

UTAH'S SOCIAL SERVICES SYSTEM AND FY 23 BUDGET



SOURCE: U.S. Department of Health and Human Services and the Governor's Office of Planning & Budget.¹⁴

needs of people with disabilities. The governor recommends spending \$5.4 million to cover an additional 258 individuals currently on growing waiting lists for these services.

Medicaid One Utah Health Collaborative commitments

In November 2021, Gov. Cox convened the One Utah Health Collaborative—a community-owned 501(c)(3) serving as a lever to transform health care in Utah. Medicaid provides health care for about 15% of Utahns. DHHS and Medicaid have committed to the following goals as part of the Collaborative's shared accountability framework:

- 1. Physical and behavioral care integration**—One in five Americans has a co-occurring physical condition, and rates are higher among the Medicaid population. By June 30, 2024, Utah
- 2. Prevention**—Evidence-based preventions address the root causes of chronic diseases to decrease costs and help people stay healthy to live more productive and longer lives. By June 25, 2025, DHHS will engage providers to enroll 1,500 pre-diabetic Medicaid members in a CDC-recognized Diabetes Prevention Program, resulting in 33% fewer participants developing diabetes within three years following the program.
- 3. Value-based payments**—Quality payment incentive models for Accountable Care Organizations can improve sustainability and increase transparency around quality of care for patients.

Medicaid will enroll 5,000 additional Medicaid members in an integrated approach to address disparities that exist in non-integrated systems.

For FY 24, DHHS will make over \$30 million in payments to Accountable Care Organizations contingent upon the organizations meeting established quality measures.

The Cox-Henderson administration continues to support efforts to make Utah the national leader in cost-efficient, innovative health care to strengthen our economic competitiveness and support a high quality of life for all Utahns.

OPPORTUNITY FOR ALL

Every Utahn, regardless of geography, deserves the opportunity to work and thrive in our state. Policies that recognize and strengthen the family as the fundamental unit of our society are key to ensuring that every Utah child has an opportunity to succeed.

The Cox-Henderson administration is committed to improving life outcomes for people with historically and systematically less access to opportunity, including women, people of color, and LGBTQIA+ individuals, and creating initiatives that acknowledge the history of our state and nation.

Strengthening families

Data shows the family is the most fundamental unit of society, culture, and economy, and the least expensive way to solve societal problems. Gov. Cox and Lt. Gov. Henderson established an Office of Families to evaluate and recommend policies that strengthen the family and support children as Utah's greatest resource. Families come in all shapes and sizes, and proactive strategies that enhance the lives of children and their guardians are more effective for long-term success than reactionary policies. Making Utah the best state for families is vital to our future.

Every family faces trauma. Research shows that long-term mental and physical health is affected by this trauma, and the difference

between those families who successfully navigate challenges and those who struggle is resiliency. Our state desperately needs trauma-informed care and a statewide network of best practices, resources, and data. DHHS will work to implement this recommendation.

Tax cuts for families

Tax relief helps Utah families care for their needs. Gov. Cox is recommending nearly \$300 million in new ongoing income tax cuts, about \$574 million in one-time tax relief, and maintaining the expiration of the basic levy freeze. Together, these changes will provide more than **\$1 billion in tax relief to Utahns**. This proposal, combined with tax cuts that Gov. Cox and other state leaders have enacted over the past two years, sum to more than \$1.3 billion in total tax relief.

The governor recommends a modification of Utah's dependent exemption (Taxpayer Tax Credit) to make \$250 of the tax credit refundable in order to provide the benefit of tax relief to the low- and middle-income families who miss out on the benefits of a general rate cut. This return of taxpayer dollars will help families facing inflation obtain basic necessities.

Gov. Cox and Lt. Gov. Henderson recommend an additional modification to the Taxpayer Tax Credit that would provide financial relief to pregnant mothers. Currently, the size of the Taxpayer Tax Credit increases as family size increases since families receive a Utah dependent exemption for each child in the family. The governor's proposal would provide expectant mothers with double the Utah dependent exemption amount in the year they give birth to a child. Because of the governor's recommended refundability provision, this benefit would assist mothers across the income spectrum.

Foster care compensation

Many of children in the child welfare system are at risk of aging out of the system without a

permanent family, and many live in congregant settings due to lack of access to placement with a caring foster family. Utah can be the first state to “flip the list” so that families are waiting for foster children, not the other way around.

The Division of Child and Family Services has faced difficulty finding and retaining foster parents partially due to low compensation rates for foster care parents in comparison to other states. To support these families, Gov. Cox recommends \$2.1 million to increase funding for foster parents and kinship placements and to increase special needs rates for things like clothing that have been stagnant for more than 20 years. The Cox-Henderson administration wants to strengthen and grow the provider continuum to better serve the children, youth, and families involved in the foster care system.

Home visitation

Supporting the health and wellness of families, improving early child development, and ensuring school readiness are important goals for our communities. Evidence-based home visitation programs during the first three years of a child’s life are expected to save between \$1.80 and \$5.70 in social services costs for every dollar invested. Currently, home visitation programs to assist and educate parents only serve 2.6% of families experiencing poverty in our state.

Gov. Cox recommends investing \$16 million in a pilot program to bolster these services. Additional funds would be focused on aggressively expanding services in at least two counties: one urban and one rural.

Incarcerated families

The populations served by correctional facilities comprise a large array of unique individuals, situations, and families. The Cox-Henderson administration recognizes an opportunity to better support women who are incarcerated while pregnant. A \$1.3 million appropriation to maintain strong family bonds during incarceration would create a correctional facility

nursery, among other programs, to improve parenting skills, treatment, education, work-related skills, and community support for new moms and babies. Expectant mothers who meet strict criteria, including sentence length and screening requirements, would be eligible to give birth and return to the correctional facility with her infant to reside in a designated nursery unit separate from the general population. Upon completion of the mother’s sentence, the family leaves the facility together. This model supports successful reentry and strives to reduce recidivism and intergenerational incarceration.

Domestic violence

Violence affects too many Utahns. In Utah, one in every five men and one in every three women are victims of interpersonal violence, and almost one in four adult homicides in the state are related to interpersonal violence or domestic abuse.⁹ According to the FBI, rape is the only violent crime in Utah with higher rates than the national average.¹⁰ The Cox-Henderson administration is committed to strengthening policies that reduce and de-escalate domestic violence, and creating cohesive services for adults and children who are victims of crimes.

Gov. Cox recommends \$1.1 million for the creation of a Utah Crime Victims Services Coordination Commission to provide a collective voice to victims and coordinate response across levels of government and nonprofits. Additionally, Gov. Cox recommends a historic state investment of

\$50 million toward supporting victims of crime, including lethality coordinators at shelters. Gov. Cox and Lt. Gov. Henderson asked entities in this space to work together to formulate a strategic plan for interpersonal, sexual, and domestic violence in an effort to streamline funding, create statewide messaging, and improve response, prevention, and intervention efforts to reduce harm.

The Lethality Assessment Program (LAP) is an evidence-based tool for on-scene identification of domestic violence victims who are at a high lethality risk. Information sharing between law enforcement agencies can promote a better assessment of a singular violent incident and prevent intimate partner homicide. Almost half of Utah law enforcement agencies currently participate in LAP. The governor recommends \$1.3 million to expand this program and provide additional training for members of our law enforcement teams. Additionally, the governor recommends \$355,000 to improve the Victim Identification Network.

One Utah

Approximately 15.3% of Utahns speak a language other than English at home.¹¹ Gov. Cox recommends \$361,000 to modernize how state government interacts with diverse communities by translating state documents, forms, and materials to ensure communities have equal access to critical information.

Utah has a rich history of welcoming immigrants and their families. These individuals bring skills and talents that deepen our workforce and make our state a great place to live. Sometimes, skills developed abroad do not neatly fit the requirements for state licensure in professions like nursing or carpentry. To bridge this gap, the governor recommends investing \$120,000 into the Office of Professional Licensure Review to open pathways to licensure for immigrants with appropriate foreign credentials.

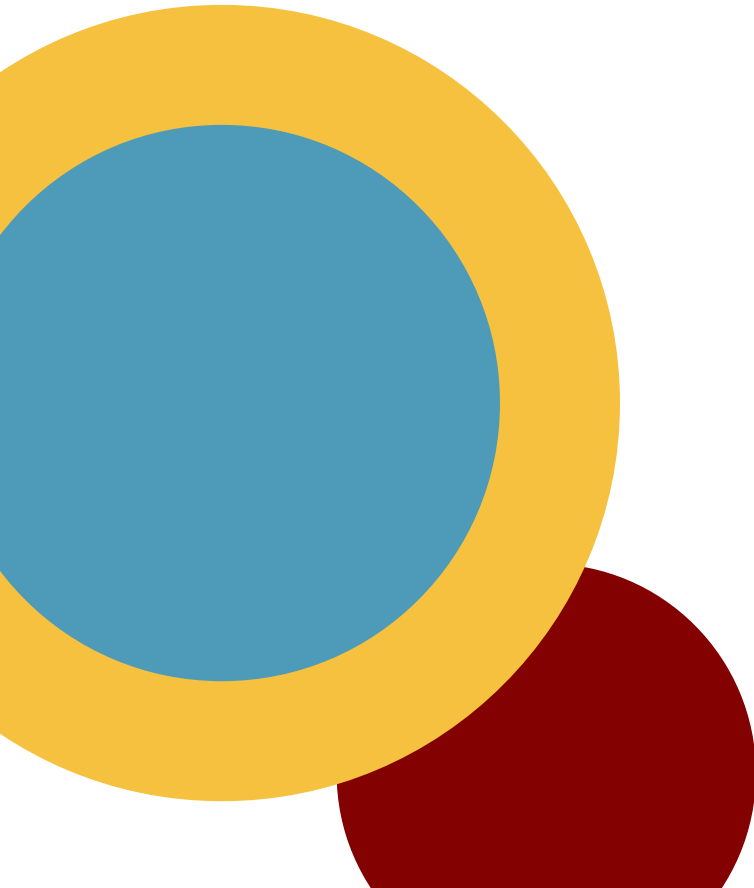
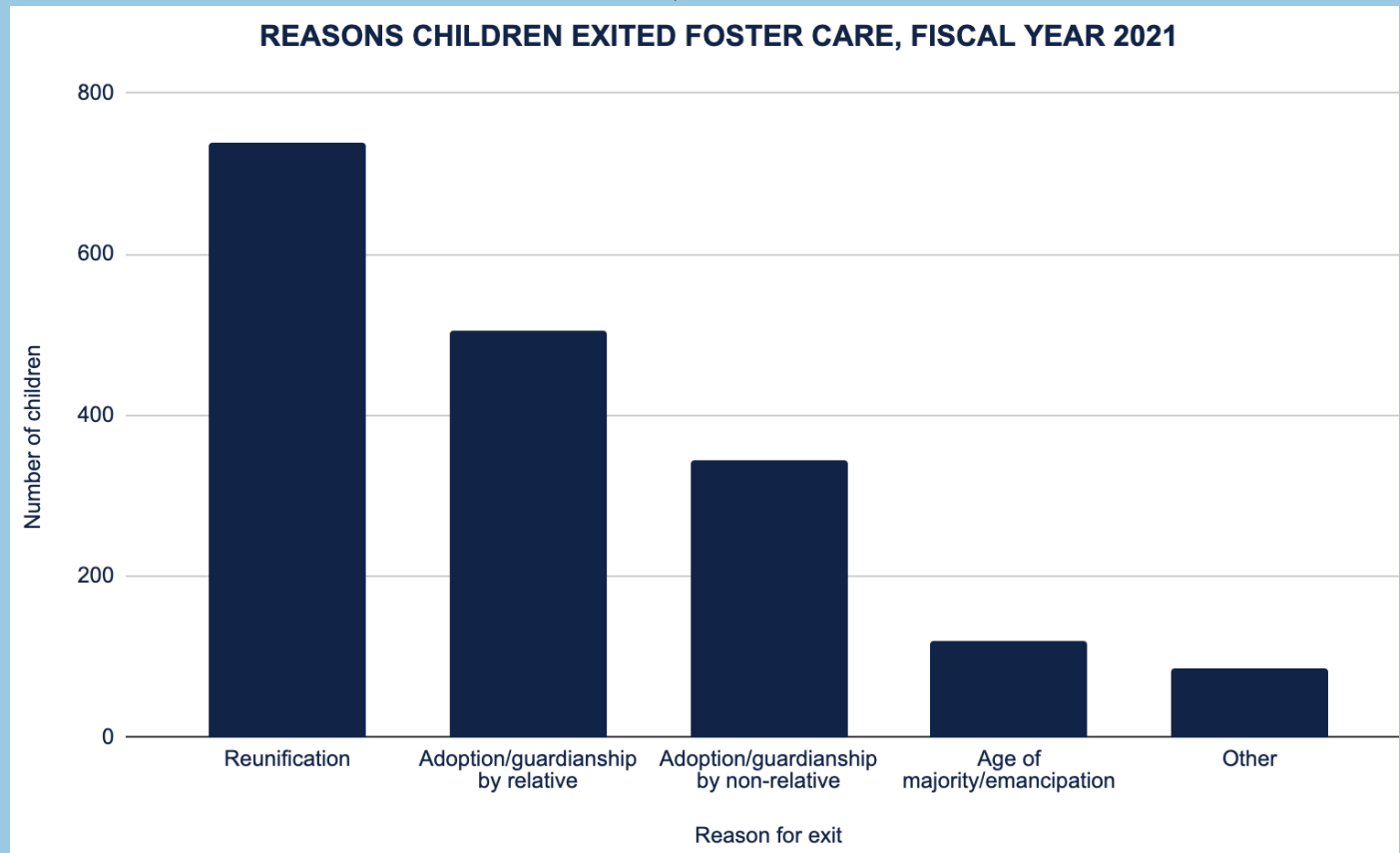
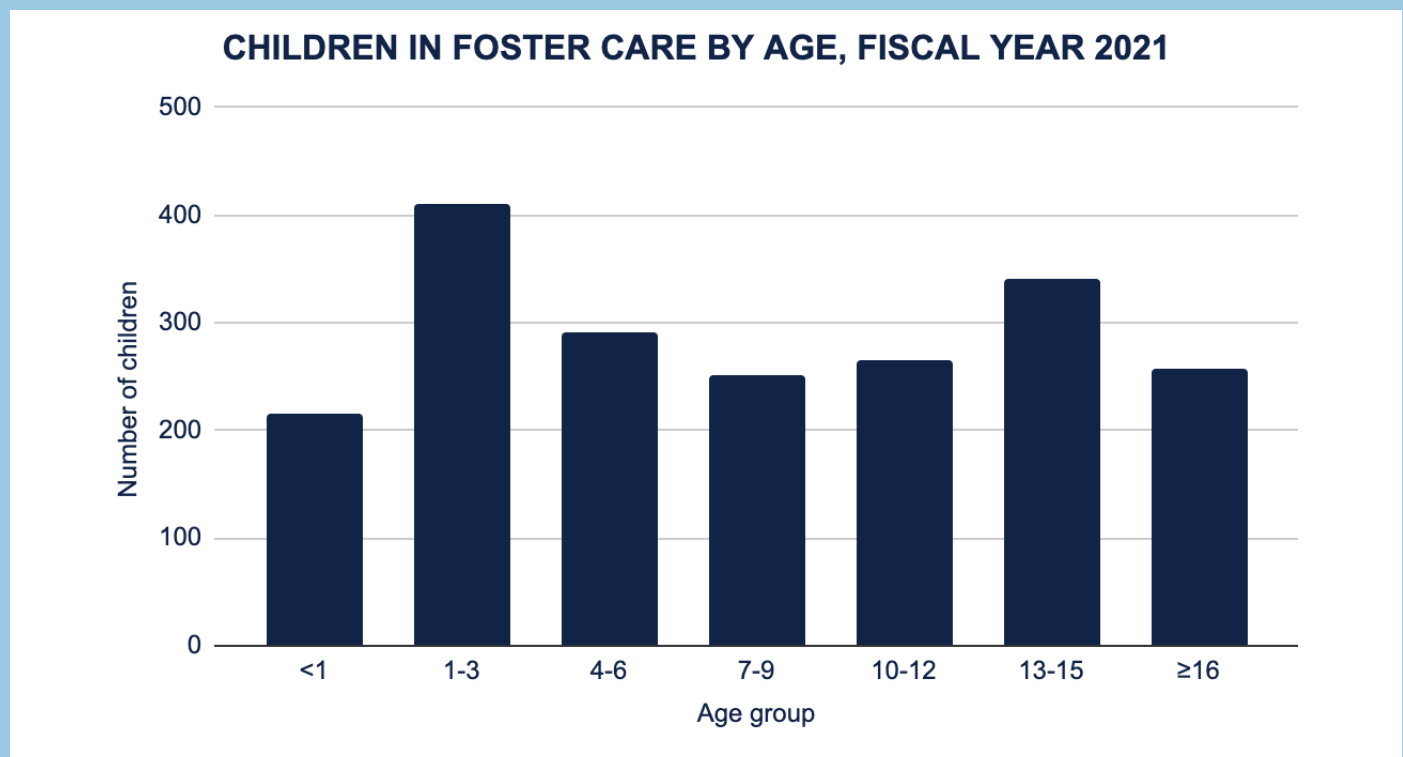


FIGURE 13: Reasons children exited foster care in Utah, FY 21



SOURCE: Division of Child and Family Services, Department of Health and Human Services.¹⁵

FIGURE 14: Children in foster care in Utah by age, federal FY 21



SOURCE: Division of Child and Family Services, Department of Health and Human Services.¹⁶

GROWTH HIGHLIGHTS

\$561M

**WATER &
CONSERVATION**

\$132.9M

Great Salt Lake

\$200M

**agricultural
water optimization**

\$4.4M

**San Rafael energy
research center**

\$1.6M

**air quality monitoring
& research**

\$463.1M

rural investments

\$25.5M

**zero fare one-year
pilot program**

\$15.3M

**homebuyer and
homeowner assistance**

\$24M

**affordable housing
tax credits and loans**

\$100M

**statewide trail
network**

\$100M

**deeply affordable
housing units**

\$258M

**The Point and
transit improvements**

\$21M

food security

\$150M

housing

GROWTH

Secure Utah's water future through conservation, planning, and management

Intensify efforts to address housing, including more affordable units and aid for first-time homebuyers

Create a transportation system that connects Utahns and their destinations

As Utah grows, we are focusing planning efforts on maintaining and improving quality of life in our state. Wise water management, technological innovations, investments in infrastructure, and affordable and attainable housing options for all will continue to make Utah a wonderful place to live for generations to come.

WATER

Water is vital to life in the West. Utah has experienced drought conditions for 8 of the past 10 years, resulting in dangerously low reservoir storage and causing serious concern for water managers. Utahns have proven their collaborative spirit through remarkable efforts to conserve water resources.

Despite record-setting heat, Utahns have conserved more than 9 billion gallons (28,000 acre-feet, more than the full capacity of Red Fleet Reservoir) of water so far this year, allowing water

managers to draw 23.5% less water from our reservoirs than was needed in 2021. Thanks to these efforts, Utah reservoirs ended the 2022 water year in slightly better shape than in 2021, despite ongoing drought conditions.

Significant water conservation efforts are underway by the state thanks to historic legislative support during the 2022 General Session. The Legislature passed a record number of water bills and appropriated nearly \$500 million in water-related spending during the last year and a half.



28,000

acre-feet of water conserved by Utahns in 2022 so far despite a summer of record-setting heat

Red Fleet Reservoir

With the majority of the state still in drought, growing infrastructure needs, and ongoing concerns about improving our water quality, we must do more to ensure our water future. Gov. Cox's FY 24 budget recommendations include a more than \$561 million investment in water infrastructure, conservation, planning and management, agricultural water optimization, and Great Salt Lake interventions. Combined with last year's investments, that's a \$1 billion investment in our water future.

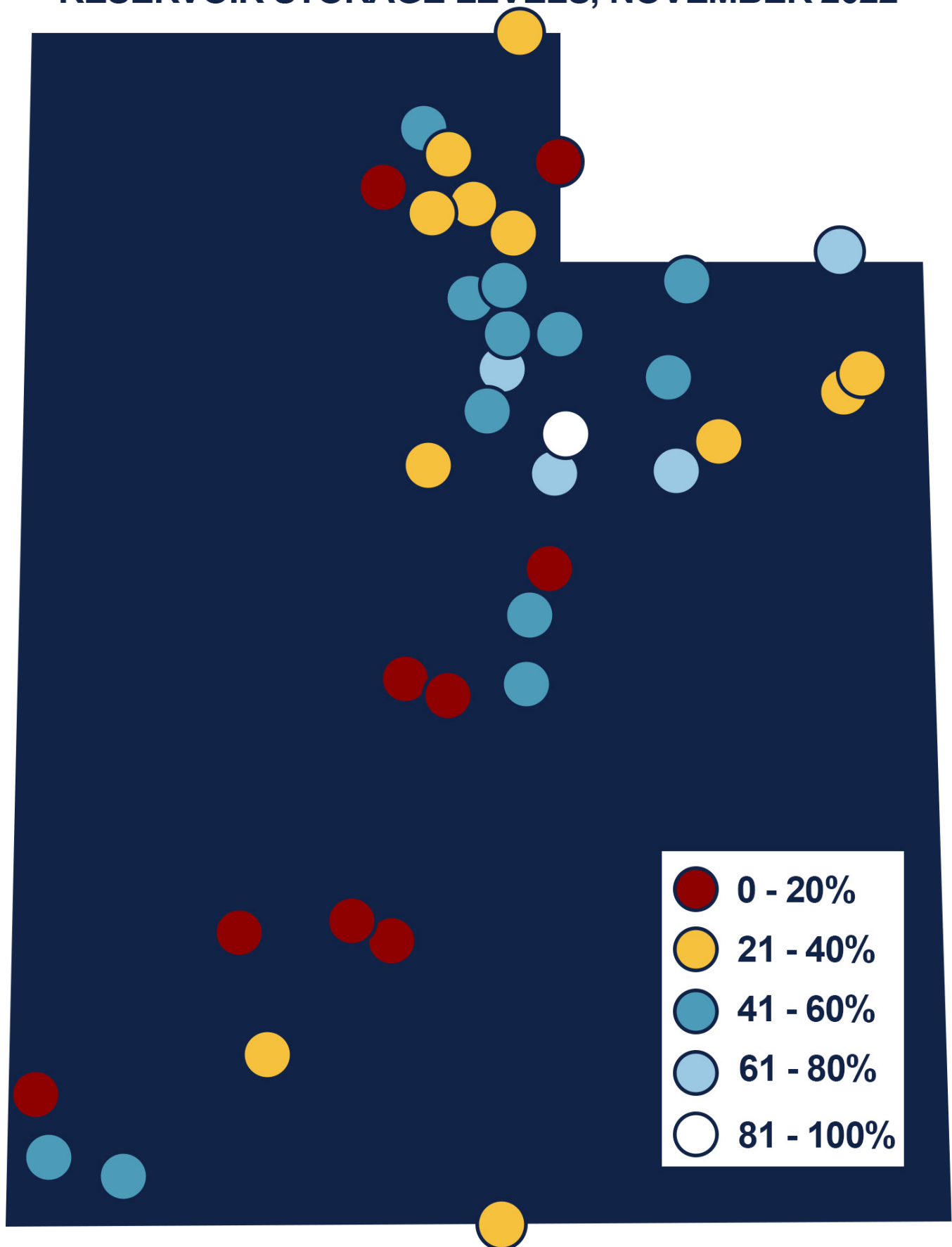
While often out of sight and out of mind, investments in our water infrastructure are critical to maintaining our health, quality of life, and economic vitality. Gov. Cox recommends investing \$12.7 million to leverage \$164 million of federal funds for drinking water infrastructure, \$5.8 million to leverage \$85 million of federal funds for water quality infrastructure, and \$75 million to help finance water reuse infrastructure in southern Utah. To improve the resiliency of our infrastructure, the governor recommends \$50 million for upgrading critical aqueducts to seismic safety standards and \$50 million to improve dam safety.

Our state is on the frontier of research and innovative water solutions. The governor recommends setting aside \$5 million to fund

research into our state's most urgent water questions. Cloud seeding, a process that improves a cloud's ability to produce rain or snow, has been shown to increase precipitation by 5-10%. The Division of Water Resources will be able to expand cloud seeding efforts throughout the state with an additional \$5.6 million investment. To help us better understand and manage surface and groundwater resources, Gov. Cox recommends \$1.3 million for better technology and research. The governor also recommends \$1 million to accelerate environmental reviews for watershed and land management projects.

Continued water conservation must become a normal part of our collective culture. Gov. Cox recommends leveraging Utahns' willingness to help conserve by investing \$1 million into expanding and improving education efforts on actionable information about conservation and water quality. More than \$5 million was appropriated last year to help offset residents' costs of removing non-functional turf. Gov. Cox recommends an additional \$5 million for homeowner turf replacement rebates which will match nearly \$6 million set aside by four major water conservancy districts, providing a total two-year investment of \$10 million in this conservation tool.

RESERVOIR STORAGE LEVELS, NOVEMBER 2022



SOURCE: Division of Water Resources and the Geographic Information Database. Prepared by the Governor's Office of Planning & Budget.²⁷

State agencies continue to make significant strides toward improving water planning and management. The Utah Coordinated Action Plan for Water details strategies for water infrastructure, vibrant communities, productive agriculture, and healthy watersheds.¹⁷ Gov. Cox is recommending \$242.9 million toward strategies that put this plan into action. Additionally, Gov. Cox recommends \$760,000 to improve coordination between state and local water planning efforts.

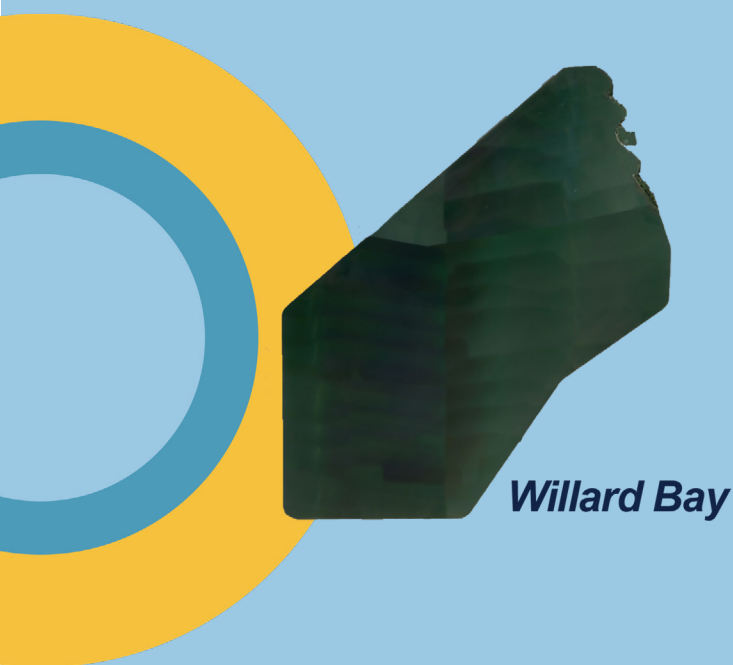
Agricultural water use accounts for roughly 75% of Utah's diverted water. Agriculture is a vital sector of our economy and part of our way of life. Optimizing water usage is key to providing sustainability to this industry. The Agricultural Water Optimization Program has demonstrated conservation strategies that optimize water use without compromising agricultural yields.¹⁸ Once current projects are completed, a projected 200,935 acre-feet of water (roughly the equivalent of Willard Bay) will be made available every year. Gov. Cox recommends an additional \$200 million investment in the Agricultural Water Optimization Program. Additionally, he recommends policymakers consider strategies to ensure that the water made available from these projects

benefits state and regional priorities such as the Great Salt Lake. He also recommends \$8.2 million to empower producers to conserve, including research, Agriculture Resource Development Loan funds, conservation staff, and the Agricultural Voluntary Incentive Program.

Great Salt Lake

Few visuals better highlight the impacts of drought in Utah than the receding shoreline and exposed lakebed of the Great Salt Lake. Resource managers and researchers have emphasized the risks a drying lake poses to the health, economic well-being, and quality of life of Utah residents throughout the state. The Great Salt Lake is currently at the lowest level ever recorded, resulting in approximately 750 square miles of lakebed exposed during the past 22 years. Utah is proactively addressing the impacts of receding lake levels to protect this critical ecosystem, including working to enhance water flows, improve management, educate the public, preserve critical ecosystems, and optimize salinity levels.

Rehabilitating the lake will require sustained efforts over many years, but we can take short-term action to mitigate impacts. Gov. Cox



200,935

projected acre feet of water
made available every year due
to ag water optimization

is recommending \$132.9 million to address issues specific to the Great Salt Lake this year, as well as investing in more than \$217.9 million for statewide water conservation and supply management efforts that will create medium- and long-term benefits for the lake.

The Great Salt Lake has experienced a rapid increase in salinity levels that could prove catastrophic to ecosystems. To address this emergency situation, the governor recommends \$100 million to secure short-term agricultural water rights leases in the Great Salt Lake watershed and directs the state engineer to work with policymakers to assure this water is shepherded to the lake. Receding lake levels have created newly exposed state lands. Gov. Cox recommends the Division of Forestry, Fire, and State Lands invest \$1.3 million from the Sovereign Lands Account to manage these lands and salinity levels in the lake.

Long term, Gov. Cox recommends adding \$25 million to the Great Salt Lake Water Trust to reserve resources to enhance water quality and quantity, and has also suspended new water appropriations in the Great Salt Lake basin. To improve our understanding of the dynamics of exposed lakebed, Gov. Cox recommends \$160,000 to study the air quality impacts of wind-blown dusts from the lake. Finally, to help state agencies better model the impacts of changing lake levels, Gov. Cox recommends \$1.5 million to acquire high-resolution digital lakebed topographical data for the Great Salt Lake and Bear Lake.

AIR QUALITY

During the past two decades, air quality along the Wasatch Front during winter months has shown a clear trend of continued improvement, despite population and economic activity growth. All areas have met health standards for particulate matter (PM 2.5) and significant progress is being made toward limiting the formation of ground-level ozone. The adoption

FIGURE 15: Great Salt Lake near its average elevation of 4202.2 feet compared to recent aerial imagery

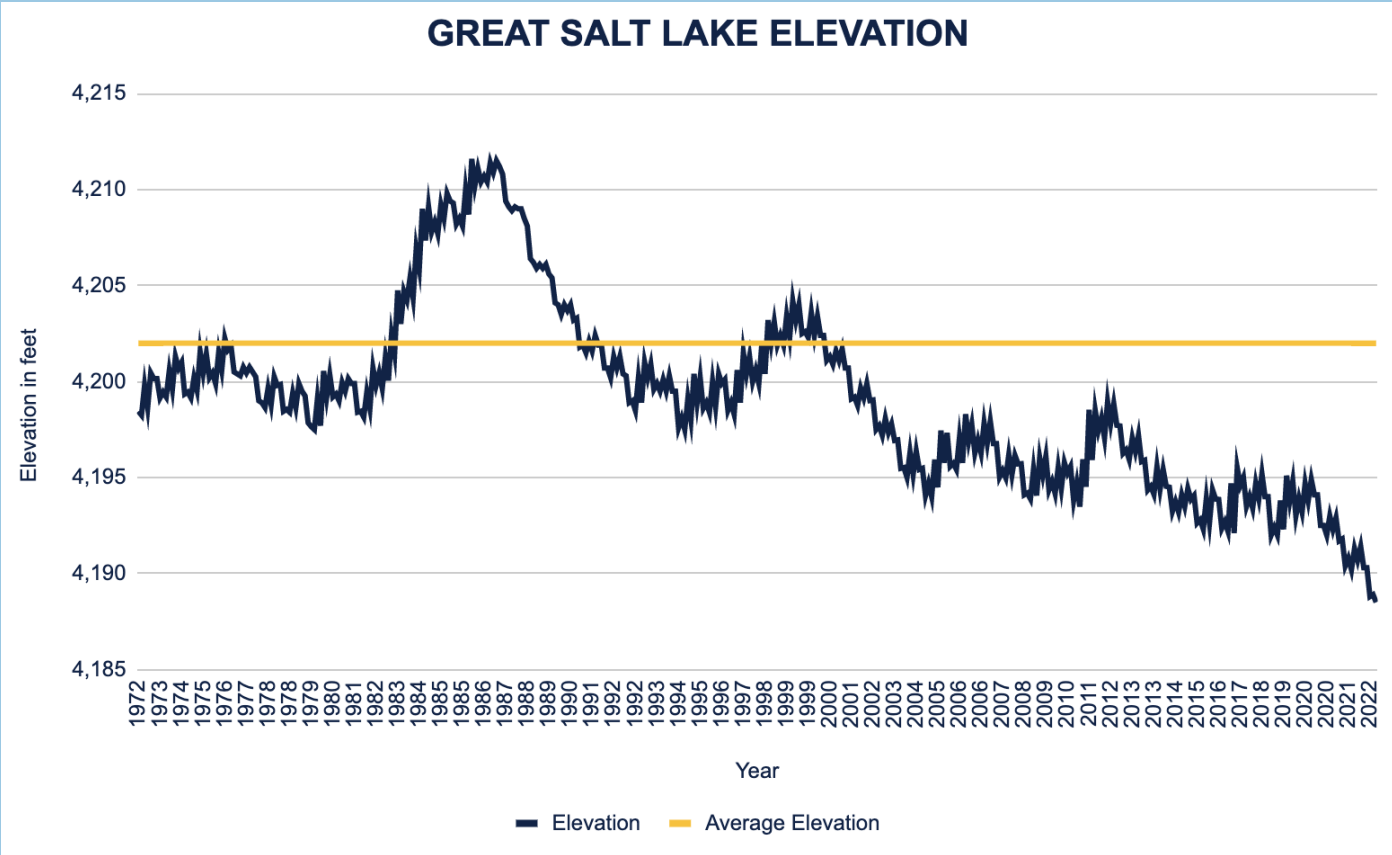


SOURCE: Esri, Utah's Geographic Information Database, and the Division of Water Resources. Prepared by the Governor's Office of Planning & Budget.

of Tier 3 gasoline production by Utah refineries has also produced substantial reductions in overall emissions.

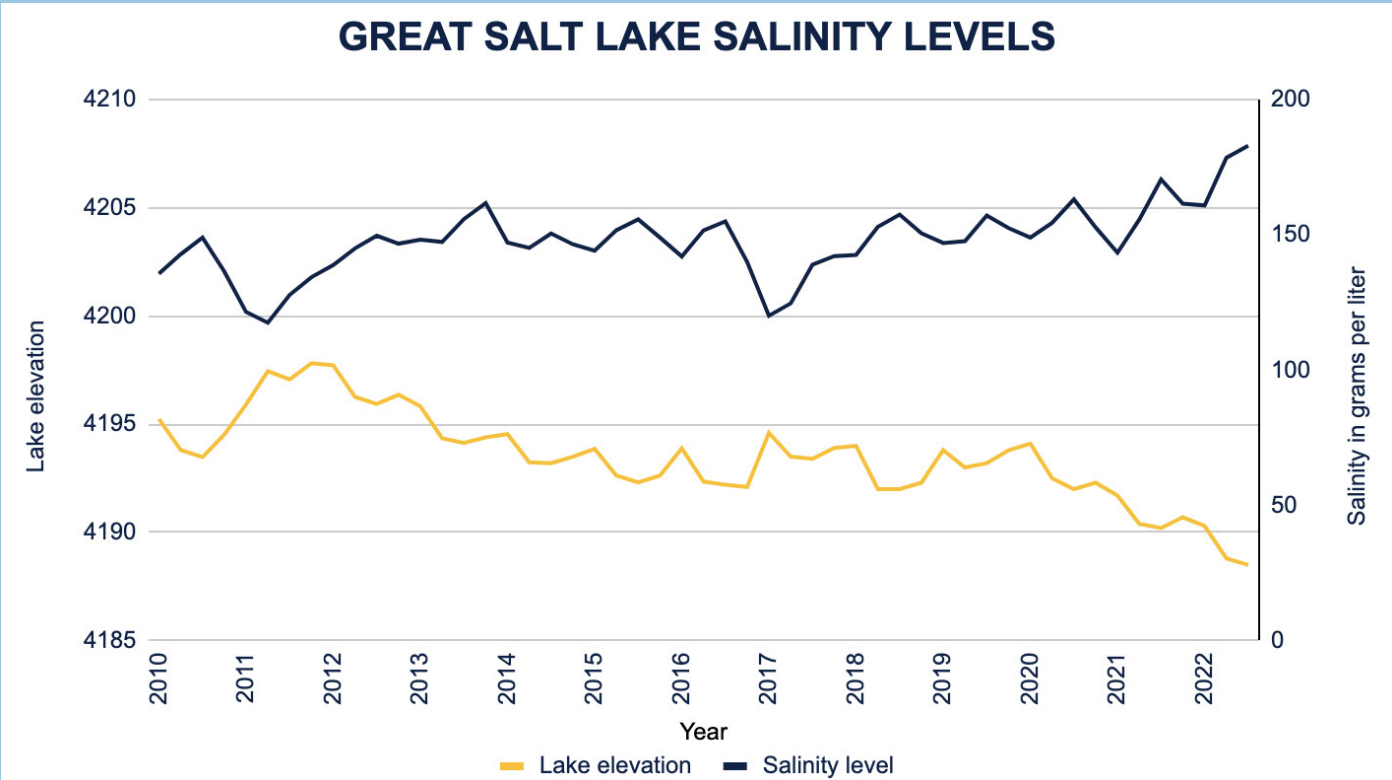
Despite these and other successes, summer-time ozone levels continue to rise and are now the primary air quality concern along the Wasatch Front. Utah's population growth is concentrated in urban centers along the Wasatch Front, producing an outsized negative impact on air quality in those areas. Changes in precipitation patterns, higher summer temperatures, persistent drought, and large wildfire events throughout the Western United States also worsen Utah's air quality. Receding water levels in the Great Salt Lake are exposing areas of lakebed creating the possibility of dust storms in populated areas.

FIGURE 16: Great Salt Lake elevation since 1972



SOURCE: U.S. Geological Service National Water Information Systems. Prepared by the Governor’s Office of Planning & Budget.²⁸

FIGURE 17: Great Salt Lake average quarterly salinity levels in grams per liter at Saltair



SOURCE: U.S. Geological Survey National Water Information Service.



Great Salt Lake

\$132.9 M

direct investments for the
Great Salt Lake, a key ecosystem

The Utah Transit Authority (UTA) experienced an increase in ridership during Free Fare February in 2022. Tens of thousands of riders, including many new to public transit, enjoyed the services, and stress on our transportation system and environment was lessened.¹⁹ Gov. Cox recommends \$25 million for a one-year statewide zero fare transit pilot. During Free Fare February, 87% of entities that subsidize UTA fares for their users continued paying subsidies to help enable the zero fare period. Gov. Cox calls on UTA fare subsidy partners to continue paying subsidies for their users during this one-year pilot period to cover \$13.1 million in additional costs.

The governor also recommends \$500,000 for a zero fare transit study to analyze the impacts of the pilot. This pilot will provide Utah families price relief to help offset the burden of gasoline prices, gasoline tax indexing, and inflation, while also allowing researchers to analyze factors related to permanent decisions about zero fare transit.

To better understand and monitor summertime ozone levels, Gov. Cox recommends \$872,000 to monitor ozone conditions and \$160,000 to study the air quality impacts of wind-blown dusts from the Great Salt Lake.

ENERGY

Secure, innovative, and reliable energy enables our modern life. Gov. Cox is committed to ensuring that all Utahns have access to the energy infrastructure needed to participate in our growing economy and evolving future.

Our state has critical energy infrastructure needs. The growth of natural gas, hydrogen, and electricity grids needs to be matched with additional pipelines and the expansion and strengthening of Utah's transmission system. Gov. Cox recommends \$4.4 million to leverage \$29.3 million in federal funds during the next five years from the IIJA Preventing Outages and Enhancing the Resilience of the Electric Formula Grant program. He also recommends \$25 million to help local communities and utilities compete for grid resilience competitive matching funds provided through the IIJA and IRA. This \$29.4 million state investment could leverage more than \$100 million in federal funds to improve the strength and resilience of Utah's electrical grid.

In February 2022, Utah, Wyoming, New Mexico, and Colorado partnered through the Western Inter-States Hydrogen Hub (WISHH)

to pursue federal funding for a regional hydrogen hub. Through the IIJA, the U.S. Department of Energy has \$8 billion to establish at least four such hubs. These hubs will help facilitate the production, transportation, storage, and use of hydrogen in our region. WISHH represents a generational opportunity to further diversify Utah’s energy sector, create jobs, and ensure our state has affordable and reliable energy. The governor recommends \$325,000 to support this effort.

Gov. Cox also recommends \$4.4 million to support operations and capital improvements at the San Rafael Energy Research Center. This funding will help the lab continue to research innovative technologies related to cancer treatment, emissions-free energy, and more.

HOUSING

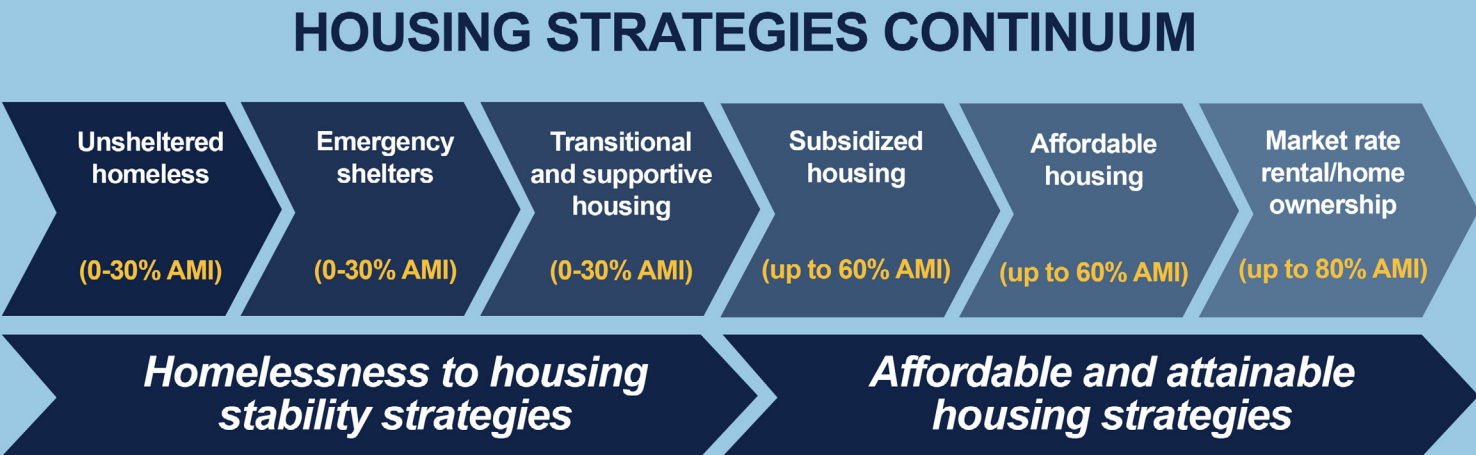
As Utah grows, one of our biggest challenges is access to affordable, high-quality housing for all Utahns, regardless of income level or geographic location. Utah has seen one of the sharpest increases in home prices across the nation in recent years.²⁰ In 2022, researchers

from the Kem C. Gardner Policy Institute reported that more than 75% of Utahns cannot afford to purchase a home.²¹ Rising interest rates and materials costs have discouraged construction, with the 2022 estimate of new dwelling unit permits being 32.7% below that of 2021.²² Decrease in construction will likely further exacerbate rental and housing prices by limiting the supply of new units. To mitigate the impacts of the current housing and rental markets, the Cox-Henderson administration is recommending \$150 million in total funding for a variety of housing-related initiatives, in addition to supporting policy solutions that will lead to better market solutions.

Housing strategies

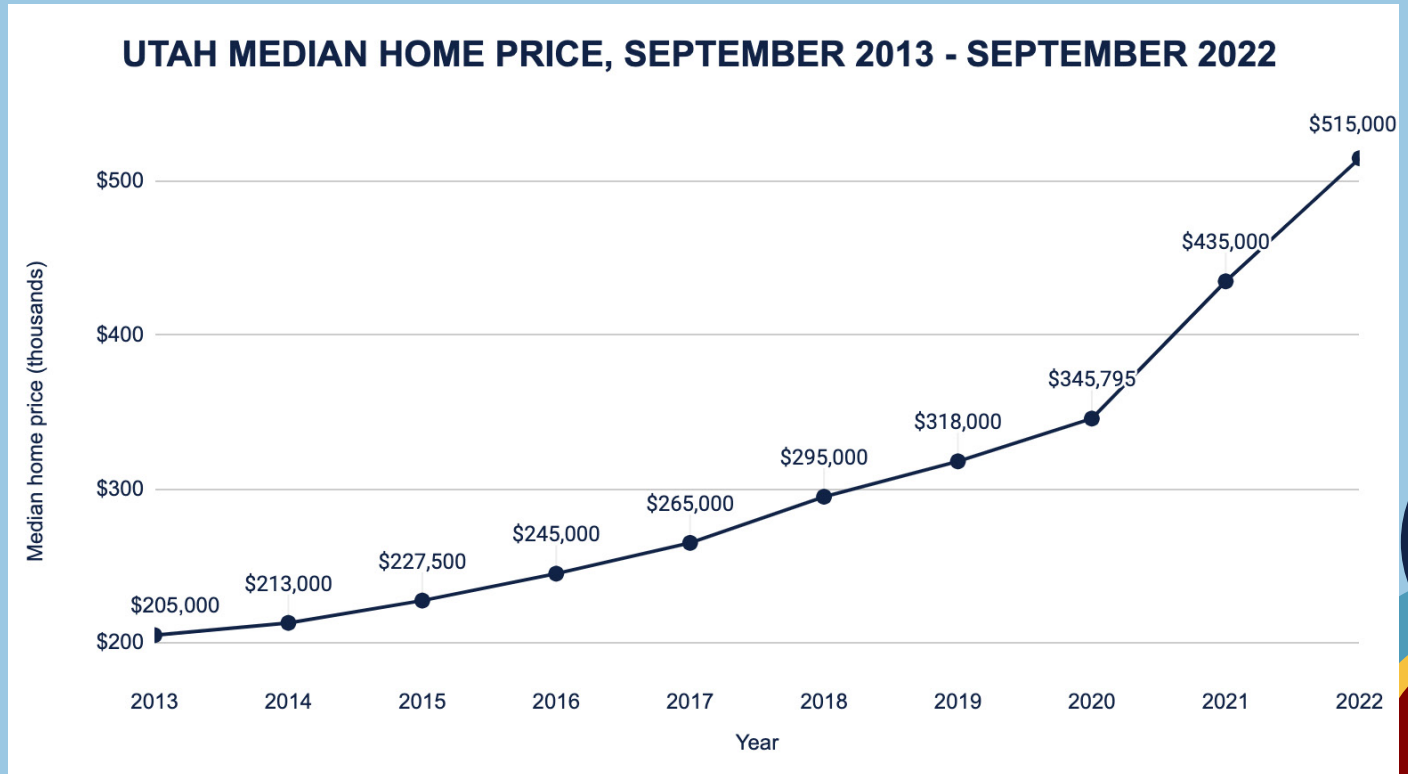
Affordable housing and needed housing support is different depending on the economic status of the population in question. The housing strategies continuum, as seen in Figure 18, illustrates this principle. Resource centers and low-barrier shelters provide the most basic opportunities for shelter for the population experiencing literal homelessness. Transitional and supportive housing options provide government-supported housing for individuals and families looking to exit

FIGURE 18: Housing strategies continuum



SOURCE: Office of the Legislative Fiscal Analyst and Governor’s Office of Planning & Budget.

FIGURE 19: Utah median home price, September 2013 - September 2022



SOURCE: Utah Association of Realtors.²⁹

homelessness who may need additional supports, like substance abuse treatment or interactions with caseworkers who can help them find educational and employment opportunities. Finally, homeownership allows individuals and families to build wealth and maintain stability. The governor recommends funding across the housing strategies spectrum.

Homelessness to housing stability recommendations

In FY 23, the state expended nearly \$55 million in ARPA federal dollars for deeply affordable housing grants to developers and nonprofit organizations across the state. This funding is estimated to create an additional 1,078 affordable housing units, including 679 deeply affordable units (for individuals with an area median income (AMI) of 30% or lower). The owners of each unit are required to provide supportive services that have been proven necessary to make housing successful for the most vulnerable populations. These supports may include case managers, substance abuse

treatment, and access to mental and physical health care. To build on the success of the FY 23 program, the governor recommends an additional \$100 million one-time (\$80 million from ARPA funds and \$20 million in General Fund) for deeply affordable housing. This investment would result in an estimated additional 2,000 affordable units across Utah.

Affordable housing recommendations

A supply of affordable rental units is an essential piece of the housing continuum. Additional investments in both the state portion of the Low Income Housing Tax Credit (LIHTC; overseen by the Utah Housing Corporation) and the Olene Walker Housing Loan Fund (OWHLF) are intended to provide further incentives to developers to provide units for individuals with an income of 30 to 60% AMI. The governor also recommends \$9 million for LIHTC and \$10 million ongoing and \$5 million one-time for OWHLF, which is estimated to create more than 1,000 additional affordable units over the next 10 years.

Attainable home ownership recommendations

With housing prices increasing across the state, the rising generation faces the prospect of being the first generation in Utah's history unable to attain homeownership as a group. In its 2021 report "State of the State's Housing Market," the Kem C. Gardner Policy Institute indicated that with the 2020 median home price of \$380,000, nearly half of all Utah households were priced out of the market. With the median home price increasing, fewer and fewer Utahns see a path to home ownership.

For this reason, Gov. Cox recommends funding multiple programs that will help households that meet certain income criteria qualify for or maintain home ownership. Programs designed to help educators, firefighters, and veteran first-time homebuyers are addressed on page 21. The governor also recommends \$1 million for critical home repairs for unhealthy homes owned by families with an income of 30 to 80% AMI.

RURAL UTAH MATTERS

Rural Utah matters and deserves a voice in Utah's economic future. Statewide policy must account for the variety of voices in rural Utah to ensure access and alignment across the state. This budget includes \$463.1 million in direct investments for rural Utah.

Rural Utahns face unique challenges attaining housing. Supply and demand disparities felt across the state are particularly acute in rural Utah where housing developments are generally smaller and less lucrative for developers than they are on the Wasatch Front. OWHLF's rural loan program provides no interest, subordinated loans for construction of single-family homes for households earning less than or equal to 80% AMI. Gov. Cox recommends \$2.3 million for families who meet this criteria in rural Utah. The governor also recommends \$500,000 specifically for rehabilitation grants for existing homes in rural Utah that are considered unsafe or unhealthy.

Small populations and limited resources in local governments makes access to effective administrative staff more difficult. While not every city or town needs a full-time administrator, many need help crafting ordinances and policies that meet goals around government transparency and accessibility, water conservation, sustainable land use planning, public safety, and infrastructure. Gov. Cox recommends \$1.6 million for a shared local administrator program to provide proactive administrative support to local governments on a consistent basis.

The Rural Communities Opportunity Grant helps rural communities address critical economic development needs, including:

- business recruitment, development, and expansion;
- workforce training and development; and
- infrastructure and capital facilities improvements for business development.

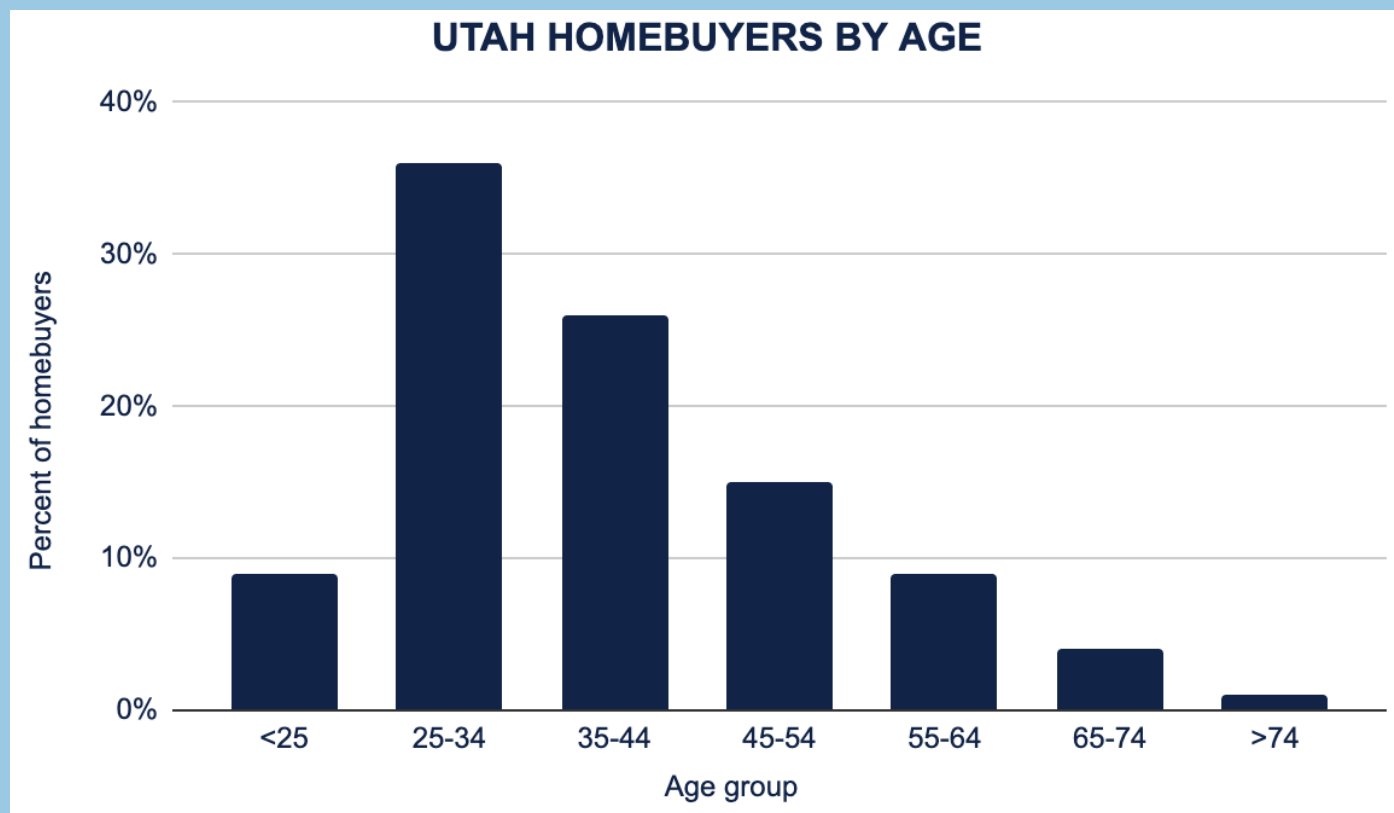
Gov. Cox recommends \$3.9 million for rural communities to identify critical needs within their business communities and apply for funds to keep businesses vibrant.

