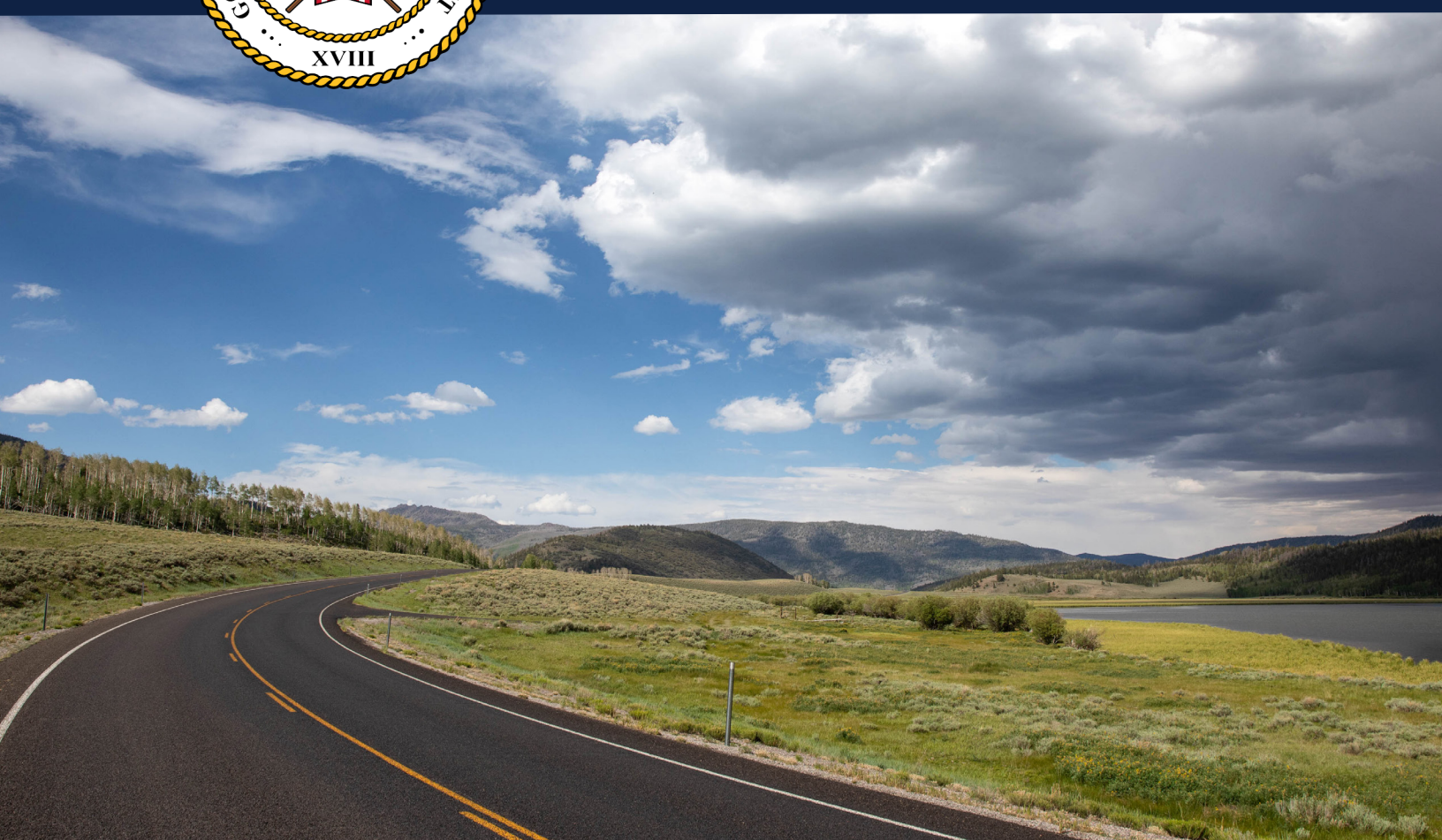


Fiscal Year 2026 Budget Recommendations

Gov. Spencer J. Cox



Where we've been and where we're going





STATE OF UTAH

SPENCER J. COX
GOVERNOR

OFFICE OF THE GOVERNOR
SALT LAKE CITY, UTAH
84114-2220

DEIDRE M. HENDERSON
LIEUTENANT GOVERNOR

Dec. 5, 2024

Friends,

As we reflect on the past four years, I am inspired by the spirit of Utah. Together, we have faced unexpected challenges with resilience and celebrated hard-earned successes with gratitude. Our shared vision and determination has made Utah a national leader in innovation, education, and community well-being.

I'm proud of all the investments we've made in our people and communities. We're doing more than ever to support families, strengthen our education systems, build affordable housing, and enhance the quality of life for every Utahn. Through proactive policy decisions and sound fiscal management, Utah has navigated a rapidly changing world with agility and purpose—emerging not just as a state that adapts, but one that leads.

Today, we stand at a pivotal moment in our history. Utah is growing, and with that growth comes both challenges and opportunities. From taking care of our aging population to ensuring that we conserve and protect our resources for future generations, we have important work ahead. By prioritizing energy development, slowing overdose deaths, and continuing to lead the nation in education, we will create a stronger, safer Utah for everyone.

As we begin this next chapter, I am profoundly humbled and grateful for the opportunity to serve as your governor. Together, we will continue to lead with an unwavering commitment to Utah's future.

Sincerely,

A handwritten signature in black ink, appearing to read "Spencer J. Cox". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Spencer J. Cox
Governor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

State of Utah

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the state of Utah for its Annual Budget for the fiscal year beginning July 01, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

TABLE OF CONTENTS

3	<u>Foreword</u>
17	<u>Introduction</u>
26	<u>People</u>
36	<u>Place</u>
46	<u>Prosperity</u>
61	<u>Primary Tables</u>
106	<u>Agency Tables</u>
181	<u>Budget Background</u>

Visit <https://gopb.utah.gov/current-recommended-budget/> to view this budget online and find additional information.



LOOKING BACK: FIRST TERM IN REARVIEW



First-Term Historical Timeline

March 2020 - Utah shuts down for the COVID-19 pandemic and a 5.7-mag. earthquake hits Utah.

March 2021 - Gov. Cox declares a drought emergency for all of Utah. With 100 percent of the state in a moderate to extreme drought, he asks Utahns to pray for rain.

March 2023 - Gov. Cox signs S.B. 31, State Flag Amendments (McCay, D.) adopting a new state flag.



January 2021 - Gov. Cox and Lt. Gov. Henderson are sworn in.



September 2022 - Lt. Gov. Henderson celebrates a historic milestone for the Westwater community in receiving electricity for the first time.

First-Term Investment Highlights


\$1.2B in Tax Cuts

Realized 2021 to 2024

People




- \$2.6B Public Education
- \$1.4B Higher Education
- \$216.7M Alleviating Homelessness
- \$174M Strengthening Families
- \$36.4M Victim Services
- \$78.6M Workforce




December 2023 - Gov. Cox makes the goal of building 35,000 new starter homes by 2028.




July 2024 - Utah is selected to host the 2034 Winter Olympic and Paralympic Games during the 142nd International Olympic Committee Session in Paris, France.



June 2024 - Lt. Gov. Henderson sends statue of U.S.'s first female state senator, Martha Hughes Cannon, to D.C. where it will reside in the National Statuary Hall Collection.



October 2024 - Gov. Cox announces Operation Gigawatt, a plan to double energy production over the next decade.



July 2023 - Gov. Cox is elected chair of the National Governor's Association and launches the Disagree Better initiative.



Growth



- **\$1.1B** Water
- **\$496.7M** Recreation and Open Space
- **\$489.9M** Housing
- **\$274.5M** Rural Utah

Good Government



- **\$4.6B** Transportation
- **\$506M** Infrastructure Resiliency
- **\$372.8M** Efficiency and Innovation

WHERE WE'VE BEEN

As we reflect on the first four years of the Cox-Henderson administration, we proudly celebrate the many milestones and transformative policy initiatives achieved during this time. The following summary highlights the hard work, investments, and strategic policies made by the Cox-Henderson administration in the first term. This administration's work with energy, water, housing, education, taxes, infrastructure, and more has contributed to making Utah the #1 state in the nation in both 2023 and 2024 (US News).

As we embark on these exciting next four years, we plan to continue not only investing in the Utah of today, but preparing for the Utah of tomorrow. We hope this book allows us to celebrate and appreciate where we've been and where we're going.



UTAH: 2021-2024

Upon assuming office in 2021, the Cox-Henderson administration inherited a state that was enduring the effects of the worldwide COVID-19 pandemic. Like many other states, Utah was navigating the economic and social repercussions of the pandemic, including strains on public health, employment, and education. COVID-19 accelerated shifts toward remote work and highlighted issues with healthcare and technology access statewide.

In addition to the pandemic, Utah faced significant challenges related to housing affordability, water scarcity, and infrastructure. As one of the fastest growing states in the nation, Utah's rapid population growth put pressure on resources and ushered in a greater need for long-term strategic planning for the state. The Cox-Henderson administration was quickly tasked with managing the immediate needs of the state while investing in long-term solutions and planning initiatives.

The first term was characterized primarily by the administration's effort to manage the pandemic, prepare for and accommodate Utah's growing population, and address key issues such as rural development, education, economic advancement, and environmental stewardship statewide.

PEOPLE, GROWTH, GOOD GOVERNMENT

The Cox-Henderson administration used a three-pronged approach to drive policies and initiatives for the first term. By splitting their priorities into the categories of people, growth, and good government, the administration sought to enhance community well-being, drive economic growth, and improve government efficiency and transparency.