TRANSPORTATION

The Cox-Henderson administration is committed to providing choices to transportation users so they can go where they want, when they want, in the way they want. As demand on transportation increases, sole reliance on additional lanes and new roads will not suffice. Policymakers should consider additional strategies to improve Utah's transportation system, including options for active transportation, transit, and electric vehicle (EV) infrastructure networks.

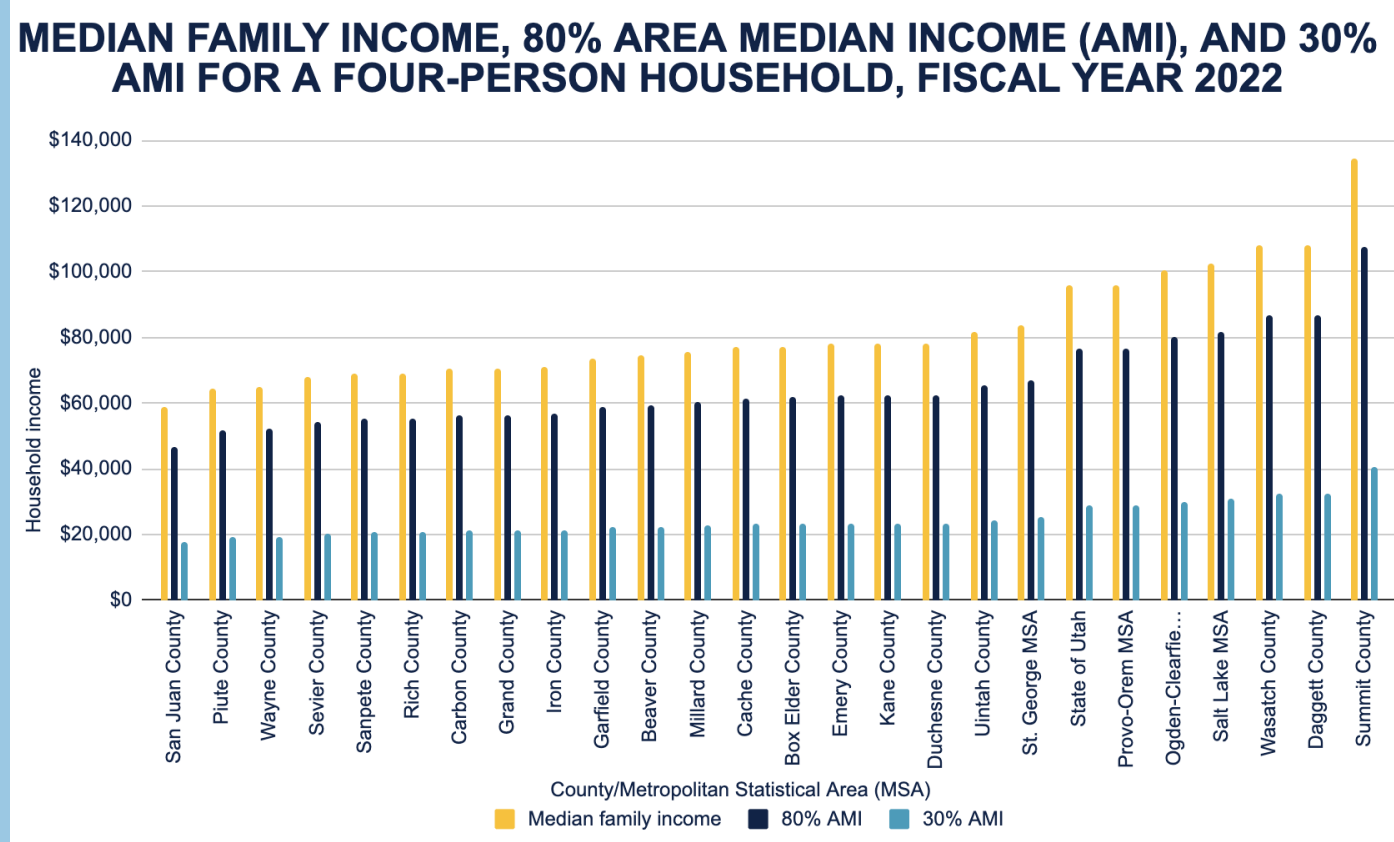
The Utah Transportation Commission, in consultation with the Department of Transportation (UDOT) and the state's Metropolitan Planning Organizations, developed a process

FIGURE 20: Utah homebuyers by age



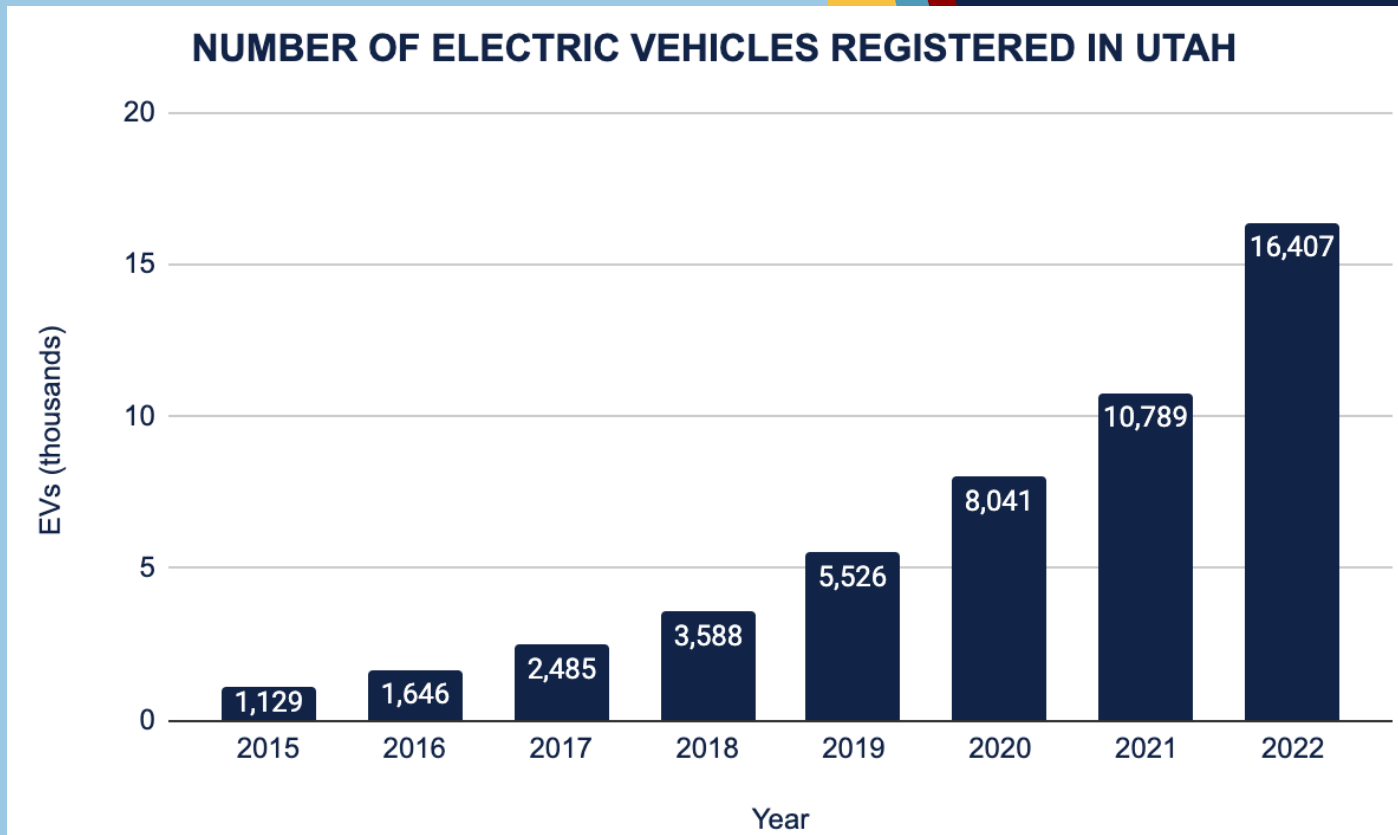
SOURCE: Ivory Institute 2022.³⁰

FIGURE 21: Median income and various AMI for a four-person household, FY 22



SOURCE: U.S. Department of Housing and Urban Development, Office of Policy Development and Research, Income Limits, federal FY 22.³¹

FIGURE 22: Number of EVs registered in Utah



SOURCE: Utah State Tax Commission.

to guide the programming of state funds for transportation and transit projects. Additionally, the governor may recommend and the Legislature may approve additional state funding or bonding authorizations to accelerate programmed projects or add new projects.

Gov. Cox recommends establishing an Active Transportation Investment Fund (ATIF) with an initial General Fund investment of \$55 million and transferring 5% of total revenues deposited into the Transportation Investment Fund (approximately \$45 million in FY 24) into the ATIF annually, providing a total \$100 million start-up investment to accelerate construction of a statewide trails network. This network will be a sustainable contribution to quality of life for Utahns and visitors for generations to come, providing additional transportation choices for commuting, recreating, and enjoying Utah.

Gov. Cox also recommends expanding state trail maintenance efforts by the Department of Natural Resources (DNR) with a \$1.3 million investment from the Off Highway Vehicle and Outdoor Adventure Restricted Accounts to hire skilled trail maintenance crews throughout the state.

Preserving space for new highways and roads is critical as our state grows. The governor recommends \$50 million to accelerate corridor preservation efforts. He also recommends \$50 million to help accommodate growth in currently undeveloped areas of the state through the State Infrastructure Bank (SIB) fund, which provides low-interest loans to improve transportation, water, and sewer infrastructure.

Utah has been working for years to implement a convenient, reliable, and equitable EV charging network to facilitate the growing

number of EV drivers. Through the National Electric Vehicle Infrastructure (NEVI) Formula Program, Utah is expected to receive about \$36 million in federal IIJA funds during the next five years for EV charging infrastructure on Utah's interstates, highways, and roads.²³ Additionally, Gov. Cox recommends \$2.1 million for research for electrified transportation infrastructure.

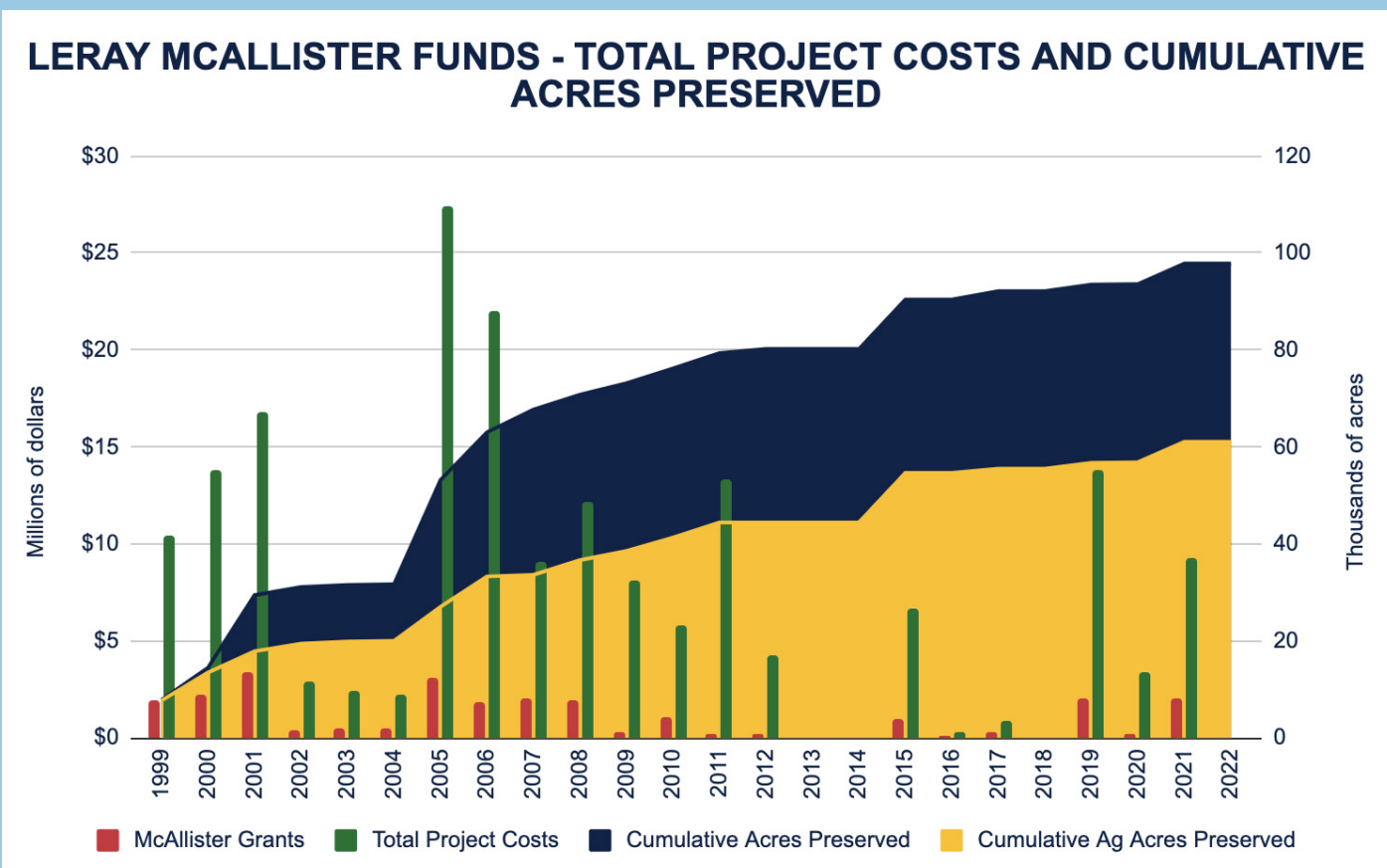
UDOT's Road Usage Charge (RUC) program addresses the need to provide a more equitable, user-fee-based approach to transportation funding as EVs and fuel-efficient vehicles erode fuel tax revenues.²⁴ The RUC program is a pay-per-mile charge instead of a tax paid per gallon of fuel. Like a utility bill, drivers pay for what they use. Currently enrolling electric and hybrid vehicles, the program intends to transition vehicles in the state away from fuel taxes over time. The governor recommends continuing this program

with \$412,500 in additional funds and emphasizes the importance of data privacy as it rolls out.

AGRICULTURE

Gov. Cox is committed to protecting and prioritizing agriculture to ensure Utah's food security. In recent years, lack of local food processing infrastructure and breakdowns in the food supply chain have led to empty grocery store shelves and over-year-long wait times at meat-processing facilities for local producers. Through a \$1 million appropriation from the 2022 General Session, the Department of Agriculture and Food (UDAF)'s Food Security Program funded 18 projects that expand existing food-processing infrastructure statewide, increasing producers' ability to process local meat, fruits, and vegetables.²⁵ Gov. Cox celebrates this progress and recommends

FIGURE 23: LeRay McAllister funds - total project costs and cumulative acres preserved



SOURCE: Governor's Office of Planning & Budget.

\$3 million for this program, in addition to \$18 million to develop an area in central Utah for agriculture infrastructure to further improve food security.

As Utah's land values increase, the risk of paving over prime agricultural soil increases, threatening our food security and open space culture. Gov. Cox is committed to planning for and preserving these spaces. Since 1999, the LeRay McAllister Fund has worked with conservation entities and local governments to fund the preservation of more than 97,000 acres, including more than 61,000 acres of agricultural land throughout the state.²⁶ The state's \$24 million investment in this fund has leveraged more than \$166.4 million in non-state contributions. Gov. Cox recommends \$7 million ongoing and \$10 million one-time to preserve and restore natural and agricultural lands in areas facing the greatest likelihood of development.

UTAH'S BIG VISION

Economic Vision 2030

The Utah Economic Opportunity Commission (UEOC)'s Economic Vision 2030 summarizes the state's economic strategic plan. This plan represents a shift in the state's economic development goal from maximum to optimal growth. Reaching this optimum means accommodating growth without overburdening communities.

The Economic Vision 2030 is framed by the vision to "create the world's best economy and quality of life by cultivating prosperity for all Utahns." UEOC plans to reach this goal by working collaboratively to balance growth and economic wellbeing. The 2030 vision lays the foundation for a comprehensive approach to:

- providing quality education and workforce development,
- aligning community growth and economic planning,

- fostering economic opportunity for all Utahns,
- keeping taxes and regulations at an optimal minimum,
- strengthening targeted industries,
- supporting startups,
- increasing prosperity in rural areas, and
- connecting the world to Utah.

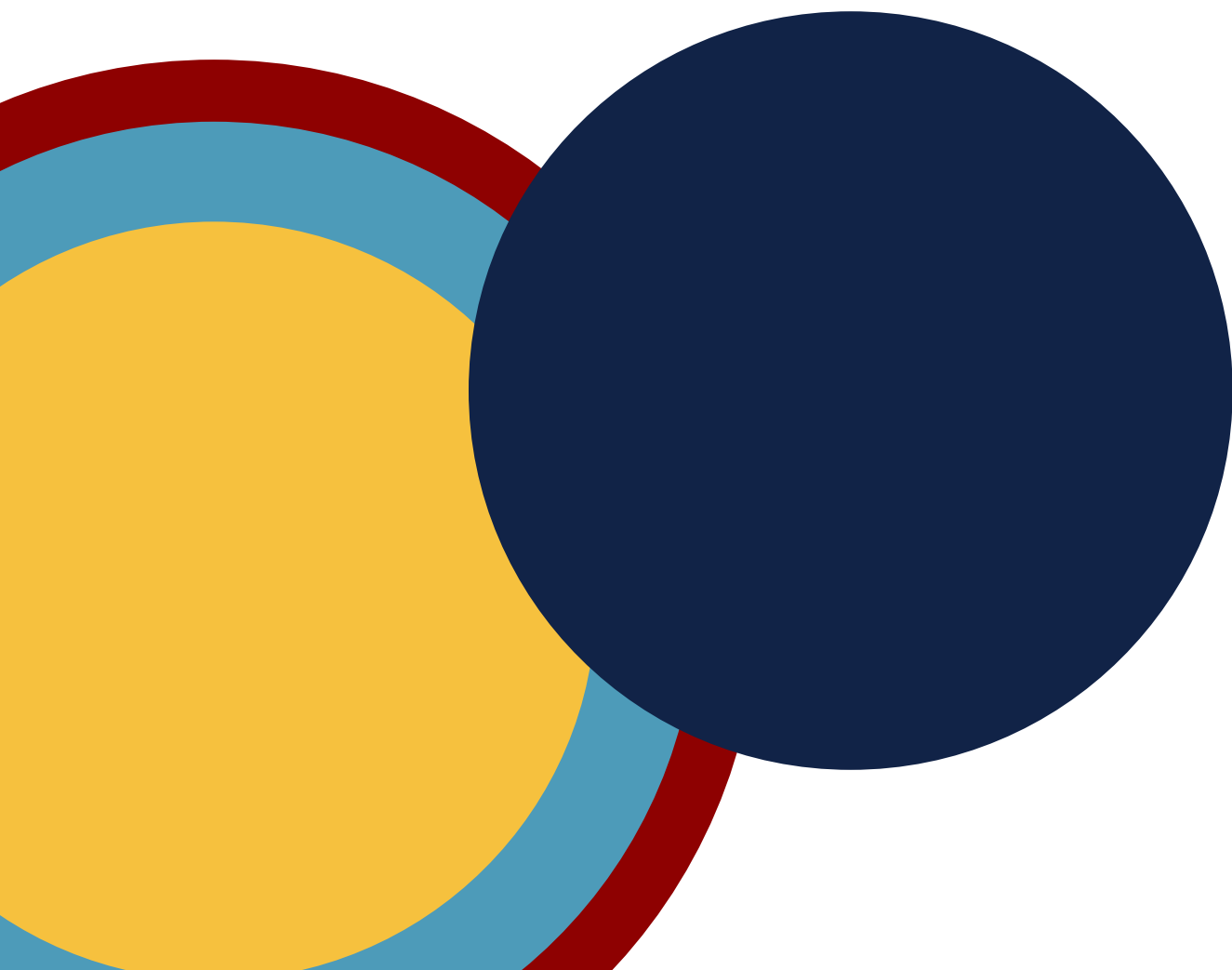
A variety of recommendations in this budget have been supported by UEOC.

The Point

Widely recognized as one of the most important economic opportunities in state history, The Point consists of 600 acres of state-owned land that will be built into a model innovation community. Developed on land recently vacated by the Utah State Prison, The Point will be a transformational attraction that serves as an innovative model connecting housing, employment, recreation, and services. Gov. Cox is recommending \$50 million for Convergence Hall, a space meant to integrate workforce and higher education, \$100 million for future transit projects, and \$108 million for infrastructure investments.

Agriculture infrastructure

The governor also recommends \$18 million for the Governor's Office of Economic Opportunity to partner with the Six County Association of Governments and UDAF to develop an area for agriculture infrastructure in central Utah. This unique area already includes rail and highway infrastructure to facilitate the producing, processing, storage, and transportation of food. The development would house meat, fruit, and vegetable processing businesses, further strengthening our food security and rural economies.



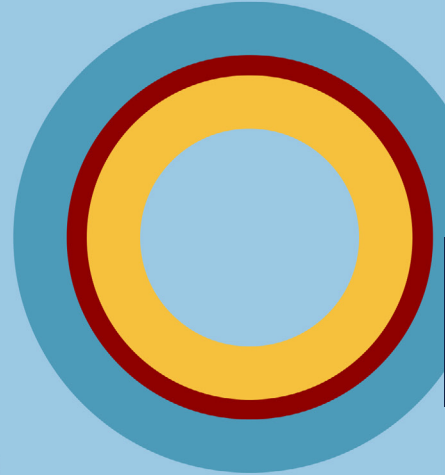
GOOD GOVERNMENT HIGHLIGHTS

\$177.1M

**STATE EMPLOYEE
COMPENSATION**

\$27.1M
technology
investment

\$200K
Tax Commission
customer service



18%
compensation increase
for DCFS frontline employees

\$3.2M
improved customer
experience

\$7M
community
nonprofit grants

\$246M
Space Master Plan
projects

\$5M
historic commercial
building grants

\$75M
earthquake
preparation

\$55M
flood and
dam safety

\$20.4M
cybersecurity

\$557M
general obligation
debt service

\$72.5M
wildfire defense

GOOD GOVERNMENT

Advance pay increases for dedicated state employees

Make Utah first-in-class for customer experience

Invest in resiliency

Utahns deserve reliable, relevant, and convenient services. State employees are dedicated professionals who serve with integrity. Key investments in the way we work will enhance customer interactions and state services. We are investing in resiliency and cybersecurity.

EMPLOYEE COMPENSATION

State employees are vital to the success of Utah's government and provide excellent services to Utahns. Gov. Cox recommends \$143 million ongoing and \$34 million one-time to increase state employee compensation, including salary investments for state employees equivalent to a 12% COLA on average. Included in these recommendations is a \$38 million in targeted salary increases for positions for which current median salaries are most significantly under market. Among those positions directly targeted for funding increases are Division of Child and Family

Services (DCFS) caseworkers. Gov. Cox recommends supporting the DHHS frontline worker DCFS pay plan, which provides an 18% increase for incumbents in many DCFS-related classifications.

In alignment with HB 104, *State Employment Amendments* (K. Christofferson) from last session, Gov. Cox recommends that some of these increases be tied to "pay for performance," meaning that state employees in eligible agencies will receive part of their compensation increases quarterly, after positive performance reviews with their supervisors.³²

FOCUSING ON CUSTOMERS

First-in-class customer experience

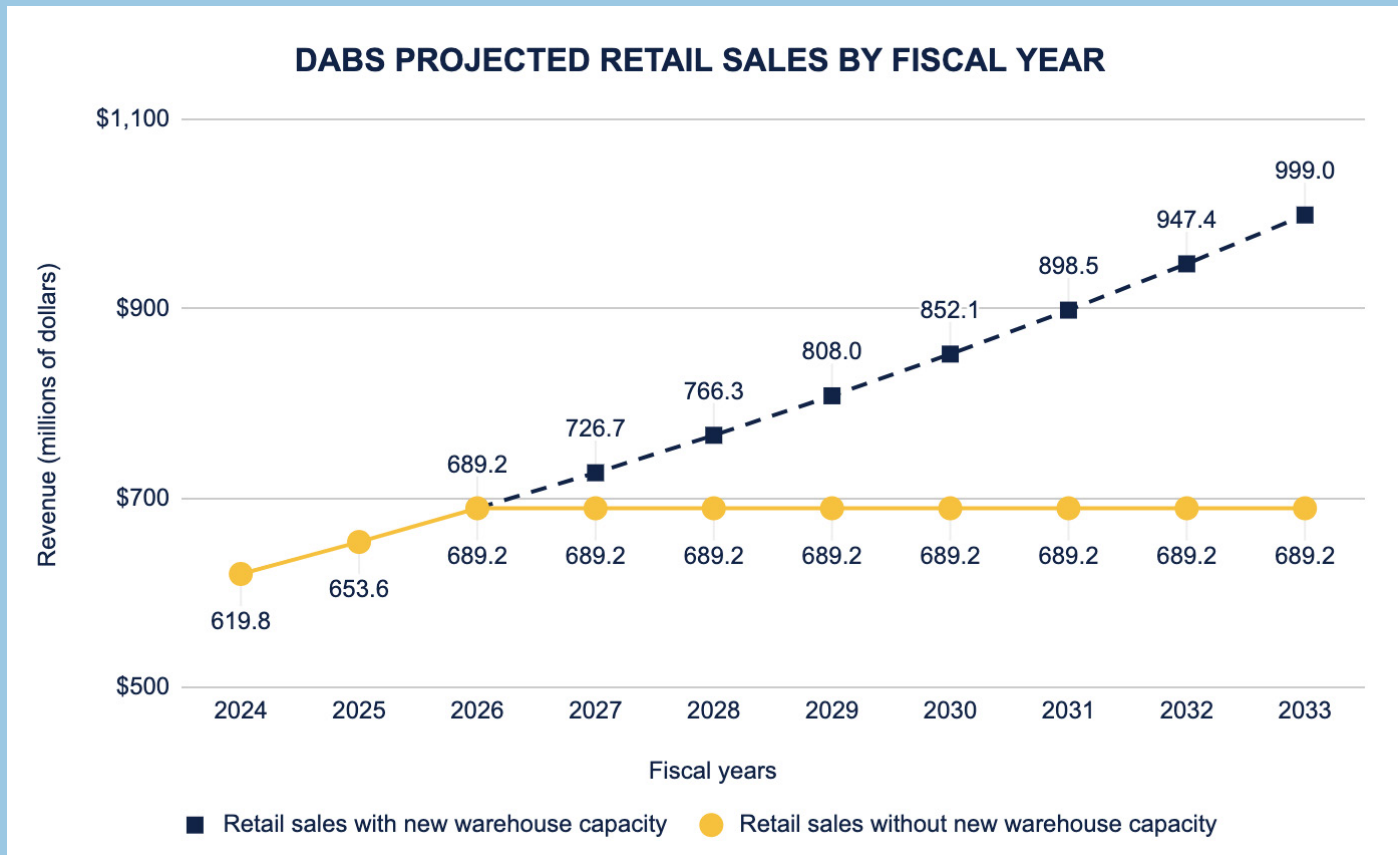
State of Utah employees are dedicated public servants who provide necessary services to Utah residents. Currently, the state has limited customer feedback to help understand whether or not needs are being met. The lack of aggregated and direct feedback from customers, limits the state's ability to effectively respond to changing environments and needs, or understand how well customers perceive their needs are being met. Gov. Cox envisions a "no wrong door" feedback infrastructure that empowers Utahns to easily provide feedback and a state government culture that responsibly implements improvements based on feedback to keep Utah services and experience first-in-class. A customer experience pilot was implemented by agencies using existing funds in 2022, and Gov. Cox recommends \$3.2 million to continue this effort.

Mission alignment transitions

Agencies across the state have accepted Gov. Cox's challenge to re-think how they provide services to Utahns. Many agencies have adopted new mission statements which emphasize education rather than enforcement to better support Utahns.

The Tax Commission reorganized its department's structure to emphasize its desired role as customer service representatives rather than tax enforcers. By assuming that a caller was calling for help rather than to push against the rules, they were able to provide better, clearer service and reduce problems long term. Their role is to help Utahns comply with the law, rather than catch well-meaning taxpayers in mistakes. Gov. Cox recommends an additional \$200,000 to aid the Tax Commission with customer service efforts.

FIGURE 24: Projected liquor sales with and without new warehouse capacity



SOURCE: Department of Alcoholic Beverage Services.

UTAH'S CUSTOMER FEEDBACK VISION

Customer feedback gives us important information about the services we provide as state government. Our goal is to provide first-in-class customer experience. We evaluate:

1. EFFORT
2. SATISFACTION
3. TRUST

During the last general session, the Department of Alcoholic Beverage Control changed its name to the Department of Alcoholic Beverage Services (DABS). This name change better reflects the mission of the department to provide government services and support local businesses and tourism. The state of Utah provides alcoholic products to consumers and operates much like any other retail company. Growth in the state has led to increased demand for products, which DABS meets through building and leasing new liquor stores throughout Utah.

All liquor that flows through the state must arrive and be processed at the aging state liquor warehouse located in Salt Lake City. As described in Figure 24, overall retail sales are expected to stagnate by FY 26 due to limited storage at the warehouse. Stagnating revenue hinders our ability to finance new stores and satisfy the demands of a growing population.

To alleviate this pressure point on the state's supply chain and to provide better services to Utahns, the governor recommends an expansion of the current warehouse over the next several years.

Gov. Cox is proposing to put \$119 million in the State Store Land Acquisition and Building Construction Fund not only for the warehouse expansion, but also for Moab and Roy replacement stores, and a new Ogden area store.

Technology enhancements

A Deloitte study on 'Understanding trust' found that digital experience is a major driver of trust in government.³³ Providing convenient services that are easy to use is a major predictor of a positive experience.

Gov. Cox is recommending \$27.1 million in non-cybersecurity technology enhancements, mostly focused on improving and expanding digital government services such as self-help attorneys and online dispute resolution

FIGURE 25: Proposed DABS warehouse design



SOURCE: Department of Alcoholic Beverage Services.

administration for courts, enhanced technology programming at the prison, additional telehealth services through the Utah Education and Telehealth Network (UETN), and a privacy and security director at the Division of Technology Services to ensure that privacy is the top priority for all state of Utah projects.

STATEWIDE SPACE MASTER PLAN AND RENOVATIONS

In 2019, Utah led the way in forging a new way to conduct work when it launched a remote work pilot program. Recognizing that remote work saves taxpayer dollars, provides a welcome benefit for eligible state employees, is good for our air, increases productivity, and creates resilient customer service, this program has continued to roll forward under the direction of Gov. Cox.

In the 2019 General Session, the Division of Facilities and Construction Management (DFCM) received funding and support to begin a statewide master plan for state agencies. Phase I, which studied agencies in Salt Lake County, was completed in January 2020. In fall 2020, DFCM updated Phase I to capture the increased teleworking and remote work due to the COVID-19 pandemic.

Utilization studies have revealed that both quantitatively and qualitatively, state buildings are inefficient, not designed for current programmatic needs, and unable to assist agencies in attracting and retaining workers. State agencies have been trying to update and upgrade their spaces over time, but do not have a realistic funding path to do so, which has led to small projects based mostly on providing the maximum number of desks rather than a holistic approach to attaining efficiently designed spaces.

DFCM completed the first statewide Space Master Plan in January 2021 to guide investments in existing state spaces and support the new construction of carefully planned rural centers. Fully implemented, the plan will save \$569 million on operational costs over 50 years and avoid \$429 million in potential new construction costs.

The Space Master Plan shows a need to construct seven new regional centers and renovate four existing regional centers outside the Wasatch Front. These projects will allow state agencies to provide services to residents in centralized locations. Local drop-in workspaces with amenities like high-speed internet and conferencing areas will allow increased support for state employees in rural areas.

Funding mechanisms

Gov. Cox recommends \$246 million to implement the Space Master Plan and realize the associated savings. Additionally, this investment would be an ongoing funding mechanism to keep the state's real estate portfolio current with programmatic and workforce needs.

Historically, legislative appropriations to support the need for new buildings have been provided on a project-specific basis. Given the state's revenue situation, and DFCM's ability to evaluate projects based on the Space Master Plan, the governor recommends \$600 million in combined one-time and ongoing appropriations to create a new state building infrastructure fund to save for future needs over time.

FISCAL PRUDENCE AND DEBT

In FY 24, the state of Utah has the opportunity to make significant investments in capital infrastructure to meet the needs of Utah's growing population. The \$3.1 billion capital portion of the state's operating and capital budget includes new state and higher education buildings, improvements to existing buildings, the public education capital outlays, state parks and recreation capital projects, construction of

new roads, transit projects, and the distribution of mineral lease revenues for capital projects. In addition, the proposed budget transfers \$1.4 billion from the General Fund and Income Tax Fund to Capital Project Funds. These transfers fall outside of the main operating and capital budget. Additional details on the budget for capital expenditures is provided in Tables 5a-5b.

In some past situations, the state has utilized bonding to meet its infrastructure needs. All uses of debt financing are subject to constitutional and statutory limits. The state of Utah is one of 13 states that maintains a AAA credit rating from all three rating agencies. Not only is the state not actively issuing new general obligations bonds, it has started setting aside funds to pre-fund future debt service payments. In FY 23, the state reserved \$150 million to cover future year building general obligation bond debt service payments. Gov. Cox is proposing pre-funding another \$157 million of building debt service and \$400 million of transportation debt service. Additional details on outstanding bonds and debt service payments are available in Tables 19a-19c.

Gov. Cox is recommending allocations of \$300 million one-time and \$300 million ongoing for future building projects. This amount is in addition to specific allocations for higher education buildings and a new allocation for significant renovations to existing buildings. New buildings are submitted to DFCM, which compiles background information on the projects, project costs, and estimated operation and maintenance costs. This list is provided to the governor and Legislature when these capital development projects are considered for appropriations. The state has also allocated 1.5% of the asset value of existing buildings for capital improvements to existing buildings. A full list of allocations and specific buildings is presented under the Capital Budget section of Tables 10 and 11 and the detailed Capital Budget in Appendix C.

RESILIENCE

Utah maintains resiliency by investing in important infrastructure during times of economic strength. Preparing for challenges unique to our geography and the digital world is an important part of the legacy we will leave for future generations.

Wildfires

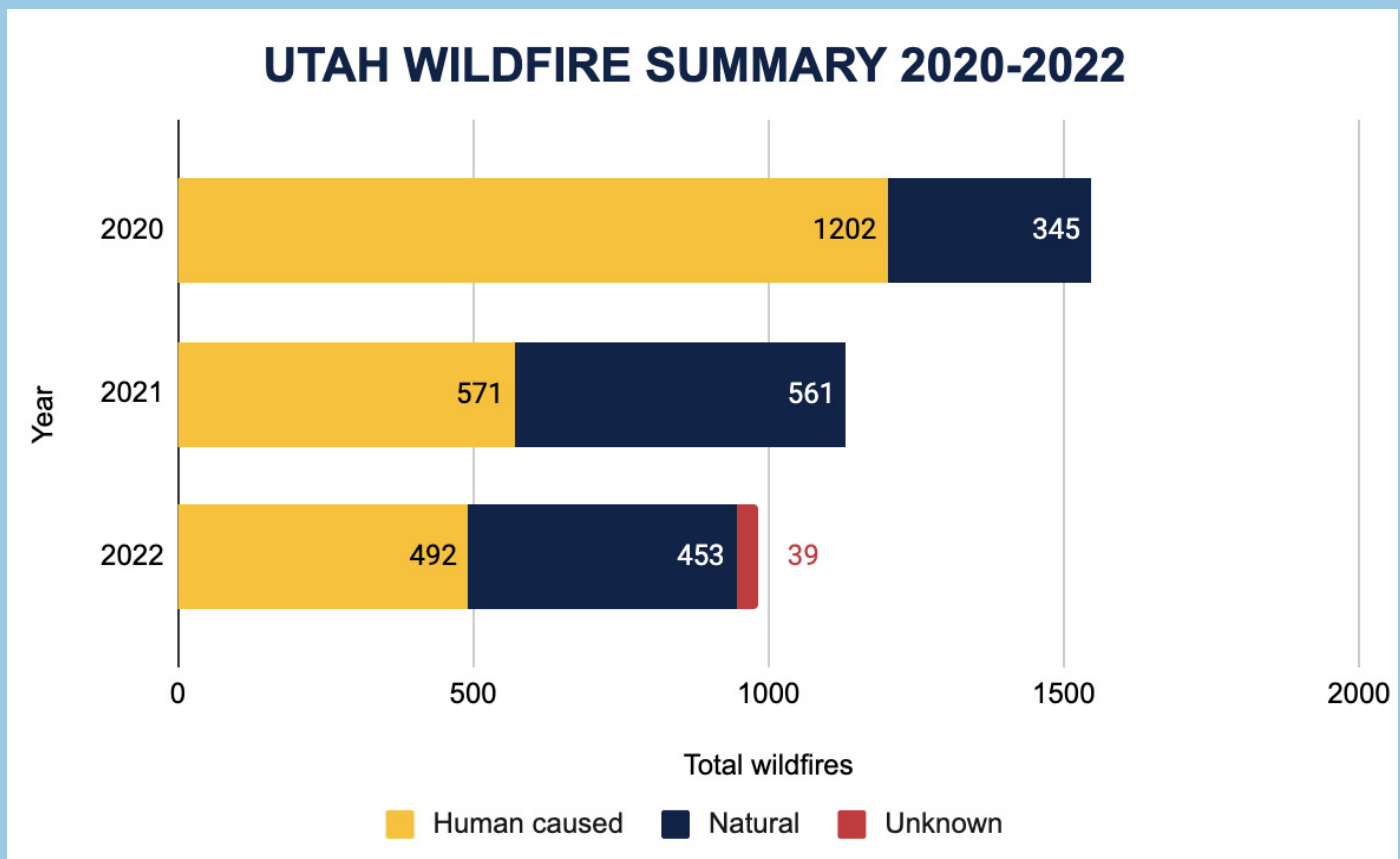
In 2022, human-caused wildfires decreased by 11% compared to 2021 and decreased by 48% from 2020. Good fire sense and prevention by Utahns not only protects our air quality and environment but saves the state money in both property damage and firefighting costs. Utahns' Fire Sense efforts are making a difference. Gov. Cox recommends an additional \$1.4 million for fire prevention education efforts, as well as \$1.2 million to improve fire fighting

efforts, and \$60 million for the Wildland Fire Suppression Fund. Additionally, we know that management makes the difference in keeping our public lands healthy. The governor recommends \$10 million to improve the health of our forests and watersheds through shared stewardship and catastrophic reduction strategies.

Earthquakes

Utah is in a geographic region that is prone to earthquakes. Experts have outlined that the Wasatch Front has a 57% chance of a 6.0 or greater earthquake in the next 50 years. Following the Magma earthquake on Mar. 18, 2020, the state's earthquake insurance deductible was increased from \$1 million per occurrence to 2% per damaged unit—with a minimum of \$5 million and a maximum of \$25 million to be paid out per occurrence. In the event of a repeat of the same earthquake from

FIGURE 26: Utah wildfire summary by cause



SOURCE: Division of Forestry, Fire, and State Lands, Department of Natural Resources.

2020, the state's risk management fund would be unable to meet the \$25 million deductible, potentially leading to lags in post-disaster recovery in affected areas. Gov. Cox recommends \$25 million be placed into the risk management fund to create greater financial stability, flexibility, and protection for the state in the event of a large natural disaster.

Another earthquake concern is the potential disruption to the state's water supply. The Wasatch Front's main aqueducts, which were constructed prior to modern seismic engineering standards, are at high risk in the event of a large earthquake. Disruption may result in up to a million Utahns losing access to water for potentially months. Gov. Cox recommends \$50 million for seismic upgrades to important aqueduct infrastructure.

Flood mitigation

Even though our state is experiencing extended drought, recent monsoon rains have created dramatic flash flooding events, especially in southern Utah. Floods, along with wildfires and earthquakes, are the most likely disasters in our state. The Department of Public Safety works closely with local communities and other disaster response organizations to coordinate flood response efforts. Gov. Cox recommends \$5 million for flood mitigation efforts.

Improving dam safety can also address flood risks. Utah has more than 100 high-hazard dams that do not meet current dam safety standards. Ongoing funding is in place to address these concerns over decades, but Gov. Cox is recommending a one-time appropriation of \$50 million to accelerate these projects.

Cybersecurity

During the COVID-19 pandemic, higher education institutions evolved to enable remote and hybrid work at a rapid pace, requiring institutions to address new cyber threats. Cybersecurity is an urgent priority in all industries, particularly in higher education which has

a distributed nature and maintains vast student data and valuable intellectual property. Attacks by bad actors have resulted in data breaches, outages, and ransomware attacks both in Utah and across the country. Gov. Cox recommends \$20.4 million to leverage cost savings and enhance cybersecurity.

SUPPORTING COMMUNITY RESOURCES

During the COVID-19 pandemic, Utah's nonprofits rose to the challenge of providing relief to communities most affected by the economic and social crisis brought about by the pandemic. There are more than 10,000 nonprofits in Utah, and about 77% of them operate with a budget of less than \$100,000. According to the Utah Nonprofit Association, in 2021, 74% of Utah nonprofits saw an increase in demand for services and had a 37% decline in staffing levels. Nonprofits are doing more with less. Gov. Cox recommends \$2 million be utilized through the Division of Multicultural Affairs in the form of grants to assist nonprofits that demonstrate community impact and serve those within the greatest economic opportunity gaps. Gov. Cox also recommends an additional \$5 million for grants for nonprofits in the cultural sector.

Utah has a rich history, dotted with landmarks and buildings that have stood the test of time. Preserving noteworthy buildings that face abandonment or structural deficiencies helps protect Utah's past, as well as the character, legacy, and stories of our cities and towns—especially in rural Utah. Currently, owners of historic buildings in Utah can apply for a tax credit through the state as a financial incentive to upkeep buildings. To provide greater targeted results to commercial buildings that need it most, the governor recommends \$5 million for the creation of a grant program managed by the Department of Cultural and Community Engagement.

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ABOUT GOPB

GOPB's mission is to drive the best investment and use of Utah's resources

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Executive team

Sophia DiCaro, *Executive Director*

Nate Talley, *Deputy Director and Chief Economist*

Duncan Evans, *Senior Managing Director of Budget & Operations*

Jeff Mottishaw, *Director of Operational Efficiencies*

Laura Hanson, *State Planning Coordinator*

Katie Miner, *Public Information Officer*

Abby Orton, *Executive Assistant*

Mindy Grover, *Executive Support Staff*

Budget staff

Michael Allred, *Budget & Policy Analyst*

Terrah Anderson, *Budget & Policy Analyst*

Chris Boone, *Budget & Policy Analyst*

Evan Curtis, *Senior Budget & Policy Analyst*

Dr. Jill Curry, *Senior Budget & Policy Analyst*

Hannah Elliott, *Budget & Policy Analyst*

Joseph Giacalone, *Budget & Policy Analyst*

Tessa Hurley, *Budget & Policy Analyst*

Darcy Jaimez, *Fiscal Grant Manager*

Holly Langton, *Budget & Policy Analyst and Administrative Rules Coordinator*

Katherine McCafferty, *Budget & Policy Analyst*

Brad Newbold, *Budget & Policy Analyst*

Colby Oliverson, *Budget & Policy Analyst*

Dr. Robbi Poulson, *Senior Economist and Budget & Policy Analyst*

Kim Rodela, *Fiscal Grant Manager*

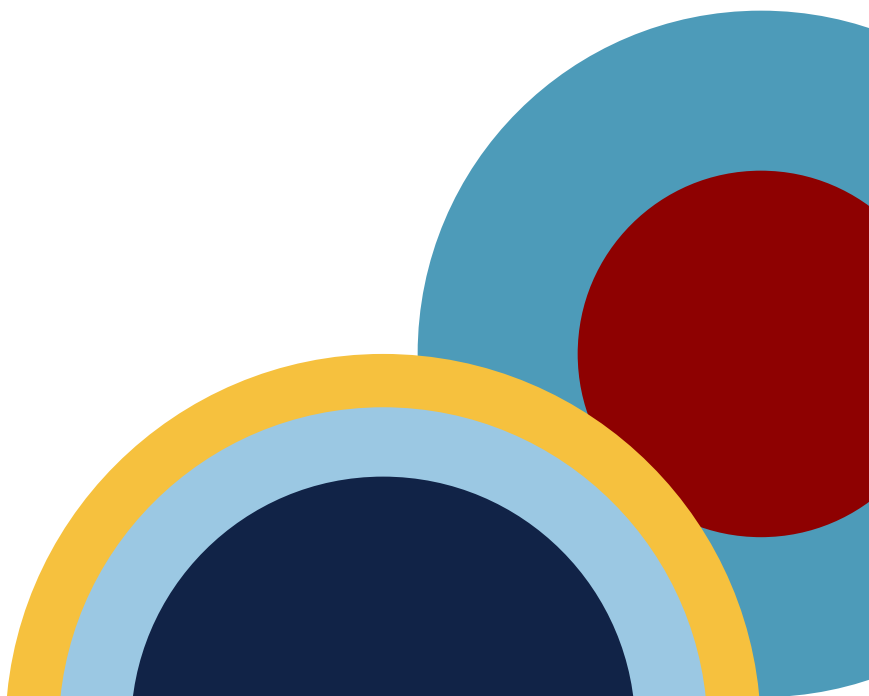
Rachel Stone, *Product Manager*

Sam Warrick, *Performance Improvement Coordinator*

Dr. Richie Wilcox, *Senior Economist and Budget & Policy Analyst*

Emily Willis, *Budget & Policy Analyst*

Jacob Wright, *Senior Budget & Policy Analyst*



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TABLE 1: NOVEMBER 2022 CONSENSUS REVENUE ESTIMATES

(in thousands of dollars)

	FY 2022 Actual	FY 2023 Authorized Consensus Estimate	FY 2023 Revised Consensus Estimate	FY 2024 Consensus Estimate	FY 23-24 Change from Adopted
Sales and Use Tax Revenue					
Sales and Use Tax - Earmarked for Transportation	845,553	774,636	894,335	927,261	152,625
Sales and Use Tax - Earmarked for Water	117,172	108,713	125,132	129,655	20,942
Sales and Use Tax - Earmarked for Other	125,565	153,457	176,966	181,529	29,972
Subtotal - Sales and Use Tax Earmark	\$1,088,290	\$1,036,806	\$1,196,433	\$1,238,445	\$203,539
Sales and Use Tax - General Fund	\$3,098,477	\$2,832,961	\$3,267,971	\$3,390,045	\$557,084
Total Sales and Use Tax	\$4,186,767	\$3,869,767	\$4,464,405	\$4,628,490	\$760,622
General Fund (GF) Revenue Sources					
Sales and Use Tax - General Fund	3,098,477	2,832,961	3,267,971	3,390,045	557,084
Cable/Satellite Excise Tax	27,620	27,529	26,180	26,046	-1,483
Liquor Profits	134,672	136,045	140,787	145,604	9,559
Insurance Premiums	179,772	177,776	188,559	195,883	18,108
Beer, Cigarette, and Tobacco	99,529	101,516	95,873	94,097	-7,419
Oil and Gas Severance Tax	40,341	29,043	58,465	49,818	20,775
Metal Severance Tax	8,631	10,545	7,615	9,177	-1,368
Investment Income	22,928	18,943	95,104	102,558	83,615
Other	113,287	74,957	97,133	100,167	25,210
Property and Energy Credit	-5,841	-6,133	-5,933	-6,000	133
Subtotal General Fund	\$3,719,417	\$3,403,182	\$3,971,754	\$4,107,396	\$704,214
Subtotal General Fund / Sales and Use Tax Earmark	\$4,807,707	\$4,439,988	\$5,168,187	\$5,345,840	\$907,753
Income Tax Fund (ITF) Revenue Sources					
Individual Income Tax	6,771,926	5,730,920	6,780,943	6,840,619	1,109,698
Corporate Tax	937,045	529,067	802,278	758,828	229,761
Mineral Production Withholding	40,245	33,634	52,350	50,500	16,866
Escheats and Other	55,796	28,193	40,177	40,923	12,730
Subtotal Income Tax Fund	\$7,805,012	\$6,321,814	\$7,675,748	\$7,690,870	\$1,369,055
Subtotal GF/ITF/Sales and Use Tax Earmark	\$12,612,719	\$10,761,802	\$12,843,935	\$13,036,710	\$2,276,808
Subtotal GF/ITF	\$11,524,429	\$9,724,996	\$11,647,501	\$11,798,265	\$2,073,269
Transportation Fund (TF) Revenue Sources					
Motor Fuel Tax	399,290	422,319	411,630	450,877	28,558
Special Fuel Tax	173,863	177,971	187,014	204,279	26,309
Other	121,400	126,875	131,396	138,822	11,947
Subtotal Transportation Fund	\$694,553	\$727,165	\$730,039	\$793,978	\$66,813
Subtotal GF/ITF/TF/Sales and Use Tax Earmark	\$13,307,272	\$11,488,967	\$13,573,974	\$13,830,688	\$2,343,621
Subtotal GF/ITF/TF	\$12,218,982	\$10,452,161	\$12,377,541	\$12,592,243	\$2,140,083
Mineral Lease (ML) Revenue					
Royalties	75,084	71,674	113,990	105,260	33,586
Bonuses	2,739	6,473	3,800	3,733	-2,740
Subtotal Mineral Lease	\$77,824	\$78,147	\$117,790	\$108,993	\$30,846
Total GF/ITF/TF/ML/Sales and Use Tax Earmark	\$13,385,095	\$11,567,114	\$13,691,764	\$13,939,681	\$2,374,468
Total GF/ITF/TF/ML	\$12,296,805	\$10,530,308	\$12,495,331	\$12,701,237	\$2,170,929

Source: Governor's Office of Planning and Budget, Office of the Legislative Fiscal Analyst, and Utah State Tax Commission

**TABLE 2: GENERAL FUND AND INCOME TAX FUND EARMARKS
AND SET-ASIDES FY 24**
(in thousands of dollars)

Earmark Item	Statute	Actual FY22	Authorized FY23	Consensus FY23	FY 22-23 % Change	Consensus FY24	FY 23-24 % Change
Sales and Use Tax							
Transportation:							
Transportation Investment Fund of 2005 (17% of sales tax)	59-12-103(8)	674,385	622,487	720,238	6.8%	747,304	3.8%
Transportation Investment Fund of 2005 (.05%)	59-12-103(11)	6,997	—	—	0.0%	—	0.0%
Transportation Investment Fund of 2005 (3.68% of sales tax)	59-12-103(8)	131,726	112,161	128,770	-2.2%	110,147	-14.5%
Cottonwood Canyon Transportation Investment Fund	59-12-103(7-8)	20,000	19,212	20,000	0.0%	20,000	0.0%
Transit and Transportation Investment Fund (35% over \$.294 fuel tax)	59-12-103(9)	14,259	22,589	27,141	90.3%	51,622	90.2%
Additional Earmark Reduction	59-12-103(15)	-1,813	-1,813	-1,813	0.0%	-1,813	0.0%
Subtotal - Sales and Use Tax Transportation		\$845,553	\$774,636	\$894,335	5.8%	\$927,261	3.7%
Water:							
Water Development (85% of \$ over \$18.5M gen. by 1/16%)	59-12-103(5)(d)	34,370	30,776	37,754	9.8%	39,676	5.1%
Water Infrastructure Account	59-12-103(6)	58,586	54,357	62,566	6.8%	64,828	3.6%
Water Development (41% of \$17.5M)	59-12-103(4)(e)	7,175	7,175	7,175	0.0%	7,175	0.0%
Drinking Water (20.5% of \$17.5M)	59-12-103(4)(g)	3,588	3,588	3,588	0.0%	3,588	0.0%
Water Quality (20.5% of \$17.5M)	59-12-103(4)(f)	3,588	3,588	3,588	0.0%	3,588	0.0%
Endangered Species (14% of \$17.5M)	59-12-103(4)(b)(i)	2,450	2,450	2,450	0.0%	2,450	0.0%
Water Rights (15% of \$ over \$18.5M gen. by 1/16%)	59-12-103(5)(e)	6,065	5,431	6,662	9.8%	7,002	5.1%
Agricultural Resource Development (3% of \$17.5M)	59-12-103(4)(c)	525	525	525	0.0%	525	0.0%
Watershed Rehabilitation (\$ over \$18M gen by 1/16%, up to \$500K)	59-12-103(5)(b)	500	500	500	0.0%	500	0.0%
Water Rights (1% of \$17.5M)	59-12-103(4)(d)	175	175	175	0.0%	175	0.0%
Cloud Seeding (\$ over \$18M gen by 1/16%, up to \$150K)	59-12-103(5)(c)	150	150	150	0.0%	150	0.0%
Subtotal - Sales and Use Tax Water		\$117,172	\$108,713	\$125,132	6.8%	\$129,655	3.6%
Other:							
Qualified Emergency Food Agency Fund	59-12-103(10)	534	534	534	0.0%	534	0.0%
Search and Rescue Financial Assistance Program	59-12-103(14)	200	200	200	0.0%	200	0.0%
Medicaid Expansion Fund	59-12-103(13)	122,931	113,277	130,998	6.6%	135,869	3.7%
Hotel Impact Mitigation Fund	59-12-103(11)	1,900	1,900	1,900	0.0%	—	0.0%
Outdoor Adventure Infrastructure Restricted Account	59-12-103(16)	—	37,546	43,334	0.0%	44,926	3.7%
Subtotal - Sales and Use Tax Other		\$125,565	\$153,457	\$176,966	40.9%	\$181,529	2.6%
Subtotal - All Sales and Use Tax Earmarks		\$1,088,290	\$1,036,806	\$1,196,433	9.9%	\$1,238,445	3.5%
Severance Tax:							
Permanent State Trust Fund	51-9-305	29,317	11,774	37,502	27.9%	34,091	-9.1%
DEQ and DNR Restricted Accounts	51-9-306	5,345	6,425	7,693	43.9%	10,481	36.2%
Subtotal - Severance Tax		\$34,662	\$18,199	\$45,195	30.4%	\$44,572	-1.4%
Cigarette Tax:							
Dept. of Health - Tobacco Prevention and Control Media Campaign	59-14-204(5)(c)(i)	250	250	250	0.0%	250	0.0%
Dept. of Health - Tobacco Prevention, Reduction, Cessation, Control	59-14-204(5)(c)(ii)	2,900	2,900	2,900	0.0%	2,900	0.0%
University of Utah - Huntsman Cancer Research	59-14-204(5)(c)(iii)	2,000	2,000	2,000	0.0%	2,000	0.0%
University of Utah - Medical Education	59-14-204(5)(c)(iv)	2,800	2,800	2,800	0.0%	2,800	0.0%
Subtotal - Cigarette Tax Earmarks		\$7,950	\$7,950	\$7,950	0.0%	\$7,950	0.0%
Beer Tax:							
Alcohol Law Enforcement	59-15-109	6,365	7,126	7,126	12.0%	7,328	2.8%
Subtotal - Beer Tax		\$6,365	\$7,126	\$7,126	12.0%	\$7,328	2.8%
Insurance Premium Tax:							
Fire Academy Support Account	53-7-204(2)	5,195	5,137	5,449	4.9%	5,661	3.9%
Relative Value Study Restricted Account	59-9-105	190	188	199	4.9%	207	3.9%
Workplace Safety Account	34A-2-701	1,484	1,468	1,557	4.9%	1,617	3.9%
Employers' Reinsurance Fund	34A-2-702	-520	—	—	0.0%	—	0.0%
Uninsured Employers' Fund	34A-2-704	2,999	2,966	3,146	4.9%	3,268	3.9%
Firefighters' Retirement Trust and Agency Fund	49-11-901(5)	10,390	10,275	10,898	4.9%	11,321	3.9%
Subtotal - Insurance Premium Tax		\$19,738	\$20,033	\$21,248	7.7%	\$22,074	3.9%
General Fund Set-Asides							
Economic Development - Tax Increment Financing	63N-2-109	2,303	3,255	3,255	29.4%	3,255	0.0%
Subtotal - General Fund Set-Asides		\$2,516	\$3,255	\$3,255	29.4%	\$3,255	0.0%
Subtotal - All General Fund Earmarks and Set-Asides		\$978,268	\$955,347	\$1,063,467	8.7%	\$1,025,219	-3.6%
Income Tax Fund							
K-12 Enrollment Growth	53F-9-201.1	79,249	32,512	35,109	-55.7%	—	0.0%
Inflationary Adjustment to Weighted Pupil Unit (WPU)	53F-9-201.1	61,817	94,443	94,443	52.8%	131,980	39.7%
10% of New Ongoing Income Tax Fund to Increase WPU	53F-9-201.1	141,058	—	—	0.0%	—	0.0%
15% of New Ongoing Income Tax Fund into Education Stabilization Acct	53F-9-204	127,100	248,100	248,100	95.2%	192,540	-22.4%
Performance Funding Restricted Account	53B-7-703	16,500	22,824	22,824	38.3%	22,824	0.0%
Subtotal - Income Tax Fund		\$425,724	\$397,879	\$400,476	-5.9%	\$347,344	-13.3%
Total - General Fund and Income Tax Fund Earmarks		\$1,585,246	\$1,491,248	\$1,681,683	6.1%	\$1,670,967	-0.6%

Earmarks are revenues set aside for a certain purpose. This table includes earmarks from revenues that have historically been deposited into the General Fund and Income Tax Fund. As shown in the table, General and Income Tax Fund earmarks total \$1.7 billion in FY 2024.

TABLE 3: COMPARISON OF SOURCES AND USES
(including General Fund, Income Tax Fund, and Uniform School Fund, in thousands of dollars)

Governor's Recommendation

Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
Previous Year Surplus	614,492	—	1,254,523	1,254,523	—	—	—	-100%
Reserved from Prior Fiscal Year	1,114,007	1,965,535	—	1,965,535	—	2,794,216	2,794,216	42%
Revenue Estimate	11,524,429	9,724,996	1,922,505	11,647,501	9,724,996	2,073,269	11,798,265	1%
Transfers to Free Revenue	357,696	9,320	22,046	31,366	—	3,434	3,434	-89%
Economic Development Tax Increment	-952	-3,255	—	-3,255	-3,255	—	-3,255	0%
Lapsing Balances and Other Adjustments	68,814	—	-68	-68	—	-129,273	-129,273	
Total	\$13,678,485	\$11,696,596	\$3,199,005	\$14,895,601	\$9,721,741	\$4,741,646	\$14,463,387	-3%

Programs	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
All Appropriations, Including Transfers								
Agriculture and Food	31,527	24,221	22	24,242	21,625	228,629	250,255	932%
Attorney General	31,444	30,911	650	31,561	30,345	5,437	35,781	13%
Auditor	3,749	4,362	—	4,362	4,296	690	4,985	14%
Board of Pardons and Parole	6,877	7,262	11	7,273	7,228	480	7,708	6%
Capital Budget	496,120	758,707	—	758,707	316,693	1,177,562	1,494,255	97%
Capitol Preservation Board	4,268	4,226	—	4,226	5,694	-1,281	4,413	4%
Career Service Review Office	328	308	—	308	306	14	320	4%
Commerce	1	1	—	1	1	—	1	0%
Corrections	352,118	395,971	4,043	400,014	406,108	24,910	431,018	8%
Courts	148,185	160,953	—	160,953	159,574	14,708	174,282	8%
Cultural and Community Engagement	38,301	54,215	61	54,276	43,495	9,560	53,054	-2%
Debt Service	80,065	287,496	—	287,496	31,875	560,434	592,309	106%
Economic Opportunity	173,028	152,122	2,027	154,149	73,149	39,080	112,229	-27%
Environmental Quality	32,186	20,137	135	20,272	19,344	22,542	41,886	107%
Government Operations	114,096	259,948	14,431	274,379	63,869	142,377	206,246	-25%
Governor and Lieutenant Governor	56,181	63,154	543	63,698	51,824	57,999	109,823	72%
Health and Human Services	1,081,874	1,402,590	-47,446	1,355,144	1,368,362	223,805	1,592,167	17%
Higher Education	1,331,538	1,517,753	22,046	1,539,799	1,490,145	228,832	1,718,977	12%
Insurance	10	17	—	17	10	7	17	2%
Juvenile Justice Services	90,717	96,035	-173	95,861	95,705	10,832	106,536	11%
Labor Commission	6,168	7,650	19	7,669	7,431	685	8,116	6%
Legislature	35,970	41,257	—	41,257	40,238	2,619	42,857	4%
National Guard	12,222	27,018	37	27,054	8,247	12,487	20,734	-23%
Natural Resources	224,582	198,598	258,765	457,363	67,206	177,705	244,911	-46%
Public Education	4,292,969	4,696,420	203,273	4,899,693	4,659,885	570,547	5,230,432	7%
Public Safety	133,871	147,711	4,396	152,106	135,755	29,448	165,203	9%
Tax Commission	53,878	66,850	263	67,114	57,883	4,375	62,258	-7%
Transfers	42,007	—	—	—	—	—	—	
Transportation	1,175,737	1,007,757	—	1,007,757	6,727	325,561	332,288	-67%
Treasurer	1,043	1,207	—	1,207	1,205	80	1,285	6%
Utah Communications Authority	—	5,000	—	5,000	—	—	—	-100%
Utah Education and Telehealth Network	35,035	33,304	—	33,304	33,304	19,899	53,203	60%
Veterans and Military Affairs	5,556	6,343	17	6,361	4,886	2,167	7,053	11%
Workforce Services	162,207	144,748	23	144,771	116,958	64,156	181,114	25%
Total	\$10,253,857	\$11,624,249	\$463,142	\$12,087,391	\$9,329,372	\$3,956,345	\$13,285,718	10%
Transfers to Other Funds	204,571	—	—	—	—	—	—	
Reserved for Tax Relief	—	—	13,995	13,995	—	716,852	716,852	5,022%
Reserved for Following Fiscal Year	1,965,535	—	2,794,216	2,794,216	392,369	68,448	460,817	-84%
Surplus	1,254,523	72,347	—	—	—	—	—	

Revenue estimates include \$300 million one-time and \$600 million ongoing of high risk revenue.

Funding reserved for the following year at the end of FY 2024 includes \$92 million set aside from consensus revenue and \$300 million of high risk revenue.

TABLE 4: RECOMMENDED GENERAL, INCOME TAX, AND UNIFORM SCHOOL FUNDS
(in thousands of dollars)

Governor's Recommendation								
Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	2,983,983	3,342,149	—	3,342,149	3,342,149	652,302	3,994,451	20%
General Fund, One-time	490,169	1,083,697	-150,269	933,428	—	782,716	782,716	-16%
Income Tax Fund	1,522,410	1,865,032	—	1,865,032	1,865,032	683,183	2,548,215	37%
Income Tax Fund, One-time	1,574,806	1,195,834	410,138	1,605,972	—	1,114,360	1,114,360	-31%
Uniform School Fund	3,760,559	4,122,192	—	4,122,192	4,122,192	507,187	4,629,378	12%
Uniform School Fund, One-time	-78,069	15,346	203,273	218,619	—	216,597	216,597	-1%
Total	\$10,253,857	\$11,624,249	\$463,142	\$12,087,391	\$9,329,372	\$3,956,345	\$13,285,718	10%

Programs	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
Operating/Capital								
Agriculture and Food	21,431	17,024	22	17,046	15,429	223,629	239,058	1,302%
Attorney General	31,444	30,911	650	31,561	30,345	5,437	35,781	13%
Auditor	3,749	4,362	—	4,362	4,296	690	4,985	14%
Board of Pardons and Parole	6,877	7,262	11	7,273	7,228	480	7,708	6%
Capital Budget	198,269	216,615	—	216,615	194,615	47,071	241,686	12%
Capitol Preservation Board	4,268	4,226	—	4,226	5,694	-1,281	4,413	4%
Career Service Review Office	328	308	—	308	306	14	320	4%
Commerce	1	1	—	1	1	—	1	0%
Corrections	352,118	394,469	4,043	398,512	404,608	24,908	429,516	8%
Courts	148,185	160,849	—	160,849	159,574	14,708	174,282	8%
Cultural and Community Engagement	38,301	54,205	61	54,266	43,485	9,560	53,044	-2%
Debt Service	80,065	287,496	—	287,496	31,875	560,434	592,309	106%
Economic Opportunity	117,233	104,079	2,027	106,106	46,406	39,080	85,486	-19%
Environmental Quality	21,512	17,419	1,129	18,548	16,626	5,005	21,631	17%
Government Operations	34,389	71,825	-569	71,256	51,185	117,345	168,529	137%
Governor and Lieutenant Governor	38,908	44,269	543	44,812	42,245	55,696	97,941	119%
Health and Human Services	1,068,090	1,322,179	-47,588	1,274,591	1,288,492	222,676	1,511,168	19%
Higher Education	1,315,038	1,494,929	22,046	1,516,975	1,467,321	228,832	1,696,153	12%
Insurance	10	17	—	17	10	7	17	2%
Juvenile Justice Services	90,717	96,035	-173	95,861	95,705	10,832	106,536	11%
Labor Commission	6,168	7,650	19	7,669	7,431	685	8,116	6%
Legislature	35,970	41,257	—	41,257	40,238	2,619	42,857	4%
National Guard	8,713	8,358	37	8,395	8,238	7,487	15,725	87%
Natural Resources	224,332	198,348	183,765	382,113	66,956	129,705	196,661	-49%
Public Education	3,870,339	4,124,172	203,273	4,327,445	4,087,637	543,433	4,631,070	7%
Public Safety	133,655	147,495	4,396	151,890	135,539	29,448	164,987	9%
Tax Commission	53,659	66,631	263	66,895	57,664	4,375	62,039	-7%
Transportation	43,477	47,897	—	47,897	3,067	70,561	73,628	54%
Treasurer	1,043	1,207	—	1,207	1,205	80	1,285	6%
Utah Communications Authority	—	5,000	—	5,000	—	—	—	-100%
Utah Education and Telehealth Network	35,035	33,304	—	33,304	33,304	19,899	53,203	60%
Veterans and Military Affairs	5,556	6,343	17	6,361	4,886	2,167	7,053	11%
Workforce Services	129,540	122,080	23	122,104	94,291	64,156	158,447	30%
Operating/Capital Total	\$8,118,419	\$9,138,220	\$373,993	\$9,512,214	\$8,445,901	\$2,439,736	\$10,885,637	14%
Transfers								
Agriculture and Food	10,096	7,196	—	7,196	6,196	5,000	11,196	56%
Attorney General	—	—	—	—	—	—	—	—
Capital Budget	297,851	542,091	—	542,091	122,077	1,130,491	1,252,569	131%
Corrections	—	1,502	—	1,502	1,500	2	1,502	0%
Courts	—	105	—	105	—	—	—	-100%
Cultural and Community Engagement	—	10	—	10	10	—	10	0%
Economic Opportunity	55,795	48,043	—	48,043	26,743	—	26,743	-44%
Environmental Quality	10,674	2,718	-994	1,724	2,718	17,538	20,256	1,075%
Government Operations	79,706	188,123	15,000	203,123	12,684	25,033	37,717	-81%
Governor and Lieutenant Governor	17,274	18,886	—	18,886	9,579	2,303	11,882	-37%
Health and Human Services	13,784	80,411	142	80,553	79,870	1,129	80,999	1%

Programs	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
Higher Education	16,500	22,824	—	22,824	22,824	—	22,824	0%
National Guard	3,510	18,660	—	18,660	10	5,000	5,010	-73%
Natural Resources	250	250	75,000	75,250	250	48,000	48,250	-36%
Public Education	422,629	572,248	—	572,248	572,248	27,114	599,362	5%
Public Safety	216	216	—	216	216	—	216	0%
Tax Commission	219	219	—	219	219	—	219	0%
Transfers	42,007	—	—	—	—	—	—	—
Transportation	1,132,260	959,860	—	959,860	3,660	255,000	258,660	-73%
Workforce Services	32,667	22,667	—	22,667	22,667	—	22,667	0%
Transfers Total	\$2,135,438	\$2,486,029	\$89,148	\$2,575,177	\$883,472	\$1,516,609	\$2,400,081	-7%
Grand Total	\$10,253,857	\$11,624,249	\$463,142	\$12,087,391	\$9,329,372	\$3,956,345	\$13,285,718	10%

TABLE 5a: RECOMMENDED OPERATING AND CAPITAL BUDGET
(in thousands of dollars)

Governor's Recommendation

Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	2,831,418	3,173,749	—	3,173,749	3,173,749	350,532	3,524,281	11%
General Fund, One-time	-797,635	-256,524	-239,417	-495,941	—	-228,226	-228,226	54%
Income Tax Fund	1,208,768	1,398,060	—	1,398,060	1,398,060	490,643	1,888,702	35%
Income Tax Fund, One-time	1,214,672	933,498	410,138	1,343,636	—	1,330,794	1,330,794	-1%
Uniform School Fund	3,633,459	3,874,092	—	3,874,092	3,874,092	480,073	4,354,165	12%
Uniform School Fund, One-time	27,737	15,346	203,273	218,619	—	15,921	15,921	-93%
Transportation Fund	597,702	734,045	—	734,045	734,045	16,199	750,244	2%
Transportation Fund, One-time	8,071	2,971	—	2,971	—	863	863	-71%
General Fund Restricted	576,715	557,988	33,642	591,630	466,432	61,775	528,207	-11%
Education Special Revenue	432,658	708,232	—	708,232	470,351	276,002	746,353	5%
Local Education Revenue	1,281,208	1,445,440	—	1,445,440	1,445,440	88,207	1,533,647	6%
Transportation Special Revenue	58,366	60,418	8,000	68,418	59,636	2,029	61,664	-10%
Transportation Fund Restricted	32,366	366	—	366	366	—	366	0%
Federal Funds	6,787,381	7,478,498	743,311	8,221,809	6,662,671	1,229,082	7,891,753	-4%
Federal Funds - COVID-19	171,255	136,963	32,500	169,463	73,713	11,000	84,713	-50%
Dedicated Credits	1,880,511	1,995,195	195,039	2,190,234	1,874,302	237,147	2,111,449	-4%
Federal Mineral Lease	120,237	61,245	628	61,873	61,239	803	62,042	0%
Special Revenue	296,416	271,547	1	271,548	270,965	1,484	272,450	0%
Private Purpose Trust Funds	4,556	4,745	—	4,745	4,729	322	5,051	6%
Other Trust and Agency Funds	—	3	—	3	3	—	3	7%
Capital Project Funds	843,475	505,780	—	505,780	22,996	292,971	315,968	-38%
Transportation Investment Fund	1,704,368	1,583,554	-7,216	1,576,338	1,579,554	-82,750	1,496,805	-5%
Internal Service Funds	—	500	—	500	—	995	995	99%
Enterprise Funds	218,766	235,543	1,497	237,040	207,154	16,522	223,676	-6%
Transfers	823,000	808,578	131,197	939,775	827,662	111,892	939,554	0%
Other Financing Sources	37,017	12,273	-252	12,021	12,273	3,274	15,547	29%
Pass-through	5,652	2,788	-65	2,723	2,786	-57	2,729	0%
Beginning Balance	1,730,889	3,304,050	—	3,304,050	1,956,642	128,990	2,085,632	-37%
Closing Balance	-3,304,050	-1,956,642	-1,990	-1,958,632	-1,641,735	—	-1,641,735	16%
Lapsing Balance	-286,098	-2,212	—	-2,212	-1,818	—	-1,818	18%
Total	\$22,138,878	\$27,090,084	\$1,510,285	\$28,600,369	\$23,535,305	\$4,836,487	\$28,371,792	-1%

This table includes operating and capital budgets, including expendable special revenue funds and accounts, from all sources of funding. These sources of funding include state-collected funds from taxes and fees, plus federal funds, mineral lease revenues, higher education tuition, and a portion of local school property taxes. This table does not include transfers to restricted, enterprise, internal service, fiduciary, or capital project funds or accounts.

TABLE 5b: RECOMMENDED OPERATING AND CAPITAL BUDGET (CONTINUED) (in thousands of dollars)

Governor's Recommendation

Uses	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
Operating Budget								
Agriculture and Food	42,704	53,174	1,009	54,183	55,230	225,112	280,341	417%
Alcoholic Beverage Services	69,762	82,781	26	82,806	78,413	7,700	86,113	4%
Attorney General	44,035	55,116	692	55,808	44,295	5,991	50,286	-10%
Auditor	6,557	7,898	—	7,898	7,910	919	8,829	12%
Board of Pardons and Parole	6,285	8,264	11	8,275	7,230	480	7,710	-7%
Capital Budget	688,581	706,214	—	706,214	270,406	338,882	609,287	-14%
Capitol Preservation Board	4,825	4,836	—	4,836	6,328	-1,241	5,087	5%
Career Service Review Office	274	308	—	308	306	14	320	4%
Commerce	37,657	60,188	96	60,284	49,892	3,663	53,555	-11%
Corrections	361,661	415,966	4,777	420,744	412,404	24,544	436,948	4%
Courts	170,875	196,176	613	196,789	186,267	15,298	201,565	2%
Cultural and Community Engagement	58,095	72,839	3,461	76,300	53,905	11,380	65,285	-14%
Debt Service	465,213	466,477	-1,598	464,879	465,749	521,482	987,231	112%
Economic Opportunity	171,095	279,576	3,027	282,602	80,195	40,160	120,355	-57%
Environmental Quality	68,351	94,418	20,019	114,437	89,442	35,177	124,618	9%
Financial Institutions	7,226	8,811	—	8,811	8,779	1,367	10,146	15%
Government Operations	154,413	108,589	21,266	129,855	117,719	121,026	238,745	84%
Governor and Lieutenant Governor	138,534	137,416	4,677	142,093	105,699	62,112	167,811	18%
Health and Human Services	6,240,088	7,472,552	325,342	7,797,894	7,252,780	752,616	8,005,396	3%
Higher Education	2,336,976	2,508,897	48,613	2,557,510	2,455,097	288,150	2,743,247	7%
Insurance	14,674	16,772	17	16,789	16,923	1,557	18,480	10%
Juvenile Justice Services	95,238	106,869	-3,211	103,658	104,482	5,908	110,390	6%
Labor Commission	14,117	16,639	19	16,658	16,387	1,222	17,609	6%
Legislature	34,237	42,455	—	42,455	40,487	2,635	43,122	2%
National Guard	61,595	96,127	37	96,164	76,074	9,929	86,003	-11%
Natural Resources	352,057	603,181	224,151	827,331	489,441	191,030	680,471	-18%
Public Education	6,482,328	7,343,130	242,026	7,585,156	6,631,563	1,092,015	7,723,578	2%
Public Safety	455,511	364,378	69,836	434,213	281,585	207,485	489,070	13%
Public Service Commission	20,939	25,777	2,000	27,777	29,966	3,121	33,087	19%
School and Inst. Trust Fund Office	4,538	3,408	—	3,408	3,404	201	3,605	6%
School and Inst. Trust Lands Admin.	12,465	21,552	1,500	23,052	19,016	4,890	23,906	4%
Tax Commission	97,798	122,976	1,829	124,804	112,400	8,559	120,958	-3%
Transportation	1,814,092	3,733,006	78,390	3,811,396	2,588,407	193,694	2,782,100	-27%
Treasurer	4,477	5,298	—	5,298	5,216	355	5,571	5%
Utah Communications Authority	32,000	47,460	—	47,460	32,000	—	32,000	-33%
Utah Education and Telehealth Network	47,455	64,687	—	64,687	57,619	20,190	77,809	20%
Veterans and Military Affairs	49,172	53,424	17	53,442	50,672	39,971	90,643	70%
Workforce Services	1,472,980	1,682,452	461,644	2,144,096	1,231,619	598,898	1,830,516	-15%
Total	\$22,138,878	\$27,090,084	\$1,510,285	\$28,600,369	\$23,535,305	\$4,836,487	\$28,371,792	-1%

TABLE 6: TRANSFERS TO UNRESTRICTED FUNDS AND ACCOUNTS

(in thousands of dollars)

Governor's Recommendation

Transfers by Source	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
Transfers to the General Fund								
Reallocate Talent Ready Utah Balances to Higher Education	—	—	22,046	22,046	—	—	—	-100%
Alcoholic Beverage Services Program Reduction	—	3,000	—	3,000	—	—	—	-100%
ARPA - American Rescue Plan Act	332,774	—	—	—	—	—	—	
Constitutional Defense Council Funding Elimination	13	—	—	—	—	—	—	
COVID Response General Fund Balances	12,500	—	—	—	—	—	—	
Debt Service Adjustments - Transportation	8,190	—	—	—	—	—	—	
General Obligation Bond Debt Service Adjustments	—	5,619	—	5,619	—	3,434	3,434	-39%
Indigent Defense Appellate Division Start-up Cost Recovery	82	—	—	—	—	—	—	
Wood Burning Stove Conversion Program	2,000	—	—	—	—	—	—	
Compensation Increases for Victim Reparations Staff Start-up Cost Recovery	10	—	—	—	—	—	—	
Reparations Officer and Accounting Technician Start-up Cost Recovery	19	—	—	—	—	—	—	
Law Enforcement Services Account Remaining Balance Recapture	—	1	—	1	—	—	—	-100%
Charge Full Programming Costs to Medicaid Expansion Fund	609	—	—	—	—	—	—	
Repayment of State Loan to Start Medical Cannabis	1,100	700	—	700	—	—	—	-100%
Qualified Production Enterprise Fund Repayment	400	—	—	—	—	—	—	
Total	\$357,696	\$9,320	\$22,046	\$31,366	\$0	\$3,434	\$3,434	-89%

This table shows funding to free revenue from restricted or trust funds and nonlapsing balances.

TABLE 7: CAPITAL PROJECT FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	2,077	2,077	—	2,077	2,077	300,000	302,077	14,441%
General Fund, One-time	1,106,433	1,113,878	—	1,113,878	—	809,000	809,000	-27%
Income Tax Fund	—	120,000	—	120,000	120,000	—	120,000	0%
Income Tax Fund, One-time	255,941	262,336	—	262,336	—	176,491	176,491	-33%
Transportation Fund	43,172	43,173	—	43,173	43,713	—	43,713	1%
Education Special Revenue	—	30,000	—	30,000	—	—	—	-100%
Transportation Special Revenue	2,667	—	—	—	—	—	—	—
Dedicated Credits	100,010	101,677	—	101,677	103,631	—	103,631	2%
Capital Project Funds	135,000	—	—	—	—	44,100	44,100	—
Transfers	462,244	—	—	—	—	—	—	—
Other Financing Sources	866,219	757,743	—	757,743	795,817	—	795,817	5%
Beginning Balance	1,094,452	2,274,956	—	2,274,956	2,070,556	—	2,070,556	-9%
Closing Balance	-2,274,956	-2,070,556	—	-2,070,556	-1,905,074	—	-1,905,074	8%
Restricted Revenue	391	400	—	400	400	—	400	0%
Total	\$1,793,651	\$2,635,684	\$0	\$2,635,684	\$1,231,119	\$1,329,591	\$2,560,710	-3%

Programs	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
2900 Transportation Investment Fund	994,926	1,875,330	—	1,875,330	1,042,675	—	1,042,675	-44%
2915 Transit Transportation Investment Fund	78,383	127,527	—	127,527	46,366	100,000	146,366	15%
2916 Active Transportation Investment Fund (NEW)	—	—	—	—	—	99,100	99,100	—
3000 Capital Projects	146,010	196,267	—	196,267	—	954,000	954,000	386%
3010 Public Education Capital Development Fund	—	30,000	—	30,000	—	—	—	-100%
3050 Capital Projects - Higher Education	60,000	243,399	—	243,399	100,690	137,375	238,065	-2%
3055 Capital Projects - Technical Colleges	—	100,347	—	100,347	19,310	39,116	58,427	-42%
3150 Capital Projects - Prison Development	171,495	34,463	—	34,463	—	—	—	-100%
3250 SBOA Capital Projects	2,985	26,274	—	26,274	20,000	—	20,000	-24%
FVAA DAS DFCM Capital Program	339,851	2,077	—	2,077	2,077	—	2,077	0%
Total	\$1,793,651	\$2,635,684	\$0	\$2,635,684	\$1,231,119	\$1,329,591	\$2,560,710	-3%

Other financing sources include bond proceeds and premiums. Nearly all funds reflected under Capital Project Funds are also appropriated in the Operating and Capital Budget (Table 5a and 5b). Combining Capital Project Funds (this table) with the Operating and Capital Budget and other funds (as shown in Table 18) results in the double counting of some funds.

TABLE 8: TRANSFERS TO RESTRICTED FUNDS AND ACCOUNTS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	138,260	151,388	—	151,388	151,388	1,735	153,123	1%
General Fund, One-time	134,941	147,501	-852	146,649	—	55,408	55,408	-62%
Income Tax Fund	313,642	346,972	—	346,972	346,972	192,540	539,513	55%
Income Tax Fund, One-time	104,194	—	—	—	—	-392,925	-392,925	
Uniform School Fund	127,100	248,100	—	248,100	248,100	27,114	275,214	11%
Uniform School Fund, One-time	-105,807	—	—	—	—	200,676	200,676	
General Fund Restricted	7,993	1,042	—	1,042	1,042	—	1,042	0%
Dedicated Credits	231,956	227,645	5,900	233,545	227,645	5,900	233,545	0%
Enterprise Funds	1,750	1,750	—	1,750	1,750	—	1,750	0%
Transfers	—	—	—	—	—	-1,000	-1,000	
Beginning Balance	219,510	305,562	—	305,562	335,630	—	335,630	10%
Closing Balance	-305,562	-335,630	—	-335,630	-386,996	—	-386,996	-15%
Total	\$867,977	\$1,094,330	\$5,048	\$1,099,378	\$925,532	\$89,448	\$1,014,981	-8%

Destination Account or Fund	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
0055 General Fund - Non Budgetary Accruals	—	18,439	—	18,439	—	—	—	-100%
0091 Long-term Capital Projects Fund	60,000	100,000	—	100,000	—	—	—	-100%
1031 Wildlife Damage Prevention Account	250	350	—	350	350	—	350	0%
1035 Rangeland Improvement Account	3,846	4,846	—	4,846	3,846	—	3,846	-21%
1036 Invasive Species Mitigation Account	3,000	2,000	—	2,000	2,000	—	2,000	0%
1049 Homeless Shelter Cities Migration Restricted Account	—	5,000	—	5,000	5,000	—	5,000	0%
1053 Pamela Atkinson Homeless Account	1,817	1,817	—	1,817	1,817	—	1,817	0%
1054 GOV Industrial Assistance Account	7,106	23,800	—	23,800	20,250	—	20,250	-15%
1060 Native American Repatriation Restricted Account	—	10	—	10	10	—	10	0%
1082 DEQ Environmental Quality Restricted Account	1,724	2,718	-994	1,724	2,718	-994	1,724	0%
1108 DHS Survivors of Suicide Loss Account	40	40	—	40	40	—	40	0%
1109 DHS Psychiatric Consultation Program Account	323	323	—	323	323	—	323	0%
1118 Department of Health and Human Services Transition	1,500	—	—	—	—	—	—	
1119 Statewide Behavioral Health Crisis Response Account	6,947	16,903	—	16,903	16,903	—	16,903	0%
1135 Agricultural Water Optimization Account	3,000	—	—	—	—	—	—	
1176 Mule Deer Protection Account	250	250	—	250	250	—	250	0%
1201 Employment Incentive Restricted Account	—	1,500	—	1,500	1,500	—	1,500	0%
1222 DOH Medicaid Restricted Account	-300	—	—	—	—	—	—	
1230 DOH Children's Hearing Aid Pilot	292	292	—	292	292	—	292	0%
1236 Adult Autism Treatment Account	—	1,000	—	1,000	1,000	—	1,000	0%
1237 Emergency Medical Services System Account	2,000	2,000	—	2,000	2,000	—	2,000	0%
1240 UNG National Guard Death Benefit Account	10	10	—	10	10	—	10	0%
1241 UNG West Traverse Sentinel Landscape Fund	3,500	18,650	—	18,650	—	5,000	5,000	-73%
1250 DNA Specimen Account	216	216	—	216	216	—	216	0%
1287 Homeless to Housing Reform Restricted Account	27,850	12,850	—	12,850	12,850	—	12,850	0%
1315 Electronic Cigarette Substance and Nicotine Product Tax	951	—	—	—	—	—	—	
1321 Constitutional Defense Restricted Account	1,042	1,042	—	1,042	1,042	—	1,042	0%
1324 General Fund Budget Reserve Account	41,747	—	—	—	—	—	—	
1340 GFR - Navajo Water Rights Negotiation	6,000	—	—	—	—	—	—	
1346 New Public Safety and Firefighter tier II Retirements Benefits	260	—	—	—	—	—	—	
1402 Motion Picture Incentive Account	1,421	1,421	—	1,421	1,421	—	1,421	0%
1403 Tourism Marketing Performance	22,823	22,823	—	22,823	22,823	—	22,823	0%
1409 DWS School Readiness Restricted Acct	3,000	3,000	—	3,000	3,000	—	3,000	0%
1411 Indigent Defense Resources Restricted Account	7,674	9,357	—	9,357	8,054	2,302	10,356	11%
1414 Colorado River Authority of Utah Restricted Account	9,600	9,528	—	9,528	1,525	1	1,526	-84%
1442 Children's Legal Defense	—	11	—	11	—	—	—	-100%
1444 Court Security Account	—	63	—	63	—	—	—	-100%
1503 TAX Rural Health Care Facilities	219	219	—	219	219	—	219	0%
2241 Hospital Provider Assessment Fund	47,816	56,046	—	56,046	56,046	—	56,046	0%
2242 Ambulance Service Provider Assessment Fund	5,091	3,217	1,900	5,117	3,217	1,900	5,117	0%
2243 Nursing Care Facility Provider Assessment Fund	41,031	37,225	4,000	41,225	37,225	4,000	41,225	0%
2252 Medicaid Expansion Fund	100,686	117,072	142	117,214	119,104	126	119,230	2%
2425 Underage Drinking Prevention Program Restricted Account	1,750	1,750	—	1,750	1,750	—	1,750	0%
2435 Minimum Basic Growth Account	75,000	75,000	—	75,000	75,000	—	75,000	0%
2436 PED Local Levy Growth Account	100,083	108,461	—	108,461	108,461	—	108,461	0%
2437 PED Teacher and Student Success Account	115,735	140,687	—	140,687	140,687	27,114	167,800	19%
2442 Public Education Economic Stabilization Account	—	267,880	—	267,880	248,100	—	248,100	-7%
2460 Education Budget Reserve Account	110,518	—	—	—	—	—	—	
2465 FIN Performance Funding Restricted Account	16,500	22,824	—	22,824	22,824	—	22,824	0%
2830 Marda Dillree Corridor Preservation Fund	—	—	—	—	—	50,000	50,000	
2920 Rail Transportation Restricted Account	35,660	3,660	—	3,660	3,660	—	3,660	0%
8200 Civil Fees Judges Retirement Trust Fund	—	31	—	31	—	—	—	-100%
Total	\$867,977	\$1,094,330	\$5,048	\$1,099,378	\$925,532	\$89,448	\$1,014,981	-8%

This table includes transfers to restricted funds and accounts, but does not include appropriations to expendable funds and accounts. Transfers to expendable funds and accounts are included in the General Fund, Income Tax Fund, and Operating and Capital Budget tables under the agencies that manage the expendable funds and accounts.

TABLE 9a: INTERNAL SERVICE FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	227	684	—	684	684	31	715	5%
General Fund, One-time	7,479	—	15,000	15,000	—	25,002	25,002	67%
Dedicated Credits	411,378	446,169	1,893	448,062	468,541	23,967	492,507	10%
Internal Service Funds	—	-500	2,000	1,500	—	-995	-995	-166%
Transfers	3,000	—	—	—	—	—	—	—
Other Financing Sources	83	28	—	28	28	1	29	5%
Beginning Balance	66,308	83,087	—	83,087	83,801	—	83,801	1%
Closing Balance	-83,124	-83,801	—	-83,801	-88,009	—	-88,009	-5%
Total	\$405,352	\$445,667	\$18,893	\$464,559	\$465,044	\$48,006	\$513,049	10%

Program	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
Attorney General ISF	44,471	57,548	—	57,548	57,548	8,476	66,025	15%
Division of Finance	658	968	—	968	1,101	16	1,117	15%
General Services	17,327	19,818	—	19,818	20,318	-465	19,853	0%
Fleet Operations	87,770	86,210	—	86,210	84,594	327	84,921	-1%
Risk Management	61,406	68,604	17,000	85,604	85,035	25,362	110,396	29%
Facilities Management	38,410	39,389	—	39,389	41,112	1,193	42,305	7%
Human Resource Management	15,254	15,861	1,893	17,753	15,756	3,176	18,933	7%
Enterprise Technology	139,858	157,269	—	157,269	159,580	9,920	169,500	8%
DNR Internal Service Fund	199	—	—	—	—	—	—	—
Total	\$405,352	\$445,667	\$18,893	\$464,559	\$465,044	\$48,006	\$513,049	10%

TABLE 9b: INTERNAL SERVICE FUNDS (CONTINUED)

(in thousands of dollars)

Governor's Recommendation

New Capital Acquisition Limit	Actual FY 2022	Recommended FY 2023	Recommended FY 2024
Attorney General ISF	—	—	—
Division of Finance	125	1,325	—
General Services	4,600	2,920	1,580
Fleet Operations	19,542	21,000	25,000
Risk Management	—	300	300
Facilities Management	397	397	66
Human Resource Management	—	—	—
Enterprise Technology	6,000	6,000	10,000
DNR Internal Service Fund	—	—	—
Total	\$30,664	\$31,942	\$36,946

Retained Earnings	Actual FY 2022	Recommended FY 2023	Recommended FY 2024
Attorney General ISF	4,940	4,940	4,940
Division of Finance	454	631	686
General Services	10,758	15,819	20,966
Fleet Operations	1,489	2,464	5,466
Risk Management	11,032	11,482	14,887
Facilities Management	5,619	5,919	6,155
Human Resource Management	638	2,569	3,549
Enterprise Technology	19,323	17,445	15,741
DNR Internal Service Fund	5	—	—
Total	\$54,257	\$61,268	\$72,391

Budgeted FTE (Values Not Rounded)	Actual FY 2022	Recommended FY 2023	Recommended FY 2024
Attorney General ISF	271	323	323
Division of Finance	2	3	3
General Services	66	87	87
Fleet Operations	30	38	38
Risk Management	32	34	32
Facilities Management	138	168	168
Human Resource Management	123	135	135
Enterprise Technology	718	762	821
DNR Internal Service Fund	1	—	—
Total	1,381	1,550	1,607

This table shows budgeted amounts for internal service funds, through which certain state agencies charge other agencies for services. Each table, except Budgeted FTE, is displayed in thousands of dollars. The Natural Resources Warehouse ISF has been phased out.

TABLE 10: RECOMMENDED GENERAL FUND AND INCOME TAX FUND ADJUSTMENT

FY 23 Adjustments

Recommended Adjustments	One-time	Ongoing
Attorney General		
American Fork Children's Justice Center Funding Restoration	150,000	
Ozone Transfer Rule Legal Expenses	500,000	
Corrections		
Clinical Services Bureau Restructure	3,751,800	
Medicaid Consensus	-40,000	
Prison Operations and Facilities Civilian Staffing	300,000	
Cultural and Community Engagement		
New State Flag Marketing	50,000	
Economic Opportunity		
State Branding & Marketing	2,000,000	
Environmental Quality		
Diesel Emissions Reduction Framework (SB 136 of 22GS)	118,000	
Government Operations		
Internal Audit Support for Small Agencies	145,000	
Judicial Conduct Commission Funding Increase	20,000	
Liability Captive Insurance	15,000,000	
Utah Geospatial Resource Center Aerial Imagery	142,600	
Utah Independent Redistricting Commission Funding Closeout	78,000	
Health and Human Services		
Attorney General Internal Service Fund	430,000	
Caregiver Compensation	-1,901,800	
Clinical Services Bureau Restructure	1,170,600	
Developmental Center Behavioral Health Services Unit	-473,400	
DSPD Respite & Supported Living Pilot	-3,000,000	
EMS Rural Liaisons & Local Support	330,500	
Medicaid Consensus	-41,815,800	
Medical Examiner Structural Imbalance	293,200	
Recover Disproportionate Share Hospital Funding	833,300	
Services for People with Disabilities Buffer	-3,904,800	
Utah Public Health Laboratory Equipment Replacement	560,000	
Higher Education		
Reallocate Talent Ready Utah Balances to Higher Education	22,045,800	
Juvenile Justice Services		
Medicaid Consensus	-173,300	
Natural Resources		
Cloud Seeding Program	2,000,000	
Dam Safety Upgrades	2,000,000	
Great Salt Lake Salinity Management	100,000,000	
Great Salt Lake Water Trust	25,000,000	
Southern Utah Wastewater Reuse Loan	75,000,000	
State Match for IIJA Grid Resilience Formula Grant	4,395,000	
Wasatch Front Aqueduct Resilience	50,000,000	
Western Inter-States Hydrogen Hub Prime Contractor	325,000	
Public Education		
Pay Increase for Classroom Teachers and School Specialists	200,676,000	
Statutory Enrollment Growth	2,597,100	

Recommended Adjustments	One-time	Ongoing
Public Safety		
Communications Dispatch Compensation	738,000	
Fuel and Vehicle Cost Increases	3,500,000	
Victim Identification Network	130,000	
Tax Commission		
Property Tax Data Analyst & Software	200,000	
Tobacco Settlement Enforcement	39,200	
FY 2023 Total Recommended Adjustments	\$463,210,000	\$0

FY 24 Adjustments

Recommended Adjustments	One-time	Ongoing
Agriculture and Food		
Agricultural Water Optimization	200,000,000	
Agriculture Voluntary Incentives Program Funds	2,000,000	
ARDL Replenishment and Conservation Staff Adjustment	5,000,000	700,000
Food Security Processing Grants	3,000,000	
LeRay McAllister Critical Lands Conservation Fund	10,000,000	7,000,000
Attorney General		
Attorney Performance Incentives		2,019,600
Ozone Transfer Rule Legal Expenses	1,500,000	
Auditor		
State Privacy Training and Audit Support Staff		407,000
Board of Pardons and Parole		
Defense Counsel Contract Increase		21,000
Capital Budget		
Capital Improvements 1.5%		18,545,000
Convergence Hall at The Point	50,000,000	
Mountainland Technical College Land Bank - Wasatch Community	3,000,000	
Mountainland Technical College Wasatch Campus Building	39,116,200	
New State Building Infrastructure Fund	300,000,000	100,000,000
New State Building Infrastructure Fund, High Risk		200,000,000
Snow College Land Bank - Central Valley Medical Center	2,000,000	
Snow College Land Bank - Jorgensen Property	850,000	
Snow College Land Bank - Triple D	3,000,000	
State Master Plan - Building Renovations	246,000,000	
The Children's Center Utah	3,500,000	
The Point	108,000,000	
UofU Computing and Engineering Building	72,801,200	
Wasatch Canyons Behavioral Health Campus	25,000,000	
WSU Farmington Station	5,723,800	
Capitol Preservation Board		
North Building Operations and Maintenance	-1,382,600	
Corrections		
Clinical Services Bureau Restructure		-35,756,400
Expanded Parenting, Family, and Nursery Programs	308,000	957,600
Jail Contracting	3,000,000	6,480,400
Prison Operations and Facilities Civilian Staffing	100,000	368,000
Prison Staff		19,288,300
Technology Enhanced Programming	1,575,600	2,649,800
UDC Step Increase and Longevity		4,484,200

Recommended Adjustments	One-time	Ongoing
Courts		
3rd District Judicial Assistant Staff - Jury Department		233,100
District Court Law Clerk Attorneys	-711,000	1,020,700
Domestic Violence Program Manager		110,000
Fourth District Juvenile Court Judge and Staff		475,000
Information Technology Essential Software		978,000
Online Dispute Resolution Administrator		120,000
Self-Help Center New Forms Attorney		127,000
Tribal Outreach Program Coordinator		64,900
Wasatch County Courtroom Expansion - Lease		163,300
Cultural and Community Engagement		
Alice Merrill Horne Art Collection Management		300,000
Arts & Museums Grant Funding	4,000,000	1,000,000
Data Migration for State History Collections	650,000	
Historic Commercial Building Grant Program		5,115,000
Multicultural Affairs Opportunity Grant Program	2,000,000	
New Vehicle for Traveling Art Exhibit	75,000	
North Capitol Building Adjustment for Museum Operations	-5,613,200	
Show Up For Teachers	1,000,000	
Debt Service		
General Obligation Bond Debt Service Adjustments	3,433,800	
Set-aside for Existing Building Debt Service	157,000,000	
Set-aside for Existing Transportation Debt Service, High Risk	200,000,000	200,000,000
Economic Opportunity		
Administration Office Building Lease Increase	180,000	84,000
Agriculture Infrastructure Development	18,000,000	
Center for Rural Development Outreach Manager		130,000
Economic Assistance Grants	5,500,000	
Manufacturing Modernization Grant	10,000,000	
Rural Communities Opportunity Grant	3,900,000	
Utah Immigration Assistance Center Staff		98,000
Utah Office of Tourism Marketing Manager		132,800
Environmental Quality		
Coordinated Water Planning and Conservation		130,000
State Match for Drinking Water Revolving Loan Fund	12,730,000	
State Match for Water Quality Revolving Loan Fund	5,801,700	
Uintah Basin Air Monitoring Infrastructure and Equipment	227,500	
Wasatch Front Air Quality Ozone Monitoring		872,000
Wasatch Front Dust Study	160,000	
Government Operations		
Archives Technology Replacement	120,000	
Customer Experience Investments		3,200,000
Earthquake Deductible	25,000,000	
Enterprise Technology Implementation	1,502,000	
Finance System Optimization	525,000	1,454,000
Internal Audit Support for Small Agencies		504,000
Judicial Conduct Commission Funding Increase		20,000
Mandated State Payments for Autism Treatment		4,000,000
Post-Retirement Modifications for Public Safety/Firefighters	40,000,000	
Privacy and Security Director	5,000	23,000
Registered Nurse Investigators		31,800

Recommended Adjustments	One-time	Ongoing
Security Access Management	2,793,000	
State Match Set Aside for Federal Grant Opportunities	50,000,000	
Utah Geospatial Resource Center Aerial Imagery		142,600
Governor and Lieutenant Governor		
Elections Systems Specialist & Website Improvements	500,000	120,000
Indigent Appellate Defense Division		300,000
Indigent Defense Commission Grant Program	700,000	1,300,000
UEOC Shared Local Administrator Program		1,580,000
UOVC Victim Assistance Training and Coordination		250,000
Utah Office for Victims of Crime Restitution Unit		290,000
Utah Victims of Crime Commission	500,000	550,000
Utah Victims of Crime Services and Grants	30,000,000	20,000,000
Health and Human Services		
Adult Protective Services & Public Guardian Staff		400,100
Air Ambulance Medicaid Transport Rate		800,000
Attorney General Internal Service Fund		430,000
Behavioral Health Crisis System	5,415,000	6,272,400
Caregiver Compensation	1,901,800	
Children's Service Society Grandfamilies Program	750,000	
Clinical Services Bureau Restructure	658,000	49,020,600
DCFS & APS Employee Comp.		11,500,000
DCFS & JJYS Provider Continuum and Medicaid Parity		2,849,300
Developmental Center Behavioral Health Services Unit	473,400	
DHHS Targeted Funding Increases		2,358,100
DSPD Respite & Supported Living Pilot	3,000,000	
EMS Rural Liaisons & Local Support		1,661,000
Expand Home Visitation Services for Families	15,000,000	988,000
Family Planning Services	-163,300	401,600
Forensic Competency Rate Increase		875,600
Grants for Adoption of Hard to Place Kids	3,200,000	
Health Care Workforce Loan Repayments for Underserved Areas	2,700,000	
Intermediate Care Facility Payment Rates		2,283,000
Mandated Additional Needs & Youth Aging Out of DCFS/JJYS	-275,500	6,930,200
Medicaid Annual Wellcare Visits		247,400
Medicaid Consensus	21,114,300	44,255,500
Medicaid Coverage of Community Health Workers		300,000
Medicaid for 12 Months Postpartum		2,948,500
Medically Complex Children's Waiver		1,000,000
Mental Health Resources for First Responders	5,000,000	
Nursing Rate Increase for Community Transitions Waiver	-109,000	544,800
Office of the Medical Examiner Operations Modernization		2,354,500
Recover Disproportionate Share Hospital Funding		1,123,400
School Based Mental Health Telehealth Services	4,536,600	
Screening Tool for Self-Administered Hormonal Contraception	245,000	20,000
Services for People with Disabilities Buffer	3,904,800	
Services for People with Disabilities Waiting List	-1,790,700	3,581,300
Social Media Public Service Campaign	500,000	
Utah Public Health Laboratory Equipment Replacement	140,000	
Higher Education		
Custom Fit Training	500,000	
Davis Technical College Simmons Building O&M Restoration		140,000

Recommended Adjustments	One-time	Ongoing
Enrollment Growth at Degree-granting Institutions		3,941,000
Equipment for Technical Education Programs	3,000,000	
Higher Education Comp.: 0.9% Dental Insurance		65,500
Higher Education Comp.: 7.2% Health Insurance		13,561,500
Higher Education Comp.: 8.75% COLA (75%)		119,039,400
Higher Education Comp.: Additional State Share (12.5%)		18,377,000
Mountainland Technical College Wasatch Campus Building O&M	-848,200	848,200
O&M for Dedicated Fund Projects	-1,622,300	1,622,300
One-time O&M Adjustments	-6,093,700	
Performance Funding for Degree-Granting Institutions		35,000,000
Social Media Research	500,000	
Student Mental Health	350,000	1,675,000
Student Wellness Case Managers		975,000
SUU - Utah Rural Leadership Academy		155,600
Systemwide Cybersecurity Staff and Tools		2,400,000
Targeted Workforce Development		12,000,000
Technical Education Enrollment Growth & Program Capacity		15,200,000
UofU Computing and Engineering Building O&M	-2,302,300	2,302,300
USU - ASPIRE Institute Electric Vehicle Infrastructure		2,071,300
USU - Utah Women & Leadership Project		110,000
USU Unfunded Building O&M	-1,616,100	1,616,100
Utah Tech Innovation Lab		500,000
Juvenile Justice Services		
DCFS & JJYS Provider Continuum and Medicaid Parity		659,800
DHHS Targeted Funding Increases		1,721,300
Medicaid Consensus		9,900
Renovation of Three Secure Juvenile Housing Units	4,192,800	
Labor Commission		
New Occupational Safety and Health Officers	71,500	199,000
National Guard		
Facility O&M Increase		400,000
Fort Douglas Military Museum	1,500,000	
National Guard Response Force Protective Equipment	705,000	
Service Member Retention Bonuses	-3,500,000	4,700,000
Tuition Assistance Program Increase	300,000	3,000,000
West Traverse Sentinel Landscape Program	5,000,000	
Natural Resources		
Acceleration of Priority NEPA Projects	1,000,000	
Agricultural Water Optimization Task Force	500,000	
Assistant County Fire Wardens & Vehicles	320,000	430,000
Catastrophic Wildfire Reduction Strategy	4,000,000	
Cloud Seeding Program	1,414,600	2,195,800
Contract Public Lands Realty Specialist	131,700	
Coordinated Water Planning and Conservation	500,000	130,000
Dam Safety Upgrades	48,000,000	
Digital Lakebed Topography of Great Salt Lake & Bear Lake	1,138,700	
Emerging Energy Technologies Expert		180,000
Enhanced Groundwater Monitoring and Investigations	123,300	633,200
Fire Management Program Capacity	120,000	291,200
Fire Prevention Education Campaign	1,350,000	
Landslide Mapping of Utah's Rapidly Growing Areas		120,000

Recommended Adjustments	One-time	Ongoing
San Rafael Energy Research Center Improvements & Operations	4,357,000	
Shared Stewardship Forest Management	6,000,000	
State Match for Grid Resilience Competitive Funds	25,000,000	
Stream Bank Stabilization	5,000,000	
Turf Replacement Rebates	5,000,000	
Water Quality and Conservation Campaigns	1,000,000	
Water Research	5,000,000	
Wildland Fire Suppression Fund	50,000,000	10,000,000
Public Education		
Discretionary Increase in Weighted Pupil Unit Value (1.6%)		64,528,100
Early Learning Coaches in Rural Schools		1,683,000
Grants to Increase Postsecondary Opportunities	2,500,000	
Greater Weight for Students at Risk of Academic Failure	164,400	70,558,400
Grow Your Own Teacher & School Counselor Pipeline Program	7,156,800	
K-12 Computer Science Initiative		8,000,000
Optional Full-day Kindergarten Expansion		40,831,500
Pay Increase for Classroom Teachers and School Specialists		200,676,000
Public Education Economic Stabilization Account	-192,540,400	192,540,400
Regional Education Service Agencies Compensation Increase		115,000
Small District and Charter School Base Funding	8,600,000	
Statewide Online Education Program Expansion - Small Schools		4,559,400
Statutory Enrollment Growth		0
Teacher and Student Success Program		0
Teen Centers for Students Experiencing Homelessness	20,000,000	
Utah Schools for the Deaf and the Blind Educators		1,691,700
Utah State Board of Education Fiscal Monitors & Other Staff		559,400
Utah State Board of Education Market Adjustments		2,349,500
Weighted Pupil Unit Value for Inflation (3.4%)		131,979,600
Public Safety		
Bangerter Highway Enforcement Staff	1,655,900	3,538,100
Communications Dispatch Compensation		2,350,000
Computer Aided Dispatch HUB Project	1,228,600	385,000
Dispatch Contracts		663,500
Emergency Management Flood Mitigation	5,000,000	
Expungement Support Staff	180,000	180,000
Fuel and Vehicle Cost Increases	3,500,000	
Lethality Assessment Protocol & Training	100,000	1,205,000
POST Investigators and Instructional Designer	170,000	514,500
Southern Base Helicopter Operational Costs	575,000	
Victim Identification Network	225,000	
Tax Commission		
Customer Service and Outreach		200,000
Property Tax Data Analyst & Software		200,000
Tobacco Settlement Enforcement		235,200
Transportation		
Active Transportation Statewide Trails Network	55,000,000	
Corridor Preservation Acceleration	50,000,000	
One-Year Statewide Zero Fare Transit Pilot and Study	25,500,000	
Pavement Maintenance for Ibapah Road	25,000,000	
State Aircraft Operations	-950,000	1,000,000
State Infrastructure Bank Expansion - Greenfield Development	50,000,000	
State Match for Middle Mile Fiber Project	20,000,000	

Recommended Adjustments	One-time	Ongoing
Transit for The Point	100,000,000	
Utah Education and Telehealth Network		
Higher Education Comp.: 0.9% Dental Insurance		400
Higher Education Comp.: 7.2% Health Insurance		105,400
Higher Education Comp.: 8.75% COLA (75%)		1,043,000
Interactive Video Conference System & Telehealth Services		750,000
USHE Cybersecurity Software, Equipment and Services	18,000,000	
Veterans and Military Affairs		
Veterans Cemetery & Memorial Park Expansion	1,500,000	
Veterans First Time Home Buyer Program		500,000
Workforce Services		
Attainable Housing Grants		5,000,000
Critical Home Repair Program	1,000,000	
Deeply Affordable Housing	20,000,000	
Family Planning Services	-132,800	475,700
Low-Barrier Shelter/Sanctioned Camping Planning	1,000,000	
Olene Walker Housing Trust Fund GAP Financing	5,000,000	10,000,000
Resource Centers in Counties of the First Class		4,600,000
Rural Housing		2,750,000
Support Services for Victims of Human Trafficking	100,000	
UHC Educator & Firefighter First Time Homebuyer Loan Program	11,000,000	
Compensation		
State Employee Comp.: 0.9% Dental Insurance		66,300
State Employee Comp.: 2.5% Pay for Performance Increases		18,704,600
State Employee Comp.: 401(k) Match	623,700	
State Employee Comp.: 5% COLA		47,737,500
State Employee Comp.: 7.2% Health Insurance		11,916,500
State Employee Comp.: Funding Exceptions		1,585,800
State Employee Comp.: Judges Retirement Rate Change		87,800
State Employee Comp.: Public Safety/Firefighter Tier II		0
State Employee Comp.: Targeted Increases		11,217,500
State Employee Comp.: Term Pool Rate Changes	-7,846,400	0
State Employee Comp.: Tier II Increases		11,304,600
Internal Service Fund (ISF) Rate Impact		
Attorney Performance Incentives		1,883,500
Government Operations Internal Service Fund		10,969,200
FY 2024 Total Recommended Adjustments	\$2,113,673,200	\$1,842,740,500

This table does not include reallocations that net to \$0. Such reallocations are shown in Appendix C Itemized Budget Recommendations tables.