PEOPLE

Major investments in Utah's people during the first term included a staunch focus on promoting strong families, providing quality public education, preparing Utahns for the workforce of tomorrow, enhancing victim services, alleviating homelessness, and more.

STRENGTHENING FAMILIES

Utah is the most family-friendly state in the nation, and the Cox-Henderson administration is committed to keeping it that way. Strong families are foundational in promoting a strong economy and creating better lifelong outcomes for the next generation of Utahns. **Investments promoting and strengthening Utah's families totaled \$174 million in the first term.**

To promote and protect Utah's strong families, Gov. Cox announced the formation of a new Office of Families in 2022.

Throughout the first term Gov. Cox targeted social media's harmful effects on teens and youth, primarily regarding social media companies' algorithms and data collection policies.

“Stronger families create better outcomes for children.”
(Gov. Cox, 2023)

In 2023 and 2024 Gov. Cox signed legislation holding social media companies accountable.

This legislation included:

- S.B. 152, *Social Media Regulation Amendments* (M. McKell, 2023 GS)
- S.B. 194, *Social Media Regulation Amendments* (M. McKell, 2024 GS)
- H.B. 464, *Social Media Amendments* (J. Teuscher, 2024 GS)

The state's efforts to promote and protect families also included investments in a new child tax credit, in-home visitation programs for

vulnerable families, postpartum support, and more. These investments could not have been possible without legislation passed by the Utah legislature.



Notable legislation included:

- H.B. 170, *Child Tax Credit Revisions* (S. Pulsipher, 2023 GS)
- H.B. 153, *Child Care Revisions* (S. Pulsipher, 2024 GS)
- S.B. 133, *Modifications to Medicaid Coverage* (W. Harper, 2023 GS)

The new child tax credit provided financial assistance to families with qualifying children ages 1 - 4 by reducing their state income tax burden.

PUBLIC & HIGHER EDUCATION

The Cox-Henderson administration understands that investing in Utah's education system not only benefits individuals, but benefits Utah as a whole. Major investments in education included boosting teacher compensation, creating new pathways for students entering the workforce, and expanding access to college and technical classes.

A record \$2.6 billion was invested into Utah's K-12 system, in addition to \$1.4 billion for higher education during the first term.

*"We love our teachers...They have taken on so much, and one way we can reward them is by paying more."
(Gov. Cox, 2022)*

Key legislation during the first term included:

- H.B. 477, *Full-Day Kindergarten Amendments* (R. Spendlove, 2023 GS)
- S.B. 142, *Public Education Funding Amendments* (L. Fillmore, 2021 GS)

In the 2023 General Session, \$196.9 million was allocated in ongoing funding to increase teacher pay. During the Cox-Henderson administration alone, starting teacher salaries have increased 21.7 percent.

WORKFORCE

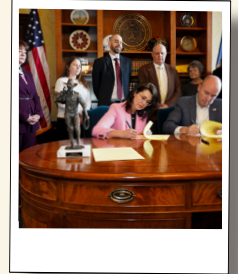
To bolster Utah's already elite economy, the administration worked with the legislature to allocate significant investments to Utah's workforce. **From 2021 to 2024, the state invested \$78.6 million in workforce initiatives.** These investments included funding for skills development training, economic development in rural areas, job placement services, and more.

VICTIM SERVICES

The Cox-Henderson administration sought to protect every Utahn through robust victim services resources. **Investments in victim**

services from 2021 to 2024 totaled \$36.4 million.

Following a personal family tragedy, Lt. Gov. Henderson championed changing how law enforcement responds to intimate partner domestic violence incidents. With the passage of S.B. 117, *Domestic Violence Amendments* (T. Weiler, 2023 GS), law enforcement officers are required to conduct a lethality assessment when responding to a report of domestic violence between intimate partners.



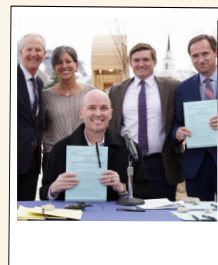
*"We hope to help victims, empower victims, [and] survivors..."
(Lt. Gov. Henderson, 2023)*

ALLEVIATING HOMELESSNESS

As this administration worked to ensure the success and safety of all Utahns, significant investments in reducing Utah's homelessness played a primary role in the governor's priorities. Investments in alleviating homelessness included access to emergency shelters, preventative services, behavioral and mental health services, and more. **These investments totaled \$216.7 million.**

Key legislation included:

- H.B. 347, *Homeless Services Amendments* (S. Eliason, 2021 GS)
- H.B. 421, *Homelessness and Vulnerable Populations Amendments* (S. Eliason, 2024 GS)
- H.B. 298, *Homelessness Services Amendments* (T. Clancy, 2024 GS)



GROWTH

The 2020 Census revealed that Utah grew by 18.4 percent in the past 10 years, the fastest rate in the country. Since then, robust growth has continued. While growth brings exciting new opportunities, it brings challenges too. To better understand Utahns' concerns, the Governor's Office of Planning and Budget launched the Guiding Our Growth Initiative in 2023, in which nearly 20,000 Utahns responded to a survey regarding Utah's growth.

This survey enabled the state to identify what priorities Utahns want to target moving forward. Growth-related investments have included prudent stewardship over Utah's land and natural resources, conserving water, tackling the housing shortage, increasing opportunities for sustainable and reliable transportation, and more.

RECREATION & OPEN SPACE

As Utah grows, development and land use will only continue to increase. Enacting policies to protect Utah's natural resources and promoting responsible development are key priorities for the state. **From 2021 to 2024, \$496.7 million was invested in Utah's recreation and open space.**

"[These] areas need support, infrastructure, and tools to manage increasing levels of recreation while maintaining these resources for the enjoyment of all, and for future generations." (Gov. Cox, 2024)

WATER

Upon inauguration, the Cox-Henderson administration inherited a statewide drought. With 100 percent of Utah in a drought by March 2021, water conservation became a priority on day one. These historic drought conditions also put the Great Salt Lake at risk. Growing concerns about losing the lake led to a statewide effort to protect and conserve it.



The state not only made key investments in water conservation, but also created key leadership positions to oversee water management efforts, such as the state's Water Agent and the Great Salt Lake Commissioner. **The state invested \$1.1 billion for water and watersheds from 2021 to 2024.** These investments could not have been possible without key legislation:

- S.B. 211, *Generational Water Infrastructure Amendments* (S. Adams, 2024 GS)
- H.B. 453, *Great Salt Lake Revisions* (C. Snider, 2024 GS)
- H.B. 150, *Emergency Water Shortages Amendments* (C. Albrecht, 2023 GS)

RURAL UTAH

A rural Utahn himself, the governor has always prioritized rural development. With great strides made in rural economic development, telehealth programs, broadband expansion, infrastructure maintenance, and workforce skills training, rural Utah was at the forefront of first-term policies.



The state invested \$299.5 million in rural Utah from 2021 to 2024.

HOUSING

Addressing Utah's ongoing housing shortage and creating a future where all Utahns have the opportunity to own a home have been top priorities for the Cox-Henderson administration. During the first term, the governor committed to building 35,000 affordable homes by 2028. With the appointment of a new senior advisor to tackle housing challenges, the state has worked tirelessly to alleviate the housing shortage.

"Our kids will never be able to call Utah home if we don't start building starter homes again." (Gov. Cox, 2023)

This funding was not possible without the work of the Utah legislature. Key legislation included:

- H.B. 13, *Infrastructure Financing Districts* (J. Dunnigan, 2024 GS)
- H.B. 572, *State Treasurer Investment Amendments* (R. Spendlove, 2024 GS)
- S.B. 268, *First Home Investment Zone Act* (W. Harper, 2024 GS)
- S.B. 168, *Affordable Building Amendments* (L. Fillmore, 2024 GS)

TRANSPORTATION

As Utah's population continues to grow, highways grow more congested, pollution increases, and demand for efficient transportation options increase. Creating and maintaining an efficient and effective transportation system requires careful planning and thoughtful investments. Utahns deserve to travel how they want and when they want. Expanding and investing in a multifaceted transportation system means Utahns can drive, utilize public transit, walk, or bike how and when it suits them. Key investments in creating a multimodal transportation system included the historic expansion of a statewide trail system. These efforts to connect communities will open doors for the Utahns of tomorrow. **To achieve this, the state invested \$4.6 billion from 2021 to 2024.**

These investments were supported with key legislation such as:

- H.B. 44, *Transportation Corridor Funding Amendments* (K. Christofferson, 2023 GS)
- H.B. 301, *Transportation Tax Amendments* (M. Shultz, 2023 GS)
- H.B. 488, *Transportation Funding Modifications* (R. Spendlove, 2024 GS)
- S.B. 185, *Transportation Amendments* (W. Harper, 2023 GS)



GOOD GOVERNMENT

Utahns deserve a state government that works for them. The Cox-Henderson administration prioritized providing responsive, efficient, and effective services to citizens statewide. The administration's focus on customer service empowered state employees to solve problems effectively and innovate how they administer services. This focus on good government helped prepare Utah for a more resilient future by proactively addressing key risk areas, investing in innovative technology, and enhancing data privacy.

EFFICIENCY & INNOVATION

The first term of the Cox-Henderson administration was marked by its constant commitment to innovative problem solving and practicing fiscal prudence. **This focus on enhancing and modernizing state services resulted in \$372.8 million in state investments.**

The state utilized the Customer Experience Initiative to innovate how agencies provide services. By surveying Utahns and expanding opportunities for residents to leave feedback, agencies get real-time input on how they can improve services and operations. This initiative is the result of H.B. 304, *Citizen Feedback Program* (Owens, D.) of the 2020 General Session. The Customer Experience Initiative has a 100 percent participation rate by agencies statewide and has led to major improvements across state services.

Additionally, in an ever-increasing technologically advanced world, the Cox-Henderson administration has taken great care to invest in pragmatic policies to protect the citizens of Utah.

"...we want to make sure that every state agency has a set of policies and procedures that will protect the privacy of all Utahns." (Gov. Cox, 2023)

With investments in database upgrades, data privacy and security, and artificial intelligence,

this administration saved vital time while prioritizing the privacy and autonomy of Utahns.

Key legislation to help advance these efforts included:

- H.B. 491, *Data Privacy Amendments* (J. Moss, 2024 GS)
- H.B. 343, *Government Records Modifications* (J. Moss, 2023 GS)

CONCLUSION

As this administration's first term comes to a close, we are grateful for the great strides that were made in this state from 2021 through 2024. But the work does not end here. As we reflect on where we started and just how far we've come, we are inspired as we look forward to where we are going. With the world's eyes turning to Utah, from the National Hockey League to the 2034 Olympics, there is much to do in preparation for future opportunities. The investments made and work done during this first term are the building blocks for the Utah of tomorrow.





STATE OF UTAH

SPENCER J. COX
GOVERNOR

OFFICE OF THE GOVERNOR
SALT LAKE CITY, UTAH
84114-2220

DEIDRE M. HENDERSON
LIEUTENANT GOVERNOR

Dec. 5, 2024

Friends,

As we approach the end of the first term of the Cox-Henderson administration, we truly cannot thank you enough for your dedicated service to the people of Utah these past four years.

We deeply appreciate the countless hours you have invested in thoughtful deliberation, collaboration, and decision-making on behalf of our state. The sacrifices you and your families have made have been incredibly vital to our communities.

Together, we have overcome great challenges and embraced new opportunities we couldn't have even imagined. Looking back at where we began, we are optimistic for the great things that we will accomplish together in these next four years.

Thank you,

A handwritten signature in black ink, appearing to read "Spencer J. Cox".

Spencer J. Cox
Governor

A handwritten signature in black ink, appearing to read "Deidre M. Henderson".

Deidre M. Henderson
Lt. Governor

THANK YOU CABINET & SENIOR TEAM 2021 to 2024

CABINET

Jess Anderson John
Barrand Daniel
Boyack Carlos M.
Braceras Margaret
Busse Craig Buttar
Casey Cameron
Tom Carter
Nate Checketts
Tiffany Clason
Carrie Cochran
Marvin Dodge
Joel Ferry
Alan Fuller
Tracy Gruber
Gary R. Harter
Dan Hemmert
Redge Johnson
Donna Law
Jill Love
Jaceson Maughan
Brian Nielson
Jon Pike
Brian Redd
Jenney Rees
Tom Ross
Darryle Rude
Kim Shelley
Ryan Starks
Brian Steed
Scott Stephenson
John Valentine

SENIOR TEAM

Neil Abercrombie
Pamela Atkinson Kathy
Bounous Robert Carroll
Brittney Cummins
Sophia M. DiCaro
Ron Gordon
Laura Hanson
Gordon Larsen
Stephen Lisonbee
Mike Mower
Jennifer Napier-Pearce
Wayne Niederhauser
Rich Nye
Daniel O'Bannon
Nubia Peña
Karen Peterson
Jon Pierpont
Rich Saunders
Steve Waldrip
Aimee Winder Newton



Photo Credit: Sophia DiCaro

THANK YOU LEGISLATORS (2021 to 2024)

HOUSE

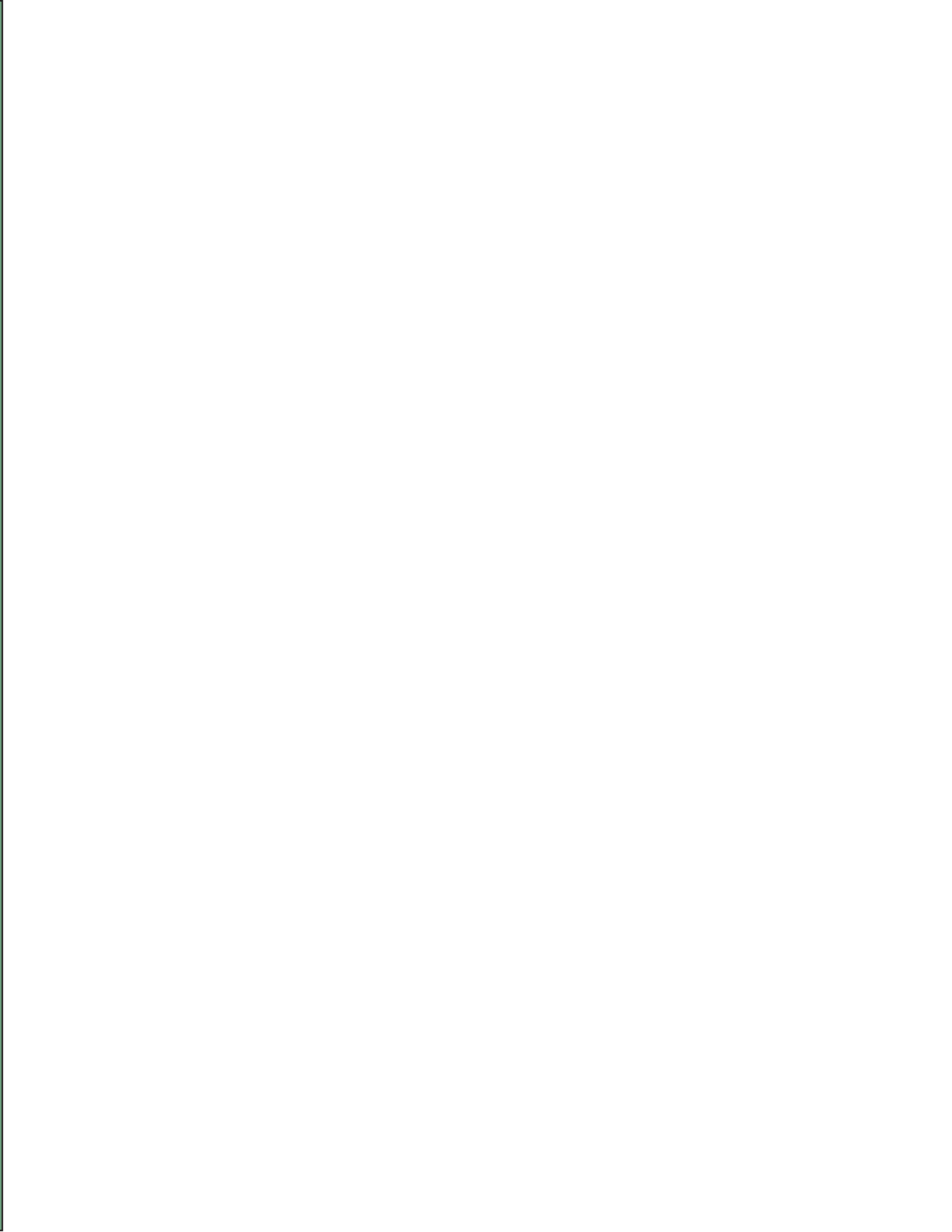
Rep. Nelson T. Abbott
Rep. Cheryl K. Acton
Rep. Carl R. Albrecht
Rep. Melissa G. Ballard
Rep. Stewart E. Barlow
Rep. Gay Lynn Bennion
Rep. Kera Birkeland
Rep. Bridger Bolinder
Rep. Brady Brammer
Rep. Joel K. Briscoe
Rep. Walt Brooks
Rep. Jefferson S. Burton
Rep. Scott H. Chew
Rep. Steve R. Christiansen
Rep. Kay J. Christofferson
Rep. Tyler Clancy
Rep. James F. Cobb
Rep. Clare Collard
Rep. Paul A. Cutler
Rep. Jennifer Dailey-Provost
Rep. Ariel Defay
Rep. James A. Dunnigan
Rep. Steve Eliason
Rep. Joseph Elison
Rep. Joel Ferry
Rep. Brett Garner
Rep. Francis D. Gibson
Rep. Stephanie Gricius
Rep. Matthew H. Gwynn
Rep. Craig Hall
Rep. Katy Hall
Rep. Stephen G. Handy
Rep. Suzanne Harrison
Rep. Timothy D. Hawkes
Rep. Jon Hawkins
Rep. Sahara Hayes
Rep. Sandra Hollins
Rep. Ken Ivory
Rep. Colin W. Jack
Rep. Tim Jimenez
Rep. Dan N. Johnson
Rep. Marsha Judkins
Rep. Brian S. King
Rep. Mike L. Kohler
Rep. Quinn Kotter

Rep. Jason B. Kyle
Rep. Bradley G. Last
Rep. Trevor Lee
Rep. Rosemary T. Lesser
Rep. Karianne Lisonbee
Rep. Anthony E. Loubet
Rep. Steven J. Lund
Rep. Phil Lyman
Rep. Matt MacPherson
Rep. A. Cory Maloy
Rep. Ashlee Matthews
Rep. Kelly B. Miles
Rep. Carol S. Moss
Rep. Jefferson Moss
Rep. Calvin R. Musselman
Rep. Merrill F. Nelson
Rep. Doug Owens
Rep. Michael J. Petersen
Rep. Karen M. Peterson
Rep. Thomas W. Peterson
Rep. Val L. Peterson
Rep. Candice B. Pierucci
Rep. Susan Pulsipher
Rep. Paul Ray
Rep. Adam Robertson
Rep. Judy Weeks Rohner
Rep. Angela Romero
Rep. Douglas V. Sagers
Rep. Mike Schultz
Rep. Travis M. Seegmiller
Rep. Rex P. Shipp
Rep. Casey Snider
Rep. V. Lowry Snow
Rep. Robert M. Spendlove
Rep. Jeffrey D. Stenquist
Rep. Andrew Stoddard
Rep. Keven J. Stratton
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Rep. Elizabeth Weight
Rep. Douglas R. Welton