TABLE 11: RECOMMENDED ADJUSTMENTS IMPACTING GENERAL FUND REVENUE

FY 24 Adjustments to Other Funds that Impact General Fund Revenue

Recommended Adjustments	One-time	Ongoing
Alcoholic Beverage Services		
Compliance Fleet Increase	117,000	
Director for Product Lifecycle Management		157,000
Increased Security at Liquor Stores		400,000
Moab Replacement Store	11,632,800	247,300
Ogden Area New Store	9,732,800	639,000
Roy Replacement Store	9,732,800	248,700
Savings from Uncompleted Buildings	-3,279,600	
Warehouse Expansion	85,000,000	2,144,600
Commerce		
Agency Data Analyst		120,000
Counseling Compact Funding Gap	8,800	27,800
Foreign Credentialing Specialist	10,000	110,000
Mental Health Licensing Specialist	5,800	109,200
Professional Licensing Specialist		61,500
Real Estate Investigator		93,000
Real Estate Licensing Specialist		61,500
Translation of Licensing Instructional Materials	61,000	
Insurance		
Captive Insurance Appropriation Increase		200,000
Financial Regulator Funding Restoration		130,000
Spanish Translation of Insurance Materials	200,000	
Compensation		
State Employee Comp.: 0.9% Dental Insurance		3,700
State Employee Comp.: 2.5% Pay for Performance Increases		1,444,500
State Employee Comp.: 401(k) Match	260,500	
State Employee Comp.: 5% COLA		2,922,900
State Employee Comp.: 7.2% Health Insurance		670,300
State Employee Comp.: Targeted Increases		4,194,100
State Employee Comp.: Term Pool Rate Changes	-454,700	
State Employee Comp.: Tier II Increases		782,500
Internal Service Fund (ISF) Rate Impact		
Attorney Performance Incentives		257,400
Government Operations Internal Service Fund		1,152,500
Total FY 2024 General Fund Revenue Impacts	\$113,027,200	\$16,177,500

This table does not include reallocations that net to \$0. Such reallocations are shown in Appendix C Itemized Budget Recommendations tables.

TABLE 12: RECOMMENDED ADJUSTMENTS TO RESTRICTED FUNDS AND OTHER SOURCES

FY 23 Adjustments to Restricted Funds and Other Sources

Recommended Adjustments	Funding Source	One-time	Ongoing
Agriculture and Food			
Analytical Lab Qualified Prod. Enterprise Fund Adjustment	Qualified Production Enterprise Fund	-28,800	
ARDL Adjustment for Grazing Improvement Program	Agri Resource Development	-207,500	
Egg Program Revenue Adjustment	Dedicated Credits	-1,325,200	
Egg Program Revenue Adjustment	Federal Funds	-165,800	
Egg Program Revenue Adjustment	Pass-through	-65,000	
Grazing Improvement Fee Revenue Adjustment	Dedicated Credits	735,400	
Resource Conservation Transfer	Transfers	907,000	
Salesforce Implementation	Dedicated Credits	900,000	
Salesforce Implementation	Qualified Production Enterprise Fund	300,000	
Variable Revenue Adjustment	Federal Funds	30,000	
Attorney General			
Variable Revenue Adjustment	Federal Funds	42,100	
Commerce			
Appraisal Federal Funds / License Plate Fund	Federal Funds	40,000	
Appraisal Federal Funds / License Plate Fund	Utah Housing Opportunity Restricted Account (GFR)	30,000	
Corrections			
Medicaid Consensus	Transfers	40,000	
Variable Revenue Adjustment	Transfers	694,600	
Courts			
Variable Revenue Adjustment	Dedicated Credits	612,600	
Cultural and Community Engagement			
Foundation DC and Transfer Authority Increase	Dedicated Credits	1,000,000	
Foundation DC and Transfer Authority Increase	Transfers	1,000,000	
Variable Revenue Adjustment	Federal Funds	299,900	
Variable Revenue Adjustment	Transfers	1,100,000	
Debt Service			
General Obligation Bond Debt Service Adjustments	Federal Funds	5,618,700	
General Obligation Bond Debt Service Adjustments	Transportation Investment Fund	-7,216,400	
Economic Opportunity			
Broadband Equity Grant	Federal Funds	1,000,000	
Environmental Quality			
Set-Asides for IJJA Grants	Federal Funds	3,054,700	
Variable Revenue Adjustment	Dedicated Credits	425,100	
Variable Revenue Adjustment	Federal Funds	4,802,500	
Variable Revenue Adjustment	Federal Funds - American Rescue Plan	10,500,000	
Variable Revenue Adjustment	Transfers	107,500	
Government Operations			
COVID Response Revenue Adjustment	Federal Funds - CARES Act	22,000,000	
Transfer from Workers Comp to Property Fund	Risk Management - Workers Compensation	2,000,000	
Variable Revenue Adjustment	Dedicated Credits	1,727,900	
Governor and Lieutenant Governor			
COVID Response Revenue Adjustment	Federal Funds	824,000	
COVID Response Revenue Adjustment	Transfer for COVID-19 Response	3,000,000	
Variable Revenue Adjustment	Dedicated Credits	309,500	
Health and Human Services			
Medicaid Consensus	Federal Funds	-43,430,200	
Medicaid Consensus	Transfers	24,237,600	
Reallocate Medical Education Council Balances	Dedicated Credits	507,200	
Recover Disproportionate Share Hospital Funding	Transfers	208,300	
Variable Revenue Adjustment	Closing Nonlapsing Balance	-1,990,400	
Variable Revenue Adjustment	Dedicated Credits	4,049,500	
Variable Revenue Adjustment	Expendable Receipts	13,166,400	
Variable Revenue Adjustment	Expendable Receipts - Rebates	117,954,900	
Variable Revenue Adjustment	Federal Funds	159,470,900	
Variable Revenue Adjustment	Interest Income	-100	
Variable Revenue Adjustment	Transfers	108,038,400	
Variable Revenue Adjustment	Trust and Agency Funds	-181,600	
Higher Education			
Variable Revenue Adjustment	Dedicated Credits	51,010,800	
Variable Revenue Adjustment	Other Financing Sources	-555,000	
Variable Revenue Adjustment	Transfers	-23,888,500	
Juvenile Justice Services			
Medicaid Consensus	Federal Funds	35,000	
Variable Revenue Adjustment	Dedicated Credits	-926,200	
Variable Revenue Adjustment	Expendable Receipts	3,600	
Variable Revenue Adjustment	Federal Funds	-573,600	
Variable Revenue Adjustment	Juvenile Justice Reinvestment Account (GFR)	-1,505,900	
Variable Revenue Adjustment	Transfers	-70,100	
Natural Resources			
Designated Sales Tax Appropriation Correction	Designated Sales Tax	303,200	
Mineral Lease Fund Increase	Federal Mineral Lease	628,400	

Recommended Adjustments	Funding Source	One-time	Ongoing
Mining Database Replacement Completion	GFR - Division of Oil, Gas, and Mining (GFR)	400,000	
Oil & Gas Program Vehicles	GFR - Division of Oil, Gas, and Mining (GFR)	114,000	
State Match for IJJA Grid Resilience Formula Grant	Federal Funds	5,860,000	
State Park Visitor Lodging	State Park Fees (GFR)	500,000	
State Parks Campground and Improvements	State Park Fees (GFR)	4,750,000	
State Parks Golf Course Improvements	State Park Fees (GFR)	2,600,000	
State Parks Law Enforcement Equipment	State Park Fees (GFR)	250,000	
State Parks Operations Cost Increases	State Park Fees (GFR)	1,500,000	
State Parks Retail Sales Merchandise	State Park Fees (GFR)	1,500,000	
State Parks Staff and Compensation	State Park Fees (GFR)	1,250,000	
Variable Revenue Adjustment	Dedicated Credits	4,330,500	
Variable Revenue Adjustment	Expendable Receipts	400,000	
Variable Revenue Adjustment	Transfers	16,000,000	
Public Education			
Variable Revenue Adjustment	Dedicated Credits	66,700	
Variable Revenue Adjustment	Expendable Receipts	473,300	
Variable Revenue Adjustment	Federal Funds	38,213,000	
Public Safety			
Variable Revenue Adjustment	Expendable Receipts	5,110,000	
Variable Revenue Adjustment	Federal Funds	59,086,200	
Variable Revenue Adjustment	Transfers	1,244,000	
Public Service Commission			
Variable Fund Adjustment	Dedicated Credits	2,000,000	
School and Inst. Trust Lands Admin.			
Federal Land Exchanges	Land Grant Management Fund	1,500,000	
Tax Commission			
Electronic Payment Fee Restricted Account Increase	Electronic Payment Fee Restricted Account (GFR)	1,000,000	
Tobacco Settlement Enforcement	Federal Funds	1,100	
Tobacco Settlement Enforcement	Sales and Use Tax Admin Fees (GFR)	13,900	
Tobacco Settlement Enforcement	Transfers	300	
Variable Revenue Adjustment	Dedicated Credits	550,000	
Transfers			
Reallocate Talent Ready Utah Balances to Higher Education	Beginning Nonlapsing Balance	22,045,800	
Transportation			
County of the First Class Highway Fund Bonding Cash Swap	County of First Class Highway Projects Fund	8,000,000	
Reallocation of Transportation Funding	Transportation Fund	-2,151,600	
Rest Areas Maintenance	Transportation Fund	1,500,000	
Road Usage Charge (RUC) Program	Transportation Fund	412,500	
State Match for Increased Federal SPR Funding	Transportation Fund	239,100	
Variable Revenue Adjustment	Dedicated Credits	1,709,500	
Variable Revenue Adjustment	Federal Funds	68,680,300	
Workforce Services			
Access Restricted Homeless Fund Balances	Homeless Housing Reform Restricted Account (GFR)	19,533,200	
Access Restricted Homeless Fund Balances	Homeless Shelter Cities Mitigation Restricted Account (GFR)	1,663,600	
Increase Various Restricted Acct Approp for Cost Allocation	Homeless Housing Reform Restricted Account (GFR)	1,000	
Increase Various Restricted Acct Approp for Cost Allocation	Qualified Emergency Food Agencies Fund	1,000	
Variable Revenue Adjustment	Federal Funds	440,422,200	
Total FY 2023		\$1,171,355,000	\$0

FY 24 Adjustments

Recommended Adjustments	Funding Source	One-time	Ongoing
Agriculture and Food			
Analytical Lab Qualified Prod. Enterprise Fund Adjustment	Qualified Production Enterprise Fund		-28,800
Analytical Lab Revenue Adjustment	Dedicated Credits	20,000	20,000
ARDL Adjustment for Grazing Improvement Program	Agri Resource Development		-207,100
ARDL Replenishment and Conservation Staff Adjustment	Agri Resource Development		-958,300
ARDL Replenishment and Conservation Staff Adjustment	Utah Rural Rehab Loan State Fund		-142,500
Egg Program Revenue Adjustment	Dedicated Credits		-1,321,100
Egg Program Revenue Adjustment	Federal Funds		-165,300
Egg Program Revenue Adjustment	Pass-through		-64,800
Grazing Improvement Fee Revenue Adjustment	Dedicated Credits		735,400
Predator Control Equipment	Wildlife Damage Prev (GFR)	154,500	
Resource Conservation Transfer	Transfers		21,300
Salesforce Implementation	Dedicated Credits	1,500,000	433,500
Salesforce Implementation	Qualified Production Enterprise Fund	200,000	144,500
Variable Revenue Adjustment	Federal Funds	-29,800	
Attorney General			
Attorney Performance Incentives	Dedicated Credits		4,352,800
Variable Revenue Adjustment	Dedicated Credits	20,000	
Variable Revenue Adjustment	Federal Funds		42,100
Capital Budget			
Convergence Hall at The Point	Higher Education Capital Projects Fund	50,000,000	
Mountainland Technical College Land Bank - Wasatch Community	Higher Education Capital Projects Fund	3,000,000	
Mountainland Technical College Wasatch Campus Building	Technical Colleges Capital Projects Fund	65,736,500	
SLCC Business Building Expansion & Remodel	Higher Education Capital Projects Fund	18,063,400	
Snow College Land Bank - Central Valley Medical Center	Higher Education Capital Projects Fund	2,000,000	
Snow College Land Bank - Jorgensen Property	Higher Education Capital Projects Fund	850,000	
Snow College Land Bank - Triple D	Higher Education Capital Projects Fund	3,000,000	
SUU Business Building West Addition	Higher Education Capital Projects Fund	12,500,000	
UofU Computing and Engineering Building	Higher Education Capital Projects Fund	108,344,200	

Recommended Adjustments	Funding Source	One-time	Ongoing
UofU Computing and Engineering Building	Higher Education Capital Projects Fund	108,344,200	
USU Huntsman Experiential Learning Center	Higher Education Capital Projects Fund	10,000,000	
USU Science Engineering Research Building Renovation	Higher Education Capital Projects Fund	4,260,500	
WSU Engineering Technology Building Renovation	Higher Education Capital Projects Fund	8,332,400	
WSU Farmington Station	Higher Education Capital Projects Fund	5,723,800	
Commerce			
Appraisal Federal Funds / License Plate Fund	Federal Funds		40,000
Appraisal Federal Funds / License Plate Fund	Utah Housing Opportunity Restricted Account (GFR)		30,000
Business Registration Portal	Single Sign-On Expendable Special Revenue Fund	310,000	
Corrections			
Clinical Services Bureau Restructure	Dedicated Credits		-629,800
Variable Revenue Adjustment	Transfers	265,000	
Courts			
Variable Revenue Adjustment	Dedicated Credits		464,100
Cultural and Community Engagement			
Variable Revenue Adjustment	Federal Funds		299,900
Variable Revenue Adjustment	Transfers		1,100,000
Debt Service			
General Obligation Bond Debt Service Adjustments	County of First Class Highway Projects Fund	-1,202,300	
General Obligation Bond Debt Service Adjustments	Federal Funds	3,433,800	
General Obligation Bond Debt Service Adjustments	Transfers	-3,433,800	
General Obligation Bond Debt Service Adjustments	Transportation Investment Fund	-37,749,900	
Economic Opportunity			
Broadband Equity Grant	Federal Funds	1,000,000	
Environmental Quality			
Radioactive Material Program EQRA Fund Transfer	Environmental Quality (GFR)		366,600
Set-Asides for IJA Grants	Federal Funds	3,090,900	
Uintah Basin Air Monitoring Infrastructure and Equipment	GFR - Division of Air Quality Oil, Gas, and Mining (GFR)	157,500	15,000
Variable Revenue Adjustment	Dedicated Credits	125,000	
Variable Revenue Adjustment	Federal Funds	77,611,300	
Variable Revenue Adjustment	Federal Funds - American Rescue Plan	11,000,000	
Variable Revenue Adjustment	Transfers		107,500
Financial Institutions			
Financial Examiners	Financial Institutions (GFR)	20,100	649,400
Replacement of Examiner Laptops	Financial Institutions (GFR)	75,000	
Government Operations			
Internal Audit Software	General Services - Cooperative Contract Mgmt	45,000	
Internal Audit Software From General Services	General Services - Cooperative Contract Mgmt	-45,000	
Privacy and Security Director	Dedicated Credits		147,000
Variable Revenue Adjustment	Dedicated Credits		1,922,700
Governor and Lieutenant Governor			
COVID Response Revenue Adjustment	Federal Funds	50,000	
COVID Response Revenue Adjustment	Transfer for COVID-19 Response	3,000,000	
Indigent Appellate Defense Division	Indigent Defense Resources (GFR)		300,000
Indigent Defense Commission Grant Program	Indigent Defense Resources (GFR)	700,000	1,300,000
Variable Revenue Adjustment	Dedicated Credits		309,500
Health and Human Services			
Clinical Services Bureau Restructure	Dedicated Credits		629,800
DCFS & APS Employee Comp.	Federal Funds		1,558,700
DCFS & JJYS Provider Continuum and Medicaid Parity	Federal Funds		359,100
EMS Rural Liaisons & Local Support	Emergency Medical Services System Account (GFR)		1,000,000
EMS Rural Liaisons & Local Support	Transfers		-1,000,000
Family Planning Services	Federal Funds	-1,775,800	4,602,400
Family Planning Services	Transfers	398,500	-1,572,800
Intermediate Care Facility Payment Rates	Federal Funds		4,412,000
Mandated Additional Needs & Youth Aging Out of DCFS/JJYS	Transfers	-553,700	13,927,000
Medicaid Annual Wellcare Visits	Federal Funds		888,400
Medicaid Consensus	Federal Funds	40,804,500	76,439,900
Medicaid Consensus	Transfers		-1,415,800
Medicaid Coverage of Community Health Workers	Federal Funds		868,000
Medicaid Coverage of Community Health Workers	Medicaid Expansion Fund		32,000
Medicaid for 12 Months Postpartum	Federal Funds		5,748,500
Nursing Rate Increase for Community Transitions Waiver	Transfers	-219,100	1,094,500
Recover Disproportionate Share Hospital Funding	Transfers		280,800
Services for People with Disabilities Waiting List	Transfers	-3,598,700	7,197,200
Social Detox Rate Improvement	Medicaid Expansion Fund		411,000
Variable Revenue Adjustment	Beginning Nonlapsing Balance	1,990,400	
Variable Revenue Adjustment	Dedicated Credits	2,013,200	2,409,500
Variable Revenue Adjustment	Expendable Receipts		12,580,100
Variable Revenue Adjustment	Expendable Receipts - Rebates		117,956,600
Variable Revenue Adjustment	Federal Funds		134,922,700
Variable Revenue Adjustment	Interest Income		-100
Variable Revenue Adjustment	Transfers		95,977,300
Variable Revenue Adjustment	Trust and Agency Funds		-181,600
Higher Education			
Higher Education Comp.: 0.9% Dental Insurance	Dedicated Credits		8,800
Higher Education Comp.: 7.2% Health Insurance	Other Financing Sources		1,836,200
Higher Education Comp.: 8.75% COLA (75%)	Dedicated Credits		16,532,100
Variable Revenue Adjustment	Dedicated Credits		64,184,900
Variable Revenue Adjustment	Other Financing Sources		-555,000
Variable Revenue Adjustment	Transfers	275,000	-24,615,600

Recommended Adjustments	Funding Source	One-time	Ongoing
Insurance			
Spanish Translation of Insurance Materials	Technology Development (GFR)	100,000	
Juvenile Justice Services			
DCFS & JJYS Provider Continuum and Medicaid Parity	Federal Funds		355,800
Medicaid Consensus	Federal Funds		-2,100
Variable Revenue Adjustment	Dedicated Credits		-924,600
Variable Revenue Adjustment	Expendable Receipts		3,700
Variable Revenue Adjustment	Federal Funds		-458,200
Variable Revenue Adjustment	Juvenile Justice Reinvestment Account (GFR)		-3,629,700
Variable Revenue Adjustment	Transfers		-522,300
Natural Resources			
Agricultural Water Optimization Task Force	Agricultural Water Optimization Restricted Account (GFR)	42,000	-2,800
Carbon Sequestration Program	GFR - Division of Oil, Gas, and Mining (GFR)		362,100
CO River Basin Water Rights Distribution Priority Schedule	Water Rights Restricted Account (GFR)		650,000
Designated Sales Tax Appropriation Correction	Designated Sales Tax		303,200
Digital Lakebed Topography of Great Salt Lake & Bear Lake	Sovereign Lands Mgt (GFR)	343,800	
Enhanced Groundwater Monitoring and Investigations	Federal Funds	116,300	
Fish Hatchery Maintenance	State Fish Hatch Maint (GFR)		1,205,000
Great Salt Lake State Park Waterline Replacement	State Park Fees (GFR)	6,000,000	
Mineral Lease Fund Increase	Federal Mineral Lease		628,400
Oil & Gas Program Data Management	GFR - Division of Oil, Gas, and Mining (GFR)	225,000	
Outdoor Recreation Education Specialist	Boating (GFR)		50,000
Outdoor Recreation Education Specialist	Off-highway Vehicle (GFR)		50,000
Outdoor Recreation Trail Crew	Off-highway Vehicle (GFR)		400,000
Outdoor Recreation Trail Crew	Outdoor Adventure Infrastructure Restricted Account (GFR)		900,000
Sovereign Lands Management	Sovereign Lands Mgt (GFR)	530,000	2,000,000
State Match for IJJA Grid Resilience Formula Grant	Federal Funds		5,860,000
State Park Visitor Lodging	State Park Fees (GFR)	1,000,000	
State Parks Campground and Improvements	State Park Fees (GFR)		250,000
State Parks Operations Cost Increases	State Park Fees (GFR)		1,500,000
State Parks Retail Sales Merchandise	State Park Fees (GFR)		1,750,000
State Parks Staff and Compensation	State Park Fees (GFR)		1,750,000
Utah Children's Outdoor Recreation & Education Grant	Outdoor Recreation Infrastructure Account		200,000
Variable Revenue Adjustment	Dedicated Credits		4,330,500
Variable Revenue Adjustment	Expendable Receipts		400,000
Variable Revenue Adjustment	Federal Funds		4,000,000
Variable Revenue Adjustment	Transfers		15,000,000
Water Distribution and Measurement Automation	Water Rights Restricted Account (GFR)		449,000
Wildlife Resources Operations Cost Increases	Wildlife Resources (GFR)		1,100,000
Public Education			
Increased Allocation from the Permanent School Trust Fund	Trust Distribution Account		5,953,500
Paid Preparation and Collaboration Hours for Educators	Public Education Economic Stabilization Restricted Account	64,000,000	
Property Tax Above Estimate - Additional Balances	Beginning Nonlapsing Balance	127,000,000	
Property Tax Above Estimate - One-Time Rebate	Local Education Revenue	-127,000,000	
School Safety & Other Capital Upgrades	Public Education Economic Stabilization Restricted Account	175,000,000	
Statutory Enrollment Growth	Charter School Levy Account (EFR)		3,895,100
Statutory Enrollment Growth	Local Education Revenue		188,093,500
Teacher and Student Success Program	Local Education Revenue		27,113,600
Teacher and Student Success Program	Teacher and Student Success Account		27,113,600
Variable Revenue Adjustment	Dedicated Credits		141,700
Variable Revenue Adjustment	Expendable Receipts		473,300
Variable Revenue Adjustment	Federal Funds		54,373,600
Public Safety			
Variable Revenue Adjustment	Expendable Receipts		5,060,000
Variable Revenue Adjustment	Federal Funds	60,000,000	107,375,200
Public Service Commission			
Variable Fund Adjustment	Dedicated Credits		2,925,000
School and Inst. Trust Lands Admin.			
Federal Land Exchanges	Land Grant Management Fund	1,500,000	
Land Management Business System	Land Grant Management Fund	2,500,000	
Tax Commission			
Alcohol Beverage Substance Abuse Enforcement	Alc Bev Enf and Treatment (GFR)		202,000
Electronic Payment Fee Restricted Account Increase	Electronic Payment Fee Restricted Account (GFR)		1,000,000
Tobacco Settlement Enforcement	Dedicated Credits		300
Tobacco Settlement Enforcement	Federal Funds		6,300
Tobacco Settlement Enforcement	Sales and Use Tax Admin Fees (GFR)		83,200
Tobacco Settlement Enforcement	Transfers		1,700
Variable Revenue Adjustment	Dedicated Credits		550,000
Transfers			
General Obligation Bond Debt Service Adjustments	Beginning Nonlapsing Balance	3,433,800	
Transportation			
Active Transportation Statewide Trails Network	Active Transportation Investment Fund (NEW)		45,000,000
Additional Non-TIF Lane Miles Maintenance	Transportation Fund		100,000
Additional TIF Lane Miles Maintenance	Transportation Investment Fund	2,284,000	1,370,000
Civil Rights Staff	Transportation Fund		200,000
Environmental Managers	Transportation Fund		300,000
Incident Management Team Personnel	Transportation Fund		900,000
Inflation for Materials, Equipment, Contracts, & Facilities	Transportation Fund		6,100,000
Programming and Grant Support	Transportation Fund		250,000
Reallocation of Transportation Funding	Transit Transportation Investment Fund		-3,000,000
Reallocation of Transportation Funding	Transportation Fund		-10,596,700

Recommended Adjustments	Funding Source	One-time	Ongoing
Reallocation of Transportation Funding	Transportation Investment Fund	-2,284,000	-46,370,000
Rest Areas Maintenance	Transportation Fund		1,500,000
State Match for Increased Federal SPR Funding	Transportation Fund		362,700
Technology Software and Equipment	Transportation Fund		884,000
Transit Capital Development Staff	Transit Transportation Investment Fund		3,000,000
Variable Revenue Adjustment	Dedicated Credits		1,709,500
Variable Revenue Adjustment	Federal Funds		146,291,000
Utah Education and Telehealth Network			
Higher Education Comp.: 7.2% Health Insurance	Federal Funds		23,800
Higher Education Comp.: 7.2% Health Insurance	Other Financing Sources		2,700
Higher Education Comp.: 8.75% COLA (75%)	Federal Funds		240,000
Higher Education Comp.: 8.75% COLA (75%)	Other Financing Sources		24,300
Veterans and Military Affairs			
Northern Utah Cemetery	Federal Funds	5,000,000	
Salt Lake Veterans Home Rebuild	Federal Funds	32,666,200	
Workforce Services			
Access Restricted Homeless Fund Balances	Homeless Account (GFR)		100,000
Access Restricted Homeless Fund Balances	Homeless Housing Reform Restricted Account (GFR)	17,123,600	
Access Restricted Homeless Fund Balances	Homeless Shelter Cities Mitigation Restricted Account (GFR)		686,000
Deeply Affordable Housing	ARPA Administrative Fund	80,000,000	
Emergency Food Network Fund	ARPA Administrative Fund	800,000	
Family Planning Services	Transfers	-398,500	1,572,800
Increase Various Restricted Acct Approp for Cost Allocation	Homeless Housing Reform Restricted Account (GFR)		1,000
Increase Various Restricted Acct Approp for Cost Allocation	Qualified Emergency Food Agencies Fund		1,000
Special Administrative Expense Account Spending Authority	Special Administrative Expense (GFR)	4,175,000	
Unemployment Insurance System Modernization	Unemployment Compensation Fund	3,200,000	
Variable Revenue Adjustment	Federal Funds	307,454,900	103,415,200
Compensation			
State Employee Comp.: 0.9% Dental Insurance	Various Sources		63,500
State Employee Comp.: 2.5% Pay for Performance Increases	Various Sources		21,539,000
State Employee Comp.: 401(k) Match	Various Sources	5,404,300	
State Employee Comp.: 5% COLA	Various Sources		47,404,000
State Employee Comp.: 7.2% Health Insurance	Various Sources		11,931,300
State Employee Comp.: Targeted Increases	Various Sources		12,512,100
State Employee Comp.: Term Pool Rate Changes	Various Sources		-7,652,500
State Employee Comp.: Tier II Increases	Various Sources		10,839,500
Internal Service Fund (ISF) Rate Impact			
Attorney Performance Incentives	Various Sources		1,384,500
Government Operations Internal Service Fund	Various Sources		7,070,300
Total FY 2024		\$1,161,678,800	\$1,367,278,800

This table does not include reallocations that net to \$0. Such reallocations are shown in Appendix C Itemized Budget Recommendations tables.

TABLE 13: ENTERPRISE AND LOAN FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	—	2,250	—	2,250	2,250	5	2,255	0%
General Fund, One-time	38,950	78,843	75,000	153,843	—	121,532	121,532	-21%
General Fund Restricted	1	—	—	—	—	—	—	—
Federal Funds	136,472	94,353	—	94,353	19,093	65,468	84,561	-10%
Federal Funds - COVID-19	—	15,000	—	15,000	—	—	—	-100%
Dedicated Credits	77,384	90,563	1,960	92,522	90,591	2,864	93,455	1%
Other Trust and Agency Funds	292,656	205,579	—	205,579	205,579	—	205,579	0%
Enterprise Funds	4,261	4,269	93	4,361	4,267	116,380	120,647	2,666%
Transfers	8,394	2,499	1,423	3,921	2,499	1,423	3,921	0%
Other Financing Sources	57,175	57,175	—	57,175	7,175	—	7,175	-87%
Beginning Balance	911,501	1,192,325	—	1,192,325	1,281,118	—	1,281,118	7%
Closing Balance	-1,192,325	-1,281,118	—	-1,281,118	-1,377,154	—	-1,377,154	-7%
Lapsing Balance	-162	-152	—	-152	-132	—	-132	13%
Restricted Revenue	520	—	—	—	—	—	—	—
Total	\$334,827	\$461,586	\$78,475	\$540,061	\$235,286	\$307,671	\$542,957	1%

Programs	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
5270 WRE Revolving Construction Fund	3,800	3,800	—	3,800	3,800	48,000	51,800	1,263%
5275 Water Resources Conservation & Development Fund	—	—	75,000	75,000	—	—	—	-100%
5451 Economic Revitalization & Investment Fund	1	1	—	1	1	—	1	0%
5460 Agriculture Resource Development Fund	—	—	-208	-208	—	4,793	4,793	2,410%
5482 State Store Land Acquisition & Construction Fund	—	—	—	—	5,000	116,098	121,098	—
5500 Transportation Infrastructure Loan Fund	14,850	10,001	—	10,001	1	50,000	50,001	400%
5510 Point of the Mountain Infrastructure Fund	—	57,000	—	57,000	—	—	—	-100%
5515 Local Government Emergency Response Loan Fund	—	—	—	—	—	—	—	—
5700 State Small Business Credit Initiative Program	—	—	—	—	—	—	—	—
5810 Qualified Production Enterprise Fund	1,418	3,046	300	3,346	3,046	465	3,511	5%
5820 Qualified Patient Enterprise Fund	2,845	3,542	3,382	6,924	813	3,596	4,408	-36%
5900 Rural Opportunity Fund	—	23,550	—	23,550	2,250	—	2,250	-90%
9210 Inland Port Authority Fund	50,000	50,000	—	50,000	—	—	—	-100%
Agricultural Loan Program	298	317	—	317	335	23	359	13%
Correctional Industries	18,575	27,303	—	27,303	27,209	696	27,905	2%
DEQ Drinking Water Loan Funds	36,891	87,578	—	87,578	28,518	64,635	93,153	6%
DEQ Water Quality Loan Funds	64,949	69,173	—	69,173	37,973	19,108	57,080	-17%
Unemployment Compensation Trust	141,200	126,277	—	126,277	126,341	257	126,598	0%
Total	\$334,827	\$461,586	\$78,475	\$540,061	\$235,286	\$307,671	\$542,957	1%

This table shows budgeted amounts for enterprise funds, including various loan funds and the unemployment compensation fund. In some cases the net budget for a loan fund, comprised of the beginning balance, new revenues, and closing balance, will sum to \$0. This occurs because outstanding loans are included in the beginning and closing fund balances. These loans are not booked as expenditures.

TABLE 14: FIDUCIARY FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	12,000	12,000	—	12,000	12,000	—	12,000	0%
Dedicated Credits	-22,416	26,836	—	26,836	26,836	39	26,875	0%
Other Trust and Agency Funds	232,321	230,681	-182	230,499	230,681	-100	230,581	0%
Transfers	391	—	—	—	—	—	—	—
Other Financing Sources	400	—	—	—	—	—	—	—
Beginning Balance	148,965	120,691	—	120,691	126,133	—	126,133	5%
Closing Balance	-120,691	-122,052	—	-122,052	-125,564	—	-125,564	-3%
Total	\$250,970	\$268,157	-\$181,600	\$267,975	\$270,086	-\$61	\$270,025	1%

Programs	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
7208 Navajo Trust Fund	4,293	2,382	—	2,382	2,382	82	2,464	3%
7240 Employers Reinsurance Fund	9,270	19,836	—	19,836	21,766	—	21,766	10%
7241 Uninsured Employers Fund	753	6,517	—	6,517	6,517	39	6,556	1%
7260 IDC - Indigent Inmate Trust Fund	324	88	—	88	88	—	88	0%
7290 Human Services Client Trust Fund	5,266	8,998	—	8,998	8,998	—	8,998	0%
7300 M N Warshaw Trust Fund	—	—	—	—	—	—	—	—
7305 Utah State Development Center Patient Account	1,920	2,004	—	2,004	2,004	—	2,004	0%
7310 State Hospital Patient Trust Fund	1,536	1,731	-182	1,549	1,731	-182	1,549	0%
7355 PED Individuals with Visual Impairment Vendor Fund	75	81	—	81	81	—	81	0%
8060 AG Financial Crimes Trust Fund	538	1,225	—	1,225	1,225	—	1,225	0%
8090 DHS ORS Support Collections	204,305	212,842	—	212,842	212,842	—	212,842	0%
8185 LBR Wage Claim Agency Fund	257	450	—	450	450	—	450	0%
8205 RET Firefighter's Retirement Trust & Agency Fund	22,390	12,000	—	12,000	12,000	—	12,000	0%
8226 Education Tax Check-off Lease Refunding	43	2	—	2	2	—	2	0%
Total	\$250,970	\$268,157	-\$181,600	\$267,975	\$270,086	-\$61	\$270,025	1%

This table shows budgeted amounts for enterprise funds, including various loan funds and the unemployment compensation fund. In some cases the net budget for a loan fund, comprised of the beginning balance, new revenues, and closing balance, will sum to \$0. This occurs because outstanding loans are included in the beginning and closing fund balances. These loans are not booked as expenditures.

TABLE 15: AMERICAN RESCUE PLAN ACT

Lead Agency	Programs	Allocated	Spent as of 9/30/2022
State and Local Fiscal Recovery Fund (\$1,377,866,888 Available)			
Agriculture and Food	Agriculture Water Optimization	70,000,000	1,047,063
State Board of Education	Teacher Bonuses for Extra Assignments	10,000,000	6,642,495
Courts	IT Electronic Access to Justice-Response to COVID	15,000,000	5,592,195
Criminal and Juvenile Justice	Criminal Justice Data Integration	8,304,100	43,484
Cultural and Community Engagement	Create in Utah Grants	5,000,000	4,996,222
Economic Opportunity	Impacted Small Business Catalyst Grant	15,000,000	15,000,000
Economic Opportunity	InUtah Pandemic Outreach	2,000,000	340,580
Economic Opportunity	Learn and Work	30,000,000	29,988,649
Economic Opportunity	Redevelopment Matching Grant for Affordable Housing	30,000,000	18,000,000
Economic Opportunity	Women in Sports Collaborative	1,000,000	1,000,000
Economic Opportunity	Event Service Industry Revitalization	4,500,000	2,691,873
Economic Opportunity	COVID-19 Local Assistance Matching Grant Program	25,000,000	—
Environmental Quality	School and Childcare Drinking Water	3,500,000	186
Environmental Quality	Rural Drinking Water Projects	46,500,000	1,012
Environmental Quality	Southern Utah - Recycle/Reuse	15,000,000	—
Environmental Quality	Utah Lake Preservation	30,000,000	—
Environmental Quality	West Weber Site Sewer Infrastructure	5,000,000	—
Government Operations	Emergency Disease Response	3,995,100	1,698,356
Government Operations	Data Center and Network Enhancements	35,000,000	15,980,991
Planning and Budget	COVID-19 Local Assistance Matching Grant Program	50,000,000	46,631,567
Planning and Budget	Small Business Economic Recovery	1,500,000	—
Planning and Budget	SLFRF Administrative Costs	1,500,000	137,108
Health and Human Services	Pandemic Public Health Mitigation	18,500,000	770,271
Health and Human Services	Information Systems Enhancements	57,376,600	4,161,648
Health and Human Services	Pandemic-Related Mental Health Services	9,000,000	7,099,872
Higher Education	Educational Re-engagement and High Demand Scholarships	15,000,000	15,000,000
Higher Education	Workforce Development Transition into Tech Careers	300,000	300,000
Higher Education	Mental Health Support for Students	3,000,000	3,000,000
Natural Resources	Water Conservation Modification-Turf Replacement	5,150,000	—
Natural Resources	Secondary Water Meter Grant Program	250,000,000	486,517
Natural Resources	Great Salt Lake Preservation and Restoration	5,000,000	—
Workforce Services	Food Bank Warehouse	7,000,000	7,000,000
Workforce Services	San Juan County Food Bank	10,000,000	1,977,658
Workforce Services	Deeply Affordable Housing	55,000,000	—
Workforce Services	Temporary Utah County Refugee Housing	300,000	—
Workforce Services	Homeless Services	1,000,000	—
Workforce Services	Family Shelter Overflow	1,294,200	—
Workforce Services	Emergency Food Assistance	610,700	—
Workforce Services	Replenish the Unemployment Compensation Fund	100,000,000	22,846,149
Utah Communications Authority	Emergency Communications Equipment	21,430,200	11,752,723
Various Agencies	Deposit into the General Fund for Government Services	332,773,900	332,773,900
Capital Projects Fund (\$137,895,435 Available)			
Capital Budget	Utah State University - Monument Valley Building*	5,000,000	—
Capital Budget	Utah Mental Health Translational Research Building*	90,000,000	2,107,229
Education and Telehealth	Education and Telehealth Infrastructure Upgrades	19,295,400	—
Economic Opportunity	Rural Broadband	10,000,000	—
Transportation	Middle Mile Broadband	13,600,035	—
Total		\$1,438,430,235	\$559,067,748
Proposed State and Local Fiscal Recovery Fund Reallocations			
Workforce Services	Unemployment Compensation Fund Covered by CARES Act	-77,153,900	—
State Board of Education	Balances from Teacher Bonuses for Extra Assignments	-3,357,500	—
Workforce Services	Deeply Affordable Housing	80,000,000	—
Workforce Services	Emergency Food Assistance	800,000	—
Economic Opportunity	Redevelopment Matching Grant for Affordable Housing	-315,000	—
Net Reallocations		-\$26,400	\$0

*If the Utah State University Monument Valley Building and Utah Mental Health Translational Research Building Capital Projects Fund applications are not approved, these projects will be funded through the State and Local Fiscal Recovery Fund.

TABLE 16: RECOMMENDATIONS FOR EDUCATION

Public Education	One-time	Ongoing	Total
A. Income Tax Fund and General Fund			
Pay Increase for Classroom Teachers and School Specialists	200,676,000	200,676,000	401,352,000
Statutory Increase in Weighted Pupil Unit Value for Inflation (3.4%)		131,979,600	131,979,600
Greater Weight for Students at Risk of Academic Failure	164,400	70,558,400	70,722,800
Discretionary Increase in Weighted Pupil Unit Value (1.6%)		64,528,100	64,528,100
Optional Full-day Kindergarten Expansion		40,831,500	40,831,500
Teen Centers for Students Experiencing Homelessness	20,000,000		20,000,000
Small District and Charter School Base Funding	8,600,000		8,600,000
K-12 Computer Science Initiative		8,000,000	8,000,000
Grow Your Own Teacher & School Counselor Pipeline Program	7,156,800		7,156,800
Statewide Online Education Program Expansion - Small Schools		4,559,400	4,559,400
Utah State Board of Education Market Adjustments		2,349,500	2,349,500
Statutory Enrollment Growth	2,597,100		2,597,100
State Employee Comp.	329,800	4,213,000	4,542,800
Grants to Increase Postsecondary Opportunities	2,500,000		2,500,000
Utah Schools for the Deaf and the Blind Educators		1,691,700	1,691,700
Early Learning Coaches in Rural Schools		1,683,000	1,683,000
Show Up for Teachers	1,000,000		1,000,000
Utah State Board of Education Fiscal Monitors & Other Staff		559,400	559,400
Regional Education Service Agencies Compensation Increase		115,000	115,000
Attorney Performance Incentives		29,100	29,100
Government Operations Internal Service Fund		22,100	22,100
Public Education Economic Stabilization Account	-192,540,400	192,540,400	
Section A Subtotal	\$50,483,700	\$724,336,200	\$774,819,900
B. Property Tax Revenue from Statewide Levies			
Basic Levy (Statutory Enrollment Growth)		29,709,500	29,709,500
Teacher and Student Success Program		27,113,600	27,113,600
Charter School Levy (Statutory Enrollment Growth)		3,895,100	3,895,100
Section B Subtotal	\$0	\$60,718,200	\$60,718,200
C. Funding from Other State-Directed Sources			
School Safety & Other Capital Upgrades	175,000,000		175,000,000
Paid Preparation and Collaboration Hours for Educators	64,000,000		64,000,000
Increased Allocations from Permanent School Trust Fund		5,953,500	5,953,500
Section C Subtotal	\$239,000,000	\$5,953,500	\$244,953,500
Total for Public Education	\$289,483,700	\$791,007,900	\$1,080,491,600
Higher Education	One-time	Ongoing	Total
D. Income Tax Fund and General Fund			
Higher Education Comp.: 8.75% COLA (75%)		120,082,400	120,082,400
Higher Education Comp.: Additional State Share (12.5%)		18,377,000	18,377,000
Higher Education Comp.: 7.2% Health Insurance		13,666,900	13,666,900
Higher Education Comp.: 0.9% Dental Insurance		65,900	65,900
Performance Funding for Degree-Granting Institutions		35,000,000	35,000,000
Systemwide Cybersecurity Staff and Tools	18,000,000	2,400,000	20,400,000
Technical Education Enrollment Growth & Program Capacity		15,200,000	15,200,000
USHE Land Bank	14,573,800		14,573,800
Targeted Workforce Development		12,000,000	12,000,000
Government Operations Internal Service Fund		5,253,200	5,253,200
Custom Fit Training	500,000		500,000
Enrollment Growth at Degree-Granting Institutions		3,941,000	3,941,000
Tuition Assistance Program Increase	300,000	3,000,000	3,300,000
Equipment for Technical Education Programs	3,000,000		3,000,000

Higher Education (Income Tax and General Fund) Continued	One-time	Ongoing	Total
USU - ASPIRE Institute Electric Vehicle Infrastructure		2,071,300	2,071,300
Student Mental Health	350,000	1,675,000	2,025,000
Student Wellness Case Managers		975,000	975,000
Utah Tech Innovation Lab		500,000	500,000
Social Media Research	500,000		500,000
SUU - Utah Rural Leadership Academy		155,600	155,600
Davis Technical College Simmons Building O&M Restoration		140,000	140,000
Attorney Performance Incentives		111,200	111,200
USU - Utah Women & Leadership Project		110,000	110,000
O&M for Dedicated Fund Projects	-1,622,300	1,622,300	
USU Unfunded Building O&M	-1,616,100	1,616,100	
One-time O&M Adjustments	-6,093,700		-6,093,700
UofU Computing and Engineering Building O&M	-2,302,300	2,302,300	
UofU Computing and Engineering Building	72,801,200		72,801,200
Mountainland Technical College Wasatch Campus Building O&M	-848,200	848,200	
Mountainland Technical College Wasatch Campus Building	39,116,200		39,116,200
Section D Subtotal	\$136,658,600	\$241,113,400	\$377,772,000
E. Funding from Other State-Directed Sources			
UofU Computing and Engineering Building	35,543,000		35,543,000
Mountainland Technical College Wasatch Campus Building	26,620,300		26,620,300
Section E Subtotal	\$62,163,300	\$0	\$62,163,300
Total for Higher Education	\$198,821,900	\$241,113,400	\$439,935,300
Income Tax Fund and General Fund (Sections A and D)	\$187,142,300	\$965,449,600	\$1,152,591,900
State-Directed Funding for Education	\$488,305,600	\$1,032,121,300	\$1,520,426,900

TABLE 17: MINIMUM SCHOOL PROGRAM & SCHOOL BUILDING PROGRAMS

	FY 2022 Actual	FY 2023 Revised	FY 2024 Recommended
Section 1: Total Minimum School Program Revenue			
Revenue Sources			
Restricted State Revenue			
Uniform School Fund	3,633,458,900	3,874,091,600	4,354,043,400
Uniform School Fund, One-time	27,737,300	218,618,600	15,921,200
USF Restricted - Multiple Accounts	92,842,800	264,449,800	340,803,300
ITF Restricted - Multiple Accounts	301,905,800	336,672,000	367,680,700
Subtotal State Revenue:	\$4,055,944,800	\$4,693,832,000	\$5,078,448,600
Local Property Tax Revenue			
Minimum Basic Tax Rate ¹	459,046,600	476,603,200	379,312,700
Equity Pupil Tax Rate	100,083,400	108,461,300	108,461,300
WPU Value Rate	69,234,800	94,186,800	121,300,400
Voted Local Levy	401,318,400	471,681,500	545,534,000
Board Local Levy	251,524,600	294,506,700	379,038,200
Subtotal Local Revenue:	\$1,281,207,800	\$1,445,439,500	\$1,533,646,600
Federal Funds	6,617,100		
Beginning Nonlapsing Balances ¹	68,021,300	125,684,100	252,684,100
Closing Nonlapsing Balances	-125,684,100	-125,684,100	-125,684,100
Lapsing Balances	-100	-	-
Total Revenue:	\$5,286,106,800	\$6,139,271,500	\$6,739,095,200
Section 2: Revenue & Expenditure Details by Program			
Part A: Basic School Program (Weighted Pupil Unit Programs)			
WPU Value:	\$3,809	\$4,038	\$4,242
Basic Tax Rate:	0.001663	0.001652	0.001168
Revenue Sources			
Restricted State Revenue			
Uniform School Fund	2,826,030,100	3,014,113,600	3,233,225,200
Uniform School Fund, One-time	27,700,000	15,095,500	3,764,400
USF - Economic Stabilization Acct, One-time	-	3,600,000	-
Subtotal State Revenues:	\$2,853,730,100	\$3,032,809,100	\$3,236,989,600
Local Property Tax Revenue			
Minimum Basic Tax Rate			
Basic Levy ¹	384,046,600	401,603,200	304,312,700
Basic Levy Increment Rate	75,000,000	75,000,000	75,000,000
Equity Pupil Tax Rate	100,083,400	108,461,300	108,461,300
WPU Value Rate	69,234,800	94,186,800	121,300,400
Subtotal Local Property Tax Revenues:	\$628,364,800	\$679,251,300	\$609,074,400
Beginning Nonlapsing Balances ¹	20,505,800	38,043,900	165,043,900
Closing Nonlapsing Balances	-38,043,900	-38,043,900	-38,043,900
Total Revenue:	\$3,464,556,800	\$3,712,060,400	\$3,973,064,000
Expenditures by Program		WPU	WPU
Regular Basic School Program			
1. Kindergarten	76,786,000	26,667	107,681,300
2. Grades 1-12 ²	2,365,532,300	612,549	2,473,472,900
3. Foreign Exchange Students	1,169,400	387	1,562,800
4. NESS ³	43,249,900	10,708	46,838,900
5. Professional Staff	216,555,800	57,387	231,728,700
6. Enrollment Growth Contingency	-	-	13,945,600
Subtotal:	\$2,703,293,400	707,698	\$2,875,230,200
Restricted Basic School Program			
7. Special Education - Regular - Add-on WPUs	334,816,000	90,265	364,490,100
8. Special Education - Regular - Self-Contained	47,397,800	11,189	45,181,200
9. Special Education - Pre-School	42,999,000	11,372	45,920,100
10. Special Education - Extended Year Program	1,732,900	460	1,857,500
11. Special Education - Impact Aid	7,818,100	2,072	8,366,600
12. Special Education - Extended Year for Special Educators	3,061,600	909	3,670,500
13. Students At Risk of Academic Failure ⁴	52,233,800	19,016	77,169,300
14. Career & Technical Education - District Add-on	110,841,900	29,257	118,139,800
15. Class Size Reduction	160,362,300	42,604	172,035,100
Subtotal:	\$761,263,400	207,144	\$836,830,200
Total Expenditures:	\$3,464,556,800	914,842	\$3,712,060,400
Part B: Related to Basic School Program			
Revenue Sources			
Restricted State Revenue			
Uniform School Fund	712,378,300	760,417,500	1,021,257,700
Uniform School Fund, One-time	37,300	203,523,100	12,156,800
USF - Trust Distribution Account	92,842,800	95,849,800	101,803,300
USF - Economic Stabilization Acct, One-time	-	165,000,000	239,000,000
ITF - Teacher and Student Success Account	115,734,800	140,686,800	167,800,400
ITF - Charter School Levy Account	29,837,600	31,273,900	35,169,000
Federal Funds	6,617,100	-	-
Beginning Nonlapsing Balances	47,515,500	48,849,400	48,849,400
Closing Nonlapsing Balances	-48,849,400	-48,849,400	-48,849,400
Lapsing Balances	-100	-	-
Total Revenue:	\$956,113,900	\$1,396,751,100	\$1,577,187,200
Expenditures by Program		Changes	Changes
Related to Basic Programs			
1. Pupil Transportation - To & From School	111,106,500	117,446,900	5,936,200
2. Pupil Transportation - Rural Transportation Grants	1,000,000	1,000,000	1,000,000
3. Pupil Transportation - Rural School Reimbursement	500,000	500,000	500,000

	FY 2022 Actual	FY 2023 Revised	FY 2024 Recommended	
4. Charter School Local Replacement	210,100,000	237,250,600	9,887,400	247,138,000
5. Charter School Funding Base Program ⁵	8,100,000	8,015,000	5,000,000	8,015,000
Subtotal:	\$330,806,500	\$364,212,500		\$380,036,100
Focus Populations				
6. Gang Prevention and Intervention	1,764,100	2,246,400	113,600	2,360,000
7. Youth-in-Custody	27,423,500	29,675,900	1,500,000	31,175,900
8. Adult Education	15,640,200	16,678,200	843,000	17,521,200
9. Enhancement for Accelerated Students	6,047,500	6,451,500	326,100	6,777,600
10. Concurrent Enrollment	12,872,000	15,525,700	2,024,400	17,550,100
11. Centennial Scholarship Program	-1,900	—		—
12. Title I Schools in Improvement - Paraeducators	—	550,000		300,000
13. Early Literacy Program	14,550,000	14,550,000		14,550,000
14. Early Intervention	24,217,800	36,655,000	40,831,500	77,486,500
15. Special Education Intensive Services	—	—		—
16. English Language Learner Software Grants	3,268,000	4,500,000		—
Subtotal:	\$105,781,200	\$126,832,700		\$167,721,300
Educator Supports				
17. Educator Salary Adjustments	191,584,700	203,273,100	203,273,100	394,857,800
18. Teacher Salary Supplement	20,008,200	22,266,100		22,266,100
19. National Board Certified Teacher Programs	20,000	—		—
20. Teacher Supplies & Materials	5,500,000	5,500,000		5,500,000
21. Effective Teachers in High-poverty Schools	459,700	801,000		801,000
22. Educator Grants in High-need Schools	162,100	—		—
23. Elementary School Counselor Program	1,900,000	2,100,000		2,100,000
24. Grants for Professional Learning	3,935,000	3,935,000		3,935,000
25. Grow Your Own Teacher and Counselor Program	4,704,500	—	7,156,800	7,156,800
26. Educator Professional Time ⁶	—	64,000,000	64,000,000	64,000,000
27. Teacher Bonuses for Extra Assignment	6,617,100	—		—
Subtotal:	\$234,891,300	\$493,459,900		\$500,616,700
Statewide Initiatives				
28. School LAND Trust Program	92,762,600	95,849,800	5,953,500	101,803,300
29. Teacher and Student Success Program	130,644,700	155,686,800	27,113,600	182,800,400
30. Student Health and Counseling Support Program	24,115,500	25,480,000		25,480,000
31. School Library Books & Electronic Resources	765,000	765,000		765,000
32. Matching Fund for School Nurses	1,001,900	1,002,000		1,002,000
33. Dual Immersion	5,030,000	5,030,000		5,030,000
34. Beverley Taylor Sorenson Arts Learning Program	12,803,400	17,080,000		17,080,000
35. Digital Teaching & Learning Program	17,511,800	19,852,400		19,852,400
36. Public Education Capital and Technology ⁶	—	91,500,000	175,000,000	175,000,000
Subtotal:	\$284,634,900	\$412,246,000		\$528,813,100
Total Expenditures:	\$956,113,900	\$1,396,751,100		\$1,577,187,200
Part C: Voted & Board Local Levy Programs				
Revenue Sources				
Restricted State Revenue				
Uniform School Fund ⁵	95,050,500	99,560,500		99,560,500
Uniform School Fund, One-time	—	—		—
ITF - Minimum Basic Growth Account	56,250,000	56,250,000		56,250,000
ITF - Local Levy Growth Account	100,083,400	108,461,300		108,461,300
Subtotal State Revenues:	\$251,383,900	\$264,271,800		\$264,271,800
Local Property Tax Revenue				
Voted Local Levy	401,318,400	471,681,500	73,852,500	545,534,000
Board Local Levy	251,524,600	294,506,700	84,531,500	379,038,200
Subtotal Local Property Tax Revenues:	\$652,843,000	\$766,188,200		\$924,572,200
Beginning Nonlapsing Balances	—	38,790,800		38,790,800
Closing Nonlapsing Balances	-38,790,800	-38,790,800		-38,790,800
Total Revenue:	\$865,436,100	\$1,030,460,000		\$1,188,844,000
Expenditures by Program		Changes	Changes	
<i>Guarantee Rate (per 0.0001 Tax Rate per WPU):</i>	<i>\$51.91</i>	<i>\$56.88</i>		<i>\$64.25</i>
Voted and Board Local Levy Programs				
1. Voted Local Levy Program	563,351,300	650,375,600	73,852,500	724,228,100
2. Board Local Levy Program	302,084,800	380,084,400	84,531,500	464,615,900
Total Expenditures:	\$865,436,100	\$1,030,460,000		\$1,188,844,000
Total Minimum School Program Expenditures:	\$5,286,106,800	\$6,139,271,500		\$6,739,095,200
Section 3: School Building Programs (Not Included in MSP Totals Above)				
Revenue Sources		Changes	Changes	
State Revenue				
Income Tax Fund	14,499,700	14,499,700		14,499,700
ITF - Minimum Basic Growth Account	18,750,000	18,750,000		18,750,000
Total Revenue:	\$33,249,700	\$33,249,700		\$33,249,700
Expenditures by Program		Amount	Amount	
Capital Outlay Programs				
1. Foundation	27,610,900	27,610,900		27,610,900
2. Enrollment Growth	5,638,800	5,638,800		5,638,800
Total Expenditures:	\$33,249,700	\$33,249,700		\$33,249,700

¹ Higher-than-expected revenue from the Basic Levy in FY 23 will result in a program balance of approximately \$127 million. The governor recommends a one-time reduction in the Basic Levy in FY 24. He recommends allocating the \$127 million balance to offset the reduction.