Rep. Mark A. Wheatley
Rep. Stephen L. Whyte
Rep. Ryan D. Wilcox
Rep. Brad R. Wilson
Rep. Mike Winder

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Sen. J. Stuart Adams
Sen. Jacob L. Anderegg
Sen. Heidi Balderree
Sen. Nate Blouin
Sen. Curtis S. Bramble
Sen. David G. Buxton
Sen. Kirk A. Cullimore
Sen. Gene Davis
Sen. Luz Escamilla
Sen. Lincoln Fillmore
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Sen. Jani Iwamoto
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Sen. Karen Mayne
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Sen. Kathleen A. Riebe
Sen. Scott D. Sandall
Sen. Jerry W. Stevenson
Sen. Daniel W. Thatcher
Sen. Evan J. Vickers
Sen. Todd D. Weiler
Sen. Chris H. Wilson
Sen. Ronald M. Winterton



FY26 BUDGET HIGHLIGHTS

Where we're going

Investing in Utah's people, places, and prosperity



Eliminating Social Security tax



Doubling energy production



Proactive innovation, quality service,
and fiscal responsibility

“I truly believe that there has never been a better time in the history of the world to be alive than right now. And there has never been a better place to live than right here, in Utah.”

- Governor Spencer Cox

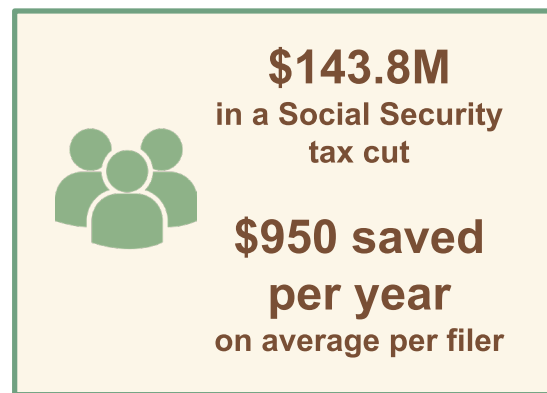
INTRODUCTION

SUMMARY

This \$30.6 billion FY26 operating and capital budget emphasizes a commitment to strong fiscal management, balancing tax relief with efficient government services, and maintaining the state's high quality of life. As the economy normalizes toward a more steady state that mirrors historical patterns, these recommendations show a mindful and prudent approach to spending that retains the state's strong financial position into the future.

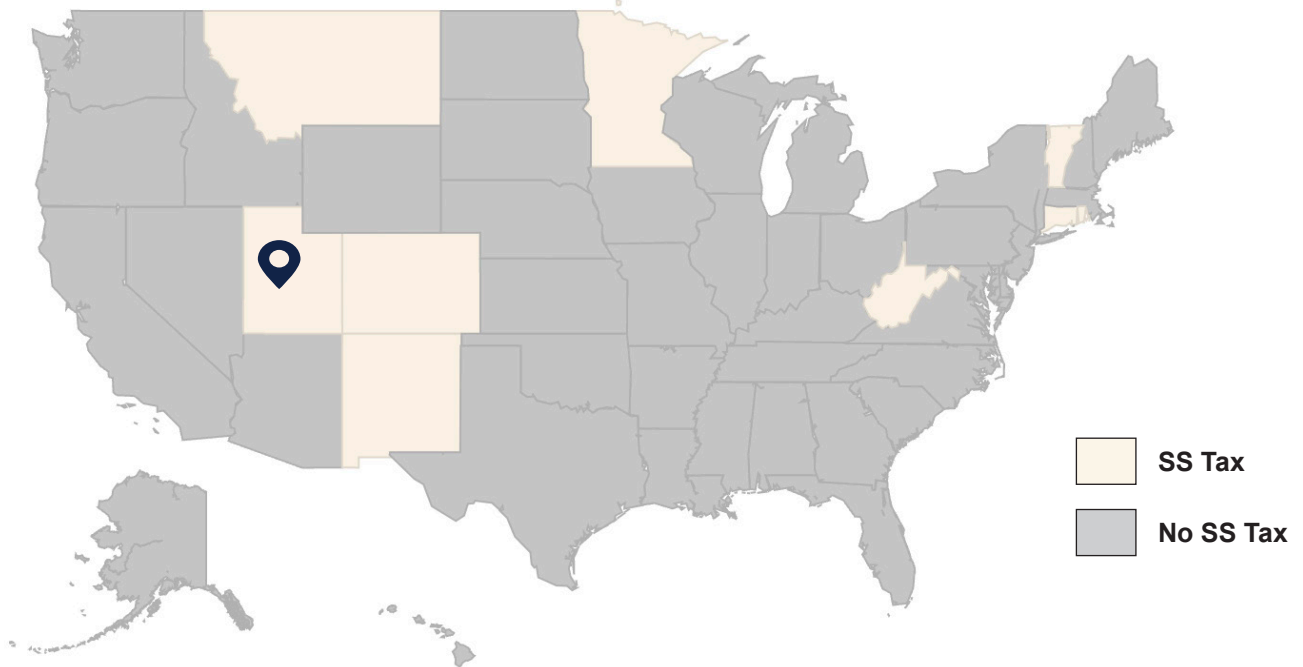
This year, the administration is proud to recommend a major tax overhaul that eliminates the state tax on Social Security benefits. Exempting Social Security income from state taxes recognizes the contributions of older residents and allows them to keep more of their hard-earned income. It provides direct financial

relief to more than 150,000 Utahns, easing the burden of rising costs and promoting financial security during retirement.¹ It also indirectly benefits families who support their aging loved ones. By implementing this tax cut, Utah will demonstrate its dedication to the well-being of older adults and foster a more supportive environment for those who have contributed to the state's growth and prosperity.



Note: \$950 saved on average in 2025
Source: Utah State Tax Commission estimates

FIGURE 1: NATIONWIDE COMPARISON OF TAXING SOCIAL SECURITY (SS)



Source: Yahoo! Finance
Note: West Virginia will no longer tax Social Security by 2026

This exemption aligns with Utah’s commitment to strong fiscal management, but not at the expense of high service delivery. Gov. Cox remains committed to changing the culture of government to be responsive to customer feedback and enhancing the experience people have when engaging with the state. The administration also continues to show its commitment to strengthening families and bettering quality of life.

Key recommendations in the budget include:

- **People:** New investments that strengthen families and aging Utahns, inspire service and civic leadership, and support vulnerable populations.
- **Place:** Funding for initiatives that promote energy production, environmental conservation, quality of life, and provide homes, health, and safety.
- **Prosperity:** Continued commitment to rural success, public education, workforce development, and responsible fiscal management.

The state credits this success to its history of strong fiscal prudence including:

- **Strong Budgetary Practices:** Utah maintains a balanced budget, meaning it doesn’t spend more than it takes in. This is mandated by the state constitution and reinforced by conservative fiscal policies.
- **Tax Structure:** Utah has a competitive tax structure for both households and businesses, featuring flat individual and corporate tax rates, moderate sales taxes, and low property taxes.²
- **Healthy Reserves:** The state maintains robust rainy day funds, providing cushion during economic downturns and unexpected emergencies.³
- **Economic Growth:** Growth in economic output consistently ranks among the highest in the country.⁴
- **Debt Management:** The state has a low level of debt compared to other states, demonstrating responsible borrowing practices.⁵
- **AAA General Obligation Bond Rating:** Utah was the first state to receive the highest rating from all three credit rating agencies for general obligation (GO) bonds. The state has never experienced a downgrade to this rating and is currently 1 of only 15 states with a AAA GO bond rating.⁶
- **Focus on Efficiency:** Utah’s government strives for efficiency in its operations, minimizing unnecessary spending and maximizing the use of taxpayer dollars.⁷

BUDGET HIGHLIGHTS

Utah is well known for its effective fiscal management. In 2024, the state was recognized nationally in five categories.

Best State in the Nation
(US News)

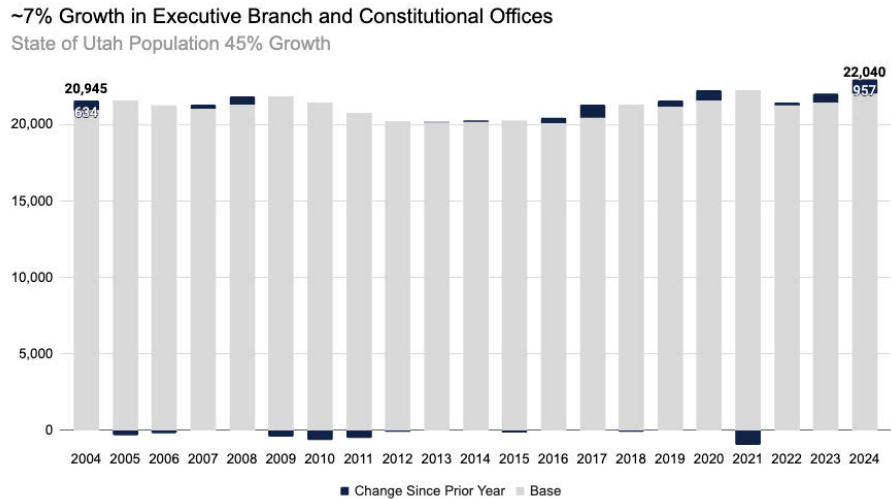
Most Affordable State
(USA Today)

Best State to Start a Business
(WalletHub)

Best Economic Outlook
(Rich States, Poor States)

Best Work Environment and Community & Environment
(WalletHub)

FIGURE 2: SINCE 2004 UTAH'S POPULATION GREW 45% WHILE STATE GOV'T GREW 7%



Source: Division of Human Resource Management; US Census Bureau

Note: State Gov't defined as offices within the executive branch including state agencies, constitutional offices, and independent entities.

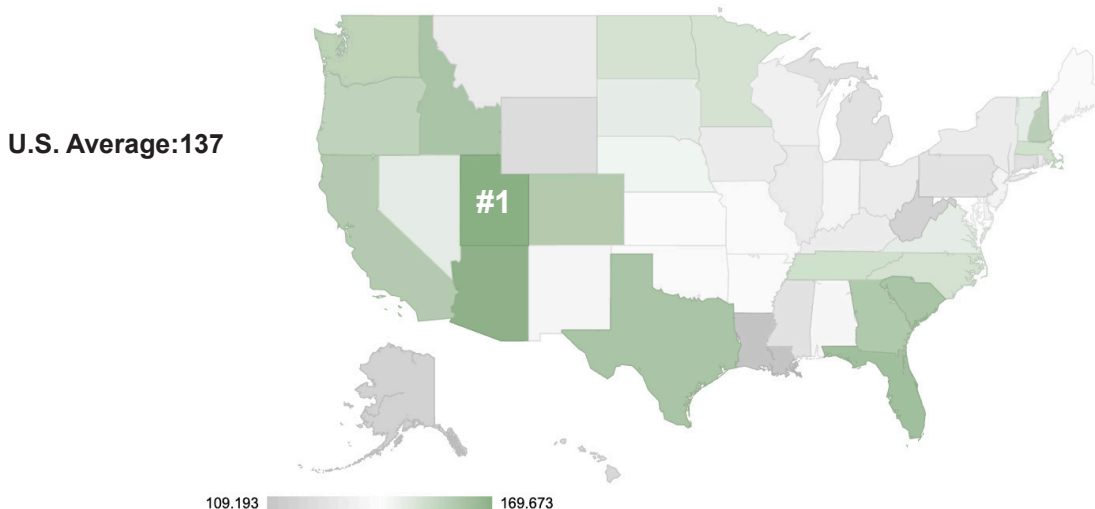
ECONOMIC BACKDROP

Utah's economy continues to demonstrate robust growth and stability, outperforming many other states in key economic indicators. For example, the state continues to rank number one in the Federal Reserve Bank of Philadelphia's coincident index, a measure that accounts for indicators of jobs, wages, the unemployment rate, gross state product, and hours worked in manufacturing, since the beginning of the pandemic.⁸

Other key indicators of the state's economic resiliency include:

- **Gross Domestic Product (GDP):** Utah's GDP growth has consistently exceeded the national average in recent years. The state's diversified economy, with strong sectors such as technology, healthcare, and tourism, has contributed to this sustained growth.⁹
- **Employment:** The state boasts a low unemployment rate, significantly below the national unemployment rate. Over the past

FIGURE 3: POST PANDEMIC-RELATED RECESSION COINCIDENT INDEX; #1 UTAH 170



Source: Federal Reserve Bank of Philadelphia

five years, job growth has been particularly strong in high-tech industries, professional services, manufacturing, and construction.¹⁰

- **Housing Market:** The housing market in Utah is experiencing growth, with rising home prices and steady construction activity. However, affordability and supply remain a concern.¹¹
- **Inflation:** The state’s strong economic performance has helped mitigate the impact of rising prices, and economists expect the state’s economy to show continued strength as prices normalize.¹²

Many factors strengthen Utah’s economy, notably:

- **Education & Workforce:** Utah is recognized for having a strong, educated, and young workforce.
- **Diversified Economy:** Utah’s economy is not reliant on a single industry, providing resilience against economic downturns.¹³
- **Strong Job Market:** The state’s low unemployment rate and robust job growth offer ample opportunities for workers.¹⁴
- **Business-Friendly Environment:** Utah’s favorable tax policies and regulatory environment attract businesses and investment.¹⁵
- **High Quality of Life:** The state’s versatile landscape, outdoor recreation opportunities, and strong communities contribute to a high quality of life.

Even with all of Utah’s economic advantages, the administration recognizes there are challenges, and recommends further attention toward the following areas:

- **Housing Affordability:** Rising home prices and limited housing supply pose

challenges for residents, particularly first-time homebuyers (See Place, 42).

- **Infrastructure Needs:** The state’s rapid growth necessitates ongoing investment in infrastructure to support continued expansion (See Prosperity, 52).
- **Workforce Development:** Ensuring a skilled workforce to meet the demands of a growing economy remains a top priority (See Prosperity, 51).

A combination of factors including a diversified industrial base, a strong job market, and a business-friendly climate foster Utah’s thriving economy. By proactively addressing challenges and continuing to invest in its strengths, Utah is well-positioned for continued economic prosperity.

REVENUE FORECAST

Revenue forecasts provide the foundation for the governor’s budget. The Governor’s Office of Planning and Budget (GOPB), the Office of the Legislative Fiscal Analyst (LFA), and the Utah State Tax Commission (Tax Commission) partner to provide estimates for unrestricted General Fund (GF), Income Tax Fund (ITF), Transportation Fund (TF), and earmarked sales and use tax revenues through a consensus process. In October 2024, GOPB, LFA, and the Tax Commission revised the state’s FY25 revenue forecast and developed a consensus revenue forecast for FY26 with results illustrated by Figure 4:

FIGURE 4: Summary of Available New Revenue Estimates for FY26 (in Millions)

	One-time	Ongoing
General Fund	(\$33)	\$146
<u>Income Tax Fund</u>	<u>\$88</u>	<u>\$343</u>
Total	\$55	\$489
Contingent Appropriations	\$100	
<u>Tax Reduction Set-Aside</u>	<u>(\$66)</u>	<u>(\$165)</u>
FY26 Net Available	\$89	\$324

BUDGET BASICS

Where the Money Comes From

Major state-collected revenue sources to fund Utah government programs include income taxes, sales tax, fuel taxes, fees, and balances.

- **Income Tax:** 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 \$887 million of corporate income tax be available in FY26 to support K-12 public education, higher education, children, or individuals with a disability.
- **Sales and Use Tax:** In FY26, the state will collect an estimated \$4.8 billion of sales and use tax revenue, including \$3.5 billion that will be deposited into the GF. The remaining \$1.3 billion is earmarked for non-GF uses, including \$961 million for transportation, \$140 million for Medicaid expansion, \$47 million for outdoor recreation infrastructure, and more than \$148 million for water and other purposes (See Table 2).
- **Other GF and ITF Sources:** The ITF will also receive an estimated \$144 million from withholding on mineral royalties income and other non-income tax sources in FY26. In addition to sales and use taxes, the GF will receive an estimated \$751 million from other taxes and revenue in FY26 (Other revenue sources for the GF and ITF are summarized in Table 1).
- **Transportation Fund:** An estimated \$914 million from motor vehicle fees and fuel taxes will be deposited into the Transportation Fund to be used for transportation purposes in FY26.
- **Fees:** In addition to tax revenues, the state collects about \$1 billion in fees each year (excluding higher education tuition). Revenue collected from fees is intended to cover

the cost of providing specific government services or regulations directly to the user of the service, as opposed to the general taxpayer. 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 where they are appropriated and collected.

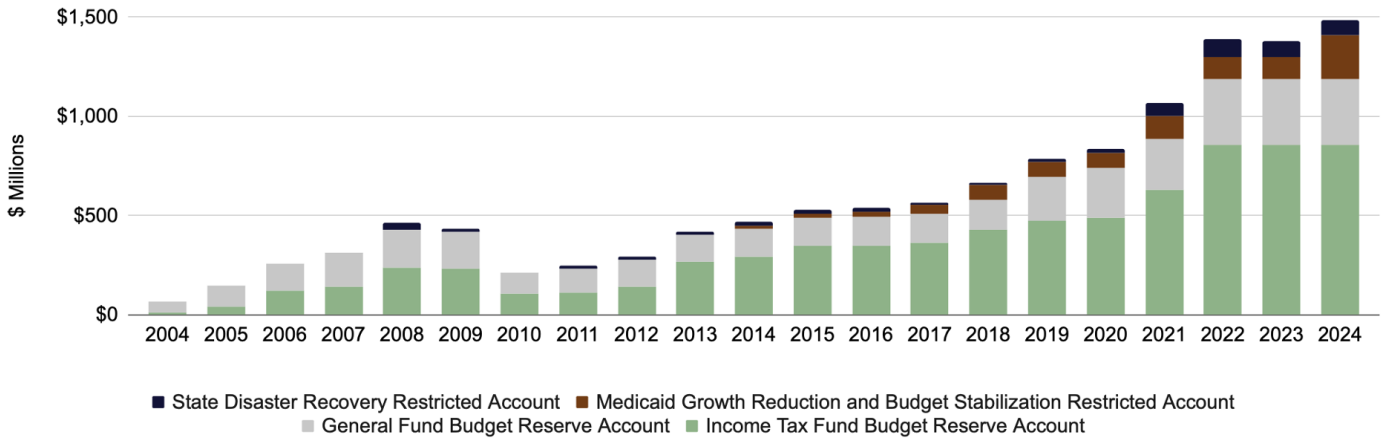
- **Balances:** Amounts appropriated to state agencies but not expended during the year of appropriation are either returned to the fund from which they came (lapsing balances) or remain with the agency for expenditure (non-lapsing balances). The legislature grants non-lapsing authority to agencies in statute or appropriations intent language.
- **Opioid Settlement:** The state expects to receive \$540 million in opioid settlement funds between 2022 and 2039, with \$275 million available at the state level and the remaining \$265 million available to counties. The state-level portion is deposited in the Opioid Litigation Settlement Restricted Account. As of November 2024, the state has received \$81 million of payments with an additional \$2 million anticipated by the end of FY25. Anticipated collections for FY26 total \$22 million.