² The FY 24 funding includes savings from enrollment changes that was not pulled from the program.

³ Includes \$3.6 million of one-time funding for small district base funding that the governor recommends providing again in FY 24.

⁴ Includes one-time hold-harmless funding.

⁵ Includes \$5 million in one-time funding that the governor recommends providing again in FY 24.

⁶ Funded with one-time funding from the Public Education Economic Stabilization Account in FY 23. The governor recommends funding this with one-time funding again in FY 24.

**TABLE 18: CAPITAL EXPENSES INCLUDED IN THE OPERATING
AND CAPITAL BUDGET**
(in thousands of dollars)

Governor's Recommendation								
Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	70,589	88,676	—	88,676	88,676	8,221	96,898	9%
General Fund, One-time	138,300	123,430	—	123,430	—	48,500	48,500	-61%
Income Tax Fund	101,679	121,038	—	121,038	121,038	10,349	131,388	9%
Income Tax Fund, One-time	32,500	—	—	—	—	—	—	—
Transportation Fund	318,017	437,059	—	437,059	437,059	-10,429	426,630	-2%
Transportation Fund, One-time	—	655	-2,152	-1,497	—	8	8	101%
General Fund Restricted	32,338	56,338	8,000	64,338	6,688	8,307	14,995	-77%
Education Special Revenue	18,750	18,750	—	18,750	18,750	—	18,750	0%
Transportation Fund Restricted	366	366	—	366	366	—	366	0%
Federal Funds	336,093	468,217	50,118	518,335	464,187	140,935	605,122	17%
Federal Funds - COVID-19	—	5,000	—	5,000	73,713	—	73,713	1374%
Dedicated Credits	42,713	51,635	250	51,885	51,635	254	51,889	0%
Federal Mineral Lease	36,604	30,813	—	30,813	30,813	—	30,813	0%
Capital Project Funds	839,600	501,799	—	501,799	19,027	292,711	311,738	-38%
Transportation Investment Fund	1,341,187	1,220,373	—	1,220,373	1,216,373	-48,654	1,167,719	-4%
Enterprise Funds	98,912	98,912	-3,000	95,912	98,912	—	98,912	3%
Transfers	14,341	—	—	—	—	—	—	—
Beginning Balance	33,594	1,171,093	—	1,171,093	2,382	—	2,382	-100%
Closing Balance	-1,171,093	-2,382	—	-2,382	—	—	—	100%
Lapsing Balance	-56,586	—	—	—	—	—	—	—
Total	\$2,227,904	\$4,391,773	\$53,216	\$4,444,990	\$2,629,620	\$450,203	\$3,079,823	-31%

Budget Line Item	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
Finance Mandated - Min Lease Special Service Districts	32,968	27,798	—	27,798	27,798	—	27,798	0%
DFCM Capital Developments - Higher Education	338,709	289,954	—	289,954	73,713	291,811	365,524	26%
DFCM Capital Developments - Other State Gov	151,603	169,645	—	169,645	2,077	1	2,078	-99%
DFCM Capital Developments - Public Education	—	30,000	—	30,000	—	—	—	-100%
DFCM Pass Through	11,600	25,000	—	25,000	3,000	28,500	31,500	26%
DFCM Capital Improvements	154,169	191,615	—	191,615	191,615	18,571	210,186	10%
DFCM Property Acquisition	32,500	—	—	—	—	—	—	—
Housing and Community Development Capital Budget	41,210	93,060	—	93,060	93,060	—	93,060	0%
Housing and Community Development Special Service Districts	3,637	3,016	—	3,016	3,016	—	3,016	0%
School Building Programs	33,250	33,250	—	33,250	33,250	—	33,250	0%
DNR DPR Capital Budget	27,632	200,295	8,000	208,295	3,143	11,153	14,295	-93%
DNR Division of Recreation- Capital	3,680	26,020	250	26,270	11,382	258	11,640	-56%
DNR DWR Capital Budget	3,126	3,705	—	3,705	4,904	1,205	6,109	65%
SITLA Capital budget	773	5,000	-3,000	2,000	5,000	—	5,000	150%
Trust Lands - Land Stewardship & Restoration	348	852	—	852	852	—	852	0%
UDOT Engineering Services	—	—	—	—	—	3,900	3,900	—
UDOT Construction Management	419,319	685,609	47,966	733,575	643,894	146,460	790,353	8%
UDOT Share the Road	31	35	—	35	35	—	35	0%
UDOT B & C Roads	202,911	181,658	—	181,658	181,658	—	181,658	0%
UDOT Sidewalk Construction	200	1,501	—	1,501	500	—	500	-67%
UDOT Cooperative Agreements	79,389	115,221	—	115,221	115,221	—	115,221	0%
UDOT TIF Capacity Program	612,466	2,003,921	—	2,003,921	1,218,187	-48,654	1,169,533	-42%
UDOT Transit Transportation Investment	77,955	304,163	—	304,163	16,950	-3,000	13,950	-95%
UDOT Railroad Crossing Safety Grants	429	456	—	456	366	—	366	-20%
Total	\$2,227,904	\$4,391,773	\$53,216	\$4,444,990	\$2,629,620	\$450,203	\$3,079,823	-31%

This table displays the capital portion of the operating and capital budget summarized in Table 5a and 5b. The budget for capital project funds is displayed separately in Table 7.

TABLE 19a: DEBT LIMITS

(in millions of dollars)

Legal Debt Margin

	2018	2019	2020	2021	2022
Taxable Value	271,649	298,114	329,096	353,750	393,665
Fair Market Value	377,260	415,650	461,064	497,914	559,692
Debt Limit Amount (1.5%)	5,659	6,235	6,916	7,469	8,395
Net General Obligation Bonded Debt	2,498	2,374	3,061	2,706	2,314
Legal Debt Margin	3,161	3,861	3,855	4,763	6,081
Net General Obligation Bonded Debt Percent of Limit	44.14%	38.08%	44.26%	36.23%	27.57%

Note: Article XIV, Section 1 of the Utah Constitution allows the state to contract debts not exceeding 1.5 percent of the total taxable property in the state.

Statutory Debt Limit

	2018	2019	2020	2021	2022
Appropriations Limitation Amount	3,738	3,911	3,990	4,162	4,412
Statutory Debt Limit (45%)	1,682	1,760	1,796	1,873	1,985
Net General Obligation Bonded Debt	2,498	2,374	3,061	2,706	2,314
Exempt Highway Construction Bonds	2,282	2,175	2,534	2,214	1,890
Net General Obligation Bonded Debt Subject to Limit	216	199	527	492	425
Additional General Obligation Debt Incurring Capacity	1,466	1,561	1,269	1,381	1,561

Article XIV, Section 5 of the Utah Constitution limits any funds borrowed to be used solely for purposes as authorized by law. In addition, Title 63J-3-402 of the Utah Code limits outstanding state general obligation debt to not exceed the 45 percent (unless approved by more than two-thirds of both houses of the legislature) of that fiscal year's appropriation limit. Net general obligation and revenue bonded debt includes principal, premiums, discounts, and deferred amount on bond refundings for years prior to 2014. Beginning in 2014, deferred amount on refunding is no longer included.

Source: Utah Office of State Treasurer and Utah Division of Finance

TABLE 19b: GENERAL OBLIGATION AND REVENUE BONDS

(in thousands of dollars)

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2022
2009 D Highway Issue	9/29/2009	2019, 2024	4.15% – 4.55%	491,760	243,160
2010 B Highway Issue	9/30/2010	2019 – 2025	3.19% – 3.54%	621,980	388,255
2013 Highway Issue	7/30/2013	2014 – 2028	3.00% – 5.00%	226,175	15,700
2015 Refunding Issue	4/29/2015	2019 – 2026	3.50% – 5.00%	220,980	117,785
2017 Highway/Prison Issue	7/10/2017	2019 – 2026	3.50% – 5.00%	142,070	101,805
2017 Refunding Issue	12/15/2017	2018 – 2028	2.21%	118,700	113,600
2018 Highway/Prison Issue	2/28/2018	2018 – 2032	3.13% – 5.00%	343,155	257,080
2019 Highway Issue	1/15/2019	2019 – 2033	5.00%	127,715	108,705
2020 Highway Issue	2/11/2020	2020 – 2034	3.00% – 5.00%	448,430	410,705
2020B Highway Issue	5/14/2020	2020 – 2034	3.00% – 5.00%	447,315	405,920
<i>Total General Obligation Bonds Outstanding</i>					2,162,715
Unamortized Bond Premium					151,544
Total General Obligation Bonds Payable					\$2,314,259

State Building Ownership Authority Lease Revenue Bonds Payable

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2022
Government Activities					
Series 2009 E	9/9/2009	2018 – 2030	4.62% – 5.77%	89,470	57,690
Series 2010	11/30/2010	2011 – 2024	2.00% – 5.00%	24,555	4,194
Series 2011	10/25/2011	2012 – 2031	2.13% – 4.00%	5,250	1,090
Series 2012 A	11/20/2012	2017 – 2027	1.50% – 5.00%	11,755	6,125
Series 2015	4/29/2015	2016 – 2030	3.00% – 5.00%	785	35
Series 2016	4/5/2016	2016 – 2038	2.25% – 5.00%	93,625	80,100
Series 2017	12/15/2017	2020 – 2024	5.00%	25,910	10,525
Series 2018	2/21/2018	2020 – 2039	3.00% – 5.00%	2,920	2,630
<i>Total Lease Revenue Bonds Outstanding</i>					162,389
Unamortized Bond Premium					830
Total Lease Revenue Bonds Payable					163,219
Business-Type Activities					
Series 2009 C	9/9/2009	2024, 2029	5.29%, 5.77%	16,715	12,595
Series 2010	11/30/2010	2011 – 2024	2.00% – 5.00%	12,180	1,956
Series 2012 A	11/20/2012	2017 – 2027	1.50% – 5.00%	3,855	1,370
Series 2015	4/29/2015	2016 – 2030	3.00% – 5.00%	29,230	20,980
Series 2016	4/5/2016	2016 – 2038	2.25% – 5.00%	4,525	3,700
Series 2018	2/21/2018	2020 – 2039	3.00% – 5.00%	15,545	13,990
Series 2020	2/27/2020	2021 – 2039	2.00% – 5.00%	18,865	17,650
Series 2022	6/22/2022	2022 – 2042	5.00%	42,675	42,675
<i>Total Lease Revenue Bonds Outstanding</i>					114,916
Unamortized Bond Premium					10,713
Total Lease Revenue Bonds Payable					125,629
Water Loan Programs					
Series 2010 C	2/23/2010	2018 – 2022	4.19% – 4.79%	31,225	6,830
Total Lease Revenue Bonds Payable					\$295,678

Source: Utah Office of State Treasurer and Utah Division of Finance

TABLE 19c: GENERAL OBLIGATION BOND DEBT SERVICE REQUIREMENTS TO MATURITY

(in thousands of dollars)

Fiscal Year	Total Principal Required	Total Interest Required	Total Amount Required
2023	356,325	77,931	434,256
2024	336,880	63,416	400,296
2025	366,810	47,499	414,309
2026	255,340	36,785	292,125
2027	185,770	28,025	213,795
2028 – 2032	475,420	67,150	542,570
2033 – 2037	186,170	4,790	190,960
Total	\$2,162,715	\$325,596	\$2,488,311

Source: Utah Office of State Treasurer and Utah Division of Finance

TABLE 20: ALL RECOMMENDED APPROPRIATIONS

(in thousands of dollars, all sources of finance, includes double-counting of some funds)

Governor's Recommendation

Sources	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
General Fund	2,983,983	3,342,149	—	3,342,149	3,342,149	652,302	3,994,451	20%
General Fund, One-time	490,169	1,083,697	-150,269	933,428	—	782,716	782,716	-16%
Income Tax Fund	1,522,410	1,865,032	—	1,865,032	1,865,032	683,183	2,548,215	37%
Income Tax Fund, One-time	1,574,806	1,195,834	410,138	1,605,972	—	1,114,360	1,114,360	-31%
Uniform School Fund	3,760,559	4,122,192	—	4,122,192	4,122,192	507,187	4,629,378	12%
Uniform School Fund, One-time	-78,069	15,346	203,273	218,619	—	216,597	216,597	-1%
Transportation Fund	640,875	777,218	—	777,218	777,758	16,199	793,956	2%
Transportation Fund, One-time	8,071	2,971	—	2,971	—	863	863	-71%
General Fund Restricted	584,710	559,031	33,642	592,674	467,475	61,775	529,250	-11%
Education Special Revenue	432,658	738,232	—	738,232	470,351	276,002	746,353	1%
Local Education Revenue	1,281,208	1,445,440	—	1,445,440	1,445,440	88,207	1,533,647	6%
Transportation Special Revenue	61,033	60,418	8,000	68,418	59,636	2,029	61,664	-10%
Transportation Fund Restricted	32,366	366	—	366	366	—	366	0%
Federal Funds	7,256,627	7,572,850	743,311	8,316,161	6,681,764	1,294,550	7,976,314	-4%
Federal Funds - COVID-19	171,255	151,963	32,500	184,463	73,713	11,000	84,713	-54%
Dedicated Credits	2,678,823	2,888,085	204,791	3,092,877	2,791,546	269,916	3,061,462	-1%
Federal Mineral Lease	120,237	61,245	628	61,873	61,239	803	62,042	0%
Special Revenue	297,053	274,547	1	274,548	270,965	1,484	272,450	-1%
Private Purpose Trust Funds	4,556	4,745	—	4,745	4,729	322	5,051	6%
Other Trust and Agency Funds	524,977	436,263	-182	436,081	436,263	-99	436,164	0%
Capital Project Funds	978,475	505,780	—	505,780	22,996	337,071	360,068	-29%
Transportation Investment Fund	1,704,368	1,583,554	-7,216	1,576,338	1,579,554	-82,750	1,496,805	-5%
Internal Service Funds	—	—	2,000	2,000	—	—	—	-100%
Enterprise Funds	226,276	242,261	1,590	243,851	213,171	132,902	346,073	42%
Transfers	1,297,029	811,077	132,619	943,696	830,161	112,315	942,475	0%
Other Financing Sources	960,894	827,219	-252	826,967	815,292	3,275	818,568	-1%
Pass-through	5,652	2,788	-65	2,723	2,786	-57	2,729	0%
Beginning Balance	4,194,409	7,286,290	22,046	7,308,335	5,853,879	132,424	5,986,303	-18%
Closing Balance	-7,280,707	-5,849,798	-1,990	-5,851,788	-5,524,531	—	-5,524,531	6%
Lapsing Balance	-286,260	-2,364	—	-2,364	-1,950	—	-1,950	18%
Restricted Revenue	911	400	—	400	400	—	400	0%
Total	\$26,149,351	\$32,004,828	\$1,634,565	\$33,639,393	\$26,662,372	\$6,614,576	\$33,276,948	-1%

Appropriation Categories	FY 2022 Actual	FY 2023 Auth.	FY 2023 Adj.	FY 2023 Total	FY 2024 Base	FY 2024 Adj.	FY 2024 Total	FY 23-24 % Change
Operating & Capital Budget	22,138,878	27,090,084	1,510,285	28,600,369	23,535,305	4,836,487	28,371,792	-1%
Capital Project Funds	1,793,651	2,635,684	—	2,635,684	1,231,119	1,329,591	2,560,710	-3%
Enterprise & Loan Funds	334,827	461,586	78,475	540,061	235,286	307,671	542,957	1%
Internal Service Funds	405,352	445,667	18,893	464,559	465,044	48,006	513,049	10%
Transfers to Unrestricted Funds	357,696	9,320	22,046	31,366	—	3,434	3,434	-89%
Transfers to Rest. Funds & Accounts	867,977	1,094,330	5,048	1,099,378	925,532	89,448	1,014,981	-8%
Fiduciary Funds	250,970	268,157	-182	267,975	270,086	-61	270,025	1%
Total	\$26,149,351	\$32,004,828	\$1,634,565	\$33,639,393	\$26,662,372	\$6,614,576	\$33,276,948	-1%

The Operating and Capital Budgets are summarized in Tables 5a and 5b. Other appropriation categories are summarized in Tables 6, 7, 8, 9, 13 and 14.

TABLE 21: OPERATING AND CAPITAL BUDGET BY AGENCY AND SOURCE

(all sources of finance, includes expendable revenue funds, does not include transfers)

Agency	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total
Agriculture and Food								
FY 2022 Actual	20,931,000	500,000	—	5,122,500	8,985,600	10,550,200	-3,385,600	42,703,700
FY 2023 Recommended	16,795,800	250,000	—	7,311,500	17,179,200	10,669,100	1,977,300	54,182,900
FY 2024 Recommended	238,799,000	259,400	—	7,671,200	18,748,300	8,939,200	5,924,300	280,341,400
FY 2023 to FY 2024 % Change	1322%	4%	0%	5%	9%	-16%	200%	417%
Alcoholic Beverage Services								
FY 2022 Actual	—	—	—	—	4,400	71,482,900	-1,725,800	69,761,500
FY 2023 Recommended	—	—	—	—	—	80,511,700	2,294,600	82,806,300
FY 2024 Recommended	—	—	—	—	—	86,112,600	—	86,112,600
FY 2023 to FY 2024 % Change	0%	0%	0%	0%	0%	7%	-100%	4%
Attorney General								
FY 2022 Actual	26,670,300	4,774,000	—	3,066,400	2,882,900	4,594,000	2,047,000	44,034,600
FY 2023 Recommended	26,738,000	4,822,500	—	4,548,000	5,263,100	210,900	14,225,100	55,807,600
FY 2024 Recommended	30,891,100	4,889,900	—	5,379,700	5,394,200	415,200	3,316,000	50,286,100
FY 2023 to FY 2024 % Change	16%	1%	0%	18%	2%	97%	-77%	-10%
Auditor								
FY 2022 Actual	3,749,100	—	—	—	3,089,800	—	-281,500	6,557,400
FY 2023 Recommended	4,361,800	—	—	—	3,041,300	—	494,700	7,897,800
FY 2024 Recommended	4,985,200	—	—	—	3,843,300	—	—	8,828,500
FY 2023 to FY 2024 % Change	14%	0%	0%	0%	26%	0%	-100%	12%
Board of Pardons and Parole								
FY 2022 Actual	6,876,600	—	—	—	100	5,800	-597,900	6,284,600
FY 2023 Recommended	7,272,600	—	—	—	2,300	—	1,000,000	8,274,900
FY 2024 Recommended	7,708,100	—	—	—	2,300	—	—	7,710,400
FY 2023 to FY 2024 % Change	6%	0%	0%	0%	0%	0%	-100%	-7%
Capital Budget								
FY 2022 Actual	78,589,900	119,679,000	—	—	—	—	490,312,500	688,581,400
FY 2023 Recommended	110,076,700	106,538,700	—	5,000,000	—	—	484,598,900	706,214,300
FY 2024 Recommended	124,798,100	116,887,900	—	73,712,700	—	—	293,888,700	609,287,400
FY 2023 to FY 2024 % Change	13%	10%	0%	1374%	0%	0%	-39%	-14%
Capitol Preservation Board								
FY 2022 Actual	4,268,200	—	—	—	617,700	—	-61,100	4,824,800
FY 2023 Recommended	4,226,100	—	—	—	300,000	—	310,300	4,836,400
FY 2024 Recommended	4,413,100	—	—	—	319,900	—	354,000	5,087,000
FY 2023 to FY 2024 % Change	4%	0%	0%	0%	7%	0%	14%	5%
Career Service Review Office								
FY 2022 Actual	327,500	—	—	—	—	—	-53,100	274,400
FY 2023 Recommended	307,800	—	—	—	—	—	—	307,800
FY 2024 Recommended	320,400	—	—	—	—	—	—	320,400
FY 2023 to FY 2024 % Change	4%	0%	0%	0%	0%	0%	0%	4%
Commerce								
FY 2022 Actual	600	—	—	336,600	3,564,700	34,554,900	-799,900	37,656,900
FY 2023 Recommended	600	—	—	487,400	3,383,500	41,277,800	15,134,900	60,284,200
FY 2024 Recommended	600	—	—	514,300	3,526,800	43,768,700	5,744,300	53,554,700
FY 2023 to FY 2024 % Change	0%	0%	0%	6%	4%	6%	-62%	-11%
Corrections								
FY 2022 Actual	352,069,400	49,000	—	100,300	4,152,700	2,769,700	2,520,000	361,661,100
FY 2023 Recommended	398,463,200	49,000	—	50,000	4,876,700	1,829,600	15,475,300	420,743,800
FY 2024 Recommended	429,467,200	49,000	—	50,000	4,246,900	1,829,600	1,304,900	436,947,600
FY 2023 to FY 2024 % Change	8%	0%	0%	0%	-13%	0%	-92%	4%
Courts								
FY 2022 Actual	96,629,300	51,555,300	—	4,381,100	2,613,500	21,000,100	-5,303,900	170,875,400
FY 2023 Recommended	109,457,600	51,391,100	—	3,671,400	4,334,300	21,316,800	6,617,500	196,788,700
FY 2024 Recommended	114,635,800	59,646,600	—	598,100	4,188,900	21,389,600	1,105,500	201,564,500
FY 2023 to FY 2024 % Change	5%	16%	0%	-84%	-3%	0%	-83%	2%

Agency	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total
Cultural and Community Engagement								
FY 2022 Actual	38,300,700	—	—	16,383,500	2,108,600	174,700	1,127,200	58,094,700
FY 2023 Recommended	52,415,700	1,850,000	—	9,671,500	5,008,500	174,700	7,179,300	76,299,700
FY 2024 Recommended	52,994,400	50,000	—	9,889,100	4,179,000	174,700	-2,001,800	65,285,400
FY 2023 to FY 2024 % Change	1%	-97%	0%	2%	-17%	0%	-128%	-14%
Debt Service								
FY 2022 Actual	80,065,200	—	—	9,288,100	18,898,700	364,059,200	-7,098,200	465,213,000
FY 2023 Recommended	287,495,600	—	—	6,977,100	29,423,600	356,842,800	-215,860,000	464,879,100
FY 2024 Recommended	592,309,200	—	—	4,792,200	29,423,600	325,107,000	35,598,600	987,230,600
FY 2023 to FY 2024 % Change	106%	0%	0%	-31%	0%	-9%	-116%	112%
Economic Opportunity								
FY 2022 Actual	117,232,700	—	118,000	28,030,100	591,900	34,523,600	-9,401,000	171,095,300
FY 2023 Recommended	106,105,600	—	118,000	77,203,300	1,537,600	48,100,800	49,536,700	282,602,000
FY 2024 Recommended	85,485,600	—	127,700	1,722,400	1,581,100	26,803,300	4,634,900	120,355,000
FY 2023 to FY 2024 % Change	-19%	0%	8%	-98%	3%	-44%	-91%	-57%
Environmental Quality								
FY 2022 Actual	21,511,700	—	—	19,149,300	14,232,800	13,353,000	103,800	68,350,600
FY 2023 Recommended	18,548,200	—	—	61,460,500	17,750,500	14,748,700	1,929,500	114,437,400
FY 2024 Recommended	21,630,500	—	—	50,136,400	18,540,900	16,174,000	18,136,400	124,618,200
FY 2023 to FY 2024 % Change	17%	0%	0%	-18%	4%	10%	840%	9%
Financial Institutions								
FY 2022 Actual	—	—	—	—	—	8,625,100	-1,398,800	7,226,300
FY 2023 Recommended	—	—	—	—	—	8,810,500	—	8,810,500
FY 2024 Recommended	—	—	—	—	—	10,145,600	—	10,145,600
FY 2023 to FY 2024 % Change	0%	0%	0%	0%	0%	15%	0%	15%
Government Operations								
FY 2022 Actual	33,651,900	737,400	450,000	53,803,500	8,345,200	5,975,300	51,449,200	154,412,500
FY 2023 Recommended	69,995,200	1,260,600	1,441,600	24,677,600	10,194,600	5,886,200	16,399,000	129,854,800
FY 2024 Recommended	166,829,500	1,699,800	1,456,300	2,681,800	11,080,800	7,526,400	47,470,600	238,745,200
FY 2023 to FY 2024 % Change	138%	35%	1%	-89%	9%	28%	189%	84%
Governor and Lieutenant Governor								
FY 2022 Actual	38,907,500	—	—	84,009,200	4,358,400	20,524,900	-9,266,300	138,533,700
FY 2023 Recommended	44,812,000	—	—	46,580,200	5,758,400	22,204,500	22,738,000	142,093,100
FY 2024 Recommended	97,941,400	—	—	35,151,300	5,832,900	15,501,300	13,384,300	167,811,200
FY 2023 to FY 2024 % Change	119%	0%	0%	-25%	1%	-30%	-41%	18%
Health and Human Services								
FY 2022 Actual	526,703,700	541,386,700	—	3,902,582,400	513,387,600	356,517,000	399,510,200	6,240,087,600
FY 2023 Recommended	625,539,200	649,052,000	—	4,588,735,300	683,844,300	320,332,600	930,390,300	7,797,893,700
FY 2024 Recommended	648,893,700	862,274,000	—	4,713,352,200	685,710,900	319,150,300	776,015,000	8,005,396,100
FY 2023 to FY 2024 % Change	4%	33%	0%	3%	0%	0%	-17%	3%
Higher Education								
FY 2022 Actual	—	1,315,037,700	—	20,232,000	973,534,500	21,724,000	6,448,000	2,336,976,200
FY 2023 Recommended	—	1,516,974,700	—	22,209,000	986,529,600	21,724,000	10,072,700	2,557,510,000
FY 2024 Recommended	—	1,696,152,900	—	3,909,000	1,017,639,100	21,724,000	3,822,100	2,743,247,100
FY 2023 to FY 2024 % Change	0%	12%	0%	-82%	3%	0%	-62%	7%
Insurance								
FY 2022 Actual	10,000	—	—	41,800	183,900	14,623,300	-184,900	14,674,100
FY 2023 Recommended	16,600	—	—	291,200	293,900	15,508,000	679,400	16,789,100
FY 2024 Recommended	17,000	—	—	24,800	294,600	16,969,400	1,174,000	18,479,800
FY 2023 to FY 2024 % Change	2%	0%	0%	-91%	0%	9%	73%	10%
Juvenile Justice Services								
FY 2022 Actual	—	90,716,600	—	1,273,800	539,200	4,913,200	-2,205,000	95,237,800
FY 2023 Recommended	5,931,500	89,929,900	—	2,332,800	537,700	3,407,300	1,519,100	103,658,300
FY 2024 Recommended	—	106,536,300	—	2,891,400	573,600	1,329,000	-940,400	110,389,900
FY 2023 to FY 2024 % Change	-100%	18%	0%	24%	7%	-61%	-162%	6%
Labor Commission								
FY 2022 Actual	6,168,200	—	—	3,022,000	120,300	5,372,700	-566,400	14,116,800
FY 2023 Recommended	7,669,000	—	—	3,279,900	120,200	5,497,800	91,300	16,658,200
FY 2024 Recommended	8,115,500	—	—	3,508,900	128,700	5,759,300	96,300	17,608,700
FY 2023 to FY 2024 % Change	6%	0%	0%	7%	7%	5%	5%	6%

Agency	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total
Legislature								
FY 2022 Actual	35,970,200	—	—	—	125,400	—	-1,858,400	34,237,200
FY 2023 Recommended	41,257,200	—	—	—	200,000	—	997,600	42,454,800
FY 2024 Recommended	42,857,300	—	—	—	215,700	—	48,900	43,121,900
FY 2023 to FY 2024 % Change	4%	0%	0%	0%	8%	0%	-95%	2%
National Guard								
FY 2022 Actual	8,712,900	—	—	45,027,600	3,349,600	3,507,000	998,000	61,595,100
FY 2023 Recommended	8,394,600	—	—	59,720,300	2,803,800	18,650,000	6,595,200	96,163,900
FY 2024 Recommended	12,724,500	3,000,000	—	62,001,600	2,888,100	1,650,000	3,738,700	86,002,900
FY 2023 to FY 2024 % Change	52%	0%	0%	4%	3%	-91%	-43%	-11%
Natural Resources								
FY 2022 Actual	224,087,100	245,000	—	64,585,600	33,089,000	189,356,500	-159,306,000	352,057,200
FY 2023 Recommended	381,862,800	250,300	—	107,940,200	36,385,200	168,234,700	132,658,100	827,331,300
FY 2024 Recommended	196,411,900	249,500	—	95,006,000	37,266,000	143,931,900	207,605,500	680,470,800
FY 2023 to FY 2024 % Change	-49%	0%	0%	-12%	2%	-14%	56%	-18%
Public Education								
FY 2022 Actual	7,895,700	3,862,443,700	—	914,277,400	65,358,400	421,358,800	1,210,993,600	6,482,327,600
FY 2023 Recommended	8,305,000	4,319,139,800	—	941,809,900	66,626,000	696,933,600	1,552,341,500	7,585,155,800
FY 2024 Recommended	8,728,800	4,622,341,600	—	588,209,700	67,045,800	735,055,100	1,702,196,700	7,723,577,700
FY 2023 to FY 2024 % Change	5%	7%	0%	-38%	1%	5%	10%	2%
Public Safety								
FY 2022 Actual	133,655,400	—	5,495,500	231,413,000	30,373,100	60,610,000	-6,035,700	455,511,300
FY 2023 Recommended	151,890,100	—	5,495,500	173,049,100	35,427,400	59,480,500	8,870,700	434,213,300
FY 2024 Recommended	164,986,700	—	5,495,500	208,971,800	36,780,700	62,953,800	9,881,800	489,070,300
FY 2023 to FY 2024 % Change	9%	0%	0%	21%	4%	6%	11%	13%
Public Service Commission								
FY 2022 Actual	—	—	—	—	17,458,000	2,695,700	785,000	20,938,700
FY 2023 Recommended	—	—	—	—	18,507,300	2,772,500	6,497,300	27,777,100
FY 2024 Recommended	—	—	—	—	19,447,100	2,941,900	10,698,000	33,087,000
FY 2023 to FY 2024 % Change	0%	0%	0%	0%	5%	6%	65%	19%
School and Inst. Trust Fund Office								
FY 2022 Actual	—	—	—	—	—	3,305,800	1,231,800	4,537,600
FY 2023 Recommended	—	—	—	—	—	3,408,300	—	3,408,300
FY 2024 Recommended	—	—	—	—	—	3,605,400	—	3,605,400
FY 2023 to FY 2024 % Change	0%	0%	0%	0%	0%	6%	0%	6%
School and Inst. Trust Lands Admin.								
FY 2022 Actual	—	—	—	—	—	19,113,800	-6,648,700	12,465,100
FY 2023 Recommended	—	—	—	—	—	22,052,300	1,000,000	23,052,300
FY 2024 Recommended	—	—	—	—	—	23,905,600	—	23,905,600
FY 2023 to FY 2024 % Change	0%	0%	0%	0%	0%	8%	-100%	4%
Tax Commission								
FY 2022 Actual	29,788,200	23,871,000	5,857,400	567,100	13,215,500	32,239,800	-7,740,600	97,798,400
FY 2023 Recommended	40,265,200	26,629,500	5,857,400	684,900	14,237,700	36,014,400	1,115,100	124,804,200
FY 2024 Recommended	34,448,500	27,590,800	5,857,400	736,200	15,129,500	37,063,800	132,200	120,958,400
FY 2023 to FY 2024 % Change	-14%	4%	0%	7%	6%	3%	-88%	-3%
Transportation								
FY 2022 Actual	38,476,700	5,000,000	593,852,500	377,016,400	59,173,100	1,737,524,500	-996,951,600	1,814,091,600
FY 2023 Recommended	47,896,700	—	724,103,400	578,570,600	74,399,800	1,276,941,600	1,109,483,700	3,811,395,800
FY 2024 Recommended	73,627,700	—	738,169,300	657,501,300	74,978,800	1,204,041,600	33,781,300	2,782,100,000
FY 2023 to FY 2024 % Change	54%	0%	2%	14%	1%	-6%	-97%	-27%
Treasurer								
FY 2022 Actual	1,043,000	—	—	—	1,029,400	408,000	1,996,500	4,476,900
FY 2023 Recommended	1,207,100	—	—	—	1,350,600	515,200	2,224,700	5,297,600
FY 2024 Recommended	1,285,300	—	—	—	1,438,600	544,100	2,302,600	5,570,600
FY 2023 to FY 2024 % Change	6%	0%	0%	0%	7%	6%	4%	5%
Utah Communications Authority								
FY 2022 Actual	—	—	—	—	—	32,000,000	—	32,000,000
FY 2023 Recommended	5,000,000	—	—	10,460,000	—	32,000,000	—	47,460,000
FY 2024 Recommended	—	—	—	—	—	32,000,000	—	32,000,000
FY 2023 to FY 2024 % Change	-100%	0%	0%	-100%	0%	0%	0%	-33%

Agency	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total
Utah Education and Telehealth Network								
FY 2022 Actual	868,700	34,166,600	—	3,149,200	14,804,200	—	-5,533,700	47,455,000
FY 2023 Recommended	885,900	32,417,900	—	7,307,800	17,586,300	—	6,489,200	64,687,100
FY 2024 Recommended	885,900	52,317,200	—	4,714,800	15,086,000	—	4,805,200	77,809,100
FY 2023 to FY 2024 % Change	0%	61%	0%	-35%	-14%	0%	-26%	20%
Veterans and Military Affairs								
FY 2022 Actual	4,355,700	1,200,000	—	50,424,000	474,300	12,500	-7,294,300	49,172,200
FY 2023 Recommended	5,660,700	700,000	—	45,207,700	583,700	—	1,289,400	53,441,500
FY 2024 Recommended	6,852,900	200,000	—	82,987,400	602,400	—	—	90,642,700
FY 2023 to FY 2024 % Change	21%	-71%	0%	84%	3%	0%	-100%	70%
Workforce Services								
FY 2022 Actual	96,266,000	33,273,900	—	1,121,352,700	79,848,200	160,572,900	-18,333,800	1,472,979,900
FY 2023 Recommended	88,954,000	33,149,500	—	1,602,034,200	142,746,700	165,375,200	111,836,200	2,144,095,800
FY 2024 Recommended	123,009,700	35,437,300	—	1,360,351,100	25,314,400	162,011,800	124,392,100	1,830,516,400
FY 2023 to FY 2024 % Change	38%	7%	0%	-15%	-82%	-2%	11%	-15%
FY 2023 to FY 2024 % Change	-100%	-100%	0%	-100%	-100%	-100%	-100%	-100%
Total								
FY 2022 Actual	2,033,783,100	6,084,635,900	605,773,400	6,958,635,600	1,880,510,700	3,658,048,900	917,490,600	22,138,878,200
FY 2023 Recommended	2,677,808,100	6,834,405,500	737,015,900	8,391,271,400	2,190,233,800	3,461,432,100	4,308,202,600	28,600,369,400
FY 2024 Recommended	3,296,054,600	7,589,582,200	751,106,200	7,976,465,400	2,111,448,900	3,338,524,200	3,308,610,700	28,371,792,200
FY 2023 to FY 2024 % Change	23%	11%	2%	-5%	-4%	-4%	-23%	-1%

APPENDIX B

Targeted compensation increases by agency

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TABLE 22: TARGETED COMPENSATION INCREASES BY AGENCY

The governor recommends funding equivalent to roughly a 3.75% general increase for performance-based targeted salary increases to employees in classifications below, along with supporting some funding spread exceptions. Under this recommendation, increases should be administered to employees who are within the recommended classifications, but agencies have the flexibility to take into account employee performance when determining the discrete percentage increases given on an individual basis. Listed dollar amounts are across General Fund, General Fund Impact, and Income Tax Fund sources unless noted otherwise.

Agriculture and Food			
Recommendation for Targeted Performance-based Increases			\$42,500
Targeted Funding Spread Exception			\$25,400
Classification Title	FTEs	Median Distance from Market	% Increase
Conservation Planner I	9	-20.6%	10.0%
Conservation Planner II	4	-28.5%	10.0%
Conservation Planner III	4	-25.5%	10.0%

Alcoholic Beverage Services			
Recommendation for Targeted Performance-based Increases			\$3,883,100
Classification Title	FTEs	Median Distance from Market	% Increase
Assistant Liquor Store Manager	80	-23.8%	31.2%
Liquor Retail Store Manager	51	-24.2%	31.9%
Program Manager	3	-25.9%	15.0%
Regional Manager, ABC Stores Division	3	-25.9%	15.0%
Retail Sales Clerk II	168	-11.0%	12.3%
Warehouse Worker I	5	-6.1%	6.5%
Warehouse Worker II	48	-6.4%	6.9%

Attorney General			
Paralegal Pay Plan			\$255,100
Recommendation for Targeted Performance-based Increases			\$684,000

Auditor			
Recommendation for Targeted Performance-based Increases			\$93,000

Board of Pardons and Parole			
Recommendation for Targeted Performance-based Increases			\$88,800
Classification Title	FTEs	Median Distance from Market	% Increase
Administrative Services Manager	2	-21.9%	10.0%
Program Specialist I	3	-26.4%	15.0%
Senior Research Analyst	2	-22.0%	10.0%

Capitol Preservation Board			
Recommendation for Targeted Performance-based Increases			\$31,800

Commerce

Recommendation for Targeted Performance-based Increases \$275,800

Classification Title	FTEs	Median Distance from Market	% Increase
Investigator II, Non POST	44	-18.7%	10.0%

Corrections

Recommendation for Targeted Performance-based Increases \$296,000

Classification Title	FTEs	Median Distance from Market	% Increase
Warehouse Manager	6	-31.3%	15.0%
Warehouse Specialist	34	-29.0%	15.0%

Courts

Recommendation for Targeted Performance-based Increases \$4,097,700

Cultural and Community Engagement

Recommendation for Targeted Performance-based Increases \$208,300

Classification Title	FTEs	Median Distance from Market	% Increase
Arts Program Specialist	5	-13.2%	10.0%
Library Technician II	5	-17.3%	10.0%
Library Technician III	5	NA	10.0%
Program Specialist I	12	-15.5%	10.0%
Program Specialist II	18	-7.4%	10.0%

Economic Opportunity

Recommendation for Targeted Performance-based Increases \$311,900

Environmental Quality

Recommendation for Targeted Performance-based Increases \$308,600

Targeted Funding Spread Exception \$521,100

Classification Title	FTEs	Median Distance from Market	% Increase
Environmental Engineer II	9	-26.3%	10.0%
Environmental Engineer III	36	-14.3%	10.0%
Environmental Program Coordinator	9	-17.1%	10.0%
Environmental Program Manager I	33	-18.6%	10.0%
Environmental Program Manager II	11	-16.5%	10.0%
Environmental Scientist I	6	-18.5%	10.0%
Environmental Scientist II	19	-9.0%	10.0%
Environmental Scientist IV	14	-29.3%	10.0%
Financial Analyst I	5	-20.8%	10.0%
Financial Analyst II	5	-17.9%	10.0%
Financial Analyst III	2	-16.8%	10.0%
Financial Manager I	1	-23.0%	10.0%

Government Operations

Office of Inspector General Registered Nurse Investigator Increases **\$31,800**

Recommendation for Targeted Performance-based Increases* **\$2,276,800**

Classification Title	FTEs	Median Distance from Market	% Increase
Computer Support Specialist II	7	-27.0%	15.0%
Computer Support Specialist III	1	-32.4%	15.0%
Computer Support Supervisor	3	-41.6%	15.0%
Coordinator Of Resource Stewardship	1	-19.2%	10.0%
Financial Analyst I	11	-27.1%	10.0%
Financial Analyst II	5	-17.1%	10.0%
Financial Analyst III	9	-24.3%	10.0%
Human Resources Analyst I	15	-6.6%	10.0%
Human Resources Technician II	20	-19.9%	10.0%
Information Analyst II	21	-16.9%	10.0%
Information Analyst Supervisor	3	-16.9%	10.0%
Information Technology Manager I	33	-9.4%	10.0%
Information Technology Manager II	35	-3.5%	10.0%
Information Technology Project Manager	20	-17.4%	10.0%
Information Technology Senior Project Manager	8	-5.1%	10.0%
Infrastructure Supervisor	22	-6.9%	10.0%
Lead Human Resources Technician	1	-19.9%	10.0%
Records Manager/Archivist III	5	-15.4%	10.0%

*Includes all funding sources

Governor and Lieutenant Governor

Recommendation for Targeted Performance-based Increases **\$432,700**

Health and Human Services

DCFS and APS Frontline and Critical Frontline Support Pay Plans **\$11,500,000**

UDC/DHHS - Clinical Services Targeted Performance-based Increases* **\$2,169,300**

Recommendation for Targeted Performance-based Increases **\$4,079,400**

*Includes one-time and ongoing funding

House of Representatives

Recommendation for Targeted Performance-based Increases **\$50,800**

Legislative Auditor General

Recommendation for Targeted Performance-based Increases **\$161,600**

Legislative Fiscal Analyst

Recommendation for Targeted Performance-based Increases **\$124,500**

Legislative Research and General Counsel

Recommendation for Targeted Performance-based Increases **\$276,700**

Legislative Services

Recommendation for Targeted Performance-based Increases

\$135,600

National Guard

Recommendation for Targeted Performance-based Increases

\$7,100

Targeted Funding Spread Exception

\$76,500

Classification Title	FTEs	Median Distance from Market	% Increase
Building/Grounds Supervisor II	3	-22.0%	10.0%
Environmental Scientist III	2	-21.3%	10.0%
General Maintenance Worker II	9	-21.0%	10.0%
Office Technician II	1	-23.5%	10.0%

Natural Resources

Recommendation for Targeted Performance-based Increases

\$724,500

Classification Title	FTEs	Median Distance from Market	% Increase
Engineer I	4	-17.4%	5.0%
Engineer II	22	-9.7%	5.0%
Engineer III	20	-14.9%	5.0%
Engineer IV	7	-18.4%	5.0%
Engineering Technician I	8	-25.3%	5.0%
Engineering Technician II	16	-18.0%	5.0%
Engineering Technician III	7	-10.6%	5.0%
Engineering Technician IV	4	-10.0%	5.0%
Financial Analyst I	5	-16.3%	10.0%
Financial Analyst II	10	-11.8%	10.0%
Financial Analyst III	6	-25.1%	10.0%
Financial Manager II	9	-31.1%	15.0%
Geologic Program Manager/Senior Scientist	8	-20.2%	15.0%
Geological Technician	8	-30.4%	15.0%
Geologist	11	-28.5%	15.0%
GIS Analyst	6	-13.8%	10.0%
Program Specialist III	12	-18.7%	10.0%
Project Geologist	10	-20.2%	15.0%
Retail Store Manager I	4	-24.2%	10.0%
Senior Geological Technician	1	-27.2%	15.0%
Senior GIS Analyst	18	-20.4%	10.0%
Trainer III	2	-17.8%	10.0%
Volunteer Services Coordinator II	4	-16.4%	10.0%
Web Content Editor II	4	-32.6%	15.0%

Public Education

Recommendation for Targeted Performance-based Increases

\$1,357,400

Additional Recruitment and Retention Targeted Performance-based Increases

\$2,349,500

Public Safety

Communications Bureau Dispatch Pay Plan* **\$3,088,000**

Recommendation for Targeted Performance-based Increases **\$243,200**

Classification Title	FTEs	Median Distance from Market	% Increase
Administrative Assistant	2	-1.7%	15.0%
Administrative Secretary	6	-28.7%	15.0%
Business Analyst	8	-21.1%	10.0%
Business Analyst Supervisor	4	-30.8%	10.0%
Executive Secretary	2	-42.7%	15.0%
Financial Analyst I	10	-12.3%	10.0%
Financial Analyst III	8	-23.9%	10.0%
Financial Manager I	2	-12.3%	10.0%
Office Specialist II	68	-16.7%	10.0%
Program Coordinator	2	NA	10.0%
Program Manager	3	-7.5%	10.0%
Program Specialist I	6	-12.5%	10.0%
Program Specialist II	9	-22.5%	10.0%
Program Specialist III	4	-16.1%	10.0%
Senior Research Analyst	7	-19.0%	10.0%
Support Staff Supervisor	6	-29.9%	15.0%
Warehouse Worker III	4	-27.4%	15.0%

*Includes one-time and ongoing funding

School and Institutional Trust Fund Office

Recommendation for Targeted Performance-based Increases* **\$61,900**

*Includes all funding sources

School and Institutional Trust Lands Administration

Recommendation for Targeted Performance-based Increases* **\$308,600**

*Includes all funding sources

Senate

Recommendation for Targeted Performance-based Increases **\$50,600**

Tax Commission

Recommendation for Targeted Performance-based Increases **\$797,600**

Classification Title	FTEs	Median Distance from Market	% Increase
Accounting Technician II	1	-30.2%	10.0%
Accounting Technician III	11	-19.4%	10.0%
Accounting Technician IV	5	-12.8%	10.0%
Certified Vehicle Inspector	5	NA	10.0%
Collection/Compliance Supervisor	4	-25.17%	10.0%
Compliance Agent I	9	-23.9%	5.0%
Compliance Agent II	16	-2.7%	5.0%
Compliance Agent III	47	-14.7%	5.0%
Motor Vehicle Delegated Services Specialist	2	NA	10.0%
Motor Vehicle Quality Assurance Analyst	3	NA	10.0%
Motor Vehicle Supervisor II	17	NA	10.0%
Processing Services Technician I	10	-15.2%	5.0%
Processing Services Technician II	27	-15.2%	5.0%
Processing Services Technician III	9	-13.0%	5.0%
Tax/Motor Vehicle Specialist	8	NA	10.0%
Tax/Motor Vehicle Technician II	151	-19.4%	10.0%

*Includes one-time and ongoing funding

Transportation

Recommendation for Targeted Performance-based Increases*

\$1,741,200

Classification Title	FTEs	Median Distance from Market	% Increase
Financial Analyst I	4	-18.7%	10.0%
Financial Analyst II	9	-21.6%	10.0%
Financial Analyst III	12	-14.5%	10.0%
Financial Manager I	2	-8.4%	5.0%
Financial Manager II	1	-24.8%	5.0%
GIS Analyst	2	-26.7%	10.0%
GIS Manager	3	-10.5%	10.0%
Journey Diesel Mechanic	54	-19.1%	10.0%
Lead Diesel Mechanic	12	-18.6%	10.0%
Region Right Of Way Control Coordinator	4	-17.0%	10.0%
Right Of Way Agent III	4	-13.5%	10.0%
Senior GIS Analyst	6	-20.8%	10.0%
Transportation Technician I	172	-16.1%	10.0%

*Includes all funding sources

Treasurer

Recommendation for Targeted Performance-based Increases

\$24,100

Workforce Services

Recommendation for Targeted Performance-based Increases

\$526,800

Classification Title	FTEs	Median Distance from Market	% Increase
Administrative Law Judge - Non Juris Doctorate	10	-27.2%	15.0%
Licensed Clinical Therapist	14	1.5%	5.0%
Program Specialist - DWS	178	-17.1%	10.0%
Quality Control Data Analyst, DWS	93	-15.3%	10.0%
Rehab Supervisor/Program Specialist	27	-1.3%	5.0%
Senior Business Analyst	45	-27.4%	15.0%
Therapist Supervisor	3	12.6%	10.0%



APPENDIX C

Itemized budget recommendations

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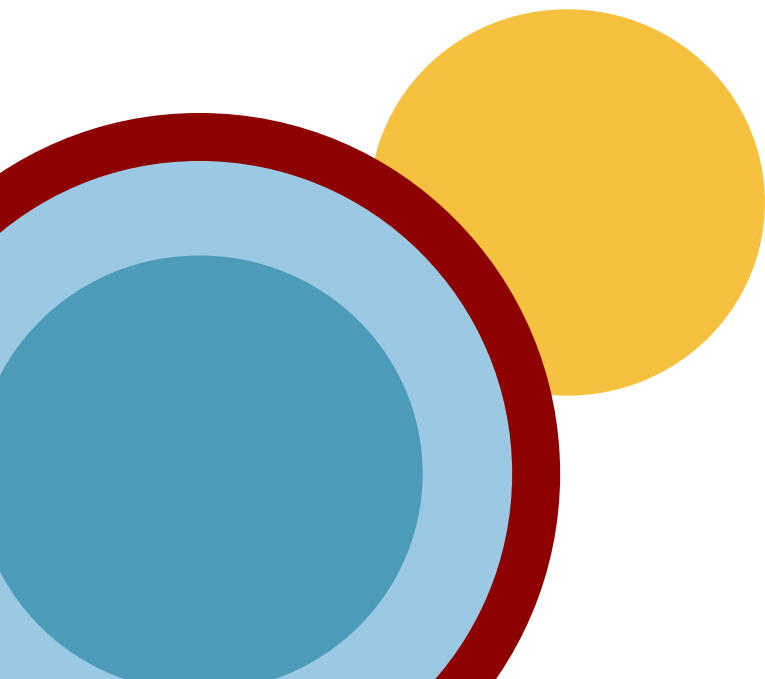


TABLE 23

AGRICULTURE AND FOOD

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	20,931,000	500,000	—	5,057,100	8,049,100	10,550,200	(3,651,900)	41,435,500
FY 2022 Total	20,931,000	500,000	—	5,057,100	8,049,100	10,550,200	(3,651,900)	41,435,500
FY 2023								
FY 2023 Authorized	16,774,200	250,000	—	7,281,500	15,543,800	10,697,900	1,070,300	51,617,700
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Analytical Lab Qualified Prod. Enterprise Fund Adjustment	—	—	—	—	—	(28,800)	—	(28,800)
Egg Program Revenue Adjustment	—	—	—	(165,800)	(1,325,200)	—	(65,000)	(1,556,000)
Grazing Improvement Fee Revenue Adjustment	—	—	—	—	735,400	—	—	735,400
Resource Conservation Transfer	—	—	—	—	—	—	907,000	907,000
Salesforce Implementation	—	—	—	—	900,000	—	—	900,000
Reallocation								
Executive Comp.: Targeted Increases	21,600	—	—	—	—	—	—	21,600
Grazing Improvement Reallocation	1,376,200	—	—	—	—	—	842,200	2,218,400
Grazing Improvement Reallocation from Plant and Regulatory	(1,376,200)	—	—	—	—	—	(842,200)	(2,218,400)
Move Sheep Promotion from Admin.	—	—	—	—	—	(30,000)	—	(30,000)
Move Sheep Promotion to Predator Control	—	—	—	—	—	30,000	—	30,000
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	30,000	—	—	—	30,000
One-time Total	21,600	—	—	(135,800)	310,200	(28,800)	842,000	1,009,200
FY 2023 Recommended Adjustments Total	21,600	—	—	(135,800)	310,200	(28,800)	842,000	1,009,200
FY 2023 Total	16,795,800	250,000	—	7,145,700	15,854,000	10,669,100	1,912,300	52,626,900
FY 2024								
FY 2024 Base	15,179,100	250,000	—	7,259,100	15,475,900	9,686,000	5,828,600	53,678,700
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Agricultural Water Optimization	200,000,000	—	—	—	—	—	—	200,000,000
Agriculture Voluntary Incentives Program Funds	2,000,000	—	—	—	—	—	—	2,000,000
Analytical Lab Revenue Adjustment	—	—	—	—	20,000	—	—	20,000
Food Security Processing Grants	3,000,000	—	—	—	—	—	—	3,000,000
LeRay McAllister Critical Lands Conservation Fund	10,000,000	—	—	—	—	—	—	10,000,000
Predator Control Equipment	—	—	—	—	—	154,500	—	154,500
Salesforce Implementation	—	—	—	—	1,500,000	—	—	1,500,000
Compensation								
State Employee Comp.: 401(k) Match	48,700	600	—	23,100	30,800	11,900	3,500	118,600
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	(29,800)	—	—	—	(29,800)
One-time Total	215,048,700	600	—	(6,700)	1,550,800	166,400	3,500	216,763,300
Ongoing								
Adjustment								
Analytical Lab Qualified Prod. Enterprise Fund Adjustment	—	—	—	—	—	(28,800)	—	(28,800)
Analytical Lab Revenue Adjustment	—	—	—	—	20,000	—	—	20,000
ARDL Replenishment and Conservation Staff Adjustment	700,000	—	—	—	—	(1,100,800)	—	(400,800)
Egg Program Revenue Adjustment	—	—	—	(165,300)	(1,321,100)	—	(64,800)	(1,551,200)
Grazing Improvement Fee Revenue Adjustment	—	—	—	—	735,400	—	—	735,400
LeRay McAllister Critical Lands Conservation Fund	7,000,000	—	—	—	—	—	—	7,000,000
Resource Conservation Transfer	—	—	—	—	—	—	21,300	21,300
Salesforce Implementation	—	—	—	—	433,500	—	—	433,500

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
State Employee Comp.: 0.9% Dental Insurance	400	–	–	200	400	100	–	1,100
State Employee Comp.: 2.5% Pay for Performance Increases	–	–	–	94,500	126,700	55,400	14,400	291,000
State Employee Comp.: 5% COLA	437,800	6,500	–	190,100	254,600	110,700	28,900	1,028,600
State Employee Comp.: 7.2% Health Insurance	111,700	1,100	–	54,400	68,600	31,700	8,100	275,600
State Employee Comp.: Funding Exceptions	25,400	–	–	–	–	–	–	25,400
State Employee Comp.: Targeted Increases	42,500	–	–	19,800	300	–	8,900	71,500
State Employee Comp.: Term Pool Rate Changes	(74,000)	(1,100)	–	(31,700)	(43,000)	(16,700)	(4,600)	(171,100)
State Employee Comp.: Tier II Increases	126,800	2,100	–	57,500	75,400	24,900	7,000	293,700
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	36,200	–	–	2,800	3,900	–	900	43,800
Government Operations Internal Service Fund	142,800	200	–	31,200	45,800	10,300	7,300	237,600
Reallocation								
Executive Comp.: Targeted Increases	21,600	–	–	–	–	–	–	21,600
Grazing Improvement Reallocation	1,376,200	–	–	–	–	–	392,200	1,768,400
Grazing Improvement Reallocation from Plant and Regulatory	(1,376,200)	–	–	–	–	–	(392,200)	(1,768,400)
Move Sheep Promotion from Admin.	–	–	–	–	–	(30,000)	–	(30,000)
Move Sheep Promotion to Predator Control	–	–	–	–	–	30,000	–	30,000
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	–	–	–	–
<i>Ongoing Total</i>	8,571,200	8,800	–	253,500	400,500	(913,200)	27,400	8,348,200
FY 2024 Recommended Adjustments Total	223,619,900	9,400	–	246,800	1,951,300	(746,800)	30,900	225,111,500
FY 2024 Total	238,799,000	259,400	–	7,505,900	17,427,200	8,939,200	5,859,500	278,790,200

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	–	–	–	2,223,100	460,500	(967,500)	1,716,100
FY 2022 Total	–	–	–	–	2,223,100	460,500	(967,500)	1,716,100
FY 2023								
FY 2023 Authorized	–	–	–	–	2,588,300	468,800	305,400	3,362,500
FY 2023 Recommended Adjustments								
One-time Adjustment								
ARDL Adjustment for Grazing Improvement Program	–	–	–	–	–	(207,500)	–	(207,500)
Salesforce Implementation	–	–	–	–	–	300,000	–	300,000
<i>One-time Total</i>	–	–	–	–	–	92,500	–	92,500
FY 2023 Recommended Adjustments Total	–	–	–	–	–	92,500	–	92,500
FY 2023 Total	–	–	–	–	2,588,300	561,300	305,400	3,455,000
FY 2024								
FY 2024 Base	–	–	–	–	2,585,700	467,100	328,000	3,380,800
FY 2024 Recommended Adjustments								
One-time Adjustment								
ARDL Replenishment and Conservation Staff Adjustment	5,000,000	–	–	–	–	–	–	5,000,000
Salesforce Implementation	–	–	–	–	–	200,000	–	200,000
Compensation								
State Employee Comp.: 401(k) Match	–	–	–	–	–	4,900	–	4,900
<i>One-time Total</i>	5,000,000	–	–	–	–	204,900	–	5,204,900

TABLE 24

ALCOHOLIC BEVERAGE SERVICES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	4,400	71,482,900	(1,725,800)	69,761,500
FY 2022 Total	-	-	-	-	4,400	71,482,900	(1,725,800)	69,761,500
FY 2023								
FY 2023 Authorized	-	-	-	-	-	80,485,900	2,294,600	82,780,500
FY 2023 Recommended Adjustments								
One-time								
Reallocation								
Executive Comp.: Targeted Increases	-	-	-	-	-	25,800	-	25,800
One-time Total	-	-	-	-	-	25,800	-	25,800
FY 2023 Recommended Adjustments Total	-	-	-	-	-	25,800	-	25,800
FY 2023 Total	-	-	-	-	-	80,511,700	2,294,600	82,806,300
FY 2024								
FY 2024 Base	-	-	-	-	-	78,412,800	-	78,412,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Compliance Fleet Increase	-	-	-	-	-	117,000	-	117,000
Savings from Uncompleted Buildings	-	-	-	-	-	(3,279,600)	-	(3,279,600)
Compensation								
State Employee Comp.: 401(k) Match	-	-	-	-	-	100,000	-	100,000
One-time Total	-	-	-	-	-	(3,062,600)	-	(3,062,600)
Ongoing								
Adjustment								
Director for Product Lifecycle Management	-	-	-	-	-	157,000	-	157,000
Increased Security at Liquor Stores	-	-	-	-	-	400,000	-	400,000
Moab Replacement Store	-	-	-	-	-	247,300	-	247,300
Ogden Area New Store	-	-	-	-	-	639,000	-	639,000
Roy Replacement Store	-	-	-	-	-	248,700	-	248,700
Warehouse Expansion	-	-	-	-	-	2,144,600	-	2,144,600
Compensation								
State Employee Comp.: 0.9% Dental Insurance	-	-	-	-	-	1,800	-	1,800
State Employee Comp.: 5% COLA	-	-	-	-	-	1,492,900	-	1,492,900
State Employee Comp.: 7.2% Health Insurance	-	-	-	-	-	334,900	-	334,900
State Employee Comp.: Targeted Increases	-	-	-	-	-	3,883,100	-	3,883,100
State Employee Comp.: Term Pool Rate Changes	-	-	-	-	-	(208,500)	-	(208,500)
State Employee Comp.: Tier II Increases	-	-	-	-	-	415,800	-	415,800
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	-	-	-	-	-	23,600	-	23,600
Government Operations Internal Service Fund	-	-	-	-	-	956,400	-	956,400
Reallocation								
Executive Comp.: Targeted Increases	-	-	-	-	-	25,800	-	25,800
Ongoing Total	-	-	-	-	-	10,762,400	-	10,762,400
FY 2024 Recommended Adjustments Total	-	-	-	-	-	7,699,800	-	7,699,800
FY 2024 Total	-	-	-	-	-	86,112,600	-	86,112,600

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	-	-	-	-
FY 2022 Total	-	-	-	-	-	-	-	-
FY 2023								
FY 2023 Authorized	-	-	-	-	-	-	-	-
FY 2023 Total	-	-	-	-	-	-	-	-
FY 2024								
FY 2024 Base	-	-	-	-	-	-	5,000,000	5,000,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Moab Replacement Store	-	-	-	-	-	11,632,800	-	11,632,800
Ogden Area New Store	-	-	-	-	-	9,732,800	-	9,732,800
Roy Replacement Store	-	-	-	-	-	9,732,800	-	9,732,800
Warehouse Expansion	-	-	-	-	-	85,000,000	-	85,000,000
One-time Total	-	-	-	-	-	116,098,400	-	116,098,400
FY 2024 Recommended Adjustments Total	-	-	-	-	-	116,098,400	-	116,098,400
FY 2024 Total	-	-	-	-	-	116,098,400	5,000,000	121,098,400

TABLE 25

ATTORNEY GENERAL

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	26,670,300	4,774,000	—	3,066,400	2,882,900	4,594,000	2,047,000	44,034,600
FY 2022 Total	26,670,300	4,774,000	—	3,066,400	2,882,900	4,594,000	2,047,000	44,034,600
FY 2023								
FY 2023 Authorized	26,088,000	4,822,500	—	4,505,900	5,263,100	210,900	14,225,100	55,115,500
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
American Fork Children's Justice Center Funding Restoration	150,000	—	—	—	—	—	—	150,000
Ozone Transfer Rule Legal Expenses	500,000	—	—	—	—	—	—	500,000
Reallocation								
Reallocate for Contract Attorneys	6,488,900	—	—	—	—	—	—	6,488,900
Reallocate for Contract Attorneys from Civil and Settlements	(6,488,900)	—	—	—	—	—	—	(6,488,900)
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	42,100	—	—	—	42,100
One-time Total	650,000	—	—	42,100	—	—	—	692,100
FY 2023 Recommended Adjustments Total	650,000	—	—	42,100	—	—	—	692,100
FY 2023 Total	26,738,000	4,822,500	—	4,548,000	5,263,100	210,900	14,225,100	55,807,600
FY 2024								
FY 2024 Base	30,204,800	139,700	—	5,097,200	5,259,500	380,700	3,213,200	44,295,100
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Ozone Transfer Rule Legal Expenses	1,500,000	—	—	—	—	—	—	1,500,000
Compensation								
State Employee Comp.: 401(k) Match	69,800	400	—	8,600	2,700	1,300	4,300	87,100
Reallocation								
Balance Between Funding Sources	(4,739,400)	4,739,400	—	—	—	—	—	—
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	20,000	—	—	20,000
One-time Total	(3,169,600)	4,739,800	—	8,600	22,700	1,300	4,300	1,607,100
Ongoing								
Adjustment								
Attorney Performance Incentives	2,019,600	—	—	—	—	—	—	2,019,600
Compensation								
State Employee Comp.: 0.9% Dental Insurance	800	—	—	100	—	—	—	900
State Employee Comp.: 5% COLA	971,700	5,400	—	124,000	62,100	17,700	53,900	1,234,800
State Employee Comp.: 7.2% Health Insurance	156,900	800	—	21,300	6,600	2,800	9,000	197,400
State Employee Comp.: Public Safety/Firefighter Tier II	5,800	—	—	—	—	—	—	5,800
State Employee Comp.: Targeted Increases	680,200	3,800	—	86,900	43,400	12,400	37,700	864,400
State Employee Comp.: Term Pool Rate Changes	(159,700)	(900)	—	(20,300)	(6,400)	(2,800)	(8,900)	(199,000)
State Employee Comp.: Tier II Increases	166,700	1,200	—	16,800	5,500	3,000	6,100	199,300
Internal Service Fund (ISF) Rate Impact								
Government Operations Internal Service Fund	13,900	100	—	3,000	800	100	700	18,600
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	42,100	—	—	—	42,100
Ongoing Total	3,855,900	10,400	—	273,900	112,000	33,200	98,500	4,383,900
FY 2024 Recommended Adjustments Total	686,300	4,750,200	—	282,500	134,700	34,500	102,800	5,991,000
FY 2024 Total	30,891,100	4,889,900	—	5,379,700	5,394,200	415,200	3,316,000	50,286,100

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	47,309,000	-	(2,838,000)	44,471,000
FY 2022 Total	-	-	-	-	47,309,000	-	(2,838,000)	44,471,000
FY 2023								
FY 2023 Authorized	-	-	-	-	57,548,300	-	-	57,548,300
FY 2023 Total	-	-	-	-	57,548,300	-	-	57,548,300
FY 2024								
FY 2024 Base	-	-	-	-	57,548,300	-	-	57,548,300
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	-	-	-	-	164,400	-	-	164,400
One-time Total	-	-	-	-	164,400	-	-	164,400
Ongoing								
Adjustment								
Attorney Performance Incentives	-	-	-	-	4,352,800	-	-	4,352,800
Compensation								
State Employee Comp.: 0.9% Dental Insurance	-	-	-	-	2,000	-	-	2,000
State Employee Comp.: 5% COLA	-	-	-	-	2,091,500	-	-	2,091,500
State Employee Comp.: 7.2% Health Insurance	-	-	-	-	349,800	-	-	349,800
State Employee Comp.: Targeted Increases	-	-	-	-	1,464,400	-	-	1,464,400
State Employee Comp.: Term Pool Rate Changes	-	-	-	-	(350,200)	-	-	(350,200)
State Employee Comp.: Tier II Increases	-	-	-	-	401,500	-	-	401,500
Ongoing Total	-	-	-	-	8,311,800	-	-	8,311,800
FY 2024 Recommended Adjustments Total	-	-	-	-	8,476,200	-	-	8,476,200
FY 2024 Total	-	-	-	-	66,024,500	-	-	66,024,500

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	-	-	537,900	537,900
FY 2022 Total	-	-	-	-	-	-	537,900	537,900
FY 2023								
FY 2023 Authorized	-	-	-	-	-	-	1,225,000	1,225,000
FY 2023 Total	-	-	-	-	-	-	1,225,000	1,225,000
FY 2024								
FY 2024 Base	-	-	-	-	-	-	1,225,000	1,225,000
FY 2024 Total	-	-	-	-	-	-	1,225,000	1,225,000

TABLE 26

AUDITOR

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	3,749,100	–	–	–	3,089,800	–	(281,500)	6,557,400
FY 2022 Total	3,749,100	–	–	–	3,089,800	–	(281,500)	6,557,400
FY 2023								
FY 2023 Authorized	4,361,800	–	–	–	3,041,300	–	494,700	7,897,800
FY 2023 Total	4,361,800	–	–	–	3,041,300	–	494,700	7,897,800
FY 2024								
FY 2024 Base	4,295,600	–	–	–	3,613,900	–	–	7,909,500
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	14,100	–	–	–	11,600	–	–	25,700
One-time Total	14,100	–	–	–	11,600	–	–	25,700
Ongoing								
Adjustment								
State Privacy Training and Audit Support Staff	407,000	–	–	–	–	–	–	407,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	100	–	–	–	100	–	–	200
State Employee Comp.: 5% COLA	132,800	–	–	–	109,000	–	–	241,800
State Employee Comp.: 7.2% Health Insurance	19,300	–	–	–	14,900	–	–	34,200
State Employee Comp.: Targeted Increases	93,000	–	–	–	76,300	–	–	169,300
State Employee Comp.: Term Pool Rate Changes	(20,300)	–	–	–	(16,400)	–	–	(36,700)
State Employee Comp.: Tier II Increases	36,600	–	–	–	27,300	–	–	63,900
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	2,100	–	–	–	2,000	–	–	4,100
Government Operations Internal Service Fund	4,900	–	–	–	4,600	–	–	9,500
Ongoing Total	675,500	–	–	–	217,800	–	–	893,300
FY 2024 Recommended Adjustments Total	689,600	–	–	–	229,400	–	–	919,000
FY 2024 Total	4,985,200	–	–	–	3,843,300	–	–	8,828,500

TABLE 27 BOARD OF PARDONS AND PAROLE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	6,876,600	-	-	-	100	5,800	(597,900)	6,284,600
FY 2022 Total	6,876,600	-	-	-	100	5,800	(597,900)	6,284,600
FY 2023								
FY 2023 Authorized	7,261,800	-	-	-	2,300	-	1,000,000	8,264,100
FY 2023 Recommended Adjustments								
One-time								
Reallocation								
Executive Comp.: Targeted Increases	10,800	-	-	-	-	-	-	10,800
One-time Total	10,800	-	-	-	-	-	-	10,800
FY 2023 Recommended Adjustments Total	10,800	-	-	-	-	-	-	10,800
FY 2023 Total	7,272,600	-	-	-	2,300	-	1,000,000	8,274,900
FY 2024								
FY 2024 Base	7,228,000	-	-	-	2,300	-	-	7,230,300
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	20,800	-	-	-	-	-	-	20,800
One-time Total	20,800	-	-	-	-	-	-	20,800
Ongoing								
Adjustment								
Defense Counsel Contract Increase	21,000	-	-	-	-	-	-	21,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	300	-	-	-	-	-	-	300
State Employee Comp.: 5% COLA	217,300	-	-	-	-	-	-	217,300
State Employee Comp.: 7.2% Health Insurance	49,200	-	-	-	-	-	-	49,200
State Employee Comp.: Public Safety/Firefighter Tier II	5,300	-	-	-	-	-	-	5,300
State Employee Comp.: Targeted Increases	88,800	-	-	-	-	-	-	88,800
State Employee Comp.: Term Pool Rate Changes	(35,500)	-	-	-	-	-	-	(35,500)
State Employee Comp.: Tier II Increases	35,700	-	-	-	-	-	-	35,700
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	9,700	-	-	-	-	-	-	9,700
Government Operations Internal Service Fund	56,700	-	-	-	-	-	-	56,700
Reallocation								
Executive Comp.: Targeted Increases	10,800	-	-	-	-	-	-	10,800
Ongoing Total	459,300	-	-	-	-	-	-	459,300
FY 2024 Recommended Adjustments Total	480,100	-	-	-	-	-	-	480,100
FY 2024 Total	7,708,100	-	-	-	2,300	-	-	7,710,400

TABLE 28

CAPITAL BUDGET

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	78,589,900	119,679,000	—	—	—	—	490,312,500	688,581,400
FY 2022 Total	78,589,900	119,679,000	—	—	—	—	490,312,500	688,581,400
FY 2023								
FY 2023 Authorized	110,076,700	106,538,700	—	5,000,000	—	—	484,598,900	706,214,300
FY 2023 Total	110,076,700	106,538,700	—	5,000,000	—	—	484,598,900	706,214,300
FY 2024								
FY 2024 Base	88,076,700	106,538,700	—	73,712,700	—	—	2,077,400	270,405,500
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Convergence Hall at The Point	—	—	—	—	—	—	50,000,000	50,000,000
Mountainland Technical College Land Bank - Wasatch Community	—	—	—	—	—	—	3,000,000	3,000,000
Mountainland Technical College Wasatch Campus Building	—	—	—	—	—	—	65,736,500	65,736,500
SLCC Business Building Expansion & Remodel	—	—	—	—	—	—	18,063,400	18,063,400
Snow College Land Bank - Central Valley Medical Center	—	—	—	—	—	—	2,000,000	2,000,000
Snow College Land Bank - Jorgensen Property	—	—	—	—	—	—	850,000	850,000
Snow College Land Bank - Triple D	—	—	—	—	—	—	3,000,000	3,000,000
SUU Business Building West Addition	—	—	—	—	—	—	12,500,000	12,500,000
The Children's Center Utah	3,500,000	—	—	—	—	—	—	3,500,000
UofU Computing and Engineering Building	—	—	—	—	—	—	108,344,200	108,344,200
USU Huntsman Experiential Learning Center	—	—	—	—	—	—	10,000,000	10,000,000
USU Science Engineering Research Building Renovation	—	—	—	—	—	—	4,260,500	4,260,500
Wasatch Canyons Behavioral Health Campus	25,000,000	—	—	—	—	—	—	25,000,000
WSU Engineering Technology Building Renovation	—	—	—	—	—	—	8,332,400	8,332,400
WSU Farmington Station	—	—	—	—	—	—	5,723,800	5,723,800
One-time Total	28,500,000	—	—	—	—	—	291,810,800	320,310,800
Ongoing								
Adjustment								
Capital Improvements 1.5%	8,210,000	10,335,000	—	—	—	—	—	18,545,000
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	10,800	13,500	—	—	—	—	—	24,300
Government Operations Internal Service Fund	600	700	—	—	—	—	500	1,800
Ongoing Total	8,221,400	10,349,200	—	—	—	—	500	18,571,100
FY 2024 Recommended Adjustments Total	36,721,400	10,349,200	—	—	—	—	291,811,300	338,881,900
FY 2024 Total	124,798,100	116,887,900	—	73,712,700	—	—	293,888,700	609,287,400

Capital Project Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	41,910,600	255,940,600	–	–	(201,600)	–	422,692,000	720,341,600
FY 2022 Total	41,910,600	255,940,600	–	–	(201,600)	–	422,692,000	720,341,600
FY 2023								
FY 2023 Authorized	159,754,900	382,336,200	–	–	–	30,000,000	60,736,400	632,827,500
FY 2023 Total	159,754,900	382,336,200	–	–	–	30,000,000	60,736,400	632,827,500
FY 2024								
FY 2024 Base	2,077,400	120,000,000	–	–	–	–	20,000,000	142,077,400
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Convergence Hall at The Point	–	50,000,000	–	–	–	–	–	50,000,000
Mountainland Technical College Land Bank - Wasatch Community	–	3,000,000	–	–	–	–	–	3,000,000
Mountainland Technical College Wasatch Campus Building	–	39,116,200	–	–	–	–	–	39,116,200
New State Building Infrastructure Fund	300,000,000	–	–	–	–	–	–	300,000,000
Snow College Land Bank - Central Valley Medical Center	–	2,000,000	–	–	–	–	–	2,000,000
Snow College Land Bank - Jorgensen Property	–	850,000	–	–	–	–	–	850,000
Snow College Land Bank - Triple D	–	3,000,000	–	–	–	–	–	3,000,000
State Master Plan - Building Renovations	246,000,000	–	–	–	–	–	–	246,000,000
The Point	108,000,000	–	–	–	–	–	–	108,000,000
UofU Computing and Engineering Building	–	72,801,200	–	–	–	–	–	72,801,200
WSU Farmington Station	–	5,723,800	–	–	–	–	–	5,723,800
One-time Total	654,000,000	176,491,200	–	–	–	–	–	830,491,200
Ongoing								
Adjustment								
New State Building Infrastructure Fund	100,000,000	–	–	–	–	–	–	100,000,000
New State Building Infrastructure Fund, High Risk	200,000,000	–	–	–	–	–	–	200,000,000
Ongoing Total	300,000,000	–	–	–	–	–	–	300,000,000
FY 2024 Recommended Adjustments Total	954,000,000	176,491,200	–	–	–	–	–	1,130,491,200
FY 2024 Total	956,077,400	296,491,200	–	–	–	–	20,000,000	1,272,568,600

TABLE 29

CAPITOL PRESERVATION BOARD

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	4,268,200	—	—	—	617,700	—	(61,100)	4,824,800
FY 2022 Total	4,268,200	—	—	—	617,700	—	(61,100)	4,824,800
FY 2023								
FY 2023 Authorized	4,226,100	—	—	—	300,000	—	310,300	4,836,400
FY 2023 Total	4,226,100	—	—	—	300,000	—	310,300	4,836,400
FY 2024								
FY 2024 Base	5,693,800	—	—	—	280,000	—	354,000	6,327,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
North Building Operations and Maintenance	(1,382,600)	—	—	—	—	—	—	(1,382,600)
Compensation								
State Employee Comp.: 401(k) Match	5,600	—	—	—	—	—	—	5,600
One-time Total	(1,377,000)	—	—	—	—	—	—	(1,377,000)
Ongoing								
Compensation								
State Employee Comp.: 0.9% Dental Insurance	100	—	—	—	—	—	—	100
State Employee Comp.: 5% COLA	45,400	—	—	—	—	—	—	45,400
State Employee Comp.: 7.2% Health Insurance	11,200	—	—	—	—	—	—	11,200
State Employee Comp.: Targeted Increases	31,800	—	—	—	—	—	—	31,800
State Employee Comp.: Term Pool Rate Changes	(7,100)	—	—	—	—	—	—	(7,100)
State Employee Comp.: Tier II Increases	14,900	—	—	—	—	—	—	14,900
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	—	—	—	—	700	—	—	700
Government Operations Internal Service Fund	—	—	—	—	39,200	—	—	39,200
Ongoing Total	96,300	—	—	—	39,900	—	—	136,200
FY 2024 Recommended Adjustments Total	(1,280,700)	—	—	—	39,900	—	—	(1,240,800)
FY 2024 Total	4,413,100	—	—	—	319,900	—	354,000	5,087,000

TABLE 30

CAREER SERVICE REVIEW OFFICE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	327,500	-	-	-	-	-	(53,100)	274,400
FY 2022 Total	327,500	-	-	-	-	-	(53,100)	274,400
FY 2023								
FY 2023 Authorized	307,800	-	-	-	-	-	-	307,800
FY 2023 Total	307,800	-	-	-	-	-	-	307,800
FY 2024								
FY 2024 Base	306,400	-	-	-	-	-	-	306,400
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	1,400	-	-	-	-	-	-	1,400
One-time Total	1,400	-	-	-	-	-	-	1,400
Ongoing								
Compensation								
State Employee Comp.: 5% COLA	10,700	-	-	-	-	-	-	10,700
State Employee Comp.: 7.2% Health Insurance	3,000	-	-	-	-	-	-	3,000
State Employee Comp.: Term Pool Rate Changes	(1,800)	-	-	-	-	-	-	(1,800)
Internal Service Fund (ISF) Rate Impact								
Government Operations Internal Service Fund	700	-	-	-	-	-	-	700
Ongoing Total	12,600	-	-	-	-	-	-	12,600
FY 2024 Recommended Adjustments Total	14,000	-	-	-	-	-	-	14,000
FY 2024 Total	320,400	-	-	-	-	-	-	320,400

TABLE 31 COMMERCE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	600	—	—	336,600	3,564,700	34,554,900	(799,900)	37,656,900
FY 2022 Total	600	—	—	336,600	3,564,700	34,554,900	(799,900)	37,656,900
FY 2023								
FY 2023 Authorized	600	—	—	447,400	3,383,500	41,222,000	15,134,900	60,188,400
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Appraisal Federal Funds / License Plate Fund	—	—	—	40,000	—	30,000	—	70,000
Reallocation								
Executive Comp.: Targeted Increases	—	—	—	—	—	25,800	—	25,800
One-time Total	—	—	—	40,000	—	55,800	—	95,800
FY 2023 Recommended Adjustments Total	—	—	—	40,000	—	55,800	—	95,800
FY 2023 Total	600	—	—	487,400	3,383,500	41,277,800	15,134,900	60,284,200
FY 2024								
FY 2024 Base	600	—	—	445,700	3,375,300	40,418,600	5,651,900	49,892,100
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Business Registration Portal	—	—	—	—	—	310,000	—	310,000
Counseling Compact Funding Gap	—	—	—	—	—	8,800	—	8,800
Foreign Credentialing Specialist	—	—	—	—	—	10,000	—	10,000
Mental Health Licensing Specialist	—	—	—	—	—	5,800	—	5,800
Translation of Licensing Instructional Materials	—	—	—	—	—	61,000	—	61,000
Compensation								
State Employee Comp.: 401(k) Match	—	—	—	1,400	4,800	119,300	3,300	128,800
One-time Total	—	—	—	1,400	4,800	514,900	3,300	524,400
Ongoing								
Adjustment								
Agency Data Analyst	—	—	—	—	—	120,000	—	120,000
Appraisal Federal Funds / License Plate Fund	—	—	—	40,000	—	30,000	—	70,000
Counseling Compact Funding Gap	—	—	—	—	—	27,800	—	27,800
Foreign Credentialing Specialist	—	—	—	—	—	110,000	—	110,000
Mental Health Licensing Specialist	—	—	—	—	—	109,200	—	109,200
Professional Licensing Specialist	—	—	—	—	—	61,500	—	61,500
Real Estate Investigator	—	—	—	—	—	93,000	—	93,000
Real Estate Licensing Specialist	—	—	—	—	—	61,500	—	61,500
Compensation								
State Employee Comp.: 0.9% Dental Insurance	—	—	—	—	—	1,400	—	1,400
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	7,000	23,200	95,300	16,500	142,000
State Employee Comp.: 5% COLA	—	—	—	14,200	46,400	1,095,500	33,000	1,189,100
State Employee Comp.: 7.2% Health Insurance	—	—	—	2,900	12,000	254,600	8,400	277,900
State Employee Comp.: Targeted Increases	—	—	—	—	25,500	281,800	15,400	322,700
State Employee Comp.: Term Pool Rate Changes	—	—	—	(2,400)	(8,000)	(189,400)	(5,700)	(205,500)
State Employee Comp.: Tier II Increases	—	—	—	2,100	12,000	278,200	8,200	300,500
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	—	—	—	3,100	28,400	248,400	11,400	291,300
Government Operations Internal Service Fund	—	—	—	300	7,200	130,600	1,900	140,000
Reallocation								
Executive Comp.: Targeted Increases	—	—	—	—	—	25,800	—	25,800
Ongoing Total	—	—	—	67,200	146,700	2,835,200	89,100	3,138,200
FY 2024 Recommended Adjustments Total	—	—	—	68,600	151,500	3,350,100	92,400	3,662,600
FY 2024 Total	600	—	—	514,300	3,526,800	43,768,700	5,744,300	53,554,700

TABLE 32 CORRECTIONS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	352,069,400	49,000	–	100,300	4,152,700	2,769,700	2,520,000	361,661,100
FY 2022 Total	352,069,400	49,000	–	100,300	4,152,700	2,769,700	2,520,000	361,661,100
FY 2023								
FY 2023 Authorized	394,420,400	49,000	–	50,000	4,876,700	1,829,600	14,740,700	415,966,400
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Clinical Services Bureau Restructure	3,751,800	–	–	–	–	–	–	3,751,800
Medicaid Consensus	(40,000)	–	–	–	–	–	40,000	–
Prison Operations and Facilities Civilian Staffing	300,000	–	–	–	–	–	–	300,000
Reallocation								
Executive Comp.: Targeted Increases	31,000	–	–	–	–	–	–	31,000
Inmate Medical Shortfall	1,500,000	–	–	–	–	–	–	1,500,000
Inmate Medical Shortfall from Programs & Operations	(1,500,000)	–	–	–	–	–	–	(1,500,000)
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	–	–	694,600	694,600
One-time Total	4,042,800	–	–	–	–	–	734,600	4,777,400
FY 2023 Recommended Adjustments Total	4,042,800	–	–	–	–	–	734,600	4,777,400
FY 2023 Total	398,463,200	49,000	–	50,000	4,876,700	1,829,600	15,475,300	420,743,800
FY 2024								
FY 2024 Base	404,558,800	49,000	–	50,000	4,876,700	1,829,600	1,039,900	412,404,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Expanded Parenting, Family, and Nursery Programs	308,000	–	–	–	–	–	–	308,000
Jail Contracting	3,000,000	–	–	–	–	–	–	3,000,000
Prison Operations and Facilities Civilian Staffing	100,000	–	–	–	–	–	–	100,000
Technology Enhanced Programming	1,575,600	–	–	–	–	–	–	1,575,600
Compensation								
State Employee Comp.: 401(k) Match	1,444,300	–	–	–	–	–	–	1,444,300
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	–	–	265,000	265,000
One-time Total	6,427,900	–	–	–	–	–	265,000	6,692,900
Ongoing								
Adjustment								
Clinical Services Bureau Restructure	(35,756,400)	–	–	–	(629,800)	–	–	(36,386,200)
Expanded Parenting, Family, and Nursery Programs	957,600	–	–	–	–	–	–	957,600
Jail Contracting	6,480,400	–	–	–	–	–	–	6,480,400
Prison Operations and Facilities Civilian Staffing	368,000	–	–	–	–	–	–	368,000
Prison Staff	19,288,300	–	–	–	–	–	–	19,288,300
Technology Enhanced Programming	2,649,800	–	–	–	–	–	–	2,649,800
UDC Step Increase and Longevity	4,484,200	–	–	–	–	–	–	4,484,200
Compensation								
State Employee Comp.: 0.9% Dental Insurance	18,600	–	–	–	–	–	–	18,600
State Employee Comp.: 5% COLA	12,586,300	–	–	–	–	–	–	12,586,300
State Employee Comp.: 7.2% Health Insurance	3,263,700	–	–	–	–	–	–	3,263,700
State Employee Comp.: Public Safety/Firefighter Tier II	1,226,600	–	–	–	–	–	–	1,226,600
State Employee Comp.: Targeted Increases	296,000	–	–	–	–	–	–	296,000
State Employee Comp.: Term Pool Rate Changes	(1,977,100)	–	–	–	–	–	–	(1,977,100)

TABLE 33 COURTS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	96,629,300	51,555,300	–	4,381,100	2,613,500	21,000,100	(5,303,900)	170,875,400
FY 2022 Total	96,629,300	51,555,300	–	4,381,100	2,613,500	21,000,100	(5,303,900)	170,875,400
FY 2023								
FY 2023 Authorized	109,457,600	51,391,100	–	3,671,400	3,721,700	21,316,800	6,617,500	196,176,100
FY 2023 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	612,600	–	–	612,600
One-time Total	–	–	–	–	612,600	–	–	612,600
FY 2023 Recommended Adjustments Total	–	–	–	–	612,600	–	–	612,600
FY 2023 Total	109,457,600	51,391,100	–	3,671,400	4,334,300	21,316,800	6,617,500	196,788,700
FY 2024								
FY 2024 Base	159,574,000	–	–	549,400	3,721,700	21,316,100	1,105,500	186,266,700
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
District Court Law Clerk Attorneys	(711,000)	–	–	–	–	–	–	(711,000)
Compensation								
State Employee Comp.: 401(k) Match	499,300	–	–	3,200	–	700	–	503,200
Reallocation								
Balance Between Funding Sources	(59,646,600)	59,646,600	–	–	–	–	–	–
One-time Total	(59,858,300)	59,646,600	–	3,200	–	700	–	(207,800)
Ongoing								
Adjustment								
3rd District Judicial Assistant Staff - Jury Department	233,100	–	–	–	–	–	–	233,100
District Court Law Clerk Attorneys	1,020,700	–	–	–	–	–	–	1,020,700
Domestic Violence Program Manager	110,000	–	–	–	–	–	–	110,000
Fourth District Juvenile Court Judge and Staff	475,000	–	–	–	–	–	–	475,000
Information Technology Essential Software	978,000	–	–	–	–	–	–	978,000
Online Dispute Resolution Administrator	120,000	–	–	–	–	–	–	120,000
Self-Help Center New Forms Attorney	127,000	–	–	–	–	–	–	127,000
Tribal Outreach Program Coordinator	64,900	–	–	–	–	–	–	64,900
Wasatch County Courtroom Expansion - Lease	163,300	–	–	–	–	–	–	163,300
Compensation								
State Employee Comp.: 0.9% Dental Insurance	7,200	–	–	–	–	–	–	7,200
State Employee Comp.: 5% COLA	5,853,600	–	–	22,300	–	7,000	–	5,882,900
State Employee Comp.: 7.2% Health Insurance	1,272,300	–	–	5,700	–	–	–	1,278,000
State Employee Comp.: Judges Retirement Rate Change	87,800	–	–	–	–	–	–	87,800
State Employee Comp.: Targeted Increases	4,097,700	–	–	15,600	–	4,900	–	4,118,200
State Employee Comp.: Term Pool Rate Changes	(973,800)	–	–	(3,800)	–	(1,200)	–	(978,800)
State Employee Comp.: Tier II Increases	977,200	–	–	5,700	–	3,400	–	986,300
Internal Service Fund (ISF) Rate Impact								
Government Operations Internal Service Fund	306,100	–	–	–	3,100	58,700	–	367,900
Reallocation								
Farmington Courthouse Lease Payments	(399,000)	–	–	–	–	–	–	(399,000)
New Davis Courthouse Reallocation	399,000	–	–	–	–	–	–	399,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Variable Revenue Adjustment	-	-	-	-	464,100	-	-	464,100
Ongoing Total	14,920,100	-	-	45,500	467,200	72,800	-	15,505,600
FY 2024 Recommended Adjustments Total	(44,938,200)	59,646,600	-	48,700	467,200	73,500	-	15,297,800
FY 2024 Total	114,635,800	59,646,600	-	598,100	4,188,900	21,389,600	1,105,500	201,564,500

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Authorized	104,600	-	-	-	-	-	-	104,600
FY 2023 Total	104,600	-	-	-	-	-	-	104,600

TABLE 34

CULTURAL AND COMMUNITY ENGAGEMENT

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	38,300,700	—	—	16,383,500	2,108,600	174,700	1,127,200	58,094,700
FY 2022 Total	38,300,700	—	—	16,383,500	2,108,600	174,700	1,127,200	58,094,700
FY 2023								
FY 2023 Authorized	52,354,900	1,850,000	—	9,371,600	4,008,500	174,700	5,079,300	72,839,000
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Foundation DC and Transfer Authority Increase	—	—	—	—	1,000,000	—	1,000,000	2,000,000
New State Flag Marketing	50,000	—	—	—	—	—	—	50,000
Reallocation								
Executive Comp.: Targeted Increases	10,800	—	—	—	—	—	—	10,800
Utah State Library for Libraries	212,000	—	—	—	—	—	—	212,000
Utah State Library for Libraries from the Blind & Disabled	(212,000)	—	—	—	—	—	—	(212,000)
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	299,900	—	—	1,100,000	1,399,900
One-time Total	60,800	—	—	299,900	1,000,000	—	2,100,000	3,460,700
FY 2023 Recommended Adjustments Total	60,800	—	—	299,900	1,000,000	—	2,100,000	3,460,700
FY 2023 Total	52,415,700	1,850,000	—	9,671,500	5,008,500	174,700	7,179,300	76,299,700
FY 2024								
FY 2024 Base	43,434,600	50,000	—	9,361,000	3,999,200	174,700	(3,114,100)	53,905,400
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Arts & Museums Grant Funding	4,000,000	—	—	—	—	—	—	4,000,000
Data Migration for State History Collections	650,000	—	—	—	—	—	—	650,000
Multicultural Affairs Opportunity Grant Program	2,000,000	—	—	—	—	—	—	2,000,000
New Vehicle for Traveling Art Exhibit	75,000	—	—	—	—	—	—	75,000
North Capitol Building Adjustment for Museum Operations	(5,613,200)	—	—	—	—	—	—	(5,613,200)
Show Up For Teachers	1,000,000	—	—	—	—	—	—	1,000,000
Compensation								
State Employee Comp.: 401(k) Match	52,000	—	—	8,600	8,000	—	600	69,200
One-time Total	2,163,800	—	—	8,600	8,000	—	600	2,181,000
Ongoing								
Adjustment								
Alice Merrill Horne Art Collection Management	300,000	—	—	—	—	—	—	300,000
Arts & Museums Grant Funding	1,000,000	—	—	—	—	—	—	1,000,000
Historic Commercial Building Grant Program	5,115,000	—	—	—	—	—	—	5,115,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	300	—	—	100	—	—	—	400
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	43,100	35,400	—	2,600	81,100
State Employee Comp.: 5% COLA	512,400	—	—	86,300	70,300	—	5,200	674,200
State Employee Comp.: 7.2% Health Insurance	108,100	—	—	18,600	15,300	—	1,000	143,000
State Employee Comp.: Targeted Increases	208,300	—	—	58,500	44,300	—	2,200	313,300
State Employee Comp.: Term Pool Rate Changes	(85,100)	—	—	(13,400)	(11,300)	—	(900)	(110,700)
State Employee Comp.: Tier II Increases	136,800	—	—	25,600	16,100	—	1,600	180,100
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	4,000	—	—	—	—	—	—	4,000
Government Operations Internal Service Fund	85,400	—	—	800	1,700	—	—	87,900

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Reallocation								
Executive Comp.: Targeted Increases	10,800	—	—	—	—	—	—	10,800
Utah State Library for Libraries	212,000	—	—	—	—	—	—	212,000
Utah State Library for Libraries from the Blind & Disabled	(212,000)	—	—	—	—	—	—	(212,000)
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	299,900	—	—	1,100,000	1,399,900
<i>Ongoing Total</i>	<i>7,396,000</i>	<i>—</i>	<i>—</i>	<i>519,500</i>	<i>171,800</i>	<i>—</i>	<i>1,111,700</i>	<i>9,199,000</i>
FY 2024 Recommended Adjustments Total	9,559,800	—	—	528,100	179,800	—	1,112,300	11,380,000
FY 2024 Total	52,994,400	50,000	—	9,889,100	4,179,000	174,700	(2,001,800)	65,285,400

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	-	-	-	-
FY 2022 Total	-	-	-	-	-	-	-	-
FY 2023								
FY 2023 Authorized	10,000	-	-	-	-	-	-	10,000
FY 2023 Total	10,000	-	-	-	-	-	-	10,000
FY 2024								
FY 2024 Base	10,000	-	-	-	-	-	-	10,000
FY 2024 Total	10,000	-	-	-	-	-	-	10,000

TABLE 35 DEBT SERVICE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	80,065,200	—	—	9,288,100	18,898,700	364,059,200	(7,098,200)	465,213,000
FY 2022 Total	80,065,200	—	—	9,288,100	18,898,700	364,059,200	(7,098,200)	465,213,000
FY 2023								
FY 2023 Authorized	287,495,600	—	—	1,358,400	29,423,600	364,059,200	(215,860,000)	466,476,800
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
General Obligation Bond Debt Service Adjustments	—	—	—	5,618,700	—	(7,216,400)	—	(1,597,700)
One-time Total	—	—	—	5,618,700	—	(7,216,400)	—	(1,597,700)
FY 2023 Recommended Adjustments Total	—	—	—	5,618,700	—	(7,216,400)	—	(1,597,700)
FY 2023 Total	287,495,600	—	—	6,977,100	29,423,600	356,842,800	(215,860,000)	464,879,100
FY 2024								
FY 2024 Base	31,875,400	—	—	1,358,400	29,423,600	364,059,200	39,032,400	465,749,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
General Obligation Bond Debt Service Adjustments	3,433,800	—	—	3,433,800	—	(38,952,200)	(3,433,800)	(35,518,400)
Set-aside for Existing Building Debt Service	157,000,000	—	—	—	—	—	—	157,000,000
Set-aside for Existing Transportation Debt Service, High Risk	200,000,000	—	—	—	—	—	—	200,000,000
One-time Total	360,433,800	—	—	3,433,800	—	(38,952,200)	(3,433,800)	321,481,600
Ongoing								
Adjustment								
Set-aside for Existing Transportation Debt Service, High Risk	200,000,000	—	—	—	—	—	—	200,000,000
Ongoing Total	200,000,000	—	—	—	—	—	—	200,000,000
FY 2024 Recommended Adjustments Total	560,433,800	—	—	3,433,800	—	(38,952,200)	(3,433,800)	521,481,600
FY 2024 Total	592,309,200	—	—	4,792,200	29,423,600	325,107,000	35,598,600	987,230,600

TABLE 36

GOVERNOR'S OFFICE OF ECONOMIC OPPORTUNITY

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	117,232,700	–	118,000	28,030,100	591,900	34,523,600	(9,401,000)	171,095,300
FY 2022 Total	117,232,700	–	118,000	28,030,100	591,900	34,523,600	(9,401,000)	171,095,300
FY 2023								
FY 2023 Authorized	104,079,100	–	118,000	76,203,300	1,537,600	48,100,800	49,536,700	279,575,500
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Broadband Equity Grant	–	–	–	1,000,000	–	–	–	1,000,000
State Branding & Marketing	2,000,000	–	–	–	–	–	–	2,000,000
Reallocation								
Executive Comp.: Targeted Increases	26,500	–	–	–	–	–	–	26,500
Internal Funding Reallocations	–	–	–	–	–	–	–	–
One-time Total	2,026,500	–	–	1,000,000	–	–	–	3,026,500
FY 2023 Recommended Adjustments Total	2,026,500	–	–	1,000,000	–	–	–	3,026,500
FY 2023 Total	106,105,600	–	118,000	77,203,300	1,537,600	48,100,800	49,536,700	282,602,000
FY 2024								
FY 2024 Base	46,406,000	–	118,000	702,400	1,535,800	26,798,000	4,634,900	80,195,100
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Administration Office Building Lease Increase	180,000	–	–	–	–	–	–	180,000
Agriculture Infrastructure Development	18,000,000	–	–	–	–	–	–	18,000,000
Broadband Equity Grant	–	–	–	1,000,000	–	–	–	1,000,000
Economic Assistance Grants	5,500,000	–	–	–	–	–	–	5,500,000
Manufacturing Modernization Grant	10,000,000	–	–	–	–	–	–	10,000,000
Rural Communities Opportunity Grant	3,900,000	–	–	–	–	–	–	3,900,000
Compensation								
State Employee Comp.: 401(k) Match	41,200	–	500	600	1,700	100	–	44,100
One-time Total	37,621,200	–	500	1,000,600	1,700	100	–	38,624,100
Ongoing								
Adjustment								
Administration Office Building Lease Increase	84,000	–	–	–	–	–	–	84,000
Center for Rural Development Outreach Manager	130,000	–	–	–	–	–	–	130,000
Utah Immigration Assistance Center Staff	98,000	–	–	–	–	–	–	98,000
Utah Office of Tourism Marketing Manager	132,800	–	–	–	–	–	–	132,800
Compensation								
State Employee Comp.: 0.9% Dental Insurance	400	–	–	–	–	–	–	400
State Employee Comp.: 2.5% Pay for Performance Increases	–	–	1,800	3,800	8,000	700	–	14,300
State Employee Comp.: 5% COLA	445,400	–	3,600	7,700	16,000	1,400	–	474,100
State Employee Comp.: 7.2% Health Insurance	84,800	–	700	1,300	3,100	300	–	90,200
State Employee Comp.: Targeted Increases	311,900	–	2,500	5,400	11,200	1,000	–	332,000
State Employee Comp.: Term Pool Rate Changes	(75,100)	–	(600)	(1,300)	(2,600)	(200)	–	(79,800)
State Employee Comp.: Tier II Increases	145,800	–	1,100	2,300	4,900	400	–	154,500
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	18,400	–	–	–	–	–	–	18,400
Government Operations Internal Service Fund	55,500	–	100	200	3,000	1,600	–	60,400

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Reallocation								
Executive Comp.: Targeted Increases	26,500	—	—	—	—	—	—	26,500
Internal Funding Reallocations	—	—	—	—	—	—	—	—
<i>Ongoing Total</i>	<i>1,458,400</i>	<i>—</i>	<i>9,200</i>	<i>19,400</i>	<i>43,600</i>	<i>5,200</i>	<i>—</i>	<i>1,535,800</i>
FY 2024 Recommended Adjustments Total	39,079,600	—	9,700	1,020,000	45,300	5,300	—	40,159,900
FY 2024 Total	85,485,600	—	127,700	1,722,400	1,581,100	26,803,300	4,634,900	120,355,000

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Authorized	23,550,000	—	—	—	—	—	—	23,550,000
FY 2023 Total	23,550,000	—	—	—	—	—	—	23,550,000
FY 2024								
FY 2024 Base	2,250,000	—	—	—	—	—	—	2,250,000
FY 2024 Total	2,250,000	—	—	—	—	—	—	2,250,000

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	55,794,800	—	—	—	118,400	—	(24,563,700)	31,349,500
FY 2022 Total	55,794,800	—	—	—	118,400	—	(24,563,700)	31,349,500
FY 2023								
FY 2023 Authorized	24,493,300	—	—	—	—	—	23,549,500	48,042,800
FY 2023 Total	24,493,300	—	—	—	—	—	23,549,500	48,042,800
FY 2024								
FY 2024 Base	24,493,300	—	—	—	—	—	20,000,000	44,493,300
FY 2024 Total	24,493,300	—	—	—	—	—	20,000,000	44,493,300

TABLE 37

ENVIRONMENTAL QUALITY

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	21,511,700	—	—	19,149,300	14,232,800	13,353,000	103,800	68,350,600
FY 2022 Total	21,511,700	—	—	19,149,300	14,232,800	13,353,000	103,800	68,350,600
FY 2023								
FY 2023 Authorized	17,418,900	—	—	43,103,300	17,325,400	14,748,700	1,822,000	94,418,300
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Diesel Emissions Reduction Framework (SB 136 of 22GS)	118,000	—	—	—	—	—	—	118,000
Set-Asides for IJJA Grants	—	—	—	3,054,700	—	—	—	3,054,700
Reallocation								
Executive Comp.: Targeted Increases	17,300	—	—	—	—	—	—	17,300
Funding Spread Exception & Targeted Compensation Increase	994,000	—	—	—	—	—	—	994,000
Reallocate Attorney General Funding	170,300	—	—	—	—	57,500	—	227,800
Reallocate Attorney General Funding from Executive Director	(170,300)	—	—	—	—	(57,500)	—	(227,800)
Variable Revenue Adjustment	—	—	—	15,302,500	425,100	—	107,500	15,835,100
One-time Total	1,129,300	—	—	18,357,200	425,100	—	107,500	20,019,100
FY 2023 Recommended Adjustments Total	1,129,300	—	—	18,357,200	425,100	—	107,500	20,019,100
FY 2023 Total	18,548,200	—	—	61,460,500	17,750,500	14,748,700	1,929,500	114,437,400
FY 2024								
FY 2024 Base	16,626,000	—	—	23,342,800	17,282,900	14,342,300	17,847,600	89,441,600
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Set-Asides for IJJA Grants	—	—	—	3,090,900	—	—	—	3,090,900
Uintah Basin Air Monitoring Infrastructure and Equipment	227,500	—	—	—	—	157,500	—	385,000
Wasatch Front Dust Study	160,000	—	—	—	—	—	—	160,000
Compensation								
State Employee Comp.: 401(k) Match	47,600	—	—	66,000	44,700	44,400	8,300	211,000
Variable Revenue Adjustment	—	—	—	23,400,300	125,000	—	—	23,525,300
One-time Total	435,100	—	—	26,557,200	169,700	201,900	8,300	27,372,200
Ongoing								
Adjustment								
Coordinated Water Planning and Conservation	130,000	—	—	—	—	—	—	130,000
Radioactive Material Program EQRA Fund Transfer	—	—	—	—	—	366,600	—	366,600
Uintah Basin Air Monitoring Infrastructure and Equipment	—	—	—	—	—	15,000	—	15,000
Wasatch Front Air Quality Ozone Monitoring	872,000	—	—	—	—	—	—	872,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	400	—	—	400	300	300	100	1,500
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	—	206,100	217,000	34,700	457,800
State Employee Comp.: 5% COLA	433,400	—	—	—	412,400	438,400	69,200	1,353,400
State Employee Comp.: 7.2% Health Insurance	90,900	—	—	136,400	88,300	94,000	20,600	430,200
State Employee Comp.: Funding Exceptions	1,483,900	—	—	—	—	—	—	1,483,900
State Employee Comp.: Targeted Increases	308,600	—	—	—	338,700	346,100	44,200	1,037,600
State Employee Comp.: Term Pool Rate Changes	(73,900)	—	—	(106,400)	(70,800)	(75,700)	(14,300)	(341,100)
State Employee Comp.: Tier II Increases	97,000	—	—	143,500	91,800	92,000	15,900	440,200
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	87,700	—	—	13,300	100	58,000	—	159,100
Government Operations Internal Service Fund	128,100	—	—	49,200	21,400	78,100	2,600	279,400