Where the Money Goes

The governor's budget and legislative appropriations process primarily focus on the state's \$30.6 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 \$6.1 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

FIGURE 5: HEALTHY RAINY DAY FUNDS

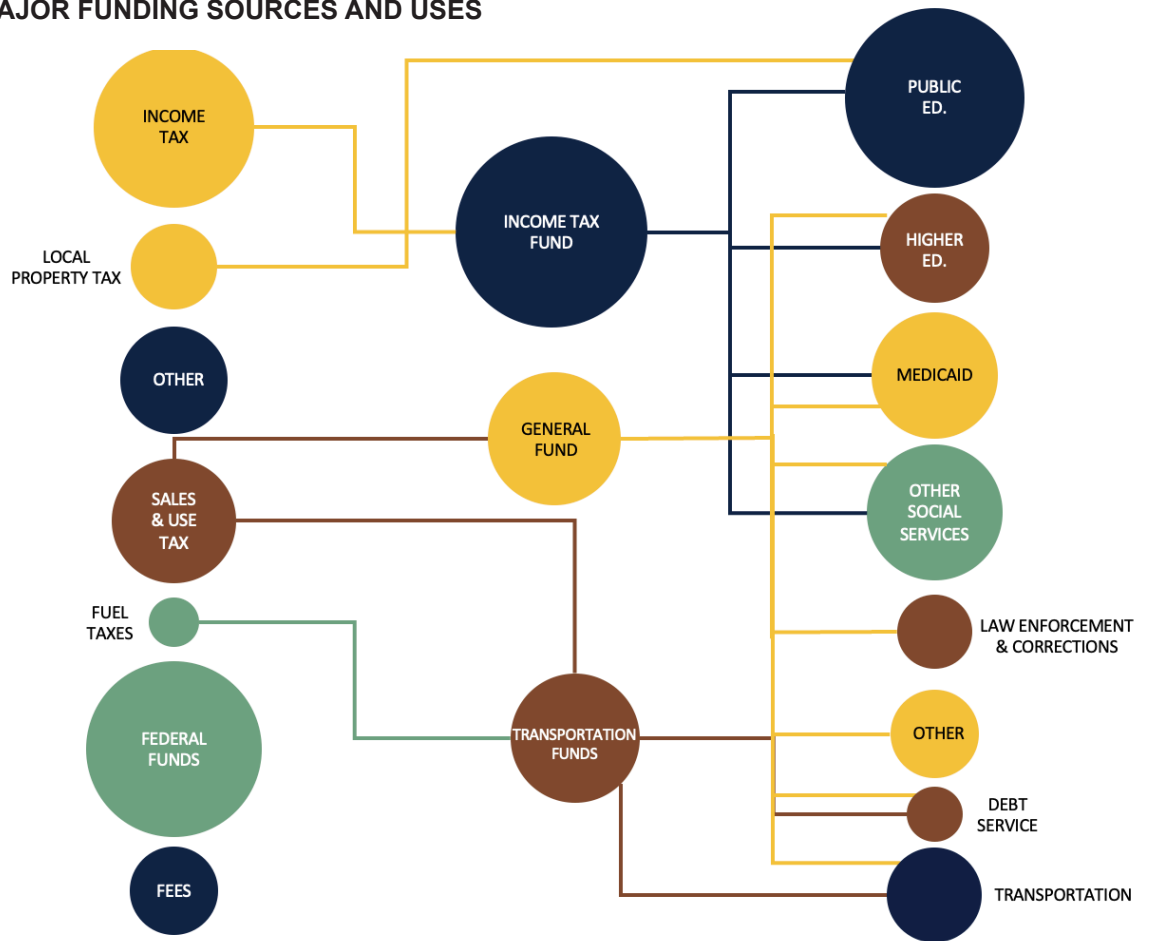
\$1.48M



Note: H.B. 51 of the 2024 General Session combined the Medicaid Restricted Account into the Medicaid Growth Reduction and Budget Stabilization Account, which will likely result in fluctuating balances over time.

Source: Governor's Office of Planning & Budget

FIGURE 6: UTAH'S MAJOR FUNDING SOURCES AND USES



Note: Illustrative of the most significant sources and uses but doesn't show the flow of all funding.

Source: Governor's Office of Planning & Budget; Kem C. Gardner Policy Institute.

displayed in separate tables to avoid double-counting.

- **GF, ITF, and USF:** The governor’s FY26 budget includes \$12.1 billion from the GF, ITF, and USF. Total FY25 and FY26 funding levels for these core state funds are summarized in Table 4. Recommended changes for FY25 and FY26 are summarized in Table 10.
- **Operating and Capital Budget:** Total FY25 and FY26 funding levels for the broader operating and capital budget are summarized in Table 5, with recommended budget changes funded by other sources summarized in Table 12. Additional details on the \$3.9 billion capital portion of the operating and capital budget are provided in Table 18. In addition, the recommended budget includes \$575 million of transfers from the GF and ITF to various capital project funds (See capital budget transfers on Tables 4 and 7).
- **Rainy Day Funds:** The state’s major rainy day funds were at a historical high of \$1.5 billion at the end of FY24. Rainy day fund balances include the ITF Budget Reserve (\$858 million), GF Budget Reserve (\$330 million), Medicaid Growth Reduction and Budget Stabilization (\$220 million), and Disaster Recovery (\$76 million).¹⁶
- **Working Operational Ongoing Funding Buffers:** Utah established a three-year cycle to analyze revenue trends, revenue volatility, and stress-test scenarios. As part of the stress-testing process, the state identified a fiscal toolkit to guide its budgeting during both downturns and expansions. This toolkit includes growing formal rainy day funds, other cash-management strategies, and working buffers, as represented in the following illustration:

- **\$492 million Public Education Economic Stabilization Restricted Account**
- **\$330 million GF for Transportation**
- **\$262 million Capital Improvements (1.5%)**
- **\$120 million Higher Education Buildings**

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

FEDERAL FUNDING

- **Federal Taxes:** In federal FY23, Utah taxpayers paid nearly \$37 billion in federal taxes, primarily individual income, FICA, and employment taxes (\$34.3 billion). These funds support various federal expenditures, including federal employee salaries, Social Security benefits, and programs like Medicaid.
- **Federal Funding in the State Budget:** Utah’s budget is set to receive \$8.5 billion from federal funds to support a variety of services. 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 school districts, counties, and cities.
- **Managing Dependency on Federal Funding:** Utah is among the states least reliant on federal funding, ranking third-lowest in per capita spending by Federal Funds Information for States in 2024, and fifth-lowest in total federal funding compared to all revenue sources by Pew Charitable Trusts. This is partly because Utah’s young population requires less support from large federal programs that serve older Americans (e.g., Social Security and Medicare).

- **Contingency Planning:** H.B.59, *Federal Funds Contingency Planning* (K. Ivory), from the 2024 General Session, created a new contingency planning process for all federal grants more than \$2 million or 10 percent of an agency's budget. Agencies that receive more than 33 percent of their budget from federal funds are required to prepare a more comprehensive federal funds contingency plan.
- **American Rescue Plan Act (ARPA):** Including prior year revenue, the state received a total of \$1.5 billion from the ARPA State and Fiscal Recovery Fund and Capital Project Fund. The state has until December 31, 2026, to spend these funds. ARPA-funded projects are summarized in Table 15.

ENDNOTES

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2) Tax Foundation. (2024, October). 2025 State Tax Competitiveness Index. Retrieved from Tax Foundation: <https://taxfoundation.org/research/all/state/2025-state-tax-competitiveness-index/>

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13) Utah Revenue Assumptions Working Group. (2024, October). Policy & Economic Analysis Reports. Retrieved from Governor's Office of Planning & Budget: <https://gopb.utah.gov/budget-operations/utahs-economy/>

14) Utah Economic Council. (2024, January). Economic Report to the Governor. Retrieved from <https://d36oiwf74r1rap.cloudfront.net/wp-content/uploads/2024/02/ERG2024.pdf>

15) United States Bureau of Labor Statistics. (2024, November). Local Area Unemployment Statistics. Retrieved from U.S. Bureau of Labor Statistics: <https://www.bls.gov/web/laus/laumstrk.htm>

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Investing in Our People



\$170.3M WISE Initiative



\$257.9M Strengthening Families



\$20.1M Service & Civic Leadership



\$85M Vulnerable Populations

PEOPLE

SUMMARY

Utah was the fastest growing state between the 2010 and 2020 censuses, experiencing an 18.4 percent population increase.¹ Since 2021, the governor's budget recommendations have emphasized a commitment to enhancing the health, well-being, and opportunities available to all 3.4 million Utahns. The following recommendations focus on supporting Utah's aging population, strengthening Utah's families, supporting Utah's vulnerable populations, and investing in service. See page 34 for a detailed summary of investments.

WEALTH, INDEPENDENCE, SECURITY, ENGAGEMENT (WISE)

While Utah continues to have the youngest population in the nation, it's crucial to recognize that the state is still following the national trend of aging demographics. Life expectancy is

increasing and birth rates are declining, leading to a projected surge in the number of older adults in Utah in the coming years.