TABLE 38

FINANCIAL INSTITUTIONS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	-	8,625,100	(1,398,800)	7,226,300
FY 2022 Total	-	-	-	-	-	8,625,100	(1,398,800)	7,226,300
FY 2023								
FY 2023 Authorized	-	-	-	-	-	8,810,500	-	8,810,500
FY 2023 Total	-	-	-	-	-	8,810,500	-	8,810,500
FY 2024								
FY 2024 Base	-	-	-	-	-	8,778,700	-	8,778,700
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Financial Examiners	-	-	-	-	-	20,100	-	20,100
Replacement of Examiner Laptops	-	-	-	-	-	75,000	-	75,000
Compensation								
State Employee Comp.: 401(k) Match	-	-	-	-	-	33,800	-	33,800
One-time Total	-	-	-	-	-	128,900	-	128,900
Ongoing								
Adjustment								
Financial Examiners	-	-	-	-	-	649,400	-	649,400
Compensation								
State Employee Comp.: 0.9% Dental Insurance	-	-	-	-	-	400	-	400
State Employee Comp.: 2.5% Pay for Performance Increases	-	-	-	-	-	156,100	-	156,100
State Employee Comp.: 5% COLA	-	-	-	-	-	324,100	-	324,100
State Employee Comp.: 7.2% Health Insurance	-	-	-	-	-	63,800	-	63,800
State Employee Comp.: Term Pool Rate Changes	-	-	-	-	-	(55,900)	-	(55,900)
State Employee Comp.: Tier II Increases	-	-	-	-	-	83,500	-	83,500
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	-	-	-	-	-	500	-	500
Government Operations Internal Service Fund	-	-	-	-	-	16,100	-	16,100
Ongoing Total	-	-	-	-	-	1,238,000	-	1,238,000
FY 2024 Recommended Adjustments Total	-	-	-	-	-	1,366,900	-	1,366,900
FY 2024 Total	-	-	-	-	-	10,145,600	-	10,145,600

TABLE 39 GOVERNMENT OPERATIONS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	33,651,900	737,400	450,000	53,803,500	8,345,200	5,975,300	51,449,200	154,412,500
FY 2022 Total	33,651,900	737,400	450,000	53,803,500	8,345,200	5,975,300	51,449,200	154,412,500
FY 2023								
FY 2023 Authorized	70,564,400	1,260,600	1,441,600	2,677,600	10,359,300	5,886,200	16,399,000	108,588,700
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
COVID Response Revenue Adjustment	—	—	—	22,000,000	—	—	—	22,000,000
Internal Audit Support for Small Agencies	145,000	—	—	—	—	—	—	145,000
Judicial Conduct Commission Funding Increase	20,000	—	—	—	—	—	—	20,000
Utah Geospatial Resource Center Aerial Imagery	142,600	—	—	—	—	—	—	142,600
Utah Independent Redistricting Commission Funding Closeout	78,000	—	—	—	—	—	—	78,000
Reallocation								
Executive Comp.: Targeted Increases	(954,800)	—	—	—	—	—	—	(954,800)
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	(164,700)	—	—	(164,700)
One-time Total	(569,200)	—	—	22,000,000	(164,700)	—	—	21,266,100
FY 2023 Recommended Adjustments Total	(569,200)	—	—	22,000,000	(164,700)	—	—	21,266,100
FY 2023 Total	69,995,200	1,260,600	1,441,600	24,677,600	10,194,600	5,886,200	16,399,000	129,854,800
FY 2024								
FY 2024 Base	49,926,300	1,258,300	1,441,600	2,675,800	10,337,600	5,023,200	47,056,600	117,719,400
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Archives Technology Replacement	120,000	—	—	—	—	—	—	120,000
Enterprise Technology Implementation	1,502,000	—	—	—	—	—	—	1,502,000
Finance System Optimization	525,000	—	—	—	—	—	—	525,000
Internal Audit Software	—	—	—	—	—	45,000	—	45,000
Post-Retirement Modifications for Public Safety/Firefighters	40,000,000	—	—	—	—	—	—	40,000,000
Privacy and Security Director	5,000	—	—	—	—	—	—	5,000
Security Access Management	2,793,000	—	—	—	—	—	—	2,793,000
State Match Set Aside for Federal Grant Opportunities	50,000,000	—	—	—	—	—	—	50,000,000
Compensation								
State Employee Comp.: 401(k) Match	(4,411,000)	2,300	700	400	25,400	3,000	19,800	(4,359,400)
State Employee Comp.: Term Pool Rate Changes	(7,393,100)	(453,300)	—	—	—	(454,700)	—	(8,301,100)
Reallocation								
DGO Website Design and Development	—	—	—	—	—	450,000	—	450,000
Job Title and Classification Review	—	—	—	—	—	500,000	—	500,000
Supervisor and Leadership Training	100,000	—	—	—	—	—	—	100,000
Supervisor and Leadership Training from Admin Rules	(100,000)	—	—	—	—	—	—	(100,000)
One-time Total	83,140,900	(451,000)	700	400	25,400	543,300	19,800	83,279,500
Ongoing								
Adjustment								
Customer Experience Investments	3,200,000	—	—	—	—	—	—	3,200,000
Finance System Optimization	1,454,000	—	—	—	—	—	—	1,454,000
Internal Audit Support for Small Agencies	504,000	—	—	—	—	—	—	504,000
Judicial Conduct Commission Funding Increase	20,000	—	—	—	—	—	—	20,000
Mandated State Payments for Autism Treatment	4,000,000	—	—	—	—	—	—	4,000,000
Privacy and Security Director	23,000	—	—	—	147,000	—	—	170,000
Registered Nurse Investigators	31,800	—	—	—	—	—	—	31,800
Utah Geospatial Resource Center Aerial Imagery	142,600	—	—	—	—	—	—	142,600

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
State Employee Comp.: 0.9% Dental Insurance	1,000	–	–	–	200	–	300	1,500
State Employee Comp.: 2.5% Pay for Performance Increases	18,300,500	404,100	3,100	1,300	112,000	1,458,700	100,800	20,380,500
State Employee Comp.: 5% COLA	846,700	23,800	6,300	2,600	227,000	28,500	201,500	1,336,400
State Employee Comp.: 7.2% Health Insurance	174,000	5,100	1,500	500	48,400	6,200	43,000	278,700
State Employee Comp.: Public Safety/Firefighter Tier II	(1,853,100)	–	–	–	–	–	–	(1,853,100)
State Employee Comp.: Targeted Increases	176,500	400	1,500	1,300	31,000	7,300	2,200	220,200
State Employee Comp.: Term Pool Rate Changes	7,248,600	449,200	(1,100)	(400)	(39,200)	449,800	(34,600)	8,072,300
State Employee Comp.: Tier II Increases	248,800	6,100	1,800	300	63,100	6,600	54,200	380,900
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	13,500	–	–	–	55,700	–	1,600	70,800
Government Operations Internal Service Fund	185,200	3,800	900	–	42,500	2,800	25,200	260,400
Reallocation								
Executive Comp.: Targeted Increases	(954,800)	–	–	–	–	–	–	(954,800)
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	30,100	–	–	30,100
<i>Ongoing Total</i>	33,762,300	892,500	14,000	5,600	717,800	1,959,900	394,200	37,746,300
FY 2024 Recommended Adjustments Total	116,903,200	441,500	14,700	6,000	743,200	2,503,200	414,000	121,025,800
FY 2024 Total	166,829,500	1,699,800	1,456,300	2,681,800	11,080,800	7,526,400	47,470,600	238,745,200

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	–	–	–	–	–	50,000,000	50,000,000
FY 2022 Total	–	–	–	–	–	–	50,000,000	50,000,000
FY 2023								
FY 2023 Authorized	57,000,000	–	–	–	–	–	50,000,000	107,000,000
FY 2023 Total	57,000,000	–	–	–	–	–	50,000,000	107,000,000

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	7,706,300	–	–	–	363,870,000	–	(10,894,400)	360,681,900
FY 2022 Total	7,706,300	–	–	–	363,870,000	–	(10,894,400)	360,681,900
FY 2023								
FY 2023 Authorized	684,000	–	–	–	388,621,000	(500,000)	(686,500)	388,118,500
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Liability Captive Insurance	15,000,000	–	–	–	–	–	–	15,000,000
Transfer from Workers Comp to Property Fund	–	–	–	–	–	2,000,000	–	2,000,000
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	1,892,600	–	–	1,892,600
<i>One-time Total</i>	15,000,000	–	–	–	1,892,600	2,000,000	–	18,892,600
FY 2023 Recommended Adjustments Total	15,000,000	–	–	–	1,892,600	2,000,000	–	18,892,600
FY 2023 Total	15,684,000	–	–	–	390,513,600	1,500,000	(686,500)	407,011,100
FY 2024								
FY 2024 Base	684,000	–	–	–	410,992,200	–	(4,180,700)	407,495,500
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Earthquake Deductible	25,000,000	–	–	–	–	–	–	25,000,000
Internal Audit Software From General Services	–	–	–	–	–	(45,000)	–	(45,000)
Compensation								
State Employee Comp.: 401(k) Match	1,800	–	–	–	648,000	–	100	649,900
Reallocation								
DGO Website Design and Development from General Services	–	–	–	–	–	(450,000)	–	(450,000)
Job Title and Classification Review from General Services	–	–	–	–	–	(500,000)	–	(500,000)
<i>One-time Total</i>	25,001,800	–	–	–	648,000	(995,000)	100	24,654,900

TABLE 40

GOVERNOR AND LT. GOVERNOR

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	38,907,500	—	—	84,009,200	4,358,400	20,524,900	(9,266,300)	138,533,700
FY 2022 Total	38,907,500	—	—	84,009,200	4,358,400	20,524,900	(9,266,300)	138,533,700
FY 2023								
FY 2023 Authorized	44,268,700	—	—	45,756,200	5,448,900	22,204,500	19,738,000	137,416,300
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
COVID Response Revenue Adjustment	—	—	—	824,000	—	—	3,000,000	3,824,000
Reallocation								
Executive Comp.: Targeted Increases	543,300	—	—	—	—	—	—	543,300
Reallocate Funding to Substance Abuse Advisory Council	—	—	—	—	—	—	—	—
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	309,500	—	—	309,500
One-time Total	543,300	—	—	824,000	309,500	—	3,000,000	4,676,800
FY 2023 Recommended Adjustments Total	543,300	—	—	824,000	309,500	—	3,000,000	4,676,800
FY 2023 Total	44,812,000	—	—	46,580,200	5,758,400	22,204,500	22,738,000	142,093,100
FY 2024								
FY 2024 Base	42,245,200	—	—	34,794,100	5,385,500	12,894,000	10,380,100	105,698,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
COVID Response Revenue Adjustment	—	—	—	50,000	—	—	3,000,000	3,050,000
Elections Systems Specialist & Website Improvements	500,000	—	—	—	—	—	—	500,000
Indigent Defense Commission Grant Program	—	—	—	—	—	700,000	—	700,000
Utah Victims of Crime Commission	500,000	—	—	—	—	—	—	500,000
Utah Victims of Crime Services and Grants	30,000,000	—	—	—	—	—	—	30,000,000
Compensation								
State Employee Comp.: 401(k) Match	50,500	—	—	12,900	2,800	8,700	200	75,100
One-time Total	31,050,500	—	—	62,900	2,800	708,700	3,000,200	34,825,100
Ongoing								
Adjustment								
Elections Systems Specialist & Website Improvements	120,000	—	—	—	—	—	—	120,000
Indigent Appellate Defense Division	—	—	—	—	—	300,000	—	300,000
Indigent Defense Commission Grant Program	—	—	—	—	—	1,300,000	—	1,300,000
UEOC Shared Local Administrator Program	1,580,000	—	—	—	—	—	—	1,580,000
UOVC Victim Assistance Training and Coordination	250,000	—	—	—	—	—	—	250,000
Utah Office for Victims of Crime Restitution Unit	290,000	—	—	—	—	—	—	290,000
Utah Victims of Crime Commission	550,000	—	—	—	—	—	—	550,000
Utah Victims of Crime Services and Grants	20,000,000	—	—	—	—	—	—	20,000,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	400	—	—	200	—	—	—	600
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	51,400	21,700	60,200	900	134,200
State Employee Comp.: 5% COLA	618,400	—	—	108,100	43,600	120,500	1,800	892,400
State Employee Comp.: 7.2% Health Insurance	92,400	—	—	26,400	6,300	18,700	200	144,000
State Employee Comp.: Targeted Increases	432,700	—	—	75,700	30,500	84,300	1,200	624,400
State Employee Comp.: Term Pool Rate Changes	(103,700)	—	—	(18,800)	(6,500)	(19,900)	(300)	(149,200)
State Employee Comp.: Tier II Increases	171,400	—	—	31,200	14,300	30,200	200	247,300

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	22,400	—	—	11,300	4,300	1,000	—	39,000
Government Operations Internal Service Fund	78,400	—	—	8,800	20,900	3,600	—	111,700
Reallocation								
Executive Comp.: Targeted Increases	543,300	—	—	—	—	—	—	543,300
Reallocate Funding to Substance Abuse Advisory Council	—	—	—	—	—	—	—	—
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	309,500	—	—	309,500
<i>Ongoing Total</i>	<i>24,645,700</i>	<i>—</i>	<i>—</i>	<i>294,300</i>	<i>444,600</i>	<i>1,898,600</i>	<i>4,000</i>	<i>27,287,200</i>
FY 2024 Recommended Adjustments Total	55,696,200	—	—	357,200	447,400	2,607,300	3,004,200	62,112,300
FY 2024 Total	97,941,400	—	—	35,151,300	5,832,900	15,501,300	13,384,300	167,811,200

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	17,273,800	—	—	—	—	—	—	17,273,800
FY 2022 Total	17,273,800	—	—	—	—	—	—	17,273,800
FY 2023								
FY 2023 Authorized	18,885,500	—	—	—	—	—	—	18,885,500
FY 2023 Total	18,885,500	—	—	—	—	—	—	18,885,500
FY 2024								
FY 2024 Base	9,578,900	—	—	—	—	—	—	9,578,900
FY 2024 Recommended Adjustments								
One-time Adjustment								
Indigent Defense Commission Grant Program	700,000	—	—	—	—	—	—	700,000
<i>One-time Total</i>	<i>700,000</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>700,000</i>
Ongoing Adjustment								
Indigent Appellate Defense Division	300,000	—	—	—	—	—	—	300,000
Indigent Defense Commission Grant Program	1,300,000	—	—	—	—	—	—	1,300,000
Internal Service Fund (ISF) Rate Impact								
Government Operations Internal Service Fund	2,800	—	—	—	—	—	—	2,800
<i>Ongoing Total</i>	<i>1,602,800</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,602,800</i>
FY 2024 Recommended Adjustments Total	2,302,800	—	—	—	—	—	—	2,302,800
FY 2024 Total	11,881,700	—	—	—	—	—	—	11,881,700

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	—	—	—	—	—	—	324,100	324,100
FY 2022 Total	—	—	—	—	—	—	324,100	324,100
FY 2023								
FY 2023 Authorized	—	—	—	—	25,300	—	62,700	88,000
FY 2023 Total	—	—	—	—	25,300	—	62,700	88,000
FY 2024								
FY 2024 Base	—	—	—	—	25,300	—	62,700	88,000
FY 2024 Total	—	—	—	—	25,300	—	62,700	88,000

TABLE 41

HEALTH AND HUMAN SERVICES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	526,703,700	541,386,700	—	3,902,582,400	513,387,600	356,517,000	399,510,200	6,240,087,600
FY 2022 Total	526,703,700	541,386,700	—	3,902,582,400	513,387,600	356,517,000	399,510,200	6,240,087,600
FY 2023								
FY 2023 Authorized	673,127,300	649,052,000	—	4,472,694,600	556,026,100	320,332,600	801,319,000	7,472,551,600
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Attorney General Internal Service Fund	430,000	—	—	—	—	—	—	430,000
Caregiver Compensation	(1,901,800)	—	—	—	—	—	—	(1,901,800)
Clinical Services Bureau Restructure	1,170,600	—	—	—	—	—	—	1,170,600
Developmental Center Behavioral Health Services Unit	(473,400)	—	—	—	—	—	—	(473,400)
DSPD Respite & Supported Living Pilot	(3,000,000)	—	—	—	—	—	—	(3,000,000)
EMS Rural Liaisons & Local Support	330,500	—	—	—	—	—	—	330,500
Medicaid Consensus	(41,958,000)	—	—	(43,430,200)	—	—	24,237,600	(61,150,600)
Medical Examiner Structural Imbalance	293,200	—	—	—	—	—	—	293,200
Reallocate Medical Education Council Balances	—	—	—	—	507,200	—	—	507,200
Recover Disproportionate Share Hospital Funding	833,300	—	—	—	—	—	208,300	1,041,600
Services for People with Disabilities Buffer	(3,904,800)	—	—	—	—	—	—	(3,904,800)
Utah Public Health Laboratory Equipment Replacement	560,000	—	—	—	—	—	—	560,000
Reallocation								
Division of Child and Family Services Adjustment	—	—	—	—	—	—	—	—
Executive Comp.: Targeted Increases	32,300	—	—	—	—	—	—	32,300
Fostering Healthy Children Adjustment	—	—	—	—	—	—	—	—
Internal DHHS Reallocations	—	—	—	—	—	—	—	—
Reallocate Administrative Rules Personnel	—	—	—	—	—	—	—	—
Reallocate Data & Security Personnel	—	—	—	—	—	—	—	—
Reallocate HR & Legal Services	—	—	—	—	—	—	—	—
Reallocate Indian Child Welfare Personnel	—	—	—	—	—	—	—	—
Reallocate Internal Audit Services	—	—	—	—	—	—	—	—
Reallocate Legislative Affairs Personnel	—	—	—	—	—	—	—	—
Reallocate Newborn Safe Haven	—	—	—	—	—	—	—	—
Reallocate Ombudsman Personnel	—	—	—	—	—	—	—	—
Reallocate Ombudsman Services	—	—	—	—	—	—	—	—
Reallocate Waitlist Personnel	—	—	—	—	—	—	—	—
Social Services Block Grant Adjustment	—	—	—	—	—	—	—	—
Transfer & Adjust System of Care Funding	—	—	—	—	—	—	—	—
Transfer System of Care Funding	—	—	—	—	—	—	—	—
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	159,470,900	127,311,000	—	104,625,400	391,407,300
One-time Total	(47,588,100)	—	—	116,040,700	127,818,200	—	129,071,300	325,342,100
FY 2023 Recommended Adjustments Total	(47,588,100)	—	—	116,040,700	127,818,200	—	129,071,300	325,342,100
FY 2023 Total	625,539,200	649,052,000	—	4,588,735,300	683,844,300	320,332,600	930,390,300	7,797,893,700

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Base	1,286,457,100	2,034,800	–	4,432,825,300	555,342,900	317,298,800	658,821,000	7,252,779,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Behavioral Health Crisis System	5,415,000	–	–	–	–	–	–	5,415,000
Caregiver Compensation	1,901,800	–	–	–	–	–	–	1,901,800
Children's Service Society Grandfamilies Program	750,000	–	–	–	–	–	–	750,000
Clinical Services Bureau Restructure	658,000	–	–	–	–	–	–	658,000
Developmental Center Behavioral Health Services Unit	473,400	–	–	–	–	–	–	473,400
DSPD Respite & Supported Living Pilot	3,000,000	–	–	–	–	–	–	3,000,000
Expand Home Visitation Services for Families	15,000,000	–	–	–	–	–	–	15,000,000
Family Planning Services	(163,300)	–	–	(1,775,800)	–	–	398,500	(1,540,600)
Grants for Adoption of Hard to Place Kids	3,200,000	–	–	–	–	–	–	3,200,000
Health Care Workforce Loan Repayments for Underserved Areas	2,700,000	–	–	–	–	–	–	2,700,000
Mandated Additional Needs & Youth Aging Out of DCFS/JJYS	(275,500)	–	–	–	–	–	(553,700)	(829,200)
Medicaid Consensus	21,114,300	–	–	40,804,500	–	–	–	61,918,800
Mental Health Resources for First Responders	5,000,000	–	–	–	–	–	–	5,000,000
Nursing Rate Increase for Community Transitions Waiver	(109,000)	–	–	–	–	–	(219,100)	(328,100)
School Based Mental Health Telehealth Services	4,536,600	–	–	–	–	–	–	4,536,600
Screening Tool for Self-Administered Hormonal Contraception	245,000	–	–	–	–	–	–	245,000
Services for People with Disabilities Buffer	3,904,800	–	–	–	–	–	–	3,904,800
Services for People with Disabilities Waiting List	(1,790,700)	–	–	–	–	–	(3,598,700)	(5,389,400)
Social Media Public Service Campaign	500,000	–	–	–	–	–	–	500,000
Utah Public Health Laboratory Equipment Replacement	140,000	–	–	–	–	–	–	140,000
Compensation								
State Employee Comp.: 401(k) Match	894,900	600	–	579,800	153,700	22,100	254,100	1,905,200
Reallocation								
Balance Between Funding Sources	(860,228,900)	860,228,900	–	–	–	–	–	–
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	–	–	1,990,400	1,990,400
One-time Total	(793,133,600)	860,229,500	–	39,608,500	153,700	22,100	(1,728,500)	105,151,700
Ongoing								
Adjustment								
Adult Protective Services & Public Guardian Staff	400,100	–	–	–	–	–	–	400,100
Air Ambulance Medicaid Transport Rate	800,000	–	–	–	–	–	–	800,000
Attorney General Internal Service Fund	430,000	–	–	–	–	–	–	430,000
Behavioral Health Crisis System	6,272,400	–	–	–	–	–	–	6,272,400
Clinical Services Bureau Restructure	49,020,600	–	–	–	629,800	–	–	49,650,400
DCFS & APS Employee Comp.	11,500,000	–	–	1,558,700	–	–	–	13,058,700
DCFS & JJYS Provider Continuum and Medicaid Parity	2,849,300	–	–	359,100	–	–	–	3,208,400
DHHS Targeted Funding Increases	2,358,100	–	–	–	–	–	–	2,358,100
EMS Rural Liaisons & Local Support	661,000	–	–	–	–	1,000,000	–	1,661,000
Expand Home Visitation Services for Families	988,000	–	–	–	–	–	–	988,000
Family Planning Services	401,600	–	–	4,602,400	–	–	(1,572,800)	3,431,200
Forensic Competency Rate Increase	875,600	–	–	–	–	–	–	875,600
Intermediate Care Facility Payment Rates	2,283,000	–	–	4,412,000	–	–	–	6,695,000
Mandated Additional Needs & Youth Aging Out of DCFS/JJYS	6,930,200	–	–	–	–	–	13,927,000	20,857,200
Medicaid Annual Wellcare Visits	247,400	–	–	888,400	–	–	–	1,135,800
Medicaid Consensus	44,129,500	–	–	76,439,900	–	–	(1,415,800)	119,153,600
Medicaid Coverage of Community Health Workers	300,000	–	–	868,000	–	32,000	–	1,200,000
Medicaid for 12 Months Postpartum	2,948,500	–	–	5,748,500	–	–	–	8,697,000
Medically Complex Children's Waiver	1,000,000	–	–	–	–	–	–	1,000,000
Nursing Rate Increase for Community Transitions Waiver	544,800	–	–	–	–	–	1,094,500	1,639,300
Office of the Medical Examiner Operations Modernization	2,354,500	–	–	–	–	–	–	2,354,500
Recover Disproportionate Share Hospital Funding	1,123,400	–	–	–	–	–	280,800	1,404,200
Screening Tool for Self-Administered Hormonal Contraception	20,000	–	–	–	–	–	–	20,000
Services for People with Disabilities Waiting List	3,581,300	–	–	–	–	–	7,197,200	10,778,500
Social Detox Rate Improvement	–	–	–	–	–	411,000	–	411,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
State Employee Comp.: 0.9% Dental Insurance	12,700	—	—	7,400	1,800	200	3,700	25,800
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	2,651,000	660,000	98,900	1,238,300	4,648,200
State Employee Comp.: 5% COLA	8,384,900	6,700	—	5,307,100	1,320,100	197,500	2,476,500	17,692,800
State Employee Comp.: 7.2% Health Insurance	2,245,600	2,100	—	1,313,200	341,800	46,400	705,600	4,654,700
State Employee Comp.: Public Safety/Firefighter Tier II	10,800	—	—	—	—	—	—	10,800
State Employee Comp.: Term Pool Rate Changes	(1,379,700)	(900)	—	(884,000)	(218,200)	(33,500)	(375,900)	(2,892,200)
State Employee Comp.: Tier II Increases	2,185,900	1,500	—	1,467,300	351,400	52,900	591,800	4,650,800
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	962,300	—	—	495,600	5,100	1,900	51,400	1,516,300
Government Operations Internal Service Fund	1,096,100	300	—	761,100	76,400	22,100	165,500	2,121,500
Reallocation								
Division of Child and Family Services Adjustment	—	—	—	—	—	—	—	—
Executive Comp.: Targeted Increases	32,300	—	—	—	—	—	—	32,300
Fostering Healthy Children Adjustment	—	—	—	—	—	—	—	—
Internal DHHS Reallocations	—	—	—	—	—	—	—	—
Reallocate Administrative Rules Personnel	—	—	—	—	—	—	—	—
Reallocate Data & Security Personnel	—	—	—	—	—	—	—	—
Reallocate HR & Legal Services	—	—	—	—	—	—	—	—
Reallocate Indian Child Welfare Personnel	—	—	—	—	—	—	—	—
Reallocate Internal Audit Services	—	—	—	—	—	—	—	—
Reallocate Legislative Affairs Personnel	—	—	—	—	—	—	—	—
Reallocate MMIS Balance to PRISM	—	—	—	—	—	—	—	—
Reallocate Newborn Safe Haven	—	—	—	—	—	—	—	—
Reallocate Ombudsman Personnel	—	—	—	—	—	—	—	—
Reallocate Ombudsman Services	—	—	—	—	—	—	—	—
Reallocate Waitlist Personnel	—	—	—	—	—	—	—	—
Social Services Block Grant Adjustment	—	—	—	—	—	—	—	—
Transfer & Adjust System of Care Funding	—	—	—	—	—	—	—	—
Transfer System of Care Funding	—	—	—	—	—	—	—	—
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	134,922,700	127,046,100	—	94,554,700	356,523,500
<i>Ongoing Total</i>	<i>155,570,200</i>	<i>9,700</i>	<i>—</i>	<i>240,918,400</i>	<i>130,214,300</i>	<i>1,829,400</i>	<i>118,922,500</i>	<i>647,464,500</i>
FY 2024 Recommended Adjustments Total	(637,563,400)	860,239,200	—	280,526,900	130,368,000	1,851,500	117,194,000	752,616,200
FY 2024 Total	648,893,700	862,274,000	—	4,713,352,200	685,710,900	319,150,300	776,015,000	8,005,396,100

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	—	—	—	—	4,691,400	—	(1,846,300)	2,845,100
FY 2022 Total	—	—	—	—	4,691,400	—	(1,846,300)	2,845,100
FY 2023								
FY 2023 Authorized	541,400	—	—	—	2,210,000	—	790,100	3,541,500
FY 2023 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	1,959,700	—	1,422,600	3,382,300
<i>One-time Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,959,700</i>	<i>—</i>	<i>1,422,600</i>	<i>3,382,300</i>
FY 2023 Recommended Adjustments Total	—	—	—	—	1,959,700	—	1,422,600	3,382,300
FY 2023 Total	541,400	—	—	—	4,169,700	—	2,212,700	6,923,800
FY 2024								
FY 2024 Base	—	—	—	—	2,241,300	—	(1,428,700)	812,600
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	—	—	—	—	10,800	—	—	10,800
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	2,013,200	—	—	2,013,200
<i>One-time Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,024,000</i>	<i>—</i>	<i>—</i>	<i>2,024,000</i>

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Compensation								
State Employee Comp.: 0.9% Dental Insurance	–	–	–	–	100	–	–	100
State Employee Comp.: 2.5% Pay for Performance Increases	–	–	–	–	37,800	–	–	37,800
State Employee Comp.: 5% COLA	–	–	–	–	75,700	–	–	75,700
State Employee Comp.: 7.2% Health Insurance	–	–	–	–	15,100	–	–	15,100
State Employee Comp.: Public Safety/Firefighter Tier II	3,400	–	–	–	–	–	–	3,400
State Employee Comp.: Term Pool Rate Changes	–	–	–	–	(13,100)	–	–	(13,100)
State Employee Comp.: Tier II Increases	–	–	–	–	27,300	–	–	27,300
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	–	–	–	–	2,500	–	–	2,500
Government Operations Internal Service Fund	–	–	–	–	300	–	–	300
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	–	–	1,422,600	1,422,600
<i>Ongoing Total</i>	3,400	–	–	–	145,700	–	1,422,600	1,571,700
FY 2024 Recommended Adjustments Total	3,400	–	–	–	2,169,700	–	1,422,600	3,595,700
FY 2024 Total	3,400	–	–	–	4,411,000	–	(6,100)	4,408,300

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	13,783,500	–	–	–	231,814,500	–	(40,172,500)	205,425,500
FY 2022 Total	13,783,500	–	–	–	231,814,500	–	(40,172,500)	205,425,500
FY 2023								
FY 2023 Authorized	79,869,600	–	–	–	227,645,200	–	(73,397,600)	234,117,200
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Medicaid Consensus	142,200	–	–	–	–	–	–	142,200
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	5,900,000	–	–	5,900,000
<i>One-time Total</i>	142,200	–	–	–	5,900,000	–	–	6,042,200
FY 2023 Recommended Adjustments Total	142,200	–	–	–	5,900,000	–	–	6,042,200
FY 2023 Total	80,011,800	–	–	–	233,545,200	–	(73,397,600)	240,159,400
FY 2024								
FY 2024 Base	79,869,600	–	–	–	227,645,200	–	(71,365,600)	236,149,200
FY 2024 Recommended Adjustments								
One-time								
Reallocation								
Balance Between Funding Sources	(291,600)	291,600	–	–	–	–	–	–
<i>One-time Total</i>	(291,600)	291,600	–	–	–	–	–	–
Ongoing								
Adjustment								
EMS Rural Liaisons & Local Support	1,000,000	–	–	–	–	–	(1,000,000)	–
Medicaid Consensus	126,000	–	–	–	–	–	–	126,000
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	5,900,000	–	–	5,900,000
<i>Ongoing Total</i>	1,126,000	–	–	–	5,900,000	–	(1,000,000)	6,026,000
FY 2024 Recommended Adjustments Total	834,400	291,600	–	–	5,900,000	–	(1,000,000)	6,026,000
FY 2024 Total	80,704,000	291,600	–	–	233,545,200	–	(72,365,600)	242,175,200

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	–	–	–	10,600	–	213,016,100	213,026,700
FY 2022 Total	–	–	–	–	10,600	–	213,016,100	213,026,700

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Authorized	-	-	-	-	11,100	-	225,563,800	225,574,900
FY 2023 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Variable Revenue Adjustment	-	-	-	-	-	-	(181,600)	(181,600)
One-time Total	-	-	-	-	-	-	(181,600)	(181,600)
FY 2023 Recommended Adjustments Total	-	-	-	-	-	-	(181,600)	(181,600)
FY 2023 Total	-	-	-	-	11,100	-	225,382,200	225,393,300
FY 2024								
FY 2024 Base	-	-	-	-	11,100	-	225,563,800	225,574,900
FY 2024 Recommended Adjustments								
Ongoing								
Variable Revenue Adjustment								
Variable Revenue Adjustment	-	-	-	-	-	-	(181,600)	(181,600)
Ongoing Total	-	-	-	-	-	-	(181,600)	(181,600)
FY 2024 Recommended Adjustments Total	-	-	-	-	-	-	(181,600)	(181,600)
FY 2024 Total	-	-	-	-	11,100	-	225,382,200	225,393,300

TABLE 42

UTAH SYSTEM OF HIGHER EDUCATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	1,315,037,700	–	20,232,000	973,534,500	21,724,000	6,448,000	2,336,976,200
FY 2022 Total	–	1,315,037,700	–	20,232,000	973,534,500	21,724,000	6,448,000	2,336,976,200
FY 2023								
FY 2023 Authorized	388,719,600	1,106,209,300	–	22,209,000	935,518,800	21,724,000	34,516,200	2,508,896,900
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Reallocate Talent Ready Utah Balances to Higher Education	–	22,045,800	–	–	–	–	–	22,045,800
Reallocation								
Balance Between Funding Sources	(388,719,600)	388,719,600	–	–	–	–	–	–
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	51,010,800	–	(24,443,500)	26,567,300
One-time Total	(388,719,600)	410,765,400	–	–	51,010,800	–	(24,443,500)	48,613,100
FY 2023 Recommended Adjustments Total	(388,719,600)	410,765,400	–	–	51,010,800	–	(24,443,500)	48,613,100
FY 2023 Total	–	1,516,974,700	–	22,209,000	986,529,600	21,724,000	10,072,700	2,557,510,000
FY 2024								
FY 2024 Base	446,352,800	1,020,968,100	–	3,909,000	935,261,600	21,724,000	26,881,500	2,455,097,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Custom Fit Training	–	500,000	–	–	–	–	–	500,000
Equipment for Technical Education Programs	–	3,000,000	–	–	–	–	–	3,000,000
Mountainland Technical College Wasatch Campus Building O&M	–	(848,200)	–	–	–	–	–	(848,200)
O&M for Dedicated Fund Projects	–	(1,622,300)	–	–	–	–	–	(1,622,300)
One-time O&M Adjustments	–	(6,093,700)	–	–	–	–	–	(6,093,700)
Social Media Research	–	500,000	–	–	–	–	–	500,000
Student Mental Health	–	350,000	–	–	–	–	–	350,000
UofU Computing and Engineering Building O&M	–	(2,302,300)	–	–	–	–	–	(2,302,300)
USU Unfunded Building O&M	–	(1,616,100)	–	–	–	–	–	(1,616,100)
Reallocation								
Balance Between Funding Sources	(235,000,000)	235,000,000	–	–	–	–	–	–
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	–	–	275,000	275,000
One-time Total	(235,000,000)	226,867,400	–	–	–	–	275,000	(7,857,600)
Ongoing								
Adjustment								
Davis Technical College Simmons Building O&M Restoration	–	140,000	–	–	–	–	–	140,000
Enrollment Growth at Degree-granting Institutions	–	3,941,000	–	–	–	–	–	3,941,000
Mountainland Technical College Wasatch Campus Building O&M	–	848,200	–	–	–	–	–	848,200
O&M for Dedicated Fund Projects	–	1,622,300	–	–	–	–	–	1,622,300
Performance Funding for Degree-Granting Institutions	–	35,000,000	–	–	–	–	–	35,000,000
Student Mental Health	–	1,675,000	–	–	–	–	–	1,675,000
Student Wellness Case Managers	–	975,000	–	–	–	–	–	975,000
SUU - Utah Rural Leadership Academy	–	155,600	–	–	–	–	–	155,600
Systemwide Cybersecurity Staff and Tools	–	2,400,000	–	–	–	–	–	2,400,000
Targeted Workforce Development	–	12,000,000	–	–	–	–	–	12,000,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	–	111,200	–	–	31,400	–	–	142,600
Government Operations Internal Service Fund	–	5,253,200	–	–	1,620,300	–	–	6,873,500
Reallocation								
Balance Between Funding Sources	(211,352,800)	211,352,800	–	–	–	–	–	–
Early Literacy Outcomes	–	540,000	–	–	–	–	–	540,000
Early Literacy Outcomes from USHE Admin	–	(540,000)	–	–	–	–	–	(540,000)
Engineering Initiative	–	5,000,000	–	–	–	–	–	5,000,000
Engineering Initiative from USHE Admin	–	(5,000,000)	–	–	–	–	–	(5,000,000)
Healthcare Workforce Initiative	–	1,850,600	–	–	–	–	–	1,850,600
Healthcare Workforce Initiative from USHE Admin	–	(1,850,600)	–	–	–	–	–	(1,850,600)
Higher Education Financial Aid Amendments	–	600,000	–	–	–	–	–	600,000
Higher Education Financial Aid Amendments from USHE Admin	–	(600,000)	–	–	–	–	–	(600,000)
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	–	64,184,900	–	(25,170,600)	39,014,300
<i>Ongoing Total</i>	<i>(211,352,800)</i>	<i>448,317,400</i>	–	–	<i>82,377,500</i>	–	<i>(23,334,400)</i>	<i>296,007,700</i>
FY 2024 Recommended Adjustments Total	(446,352,800)	675,184,800	–	–	82,377,500	–	(23,059,400)	288,150,100
FY 2024 Total	–	1,696,152,900	–	3,909,000	1,017,639,100	21,724,000	3,822,100	2,743,247,100

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	16,500,000	-	-	-	-	-	16,500,000
FY 2022 Total	-	16,500,000	-	-	-	-	-	16,500,000
FY 2023								
FY 2023 Authorized	-	22,824,000	-	-	-	-	-	22,824,000
FY 2023 Total	-	22,824,000	-	-	-	-	-	22,824,000
FY 2024								
FY 2024 Base	-	22,824,000	-	-	-	-	-	22,824,000
FY 2024 Total	-	22,824,000	-	-	-	-	-	22,824,000

TABLE 43 INSURANCE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	10,000	—	—	41,800	183,900	14,623,300	(184,900)	14,674,100
FY 2022 Total	10,000	—	—	41,800	183,900	14,623,300	(184,900)	14,674,100
FY 2023								
FY 2023 Authorized	16,600	—	—	291,200	293,900	15,491,200	679,400	16,772,300
FY 2023 Recommended Adjustments								
One-time								
Reallocation								
Executive Comp.: Targeted Increases	—	—	—	—	—	16,800	—	16,800
One-time Total	—	—	—	—	—	16,800	—	16,800
FY 2023 Recommended Adjustments Total	—	—	—	—	—	16,800	—	16,800
FY 2023 Total	16,600	—	—	291,200	293,900	15,508,000	679,400	16,789,100
FY 2024								
FY 2024 Base	10,400	—	—	—	293,900	15,444,400	1,174,000	16,922,700
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Spanish Translation of Insurance Materials	—	—	—	—	—	300,000	—	300,000
Compensation								
State Employee Comp.: 401(k) Match	—	—	—	1,200	—	51,400	—	52,600
One-time Total	—	—	—	1,200	—	351,400	—	352,600
Ongoing								
Adjustment								
Captive Insurance Appropriation Increase	—	—	—	—	—	200,000	—	200,000
Financial Regulator Funding Restoration	—	—	—	—	—	130,000	—	130,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	—	—	—	—	—	600	—	600
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	5,400	100	45,400	—	50,900
State Employee Comp.: 5% COLA	300	—	—	11,200	300	475,400	—	487,200
State Employee Comp.: 7.2% Health Insurance	100	—	—	2,500	100	111,300	—	114,000
State Employee Comp.: Public Safety/Firefighter Tier II	6,200	—	—	—	—	—	—	6,200
State Employee Comp.: Term Pool Rate Changes	(100)	—	—	(1,900)	—	(79,800)	—	(81,800)
State Employee Comp.: Tier II Increases	100	—	—	2,400	—	97,200	—	99,700
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	—	—	—	2,600	200	105,700	—	108,500
Government Operations Internal Service Fund	—	—	—	1,400	—	71,000	—	72,400
Reallocation								
Executive Comp.: Targeted Increases	—	—	—	—	—	16,800	—	16,800
Ongoing Total	6,600	—	—	23,600	700	1,173,600	—	1,204,500
FY 2024 Recommended Adjustments Total	6,600	—	—	24,800	700	1,525,000	—	1,557,100
FY 2024 Total	17,000	—	—	24,800	294,600	16,969,400	1,174,000	18,479,800

TABLE 44 JUVENILE JUSTICE SERVICES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	90,716,600	–	1,273,800	539,200	4,913,200	(2,205,000)	95,237,800
FY 2022 Total	–	90,716,600	–	1,273,800	539,200	4,913,200	(2,205,000)	95,237,800
FY 2023								
FY 2023 Authorized	6,104,800	89,929,900	–	2,871,400	1,460,300	4,913,200	1,589,200	106,868,800
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Medicaid Consensus	(173,300)	–	–	35,000	–	–	–	(138,300)
Reallocation								
Internal DHHS Reallocations	–	–	–	–	–	–	–	–
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	(573,600)	(922,600)	(1,505,900)	(70,100)	(3,072,200)
One-time Total	(173,300)	–	–	(538,600)	(922,600)	(1,505,900)	(70,100)	(3,210,500)
FY 2023 Recommended Adjustments Total	(173,300)	–	–	(538,600)	(922,600)	(1,505,900)	(70,100)	(3,210,500)
FY 2023 Total	5,931,500	89,929,900	–	2,332,800	537,700	3,407,300	1,519,100	103,658,300
FY 2024								
FY 2024 Base	95,704,500	–	–	2,863,700	1,458,600	4,913,200	(458,000)	104,482,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Renovation of Three Secure Juvenile Housing Units	4,192,800	–	–	–	–	–	–	4,192,800
Compensation								
State Employee Comp.: 401(k) Match	342,600	–	–	8,500	1,900	3,100	2,500	358,600
Reallocation								
Balance Between Funding Sources	(106,536,300)	106,536,300	–	–	–	–	–	–
One-time Total	(102,000,900)	106,536,300	–	8,500	1,900	3,100	2,500	4,551,400
Ongoing								
Adjustment								
DCFS & JJYS Provider Continuum and Medicaid Parity	659,800	–	–	355,800	–	–	–	1,015,600
DHHS Targeted Funding Increases	1,721,300	–	–	–	–	–	–	1,721,300
Medicaid Consensus	9,900	–	–	(2,100)	–	–	–	7,800
Compensation								
State Employee Comp.: 0.9% Dental Insurance	5,000	–	–	100	–	–	–	5,100
State Employee Comp.: 2.5% Pay for Performance Increases	–	–	–	32,000	8,000	11,000	9,400	60,400
State Employee Comp.: 5% COLA	2,660,400	–	–	64,300	16,100	21,900	18,900	2,781,600
State Employee Comp.: 7.2% Health Insurance	889,200	–	–	20,400	5,500	6,800	6,300	928,200
State Employee Comp.: Term Pool Rate Changes	(444,500)	–	–	(10,800)	(2,700)	(3,700)	(3,200)	(464,900)
State Employee Comp.: Tier II Increases	696,800	–	–	13,400	4,800	4,900	4,700	724,600
Internal Service Fund (ISF) Rate Impact								
Government Operations Internal Service Fund	98,500	–	–	4,300	2,300	1,500	1,300	107,900
Reallocation								
Internal DHHS Reallocations	–	–	–	–	–	–	–	–
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	(458,200)	(920,900)	(3,629,700)	(522,300)	(5,531,100)
Ongoing Total	6,296,400	–	–	19,200	(886,900)	(3,587,300)	(484,900)	1,356,500
FY 2024 Recommended Adjustments Total	(95,704,500)	106,536,300	–	27,700	(885,000)	(3,584,200)	(482,400)	5,907,900
FY 2024 Total	–	106,536,300	–	2,891,400	573,600	1,329,000	(940,400)	110,389,900

TABLE 45 LABOR COMMISSION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	6,168,200	—	—	3,022,000	120,300	5,372,700	(566,400)	14,116,800
FY 2022 Total	6,168,200	—	—	3,022,000	120,300	5,372,700	(566,400)	14,116,800
FY 2023								
FY 2023 Authorized	7,649,600	—	—	3,279,900	120,200	5,497,800	91,300	16,638,800
FY 2023 Recommended Adjustments								
One-time								
Reallocation								
Executive Comp.: Targeted Increases	19,400	—	—	—	—	—	—	19,400
One-time Total	19,400	—	—	—	—	—	—	19,400
FY 2023 Recommended Adjustments Total	19,400	—	—	—	—	—	—	19,400
FY 2023 Total	7,669,000	—	—	3,279,900	120,200	5,497,800	91,300	16,658,200
FY 2024								
FY 2024 Base	7,430,600	—	—	3,265,600	119,800	5,479,900	91,000	16,386,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
New Occupational Safety and Health Officers	71,500	—	—	—	—	—	—	71,500
Compensation								
State Employee Comp.: 401(k) Match	23,700	—	—	13,600	400	16,000	200	53,900
One-time Total	95,200	—	—	13,600	400	16,000	200	125,400
Ongoing								
Adjustment								
New Occupational Safety and Health Officers	199,000	—	—	—	—	—	—	199,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	400	—	—	100	—	200	—	700
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	60,000	2,200	72,800	1,200	136,200
State Employee Comp.: 5% COLA	226,300	—	—	120,100	4,300	145,500	2,500	498,700
State Employee Comp.: 7.2% Health Insurance	55,100	—	—	26,400	1,200	38,000	700	121,400
State Employee Comp.: Term Pool Rate Changes	(38,800)	—	—	(20,400)	(700)	(25,000)	(400)	(85,300)
State Employee Comp.: Tier II Increases	40,600	—	—	27,500	1,000	25,800	500	95,400
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	9,500	—	—	10,300	300	1,400	—	21,500
Government Operations Internal Service Fund	78,200	—	—	5,700	200	4,700	600	89,400
Reallocation								
Executive Comp.: Targeted Increases	19,400	—	—	—	—	—	—	19,400
Ongoing Total	589,700	—	—	229,700	8,500	263,400	5,100	1,096,400
FY 2024 Recommended Adjustments Total	684,900	—	—	243,300	8,900	279,400	5,300	1,221,800
FY 2024 Total	8,115,500	—	—	3,508,900	128,700	5,759,300	96,300	17,608,700

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	(17,493,100)	-	27,773,500	10,280,400
FY 2022 Total	-	-	-	-	(17,493,100)	-	27,773,500	10,280,400
FY 2023								
FY 2023 Authorized	-	-	-	-	26,799,900	-	3,500	26,803,400
FY 2023 Total	-	-	-	-	26,799,900	-	3,500	26,803,400
FY 2024								
FY 2024 Base	-	-	-	-	26,799,900	-	1,933,400	28,733,300
FY 2024 Recommended Adjustments								
Ongoing								
Compensation								
State Employee Comp.: 2.5% Pay for Performance Increases	-	-	-	-	800	-	-	800
State Employee Comp.: 5% COLA	-	-	-	-	1,400	-	-	1,400
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	-	-	-	-	36,100	-	100	36,200
Government Operations Internal Service Fund	-	-	-	-	300	-	-	300
Ongoing Total	-	-	-	-	38,600	-	100	38,700
FY 2024 Recommended Adjustments Total	-	-	-	-	38,600	-	100	38,700
FY 2024 Total	-	-	-	-	26,838,500	-	1,933,500	28,772,000

TABLE 46 LEGISLATURE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	35,970,200	—	—	—	125,400	—	(1,858,400)	34,237,200
FY 2022 Total	35,970,200	—	—	—	125,400	—	(1,858,400)	34,237,200
FY 2023								
FY 2023 Authorized	41,257,200	—	—	—	200,000	—	997,600	42,454,800
FY 2023 Total	41,257,200	—	—	—	200,000	—	997,600	42,454,800
FY 2024								
FY 2024 Base	40,238,000	—	—	—	200,000	—	48,900	40,486,900
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	80,000	—	—	—	500	—	—	80,500
One-time Total	80,000	—	—	—	500	—	—	80,500
Ongoing								
Compensation								
State Employee Comp.: 0.9% Dental Insurance	1,500	—	—	—	—	—	—	1,500
State Employee Comp.: 5% COLA	1,142,400	—	—	—	6,700	—	—	1,149,100
State Employee Comp.: 7.2% Health Insurance	265,000	—	—	—	1,500	—	—	266,500
State Employee Comp.: Targeted Increases	799,800	—	—	—	4,700	—	—	804,500
State Employee Comp.: Term Pool Rate Changes	(12,700)	—	—	—	—	—	—	(12,700)
State Employee Comp.: Tier II Increases	310,500	—	—	—	1,000	—	—	311,500
Internal Service Fund (ISF) Rate Impact								
Government Operations Internal Service Fund	32,800	—	—	—	1,300	—	—	34,100
Ongoing Total	2,539,300	—	—	—	15,200	—	—	2,554,500
FY 2024 Recommended Adjustments Total	2,619,300	—	—	—	15,700	—	—	2,635,000
FY 2024 Total	42,857,300	—	—	—	215,700	—	48,900	43,121,900

TABLE 47

UTAH NATIONAL GUARD

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	8,712,900	—	—	45,027,600	3,349,600	3,507,000	998,000	61,595,100
FY 2022 Total	8,712,900	—	—	45,027,600	3,349,600	3,507,000	998,000	61,595,100
FY 2023								
FY 2023 Authorized	8,358,000	—	—	59,720,300	2,803,800	18,650,000	6,595,200	96,127,300
FY 2023 Recommended Adjustments								
One-time								
Reallocation								
Executive Comp.: Targeted Increases	36,600	—	—	—	—	—	—	36,600
One-time Total	36,600	—	—	—	—	—	—	36,600
FY 2023 Recommended Adjustments Total	36,600	—	—	—	—	—	—	36,600
FY 2023 Total	8,394,600	—	—	59,720,300	2,803,800	18,650,000	6,595,200	96,163,900
FY 2024								
FY 2024 Base	8,237,700	—	—	59,645,400	2,802,200	1,650,000	3,738,700	76,074,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Fort Douglas Military Museum	1,500,000	—	—	—	—	—	—	1,500,000
National Guard Response Force Protective Equipment	705,000	—	—	—	—	—	—	705,000
Service Member Retention Bonuses	(3,500,000)	—	—	—	—	—	—	(3,500,000)
Tuition Assistance Program Increase	300,000	—	—	—	—	—	—	300,000
Compensation								
State Employee Comp.: 401(k) Match	16,900	—	—	123,300	2,100	—	—	142,300
One-time Total	(978,100)	—	—	123,300	2,100	—	—	(852,700)
Ongoing								
Adjustment								
Facility O&M Increase	400,000	—	—	—	—	—	—	400,000
Service Member Retention Bonuses	4,700,000	—	—	—	—	—	—	4,700,000
Tuition Assistance Program Increase	—	3,000,000	—	—	—	—	—	3,000,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	200	—	—	1,600	—	—	—	1,800
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	578,100	23,900	—	—	602,000
State Employee Comp.: 5% COLA	167,800	—	—	1,156,200	47,900	—	—	1,371,900
State Employee Comp.: 7.2% Health Insurance	30,100	—	—	244,900	6,300	—	—	281,300
State Employee Comp.: Funding Exceptions	76,500	—	—	—	—	—	—	76,500
State Employee Comp.: Public Safety/Firefighter Tier II	9,200	—	—	—	—	—	—	9,200
State Employee Comp.: Targeted Increases	7,100	—	—	—	1,100	—	—	8,200
State Employee Comp.: Term Pool Rate Changes	(26,100)	—	—	(169,900)	(2,600)	—	—	(198,600)
State Employee Comp.: Tier II Increases	55,000	—	—	336,700	7,100	—	—	398,800
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	100	—	—	1,000	—	—	—	1,100
Government Operations Internal Service Fund	8,400	—	—	84,300	100	—	—	92,800
Reallocation								
Executive Comp.: Targeted Increases	36,600	—	—	—	—	—	—	36,600
Ongoing Total	5,464,900	3,000,000	—	2,232,900	83,800	—	—	10,781,600
FY 2024 Recommended Adjustments Total	4,486,800	3,000,000	—	2,356,200	85,900	—	—	9,928,900
FY 2024 Total	12,724,500	3,000,000	—	62,001,600	2,888,100	1,650,000	3,738,700	86,002,900

TABLE 48

NATURAL RESOURCES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	224,087,100	245,000	—	64,585,600	33,089,000	189,356,500	(159,306,000)	352,057,200
FY 2022 Total	224,087,100	245,000	—	64,585,600	33,089,000	189,356,500	(159,306,000)	352,057,200
FY 2023								
FY 2023 Authorized	198,098,100	250,300	—	102,080,200	31,654,700	155,370,700	115,726,500	603,180,500
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Cloud Seeding Program	2,000,000	—	—	—	—	—	—	2,000,000
Dam Safety Upgrades	2,000,000	—	—	—	—	—	—	2,000,000
Designated Sales Tax Appropriation Correction	—	—	—	—	—	—	303,200	303,200
Great Salt Lake Salinity Management	100,000,000	—	—	—	—	—	—	100,000,000
Great Salt Lake Water Trust	25,000,000	—	—	—	—	—	—	25,000,000
Mineral Lease Fund Increase	—	—	—	—	—	—	628,400	628,400
Mining Database Replacement Completion	—	—	—	—	—	400,000	—	400,000
Oil & Gas Program Vehicles	—	—	—	—	—	114,000	—	114,000
State Match for IJIA Grid Resilience Formula Grant	4,395,000	—	—	5,860,000	—	—	—	10,255,000
State Park Visitor Lodging	—	—	—	—	—	500,000	—	500,000
State Parks Campground and Improvements	—	—	—	—	—	4,750,000	—	4,750,000
State Parks Golf Course Improvements	—	—	—	—	—	2,600,000	—	2,600,000
State Parks Law Enforcement Equipment	—	—	—	—	—	250,000	—	250,000
State Parks Operations Cost Increases	—	—	—	—	—	1,500,000	—	1,500,000
State Parks Retail Sales Merchandise	—	—	—	—	—	1,500,000	—	1,500,000
State Parks Staff and Compensation	—	—	—	—	—	1,250,000	—	1,250,000
Wasatch Front Aqueduct Resilience	50,000,000	—	—	—	—	—	—	50,000,000
Western Inter-States Hydrogen Hub Prime Contractor	325,000	—	—	—	—	—	—	325,000
Reallocation								
Appropriation Correction from Restricted Accounts	—	—	—	—	—	(1,200)	—	(1,200)
Appropriation Correction to Water Rights	—	—	—	—	—	1,200	—	1,200
Executive Comp.: Targeted Increases	44,700	—	—	—	—	—	—	44,700
Reallocate Conservation Funding	130,000	—	—	—	—	—	—	130,000
Reallocate Conservation Funding from Pass Through	(130,000)	—	—	—	—	—	—	(130,000)
Reallocate Energy Development Funding	1,400	—	—	—	—	—	—	1,400
Reallocate Energy Development Funding from Old Line Item	(1,400)	—	—	—	—	—	—	(1,400)
Reallocate Law Enforcement Funding	700,000	—	—	—	—	—	—	700,000
Reallocate Law Enforcement Funding from Administration	(700,000)	—	—	—	—	—	—	(700,000)
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	4,730,500	—	16,000,000	20,730,500
One-time Total	183,764,700	—	—	5,860,000	4,730,500	12,864,000	16,931,600	224,150,800
FY 2023 Recommended Adjustments Total	183,764,700	—	—	5,860,000	4,730,500	12,864,000	16,931,600	224,150,800

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Base	66,706,900	249,500	-	82,785,200	31,589,600	116,962,600	191,147,000	489,440,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Acceleration of Priority NEPA Projects	1,000,000	-	-	-	-	-	-	1,000,000
Agricultural Water Optimization Task Force	500,000	-	-	-	-	42,000	-	542,000
Assistant County Fire Wardens & Vehicles	320,000	-	-	-	-	-	-	320,000
Catastrophic Wildfire Reduction Strategy	4,000,000	-	-	-	-	-	-	4,000,000
Cloud Seeding Program	1,414,600	-	-	-	-	-	-	1,414,600
Contract Public Lands Realty Specialist	131,700	-	-	-	-	-	-	131,700
Coordinated Water Planning and Conservation	500,000	-	-	-	-	-	-	500,000
Digital Lakebed Topography of Great Salt Lake & Bear Lake	1,138,700	-	-	-	-	343,800	-	1,482,500
Enhanced Groundwater Monitoring and Investigations	123,300	-	-	116,300	-	-	-	239,600
Fire Management Program Capacity	120,000	-	-	-	-	-	-	120,000
Fire Prevention Education Campaign	1,350,000	-	-	-	-	-	-	1,350,000
Great Salt Lake State Park Waterline Replacement	-	-	-	-	-	6,000,000	-	6,000,000
Oil & Gas Program Data Management	-	-	-	-	-	225,000	-	225,000
San Rafael Energy Research Center Improvements & Operations	4,357,000	-	-	-	-	-	-	4,357,000
Shared Stewardship Forest Management	6,000,000	-	-	-	-	-	-	6,000,000
Sovereign Lands Management	-	-	-	-	-	530,000	-	530,000
State Match for Grid Resilience Competitive Funds	25,000,000	-	-	-	-	-	-	25,000,000
State Park Visitor Lodging	-	-	-	-	-	1,000,000	-	1,000,000
Stream Bank Stabilization	5,000,000	-	-	-	-	-	-	5,000,000
Turf Replacement Rebates	5,000,000	-	-	-	-	-	-	5,000,000
Water Quality and Conservation Campaigns	1,000,000	-	-	-	-	-	-	1,000,000
Water Research	5,000,000	-	-	-	-	-	-	5,000,000
Wildland Fire Suppression Fund	50,000,000	-	-	-	-	-	-	50,000,000
Compensation								
State Employee Comp.: 401(k) Match	165,600	-	-	126,900	50,800	295,600	19,100	658,000
One-time Total	112,120,900	-	-	243,200	50,800	8,436,400	19,100	120,870,400
Ongoing								
Adjustment								
Agricultural Water Optimization Task Force	-	-	-	-	-	(2,800)	-	(2,800)
Assistant County Fire Wardens & Vehicles	430,000	-	-	-	-	-	-	430,000
Carbon Sequestration Program	-	-	-	-	-	362,100	-	362,100
Cloud Seeding Program	2,195,800	-	-	-	-	-	-	2,195,800
CO River Basin Water Rights Distribution Priority Schedule	-	-	-	-	-	650,000	-	650,000
Coordinated Water Planning and Conservation	130,000	-	-	-	-	-	-	130,000
Designated Sales Tax Appropriation Correction	-	-	-	-	-	-	303,200	303,200
Emerging Energy Technologies Expert	180,000	-	-	-	-	-	-	180,000
Enhanced Groundwater Monitoring and Investigations	633,200	-	-	-	-	-	-	633,200
Fire Management Program Capacity	291,200	-	-	-	-	-	-	291,200
Fish Hatchery Maintenance	-	-	-	-	-	1,205,000	-	1,205,000
Landslide Mapping of Utah's Rapidly Growing Areas	120,000	-	-	-	-	-	-	120,000
Mineral Lease Fund Increase	-	-	-	-	-	-	628,400	628,400
Outdoor Recreation Education Specialist	-	-	-	-	-	100,000	-	100,000
Outdoor Recreation Trail Crew	-	-	-	-	-	1,300,000	-	1,300,000
Sovereign Lands Management	-	-	-	-	-	2,000,000	-	2,000,000
State Match for IJA Grid Resilience Formula Grant	-	-	-	5,860,000	-	-	-	5,860,000
State Parks Campground and Improvements	-	-	-	-	-	250,000	-	250,000
State Parks Operations Cost Increases	-	-	-	-	-	1,500,000	-	1,500,000
State Parks Retail Sales Merchandise	-	-	-	-	-	1,750,000	-	1,750,000
State Parks Staff and Compensation	-	-	-	-	-	1,750,000	-	1,750,000
Utah Children's Outdoor Recreation & Education Grant	-	-	-	-	-	200,000	-	200,000
Water Distribution and Measurement Automation	-	-	-	-	-	449,000	-	449,000
Wildland Fire Suppression Fund	10,000,000	-	-	-	-	-	-	10,000,000
Wildlife Resources Operations Cost Increases	-	-	-	-	-	1,100,000	-	1,100,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
State Employee Comp.: 0.9% Dental Insurance	1,500	–	–	1,200	400	3,300	100	6,500
State Employee Comp.: 2.5% Pay for Performance Increases	–	–	–	528,500	230,300	1,338,600	83,400	2,180,800
State Employee Comp.: 5% COLA	1,532,000	–	–	1,056,900	460,400	2,818,600	167,000	6,034,900
State Employee Comp.: 7.2% Health Insurance	323,700	–	–	246,800	81,400	619,300	34,900	1,306,100
State Employee Comp.: Public Safety/Firefighter Tier II	99,800	–	–	–	–	–	–	99,800
State Employee Comp.: Targeted Increases	689,300	–	–	152,000	70,600	516,100	205,800	1,633,800
State Employee Comp.: Term Pool Rate Changes	(249,700)	–	–	(167,900)	(61,700)	(424,000)	(28,400)	(931,700)
State Employee Comp.: Tier II Increases	328,100	–	–	223,900	99,400	589,400	41,800	1,282,600
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	301,500	–	–	–	–	29,200	–	330,700
Government Operations Internal Service Fund	533,000	–	–	76,200	14,300	429,100	3,200	1,055,800
Reallocation								
Appropriation Correction from Restricted Accounts	–	–	–	–	–	(1,200)	–	(1,200)
Appropriation Correction to Water Rights	–	–	–	–	–	1,200	–	1,200
Executive Comp.: Targeted Increases	44,700	–	–	–	–	–	–	44,700
Reallocate Conservation Funding	130,000	–	–	–	–	–	–	130,000
Reallocate Conservation Funding from Pass Through	(130,000)	–	–	–	–	–	–	(130,000)
Reallocate Energy Development Funding	1,400	–	–	–	–	–	–	1,400
Reallocate Energy Development Funding from Old Line Item	(1,400)	–	–	–	–	–	–	(1,400)
Reallocate Law Enforcement Funding	700,000	–	–	–	–	–	–	700,000
Reallocate Law Enforcement Funding from Administration	(700,000)	–	–	–	–	–	–	(700,000)
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	4,000,000	4,730,500	–	15,000,000	23,730,500
<i>Ongoing Total</i>	<i>17,584,100</i>	<i>–</i>	<i>–</i>	<i>11,977,600</i>	<i>5,625,600</i>	<i>18,532,900</i>	<i>16,439,400</i>	<i>70,159,600</i>
FY 2024 Recommended Adjustments Total	129,705,000	–	–	12,220,800	5,676,400	26,969,300	16,458,500	191,030,000
FY 2024 Total	196,411,900	249,500	–	95,006,000	37,266,000	143,931,900	207,605,500	680,470,800

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	–	–	–	–	3,800,000	–	3,800,000
FY 2022 Total	–	–	–	–	–	3,800,000	–	3,800,000
FY 2023								
FY 2023 Authorized	–	–	–	–	–	3,800,000	–	3,800,000
FY 2023 Recommended Adjustments								
One-time Adjustment								
Southern Utah Wastewater Reuse Loan	75,000,000	–	–	–	–	–	–	75,000,000
<i>One-time Total</i>	<i>75,000,000</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>75,000,000</i>
FY 2023 Recommended Adjustments Total	75,000,000	–	–	–	–	–	–	75,000,000
FY 2023 Total	75,000,000	–	–	–	–	3,800,000	–	78,800,000
FY 2024								
FY 2024 Base	–	–	–	–	–	3,800,000	–	3,800,000
FY 2024 Recommended Adjustments								
One-time Adjustment								
Dam Safety Upgrades	48,000,000	–	–	–	–	–	–	48,000,000
<i>One-time Total</i>	<i>48,000,000</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>48,000,000</i>
FY 2024 Recommended Adjustments Total	48,000,000	–	–	–	–	–	–	48,000,000
FY 2024 Total	48,000,000	–	–	–	–	3,800,000	–	51,800,000

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	–	–	–	199,400	–	–	199,400
FY 2022 Total	–	–	–	–	199,400	–	–	199,400

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	250,000	-	-	-	-	-	1,042,400	1,292,400
FY 2022 Total	250,000	-	-	-	-	-	1,042,400	1,292,400
FY 2023								
FY 2023 Authorized	250,000	-	-	-	-	-	1,042,400	1,292,400
FY 2023 Total	250,000	-	-	-	-	-	1,042,400	1,292,400
FY 2024								
FY 2024 Base	250,000	-	-	-	-	-	1,042,400	1,292,400
FY 2024 Total	250,000	-	-	-	-	-	1,042,400	1,292,400

TABLE 49

PUBLIC EDUCATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	7,895,700	3,862,443,700	—	914,277,400	65,358,400	421,358,800	1,210,993,600	6,482,327,600
FY 2022 Total	7,895,700	3,862,443,700	—	914,277,400	65,358,400	421,358,800	1,210,993,600	6,482,327,600
FY 2023								
FY 2023 Authorized	8,305,000	4,115,866,700	—	903,596,900	66,086,000	696,933,600	1,552,341,500	7,343,129,700
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Pay Increase for Classroom Teachers and School Specialists	—	200,676,000	—	—	—	—	—	200,676,000
Statutory Enrollment Growth	—	2,597,100	—	—	—	—	—	2,597,100
Reallocation								
Reallocate Teacher Retention Funding	—	225,000	—	—	—	—	—	225,000
Reallocate Teacher Retention Funding from Teaching & Learning	—	(225,000)	—	—	—	—	—	(225,000)
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	38,213,000	540,000	—	—	38,753,000
One-time Total	—	203,273,100	—	38,213,000	540,000	—	—	242,026,100
FY 2023 Recommended Adjustments Total	—	203,273,100	—	38,213,000	540,000	—	—	242,026,100
FY 2023 Total	8,305,000	4,319,139,800	—	941,809,900	66,626,000	696,933,600	1,552,341,500	7,585,155,800
FY 2024								
FY 2024 Base	8,304,000	4,079,333,200	—	532,660,700	66,167,500	459,053,000	1,486,044,500	6,631,562,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Grants to Increase Postsecondary Opportunities	—	2,500,000	—	—	—	—	—	2,500,000
Greater Weight for Students at Risk of Academic Failure	—	164,400	—	—	—	—	—	164,400
Grow Your Own Teacher & School Counselor Pipeline Program	—	7,156,800	—	—	—	—	—	7,156,800
Paid Preparation and Collaboration Hours for Educators	—	—	—	—	—	64,000,000	—	64,000,000
Property Tax Above Estimate - Additional Balances	—	—	—	—	—	—	127,000,000	127,000,000
Property Tax Above Estimate - One-Time Rebate	—	—	—	—	—	—	(127,000,000)	(127,000,000)
School Safety & Other Capital Upgrades	—	—	—	—	—	175,000,000	—	175,000,000
Small District and Charter School Base Funding	—	8,600,000	—	—	—	—	—	8,600,000
Teen Centers for Students Experiencing Homelessness	—	20,000,000	—	—	—	—	—	20,000,000
Compensation								
State Employee Comp.: 401(k) Match	1,600	328,200	—	56,800	23,400	1,400	63,400	474,800
One-time Total	1,600	38,749,400	—	56,800	23,400	239,001,400	63,400	277,896,000
Ongoing								
Adjustment								
Discretionary Increase in Weighted Pupil Unit Value (1.6%)	—	64,528,100	—	—	—	—	—	64,528,100
Early Learning Coaches in Rural Schools	—	1,683,000	—	—	—	—	—	1,683,000
Greater Weight for Students at Risk of Academic Failure	—	70,558,400	—	—	—	—	—	70,558,400
Increased Allocation from the Permanent School Trust Fund	—	—	—	—	—	5,953,500	—	5,953,500
K-12 Computer Science Initiative	—	8,000,000	—	—	—	—	—	8,000,000
Optional Full-day Kindergarten Expansion	—	40,831,500	—	—	—	—	—	40,831,500
Pay Increase for Classroom Teachers and School Specialists	—	200,676,000	—	—	—	—	—	200,676,000
Regional Education Service Agencies Compensation Increase	—	115,000	—	—	—	—	—	115,000
Statewide Online Education Program Expansion - Small Schools	—	4,559,400	—	—	—	—	—	4,559,400
Statutory Enrollment Growth	400,000	(400,000)	—	—	—	3,895,100	188,093,500	191,988,600
Teacher and Student Success Program	—	(27,113,600)	—	—	—	27,113,600	27,113,600	27,113,600

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Utah Schools for the Deaf and the Blind Educators	–	1,691,700	–	–	–	–	–	1,691,700
Utah State Board of Education Fiscal Monitors & Other Staff	–	559,400	–	–	–	–	–	559,400
Utah State Board of Education Market Adjustments	–	2,349,500	–	–	–	–	–	2,349,500
Weighted Pupil Unit Value for Inflation (3.4%)	–	131,979,600	–	–	–	–	–	131,979,600
Compensation								
State Employee Comp.: 0.9% Dental Insurance	–	3,100	–	600	100	–	500	4,300
State Employee Comp.: 5% COLA	11,400	1,927,500	–	573,400	104,500	19,700	336,300	2,972,800
State Employee Comp.: 7.2% Health Insurance	3,200	581,600	–	108,400	37,600	2,200	106,300	839,300
State Employee Comp.: Targeted Increases	8,000	1,349,400	–	401,200	73,200	13,800	235,300	2,080,900
State Employee Comp.: Term Pool Rate Changes	(1,300)	(311,600)	–	(69,200)	(19,800)	(2,300)	(56,400)	(460,600)
State Employee Comp.: Tier II Increases	1,900	639,800	–	104,000	42,400	5,100	107,000	900,200
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	–	29,100	–	–	100	–	–	29,200
Government Operations Internal Service Fund	–	22,100	–	200	1,800	–	152,700	176,800
Reallocation								
Reallocate Teacher Retention Funding	–	225,000	–	–	–	–	–	225,000
Reallocate Teacher Retention Funding from Teaching & Learning	–	(225,000)	–	–	–	–	–	(225,000)
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	54,373,600	615,000	–	–	54,988,600
<i>Ongoing Total</i>	423,200	504,259,000	–	55,492,200	854,900	37,000,700	216,088,800	814,118,800
FY 2024 Recommended Adjustments Total	424,800	543,008,400	–	55,549,000	878,300	276,002,100	216,152,200	1,092,014,800
FY 2024 Total	8,728,800	4,622,341,600	–	588,209,700	67,045,800	735,055,100	1,702,196,700	7,723,577,700

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	422,629,200	–	–	22,800	1,750,000	(21,316,100)	403,085,900
FY 2022 Total	–	422,629,200	–	–	22,800	1,750,000	(21,316,100)	403,085,900
FY 2023								
FY 2023 Authorized	–	572,248,100	–	–	–	1,750,000	19,780,000	593,778,100
FY 2023 Total	–	572,248,100	–	–	–	1,750,000	19,780,000	593,778,100
FY 2024								
FY 2024 Base	–	572,248,100	–	–	–	1,750,000	–	573,998,100
FY 2024 Recommended Adjustments								
One-time Adjustment								
Public Education Economic Stabilization Account	–	(192,540,400)	–	–	–	–	–	(192,540,400)
Reallocation								
Balance Between Funding Sources	–	–	–	–	–	–	–	–
<i>One-time Total</i>	–	(192,540,400)	–	–	–	–	–	(192,540,400)
Ongoing Adjustment								
Public Education Economic Stabilization Account	–	192,540,400	–	–	–	–	–	192,540,400
Teacher and Student Success Program	–	27,113,600	–	–	–	–	–	27,113,600
<i>Ongoing Total</i>	–	219,654,000	–	–	–	–	–	219,654,000
FY 2024 Recommended Adjustments Total	–	27,113,600	–	–	–	–	–	27,113,600
FY 2024 Total	–	599,361,700	–	–	–	1,750,000	–	601,111,700

Fiduciary Funds

[illegible]

TABLE 50 PUBLIC SAFETY

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	133,655,400	—	5,495,500	231,413,000	30,373,100	60,610,000	(6,035,700)	455,511,300
FY 2022 Total	133,655,400	—	5,495,500	231,413,000	30,373,100	60,610,000	(6,035,700)	455,511,300
FY 2023								
FY 2023 Authorized	147,494,500	—	5,495,500	113,962,900	30,317,400	59,480,500	7,626,700	364,377,500
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Communications Dispatch Compensation	738,000	—	—	—	—	—	—	738,000
Fuel and Vehicle Cost Increases	3,500,000	—	—	—	—	—	—	3,500,000
Victim Identification Network	130,000	—	—	—	—	—	—	130,000
Reallocation								
Executive Comp.: Targeted Increases	27,600	—	—	—	—	—	—	27,600
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	59,086,200	5,110,000	—	1,244,000	65,440,200
One-time Total	4,395,600	—	—	59,086,200	5,110,000	—	1,244,000	69,835,800
FY 2023 Recommended Adjustments Total	4,395,600	—	—	59,086,200	5,110,000	—	1,244,000	69,835,800
FY 2023 Total	151,890,100	—	5,495,500	173,049,100	35,427,400	59,480,500	8,870,700	434,213,300
FY 2024								
FY 2024 Base	135,539,200	—	5,495,500	41,309,900	30,262,000	59,248,900	9,729,900	281,585,400
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Bangerter Highway Enforcement Staff	1,655,900	—	—	—	—	—	—	1,655,900
Computer Aided Dispatch HUB Project	1,228,600	—	—	—	—	—	—	1,228,600
Emergency Management Flood Mitigation	5,000,000	—	—	—	—	—	—	5,000,000
Expungement Support Staff	180,000	—	—	—	—	—	—	180,000
Fuel and Vehicle Cost Increases	3,500,000	—	—	—	—	—	—	3,500,000
Lethality Assessment Protocol & Training	100,000	—	—	—	—	—	—	100,000
POST Investigators and Instructional Designer	170,000	—	—	—	—	—	—	170,000
Southern Base Helicopter Operational Costs	575,000	—	—	—	—	—	—	575,000
Victim Identification Network	225,000	—	—	—	—	—	—	225,000
Compensation								
State Employee Comp.: 401(k) Match	430,800	—	—	9,600	66,600	166,900	5,800	679,700
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	60,000,000	—	—	—	60,000,000
One-time Total	13,065,300	—	—	60,009,600	66,600	166,900	5,800	73,314,200
Ongoing								
Adjustment								
Bangerter Highway Enforcement Staff	3,538,100	—	—	—	—	—	—	3,538,100
Communications Dispatch Compensation	2,350,000	—	—	—	—	—	—	2,350,000
Computer Aided Dispatch HUB Project	385,000	—	—	—	—	—	—	385,000
Dispatch Contracts	663,500	—	—	—	—	—	—	663,500
Expungement Support Staff	180,000	—	—	—	—	—	—	180,000
Lethality Assessment Protocol & Training	1,205,000	—	—	—	—	—	—	1,205,000
POST Investigators and Instructional Designer	514,500	—	—	—	—	—	—	514,500

TABLE 51 PUBLIC SERVICE COMMISSION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	17,458,000	2,695,700	785,000	20,938,700
FY 2022 Total	-	-	-	-	17,458,000	2,695,700	785,000	20,938,700
FY 2023								
FY 2023 Authorized	-	-	-	-	16,507,300	2,772,500	6,497,300	25,777,100
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Variable Fund Adjustment	-	-	-	-	2,000,000	-	-	2,000,000
One-time Total	-	-	-	-	2,000,000	-	-	2,000,000
FY 2023 Recommended Adjustments Total	-	-	-	-	2,000,000	-	-	2,000,000
FY 2023 Total	-	-	-	-	18,507,300	2,772,500	6,497,300	27,777,100
FY 2024								
FY 2024 Base	-	-	-	-	16,506,600	2,762,400	10,697,300	29,966,300
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	-	-	-	-	700	10,100	-	10,800
One-time Total	-	-	-	-	700	10,100	-	10,800
Ongoing								
Adjustment								
Variable Fund Adjustment	-	-	-	-	2,925,000	-	-	2,925,000
Compensation								
State Employee Comp.: 0.9% Dental Insurance	-	-	-	-	-	100	-	100
State Employee Comp.: 2.5% Pay for Performance Increases	-	-	-	-	3,900	37,600	200	41,700
State Employee Comp.: 5% COLA	-	-	-	-	7,800	103,400	400	111,600
State Employee Comp.: 7.2% Health Insurance	-	-	-	-	1,500	16,900	100	18,500
State Employee Comp.: Term Pool Rate Changes	-	-	-	-	(700)	(17,900)	(100)	(18,700)
State Employee Comp.: Tier II Increases	-	-	-	-	2,000	20,100	100	22,200
Internal Service Fund (ISF) Rate Impact								
Government Operations Internal Service Fund	-	-	-	-	300	9,200	-	9,500
Ongoing Total	-	-	-	-	2,939,800	169,400	700	3,109,900
FY 2024 Recommended Adjustments Total	-	-	-	-	2,940,500	179,500	700	3,120,700
FY 2024 Total	-	-	-	-	19,447,100	2,941,900	10,698,000	33,087,000

TABLE 52

SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	-	3,305,800	1,231,800	4,537,600
FY 2022 Total	-	-	-	-	-	3,305,800	1,231,800	4,537,600
FY 2023								
FY 2023 Authorized	-	-	-	-	-	3,408,300	-	3,408,300
FY 2023 Total	-	-	-	-	-	3,408,300	-	3,408,300
FY 2024								
FY 2024 Base	-	-	-	-	-	3,404,200	-	3,404,200
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	-	-	-	-	-	4,700	-	4,700
One-time Total	-	-	-	-	-	4,700	-	4,700
Ongoing								
Compensation								
State Employee Comp.: 5% COLA	-	-	-	-	-	88,500	-	88,500
State Employee Comp.: 7.2% Health Insurance	-	-	-	-	-	9,700	-	9,700
State Employee Comp.: Targeted Increases	-	-	-	-	-	61,900	-	61,900
State Employee Comp.: Term Pool Rate Changes	-	-	-	-	-	(14,600)	-	(14,600)
State Employee Comp.: Tier II Increases	-	-	-	-	-	40,500	-	40,500
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	-	-	-	-	-	2,900	-	2,900
Government Operations Internal Service Fund	-	-	-	-	-	7,600	-	7,600
Ongoing Total	-	-	-	-	-	196,500	-	196,500
FY 2024 Recommended Adjustments Total	-	-	-	-	-	201,200	-	201,200
FY 2024 Total	-	-	-	-	-	3,605,400	-	3,605,400

TABLE 53

SCHOOL AND INSTITUTIONAL TRUST LANDS ADMIN.

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	-	19,113,800	(6,648,700)	12,465,100
FY 2022 Total	-	-	-	-	-	19,113,800	(6,648,700)	12,465,100
FY 2023								
FY 2023 Authorized	-	-	-	-	-	20,552,300	1,000,000	21,552,300
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Federal Land Exchanges	-	-	-	-	-	1,500,000	-	1,500,000
Reallocation								
Office Relocation Expenses from Capital	-	-	-	-	-	(3,000,000)	-	(3,000,000)
Office Relocation Expenses to Admin	-	-	-	-	-	3,000,000	-	3,000,000
One-time Total	-	-	-	-	-	1,500,000	-	1,500,000
FY 2023 Recommended Adjustments Total	-	-	-	-	-	1,500,000	-	1,500,000
FY 2023 Total	-	-	-	-	-	22,052,300	1,000,000	23,052,300
FY 2024								
FY 2024 Base	-	-	-	-	-	19,016,100	-	19,016,100
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Federal Land Exchanges	-	-	-	-	-	1,500,000	-	1,500,000
Land Management Business System	-	-	-	-	-	2,500,000	-	2,500,000
Compensation								
State Employee Comp.: 401(k) Match	-	-	-	-	-	38,500	-	38,500
One-time Total	-	-	-	-	-	4,038,500	-	4,038,500
Ongoing								
Compensation								
State Employee Comp.: 0.9% Dental Insurance	-	-	-	-	-	200	-	200
State Employee Comp.: 5% COLA	-	-	-	-	-	441,000	-	441,000
State Employee Comp.: 7.2% Health Insurance	-	-	-	-	-	76,200	-	76,200
State Employee Comp.: Targeted Increases	-	-	-	-	-	308,600	-	308,600
State Employee Comp.: Term Pool Rate Changes	-	-	-	-	-	(74,200)	-	(74,200)
State Employee Comp.: Tier II Increases	-	-	-	-	-	70,900	-	70,900
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	-	-	-	-	-	11,600	-	11,600
Government Operations Internal Service Fund	-	-	-	-	-	16,700	-	16,700
Ongoing Total	-	-	-	-	-	851,000	-	851,000
FY 2024 Recommended Adjustments Total	-	-	-	-	-	4,889,500	-	4,889,500
FY 2024 Total	-	-	-	-	-	23,905,600	-	23,905,600

TABLE 54

TAX COMMISSION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	29,788,200	23,871,000	5,857,400	567,100	13,215,500	32,239,800	(7,740,600)	97,798,400
FY 2022 Total	29,788,200	23,871,000	5,857,400	567,100	13,215,500	32,239,800	(7,740,600)	97,798,400
FY 2023								
FY 2023 Authorized	40,219,500	26,411,900	5,857,400	683,800	13,687,700	35,000,500	1,114,800	122,975,600
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Electronic Payment Fee Restricted Account Increase	—	—	—	—	—	1,000,000	—	1,000,000
Property Tax Data Analyst & Software	—	200,000	—	—	—	—	—	200,000
Tobacco Settlement Enforcement	21,600	17,600	—	1,100	—	13,900	300	54,500
Reallocation								
Executive Comp.: Targeted Increases	24,100	—	—	—	—	—	—	24,100
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	550,000	—	—	550,000
One-time Total	45,700	217,600	—	1,100	550,000	1,013,900	300	1,828,600
FY 2023 Recommended Adjustments Total	45,700	217,600	—	1,100	550,000	1,013,900	300	1,828,600
FY 2023 Total	40,265,200	26,629,500	5,857,400	684,900	14,237,700	36,014,400	1,115,100	124,804,200
FY 2024								
FY 2024 Base	32,040,100	25,624,100	5,857,400	676,100	13,632,600	34,454,000	115,600	112,399,900
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	105,200	86,700	—	2,800	34,100	55,400	700	284,900
One-time Total	105,200	86,700	—	2,800	34,100	55,400	700	284,900
Ongoing								
Adjustment								
Alcohol Beverage Substance Abuse Enforcement	—	—	—	—	—	202,000	—	202,000
Customer Service and Outreach	—	200,000	—	—	—	—	—	200,000
Electronic Payment Fee Restricted Account Increase	—	—	—	—	—	1,000,000	—	1,000,000
Property Tax Data Analyst & Software	—	200,000	—	—	—	—	—	200,000
Tobacco Settlement Enforcement	129,700	105,500	—	6,300	300	83,200	1,700	326,700
Compensation								
State Employee Comp.: 0.9% Dental Insurance	1,600	1,000	—	—	500	700	—	3,800
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	13,200	139,900	260,400	3,700	417,200
State Employee Comp.: 5% COLA	904,200	740,200	—	26,500	279,900	533,300	7,400	2,491,500
State Employee Comp.: 7.2% Health Insurance	281,200	209,100	—	6,900	100,100	149,800	1,900	749,000
State Employee Comp.: Public Safety/Firefighter Tier II	2,300	—	—	—	—	—	—	2,300
State Employee Comp.: Targeted Increases	631,800	165,800	—	2,600	370,300	188,400	800	1,359,700
State Employee Comp.: Term Pool Rate Changes	(152,500)	(126,300)	—	(4,600)	(46,500)	(89,600)	(1,300)	(420,800)
State Employee Comp.: Tier II Increases	193,200	143,500	—	6,400	66,400	94,600	1,700	505,800
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	73,500	56,000	—	—	400	39,400	—	169,300
Government Operations Internal Service Fund	214,100	185,200	—	—	1,500	92,200	—	493,000
Reallocation								
Executive Comp.: Targeted Increases	24,100	—	—	—	—	—	—	24,100
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	—	550,000	—	—	550,000
Ongoing Total	2,303,200	1,880,000	—	57,300	1,462,800	2,554,400	15,900	8,273,600
FY 2024 Recommended Adjustments Total	2,408,400	1,966,700	—	60,100	1,496,900	2,609,800	16,600	8,558,500
FY 2024 Total	34,448,500	27,590,800	5,857,400	736,200	15,129,500	37,063,800	132,200	120,958,400

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	218,900	-	-	-	-	-	-	218,900
FY 2022 Total	218,900	-	-	-	-	-	-	218,900
FY 2023								
FY 2023 Authorized	218,900	-	-	-	-	-	-	218,900
FY 2023 Total	218,900	-	-	-	-	-	-	218,900
FY 2024								
FY 2024 Base	218,900	-	-	-	-	-	-	218,900
FY 2024 Total	218,900	-	-	-	-	-	-	218,900

TABLE 55 TRANSFERS

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	42,006,800	-	-	-	-	-	-	42,006,800
FY 2022 Total	42,006,800	-	-	-	-	-	-	42,006,800

Transfers to Unrestricted Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	332,773,900	-	2,137,700	22,784,700	357,696,300
FY 2022 Total	-	-	-	332,773,900	-	2,137,700	22,784,700	357,696,300
FY 2023								
FY 2023 Authorized	-	-	-	-	-	3,701,400	5,618,700	9,320,100
FY 2023 Recommended Adjustments								
One-time Adjustment								
Reallocate Talent Ready Utah Balances to Higher Education	-	-	-	-	-	-	22,045,800	22,045,800
One-time Total	-	-	-	-	-	-	22,045,800	22,045,800
FY 2023 Recommended Adjustments Total	-	-	-	-	-	-	22,045,800	22,045,800
FY 2023 Total	-	-	-	-	-	3,701,400	27,664,500	31,365,900
FY 2024								
FY 2024 Recommended Adjustments								
One-time Adjustment								
General Obligation Bond Debt Service Adjustments	-	-	-	-	-	-	3,433,800	3,433,800
One-time Total	-	-	-	-	-	-	3,433,800	3,433,800
FY 2024 Recommended Adjustments Total	-	-	-	-	-	-	3,433,800	3,433,800
FY 2024 Total	-	-	-	-	-	-	3,433,800	3,433,800

TABLE 56 TRANSPORTATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	38,476,700	5,000,000	593,852,500	377,016,400	59,173,100	1,737,524,500	(996,951,600)	1,814,091,600
FY 2022 Total	38,476,700	5,000,000	593,852,500	377,016,400	59,173,100	1,737,524,500	(996,951,600)	1,814,091,600
FY 2023								
FY 2023 Authorized	47,896,700	—	724,103,400	509,890,300	72,690,300	1,268,941,600	1,109,483,700	3,733,006,000
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
County of the First Class Highway Fund Bonding Cash Swap	—	—	—	—	—	8,000,000	—	8,000,000
Reallocation of Transportation Funding	—	—	(2,151,600)	—	—	—	—	(2,151,600)
Rest Areas Maintenance	—	—	1,500,000	—	—	—	—	1,500,000
Road Usage Charge (RUC) Program	—	—	412,500	—	—	—	—	412,500
State Match for Increased Federal SPR Funding	—	—	239,100	—	—	—	—	239,100
Reallocation								
FTE Line Item Shift	—	—	—	—	—	—	—	—
Variable Revenue Adjustment								
Variable Revenue Adjustment	—	—	—	68,680,300	1,709,500	—	—	70,389,800
One-time Total	—	—	—	68,680,300	1,709,500	8,000,000	—	78,389,800
FY 2023 Recommended Adjustments Total	—	—	—	68,680,300	1,709,500	8,000,000	—	78,389,800
FY 2023 Total	47,896,700	—	724,103,400	578,570,600	74,399,800	1,276,941,600	1,109,483,700	3,811,395,800
FY 2024								
FY 2024 Base	3,066,700	—	721,132,500	509,754,000	72,763,700	1,247,908,300	33,781,300	2,588,406,500
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Additional TIF Lane Miles Maintenance	—	—	—	—	—	2,284,000	—	2,284,000
One-Year Statewide Zero Fare Transit Pilot and Study	25,500,000	—	—	—	—	—	—	25,500,000
Pavement Maintenance for Ibapah Road	25,000,000	—	—	—	—	—	—	25,000,000
Reallocation of Transportation Funding	—	—	—	—	—	(2,284,000)	—	(2,284,000)
State Aircraft Operations (950,000)	(950,000)	—	—	—	—	—	—	(950,000)
State Match for Middle Mile Fiber Project	20,000,000	—	—	—	—	—	—	20,000,000
Compensation								
State Employee Comp.: 401(k) Match	700	—	861,500	73,900	27,800	5,700	—	969,600
One-time Total	69,550,700	—	861,500	73,900	27,800	5,700	—	70,519,600
Ongoing								
Adjustment								
Active Transportation Statewide Trails Network	—	—	—	—	—	900,000	—	900,000
Additional Non-TIF Lane Miles Maintenance	—	—	100,000	—	—	—	—	100,000
Additional TIF Lane Miles Maintenance	—	—	—	—	—	1,370,000	—	1,370,000
Civil Rights Staff	—	—	200,000	—	—	—	—	200,000
Environmental Managers	—	—	300,000	—	—	—	—	300,000
Incident Management Team Personnel	—	—	900,000	—	—	—	—	900,000
Inflation for Materials, Equipment, Contracts, & Facilities	—	—	6,100,000	—	—	—	—	6,100,000
Programming and Grant Support	—	—	250,000	—	—	—	—	250,000
Reallocation of Transportation Funding	—	—	(10,596,700)	—	—	(49,370,000)	—	(59,966,700)
Rest Areas Maintenance	—	—	1,500,000	—	—	—	—	1,500,000
State Aircraft Operations	1,000,000	—	—	—	—	—	—	1,000,000
State Match for Increased Federal SPR Funding	—	—	362,700	—	—	—	—	362,700
Technology Software and Equipment	—	—	884,000	—	—	—	—	884,000
Transit Capital Development Staff	—	—	—	—	—	3,000,000	—	3,000,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
State Employee Comp.: 0.9% Dental Insurance	–	–	10,800	500	200	100	–	11,600
State Employee Comp.: 2.5% Pay for Performance Increases	–	–	3,726,800	315,600	118,300	47,900	–	4,208,600
State Employee Comp.: 5% COLA	6,600	–	7,466,300	631,600	236,000	95,800	–	8,436,300
State Employee Comp.: 7.2% Health Insurance	1,500	–	1,875,000	157,200	58,600	14,000	–	2,106,300
State Employee Comp.: Targeted Increases	–	–	1,664,600	50,200	26,400	–	–	1,741,200
State Employee Comp.: Term Pool Rate Changes	(900)	–	(921,200)	(79,900)	(30,200)	(10,500)	–	(1,042,700)
State Employee Comp.: Tier II Increases	3,100	–	1,438,200	117,800	35,400	26,800	–	1,621,300
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	–	–	89,300	160,900	1,200	–	–	251,400
Government Operations Internal Service Fund	–	–	825,500	28,500	31,900	53,500	–	939,400
Reallocation								
FTE Line Item Shift	–	–	–	–	–	–	–	–
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	146,291,000	1,709,500	–	–	148,000,500
<i>Ongoing Total</i>	<i>1,010,300</i>	<i>–</i>	<i>16,175,300</i>	<i>147,673,400</i>	<i>2,187,300</i>	<i>(43,872,400)</i>	<i>–</i>	<i>123,173,900</i>
FY 2024 Recommended Adjustments Total	70,561,000	–	17,036,800	147,747,300	2,215,100	(43,866,700)	–	193,693,500
FY 2024 Total	73,627,700	–	738,169,300	657,501,300	74,978,800	1,204,041,600	33,781,300	2,782,100,000

Capital Project Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	1,066,600,000	–	43,172,400	–	100,603,200	2,666,500	(139,733,000)	1,073,309,100
FY 2022 Total	1,066,600,000	–	43,172,400	–	100,603,200	2,666,500	(139,733,000)	1,073,309,100
FY 2023								
FY 2023 Authorized	956,200,000	–	43,172,500	–	102,077,300	–	901,406,900	2,002,856,700
FY 2023 Total	956,200,000	–	43,172,500	–	102,077,300	–	901,406,900	2,002,856,700
FY 2024								
FY 2024 Base	–	–	43,712,500	–	104,030,900	–	941,297,900	1,089,041,300
FY 2024 Recommended Adjustments								
One-time Adjustment								
Active Transportation Statewide Trails Network	55,000,000	–	–	–	–	–	–	55,000,000
Transit for The Point	100,000,000	–	–	–	–	–	–	100,000,000
<i>One-time Total</i>	<i>155,000,000</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>155,000,000</i>
Ongoing Adjustment								
Active Transportation Statewide Trails Network	–	–	–	–	–	44,100,000	–	44,100,000
<i>Ongoing Total</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>44,100,000</i>	<i>–</i>	<i>44,100,000</i>
FY 2024 Recommended Adjustments Total	155,000,000	–	–	–	–	44,100,000	–	199,100,000
FY 2024 Total	155,000,000	–	43,712,500	–	104,030,900	44,100,000	941,297,900	1,288,141,300

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	30,000,000	–	–	–	1,089,000	–	(16,238,900)	14,850,100
FY 2022 Total	30,000,000	–	–	–	1,089,000	–	(16,238,900)	14,850,100
FY 2023								
FY 2023 Authorized	–	–	–	–	1,089,000	–	8,912,000	10,001,000
FY 2023 Total	–	–	–	–	1,089,000	–	8,912,000	10,001,000
FY 2024								
FY 2024 Base	–	–	–	–	1,089,000	–	(1,088,000)	1,000
FY 2024 Recommended Adjustments								
One-time Adjustment								
State Infrastructure Bank Expansion - Greenfield Development	50,000,000	–	–	–	–	–	–	50,000,000
<i>One-time Total</i>	<i>50,000,000</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>50,000,000</i>
FY 2024 Recommended Adjustments Total	50,000,000	–	–	–	–	–	–	50,000,000
FY 2024 Total	50,000,000	–	–	–	1,089,000	–	(1,088,000)	50,001,000

TABLE 57 TREASURER

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	1,043,000	–	–	–	1,029,400	408,000	1,996,500	4,476,900
FY 2022 Total	1,043,000	–	–	–	1,029,400	408,000	1,996,500	4,476,900
FY 2023								
FY 2023 Authorized	1,207,100	–	–	–	1,350,600	515,200	2,224,700	5,297,600
FY 2023 Total	1,207,100	–	–	–	1,350,600	515,200	2,224,700	5,297,600
FY 2024								
FY 2024 Base	1,205,100	–	–	–	1,349,000	513,800	2,148,200	5,216,100
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	2,700	–	–	–	2,600	1,400	6,700	13,400
One-time Total	2,700	–	–	–	2,600	1,400	6,700	13,400
Ongoing								
Compensation								
State Employee Comp.: 0.9% Dental Insurance	–	–	–	–	–	–	100	100
State Employee Comp.: 5% COLA	34,400	–	–	–	37,400	15,100	66,300	153,200
State Employee Comp.: 7.2% Health Insurance	5,500	–	–	–	6,200	3,000	16,200	30,900
State Employee Comp.: Targeted Increases	24,100	–	–	–	26,200	10,600	46,400	107,300
State Employee Comp.: Term Pool Rate Changes	(6,000)	–	–	–	(6,500)	(2,700)	(11,500)	(26,700)
State Employee Comp.: Tier II Increases	12,400	–	–	–	15,400	2,400	18,200	48,400
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	3,300	–	–	–	3,500	200	900	7,900
Government Operations Internal Service Fund	3,800	–	–	–	4,800	300	11,100	20,000
Ongoing Total	77,500	–	–	–	87,000	28,900	147,700	341,100
FY 2024 Recommended Adjustments Total	80,200	–	–	–	89,600	30,300	154,400	354,500
FY 2024 Total	1,285,300	–	–	–	1,438,600	544,100	2,302,600	5,570,600

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	–	–	–	–	(4,933,400)	–	9,226,100	4,292,700
FY 2022 Total	–	–	–	–	(4,933,400)	–	9,226,100	4,292,700
FY 2023								
FY 2023 Authorized	–	–	–	–	–	–	2,382,200	2,382,200
FY 2023 Total	–	–	–	–	–	–	2,382,200	2,382,200
FY 2024								
FY 2024 Base	–	–	–	–	–	–	2,382,200	2,382,200
FY 2024 Recommended Adjustments								
One-time								
Compensation								
State Employee Comp.: 401(k) Match	–	–	–	–	–	–	2,400	2,400
One-time Total	–	–	–	–	–	–	2,400	2,400

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Compensation								
State Employee Comp.: 0.9% Dental Insurance	-	-	-	-	-	-	100	100
State Employee Comp.: 5% COLA	-	-	-	-	-	-	50,600	50,600
State Employee Comp.: 7.2% Health Insurance	-	-	-	-	-	-	12,200	12,200
State Employee Comp.: Term Pool Rate Changes	-	-	-	-	-	-	(5,100)	(5,100)
State Employee Comp.: Tier II Increases	-	-	-	-	-	-	7,300	7,300
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	-	-	-	-	-	-	1,900	1,900
Government Operations Internal Service Fund	-	-	-	-	-	-	12,400	12,400
<i>Ongoing Total</i>	-	-	-	-	-	-	79,400	79,400
FY 2024 Recommended Adjustments Total	-	-	-	-	-	-	81,800	81,800
FY 2024 Total	-	-	-	-	-	-	2,464,000	2,464,000

TABLE 58

UTAH COMMUNICATIONS AUTHORITY

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	-	-	-	-	-	32,000,000	-	32,000,000
FY 2022 Total	-	-	-	-	-	32,000,000	-	32,000,000
FY 2023								
FY 2023 Authorized	5,000,000	-	-	10,460,000	-	32,000,000	-	47,460,000
FY 2023 Total	5,000,000	-	-	10,460,000	-	32,000,000	-	47,460,000
FY 2024								
FY 2024 Base	-	-	-	-	-	32,000,000	-	32,000,000
FY 2024 Total	-	-	-	-	-	32,000,000	-	32,000,000

TABLE 59

UTAH EDUCATION AND TELEHEALTH NETWORK

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	868,700	34,166,600	–	3,149,200	14,804,200	–	(5,533,700)	47,455,000
FY 2022 Total	868,700	34,166,600	–	3,149,200	14,804,200	–	(5,533,700)	47,455,000
FY 2023								
FY 2023 Authorized	885,900	32,417,900	–	7,307,800	17,586,300	–	6,489,200	64,687,100
FY 2023 Total	885,900	32,417,900	–	7,307,800	17,586,300	–	6,489,200	64,687,100
FY 2024								
FY 2024 Base	885,900	32,417,900	–	4,450,800	15,086,000	–	4,778,200	57,618,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
USHE Cybersecurity Software, Equipment and Services	–	18,000,000	–	–	–	–	–	18,000,000
One-time Total	–	18,000,000	–	–	–	–	–	18,000,000
Ongoing								
Adjustment								
Interactive Video Conference System & Telehealth Services	–	750,000	–	–	–	–	–	750,000
Higher Education Compensation								
Higher Education Comp.: 0.9% Dental Insurance	–	400	–	–	–	–	–	400
Higher Education Comp.: 7.2% Health Insurance	–	105,400	–	23,800	–	–	2,700	131,900
Higher Education Comp.: 8.75% COLA (75%)	–	1,043,000	–	240,000	–	–	24,300	1,307,300
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	–	500	–	200	–	–	–	700
Ongoing Total	–	1,899,300	–	264,000	–	–	27,000	2,190,300
FY 2024 Recommended Adjustments Total	–	19,899,300	–	264,000	–	–	27,000	20,190,300
FY 2024 Total	885,900	52,317,200	–	4,714,800	15,086,000	–	4,805,200	77,809,100

TABLE 60

VETERANS AND MILITARY AFFAIRS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	4,355,700	1,200,000	—	50,424,000	474,300	12,500	(7,294,300)	49,172,200
FY 2022 Total	4,355,700	1,200,000	—	50,424,000	474,300	12,500	(7,294,300)	49,172,200
FY 2023								
FY 2023 Authorized	5,643,400	700,000	—	45,207,700	583,700	—	1,289,400	53,424,200
FY 2023 Recommended Adjustments								
One-time								
Reallocation								
Executive Comp.: Targeted Increases	17,300	—	—	—	—	—	—	17,300
One-time Total	17,300	—	—	—	—	—	—	17,300
FY 2023 Recommended Adjustments Total	17,300	—	—	—	—	—	—	17,300
FY 2023 Total	5,660,700	700,000	—	45,207,700	583,700	—	1,289,400	53,441,500
FY 2024								
FY 2024 Base	4,686,200	200,000	—	45,202,200	583,500	—	—	50,671,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Northern Utah Cemetery	—	—	—	5,000,000	—	—	—	5,000,000
Salt Lake Veterans Home Rebuild	—	—	—	32,666,200	—	—	—	32,666,200
Veterans Cemetery & Memorial Park Expansion	1,500,000	—	—	—	—	—	—	1,500,000
Compensation								
State Employee Comp.: 401(k) Match	7,300	—	—	5,500	500	—	—	13,300
One-time Total	1,507,300	—	—	37,671,700	500	—	—	39,179,500
Ongoing								
Adjustment								
Veterans First Time Home Buyer Program	500,000	—	—	—	—	—	—	500,000
Compensation								
State Employee Comp.: 2.5% Pay for Performance Increases	—	—	—	25,600	3,900	—	—	29,500
State Employee Comp.: 5% COLA	89,400	—	—	51,400	7,800	—	—	148,600
State Employee Comp.: 7.2% Health Insurance	13,100	—	—	7,700	1,500	—	—	22,300
State Employee Comp.: Term Pool Rate Changes	(15,100)	—	—	(8,800)	(1,300)	—	—	(25,200)
State Employee Comp.: Tier II Increases	20,400	—	—	15,500	2,600	—	—	38,500
Internal Service Fund (ISF) Rate Impact								
Attorney Performance Incentives	200	—	—	—	—	—	—	200
Government Operations Internal Service Fund	34,100	—	—	22,100	3,900	—	—	60,100
Reallocation								
Executive Comp.: Targeted Increases	17,300	—	—	—	—	—	—	17,300
Ongoing Total	659,400	—	—	113,500	18,400	—	—	791,300
FY 2024 Recommended Adjustments Total	2,166,700	—	—	37,785,200	18,900	—	—	39,970,800
FY 2024 Total	6,852,900	200,000	—	82,987,400	602,400	—	—	90,642,700

TABLE 61 WORKFORCE SERVICES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2022								
FY 2022 Actual	96,266,000	33,273,900	–	1,121,352,700	79,848,200	160,572,900	(18,333,800)	1,472,979,900
FY 2022 Total	96,266,000	33,273,900	–	1,121,352,700	79,848,200	160,572,900	(18,333,800)	1,472,979,900
FY 2023								
FY 2023 Authorized	88,085,400	33,995,000	–	1,161,612,000	142,746,700	144,176,400	111,836,200	1,682,451,700
FY 2023 Recommended Adjustments								
One-time								
Adjustment								
Access Restricted Homeless Fund Balances	–	–	–	–	–	21,196,800	–	21,196,800
Increase Various Restricted Acct Approp for Cost Allocation	–	–	–	–	–	2,000	–	2,000
Reallocation								
Change 2022 GS Comp and ISF Changes from GF to ITF	(650,000)	650,000	–	–	–	–	–	–
Executive Comp.: Targeted Increases	23,100	–	–	–	–	–	–	23,100
Indirect Cost Allocation	1,495,500	4,500	–	–	–	–	–	1,500,000
Indirect Cost Allocation from General Assistance	–	(1,500,000)	–	–	–	–	–	(1,500,000)
Move HB 462 FTE Funding to HCD	132,000	–	–	–	–	–	–	132,000
Move HB 462 FTE Funding to HCD from Admin.	(132,000)	–	–	–	–	–	–	(132,000)
Permanent Community Impact (PCI) Fund and PCI Bonus Fund	–	–	–	–	–	–	–	–
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	440,422,200	–	–	–	440,422,200
One-time Total	868,600	(845,500)	–	440,422,200	–	21,198,800	–	461,644,100
FY 2023 Recommended Adjustments Total	868,600	(845,500)	–	440,422,200	–	21,198,800	–	461,644,100
FY 2023 Total	88,954,000	33,149,500	–	1,602,034,200	142,746,700	165,375,200	111,836,200	2,144,095,800
FY 2024								
FY 2024 Base	91,252,800	3,038,000	–	857,521,900	24,991,100	135,623,000	119,192,100	1,231,618,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Access Restricted Homeless Fund Balances	–	–	–	–	–	17,123,600	–	17,123,600
Critical Home Repair Program	1,000,000	–	–	–	–	–	–	1,000,000
Deeply Affordable Housing	20,000,000	–	–	80,000,000	–	–	–	100,000,000
Emergency Food Network Fund	–	–	–	800,000	–	–	–	800,000
Family Planning Services	(132,800)	–	–	–	–	–	(398,500)	(531,300)
Low-Barrier Shelter/Sanctioned Camping Planning	1,000,000	–	–	–	–	–	–	1,000,000
Olene Walker Housing Trust Fund GAP Financing	5,000,000	–	–	–	–	–	–	5,000,000
Special Administrative Expense Account Spending Authority	–	–	–	–	–	4,175,000	–	4,175,000
Support Services for Victims of Human Trafficking	100,000	–	–	–	–	–	–	100,000
UHC Educator & Firefighter First Time Homebuyer Loan Program	11,000,000	–	–	–	–	–	–	11,000,000
Unemployment Insurance System Modernization	–	–	–	–	–	3,200,000	–	3,200,000
Compensation								
State Employee Comp.: 401(k) Match	239,300	7,500	–	637,300	16,100	57,800	227,000	1,185,000
Reallocation								
Balance Between Funding Sources	(32,302,400)	32,302,400	–	–	–	–	–	–
Variable Revenue Adjustment								
Variable Revenue Adjustment	–	–	–	307,454,900	–	–	–	307,454,900
One-time Total	5,904,100	32,309,900	–	388,892,200	16,100	24,556,400	(171,500)	451,507,200

Fiduciary Funds

[illegible]