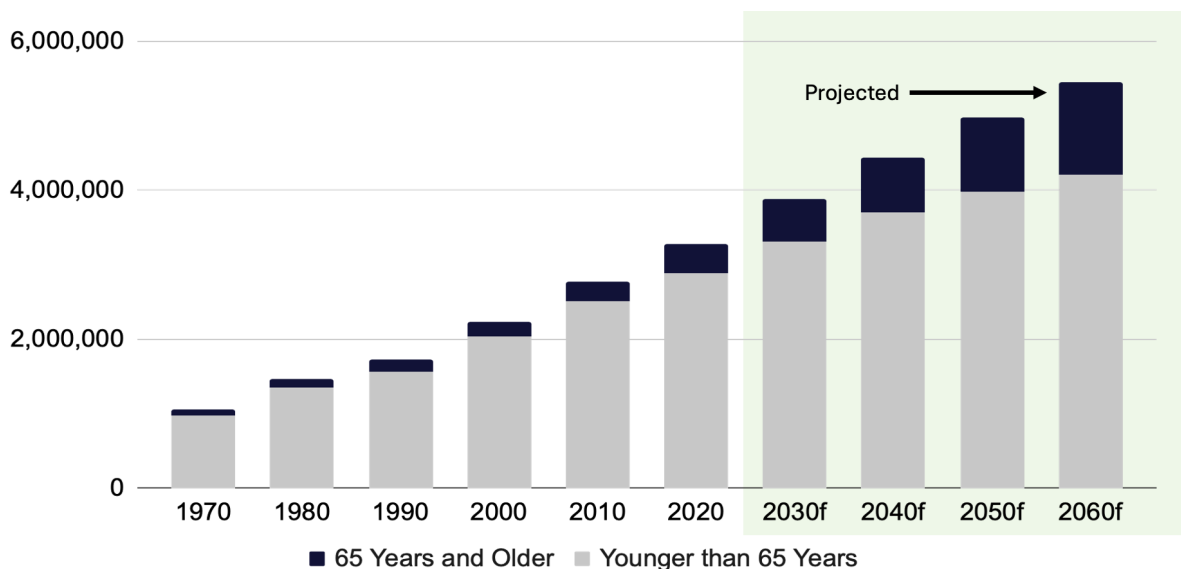
In total, the administration recommends \$170.3 million in WISE investments.

A cornerstone of this initiative is a major tax overhaul that eliminates the state tax on Social Security income, which directly benefits Utah seniors and enables them to retain more of their hard-earned income. This will provide direct tax relief to more than 150,000 Utah filers and indirect benefits to families who support their aging loved ones.

Other notable WISE investments include:

- **\$20.5 million for Increased Home-Based Care.** Gov. Cox recommends \$7.3 million in state funds which will leverage \$13.2 million in federal funds that will promote independence and reduce reliance on costly institutional care.

FIGURE 7: UTAH'S OLDER ADULTS PROJECTED TO MORE THAN DOUBLE BY 2060



Note: An "f" on the graph above represents a forecasted number.
Source: Kem C. Gardner Policy Institute; US Census

WISE INITIATIVE

Wealth, Independence, Security, Engagement

Eliminating Tax on Social Security



Wealth

\$143.8M

Social Security
Tax Exemption



Independence

\$20.5M

Support for
Aging in Place



Security

\$1.4M

Safeguard
Older Adults



Engagement

\$4.5M

Help Keep
People Connected

- **\$1.4 million for Enhanced Safety and Protection.** Allocating funding for Adult Protective Services, the Office of the Public Guardian, and a Southern Utah Medicaid Fraud and Patient Abuse Office will strengthen protection for vulnerable seniors. This initiative will improve response times to abuse and neglect cases and safeguard older adults from fraud and exploitation.
- **\$4.5 million for Improved Nutrition and Well-Being.** Continued support for Meals on Wheels is crucial for those who struggle to cook for themselves, face isolation and loneliness, or have diet-related health issues. Regular access to healthy food helps older adults maintain their health and independence while reducing health risks.



assistance to higher-paid employment opportunities, thereby facilitating upward mobility for Utah families.

- **\$245.1 million to Safeguard Children.** Gov. Cox believes that investing in our children is an investment in our future. Helping Utah children learn and live in a safe environment is essential.

STRENGTHENING FAMILIES

The administration believes investing in families is the best way to secure a strong future for the state. Gov. Cox recommends \$257.9 million to strengthen families with the following major investments:

- **\$2.1 million for Child Tax Credit Expansion.** Providing young families with financial relief is a continued priority for the administration. Gov. Cox recommends expanding Utah’s child tax credit to include children younger than one year of age.
- **\$3 million for Child Care Services Infrastructure.** Finding and affording child care remains a pressing issue for Utah families. The administration recommends funding to increase the number of child care facilities in Utah.
- **\$6 million for Post-Public Assistance Stability.** The administration supports using Temporary Assistance for Needy Families funds to implement a pilot program to more smoothly transition individuals from public

- **Managing Cell Phones in Schools.** The administration recognizes that cell phones and other smart devices disrupt learning. Gov. Cox recommends \$3.7 million to help Local Education Agencies (LEAs) increase safe and responsible use of these devices in the classroom.
- **Safe Schools.** Keeping children safe while learning remains a core priority for Gov. Cox. Continuing the large investments made by legislative partners, the administration recommends \$3.3 million to provide stipends to school guardians across the state through FY28. Gov. Cox also recommends \$130 million to help LEAs implement recommended school safety measures in FY26.
- **Student Nutrition.** To combat childhood food insecurity, Gov. Cox recommends \$5.2 million to expand access to free meals in FY26 to all students who otherwise qualify only for reduced-price meals. The administration also recommends \$1.9 million to

STRENGTHENING FAMILIES

Securing a strong future for the state by investing in families



\$2.1M

Child Tax Credit Expansion

Providing families with financial relief by now including children 0-4



\$3M

Child Care Services Infrastructure

Increasing child care facilities across Utah



\$6M

Post-Public Assistance Stability

Facilitating smoother transitions from public assistance



\$245.1M

Safeguarding Children

Helping Utah children learn and live in a safe environment

leverage \$95.5 million in federal funds for the SNAP Summer EBT program for FY26 through FY28. This funding will allow around 260,000 low-income students to access a \$120 food waiver during summer break through FY28.

- **Foster Care.** Children and youth in state custody deserve loving families and homes. Gov. Cox recommends \$5.6 million for foster care and kinship. These funds will support a statewide rollout of the Family Action Meeting program, improved community recruitment and training, supervised family time services, and increased foster care rates so the most vulnerable children can have safe and stable homes.

SERVICE & CIVIC LEADERSHIP

Service is a core Utah value, demonstrated by the state's consistent nationwide leadership in volunteer efforts. Recognizing past initiatives, the administration recommends \$20.1 million in additional service-related investments, including:

- **\$2 million for the One Utah Service Fellowship.** The administration recommends additional funding for service opportunities within the One Utah Service Fellowship, which has provided more than 400 young adults opportunities to serve their communities statewide.⁴ Examples of completed service projects include mentoring at elementary schools, promoting civic engagement, and partnering with local health providers to offer service to communities.
- **\$5 million for Service in the National Guard.** Gov. Cox recommends \$3.4 million for recruitment and retention bonuses, and \$1.6 million for tuition assistance to support National Guard personnel and maintain a qualified emergency response force.



Utah is the 2nd most charitable state nationwide, with the **highest volunteer rate (41%)** and the **most volunteer hours per capita (~38 hours)**

WalletHub

VULNERABLE POPULATIONS

The administration is dedicated to protecting and supporting vulnerable populations, including victims of crime, individuals with disabilities, and those struggling with addiction or homelessness. Gov. Cox recommends an \$85 million investment in this area, including:

- **\$250,000 for a Veterans Suicide Prevention Coordinator.** The suicide rate among military personnel is 1.5 times higher than in the general population. Gov. Cox recommends funding to support veterans, military members, and their families by providing a dedicated prevention coordinator, expanding educational resources, and improving access to gun safes.



The suicide rate among veterans is **1.5x higher** than the general population

American Foundation for Suicide Prevention.

- **\$1.2 million for Victim Services.** The administration prioritizes preventing abuse and supporting victims of domestic violence by enhancing support systems, strengthening outreach and training efforts, and ensuring continuity in vital services such as victim notification and reparations.
- **\$11 million to Support Individuals with Disabilities.** All Utahns deserve a chance to thrive. The administration recommends \$5.5 million in state funds to leverage \$5.5 million in federal funds to help individuals with disabilities find employment opportunities. Additionally, this will provide services to hundreds of individuals currently on the Division of Services for People with Disabilities (DSPD) waitlist.
- **\$11.5 million for Opioid Response Efforts.** The administration is committed to combating the opioid epidemic and improving the health and well-being of individuals with opioid use disorder. Recommendations include:
 - **Treatment and Recovery.** Gov. Cox recommends directing \$6.5 million for opioid use disorder treatment and recovery in Utah’s correctional facilities.
 - **Rural County Opioid Response Grants.** Rural Utah faces unique challenges in addressing the opioid crisis, including limited access to healthcare services, fewer treatment facilities, and workforce shortages that limit comprehensive solutions. To address these challenges, the administration recommends that rural Criminal Justice Coordinating Councils, in collaboration with the Department of Health and Human Services, leverage \$5 million of the state’s opioid settlement funds to match local opioid dollars to drive meaningful outcomes related to prevention, treatment, and recovery from opioid use.

- **\$33.1 million for Child & Youth Services.** The state is responsible for the welfare of children and youth in state custody. The administration recommends \$11.5 million in state funds to leverage \$21.6 million in federal funds to help these children receive quality outpatient behavioral healthcare services, strong legal representation, and continuous care for disabled youth transitioning to services provided by DSPD.

There are
2,045 children
in state custody
as of Nov. 2024



Utah Health & Human Services

- **\$18.8 million for Homelessness Alleviation Efforts.** Alleviating homelessness requires a comprehensive approach that addresses short-term needs and incorporates long-term strategies. Recent state investments in addressing homelessness have resulted in 165 beds for older adults and the medically vulnerable, the successful implementation of a 50-unit microshelter project, an expected 2,000 units of deeply affordable housing, and a 5 percent decrease in individuals in certain situations returning to homelessness within two years. Gov. Cox recommends funding operations of a second family shelter in Salt Lake County (\$3.8 million GF/ITF, \$2 million Temporary Assistance for Needy Families) and statewide emergency shelter (\$11 million one-time GF/ITF, \$2 million one-time from the Pamela Atkinson Homeless Trust Fund).

CONCLUSION

Utah's greatest strength lies in its people. Investing in Utah's older adults, strengthening families, protecting the vulnerable, and fostering a spirit of service will create a brighter future for all who call this state home now and into the future. Gov. Cox's budget recommendations reflect a deep commitment to these values and will preserve Utah as a place where individuals and families can thrive for generations.

ENDNOTES

1) United States Census Bureau. (2023, March). 2020 Census: Percent Change in Resident Population for the 50 States, the District of Columbia, and Puerto Rico: 2010 to 2020. Retrieved from United States Census Bureau: <https://www.census.gov/library/visualizations/2021/dec/2020-percent-change-map.html>

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PEOPLE CROSSWALK

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
WISE							
	Social Security Tax Exemption	Tax Commission	143,800,000	–	–	–	143,800,000
	HCBS Waiver & Home Health Rate Increase	DHHS	7,314,100	–	13,207,900	–	20,522,000
	Nutrition for Vulnerable Seniors	DHHS	–	4,200,000	–	300,000	4,500,000
	Southern Utah Elder Abuse & Fraud Initiative ^a	Attorney General	260,000	–	780,000	–	1,040,000
	Increase Capacity to Protect Vulnerable Adults & Seniors	DHHS	408,100	–	–	–	408,100
27	WISE Total		\$151,782,200	\$4,200,000	\$13,987,900	\$300,000	\$170,270,100
Strengthening Families							
	Post Public Assistance Stability	DWS	–	–	–	6,000,000	6,000,000
	Child Care Services Infrastructure	GOEO	–	3,000,000	–	–	3,000,000
	Child Tax Credit	Tax Commission	2,100,000	–	–	–	2,100,000
	Addressing Growth in Baby Watch Early Intervention Services	DHHS	1,500,000	–	–	–	1,500,000
	Parents Empowered Technical Adjustment	DABS	129,500	129,500	–	–	259,000
Strengthening Families - Safeguard Children							
	School Safety Needs Assessment Findings ^b	Public Education	–	–	–	130,000,000	130,000,000
	SNAP Summer EBT ^b	DWS	–	–	–	97,311,600	97,311,600
	Foster Care & Kinship Investments	DHHS	5,050,000	–	548,600	–	5,598,600
	Reduced-Price School Lunch ^b	Public Education	–	–	–	5,245,300	5,245,300
	Managing Devices in Schools ^b	Public Education	–	–	–	3,661,700	3,661,700
	School Safety Guardian Stipends ^b	Public Education	–	–	–	3,250,000	3,250,000
	<i>Strengthening Families - Safeguard Children Subtotal</i>		<i>5,050,000</i>	<i>–</i>	<i>548,600</i>	<i>239,468,600</i>	<i>245,067,200</i>
29	Strengthening Families Total		\$8,779,500	\$3,129,500	\$548,600	\$245,468,600	\$257,926,200
Service and Civic Leadership							
	Camp Williams South Gate Access Point ^c	National Guard	–	12,516,200	–	–	12,516,200
	Recruiting & Retention Bonuses	National Guard	–	3,400,000	–	–	3,400,000
	One Utah Service Fellowship	CCE	–	2,000,000	–	–	2,000,000
	State Tuition Assistance	National Guard	–	1,600,000	–	–	1,600,000
	IT Staffing & Infrastructure Upgrade	National Guard	335,000	–	–	–	335,000
	State Veterans Cemetery Operations	DVMA	250,000	–	–	–	250,000
31	Service and Civic Leadership Total		\$585,000	\$19,516,200	–	–	\$20,101,200
Vulnerable Populations							
	State Hospital Operational Cost Increases	DHHS	3,800,000	1,000,000	–	–	4,800,000
	Unemployment Insurance Modernization Spending Authority	DWS	–	–	–	3,200,000	3,200,000
	Indigent Defense Commission Grant Program ^d	CCJJ	–	700,000	–	–	700,000
	Cloud-Based Call Center Upgrade	DWS	225,000	–	225,000	–	450,000
	Veterans Suicide Prevention Program Coordinator	DVMA	150,000	100,000	–	–	250,000
Vulnerable Populations - Victim Services							
	Crime Victim Rights Coordinator	CCJJ	–	–	120,000	–	120,000
	UOVC Grants Support	CCJJ	–	–	200,000	–	200,000
	VINE Contract Renewal	DPS	–	375,000	–	–	375,000
	UOVC Training & Outreach	CCJJ	–	–	250,000	–	250,000
	UOVC Reparations Program Retention	CCJJ	–	–	200,000	–	200,000
	UOVC Reparation Officer	CCJJ	–	–	85,000	–	85,000
	<i>Vulnerable Populations - Victim Services Subtotal</i>		<i>–</i>	<i>375,000</i>	<i>855,000</i>	<i>–</i>	<i>1,230,000</i>
Vulnerable Populations - Support Individuals with Disabilities							
	Services for People with Disabilities Waiting List	DHHS	5,451,900	-1,534,300	7,511,600	-3,065,400	8,363,800
	DSPD Competitive Integrated Employment	DHHS	2,665,200	-1,097,300	3,070,000	-2,015,300	2,622,600
	<i>Vulnerable Populations - Support Individuals with Disabilities Subtotal</i>		<i>8,117,100</i>	<i>-2,631,600</i>	<i>10,581,600</i>	<i>-5,080,700</i>	<i>10,986,400</i>
Vulnerable Populations - Opioid Response							
	Opiate Use Disorder Treatment in Utah's Prisons	DHHS	–	–	–	5,785,600	5,785,600
	Rural County Opioid Response Grants	CCJJ	–	–	–	5,000,000	5,000,000
	Opiate Use Disorder Treatment	Corrections	–	–	447,000	–	447,000
	Epidemiological Surveillance of Opioid Deaths	DHHS	–	–	280,000	–	280,000
	<i>Vulnerable Populations - Opioid Response Subtotal</i>		<i>–</i>	<i>–</i>	<i>727,000</i>	<i>10,785,600</i>	<i>11,512,600</i>
Vulnerable Populations - Child & Youth Services							
	Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	DHHS	11,169,900	-2,591,600	23,539,500	-2,004,800	30,113,000
	Legal Representation for Children & Youth at DCFS	DHHS	715,400	715,400	–	–	1,430,800
	Providing Quality Services at Christmas Box Houses	DHHS	885,700	–	–	–	885,700
	DCFS Workforce Shortage	DHHS	493,500	–	58,900	–	552,400
	DCFS Foster Care & JJYS Parity to Medicaid Rates	JJYS	74,200	–	–	–	74,200

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
	DCFS Foster Care & JJYS Parity to Medicaid Rates	DHHS	31,500	–	–	–	31,500
	<i>Vulnerable Populations - Child & Youth Subtotal</i>		<i>13,370,200</i>	<i>-1,876,200</i>	<i>23,598,400</i>	<i>-2,004,800</i>	<i>33,087,600</i>
	Vulnerable Populations - Homelessness Alleviation						
	Homeless Services Emergency Shelter - Winter/Summer	DWS	–	11,000,000	2,000,000	–	13,000,000
	Homeless Services Dedicated Funding - Family Shelter	DWS	3,800,000	–	2,000,000	–	5,800,000
	<i>Vulnerable Populations - Homelessness Alleviation Subtotal</i>		<i>3,800,000</i>	<i>11,000,000</i>	<i>4,000,000</i>	<i>–</i>	<i>18,800,000</i>
31	Vulnerable Populations Total		\$29,462,300	\$8,667,200	\$39,987,000	\$6,900,100	\$85,016,600

^a This item is also included in the Rural Success Total.

^b This item is also included in the Public Education Total.

^c This item is also included in the Responsible Fiscal Management - Capital Projects Subtotal.

^d Excludes \$700,000 from the Vulnerable Populations Total because the new funding flows through restricted accounts and would otherwise be double counted.

Disclaimer: The data reflected herein is provided to aid the reader through the number references in the narrative sections of this book. See data tables for comprehensive numbers.

Investing in Our Places



\$24.7M for Operation Gigawatt



\$75.8M for Quality of Life



\$92.4M for Homes, Health, and Safety

PLACE

SUMMARY

Utah's unique landscape, abundant resources, and enviable quality of life provide invaluable benefits to Utah residents. As Utah's population and economy continue to grow and evolve, the state must make proactive investments that power Utah's communities, promote attainable housing, protect the environment, preserve Utah's culture and history, and enhance public health and safety. See page 44 for a detailed summary of investments.

OPERATION GIGAWATT

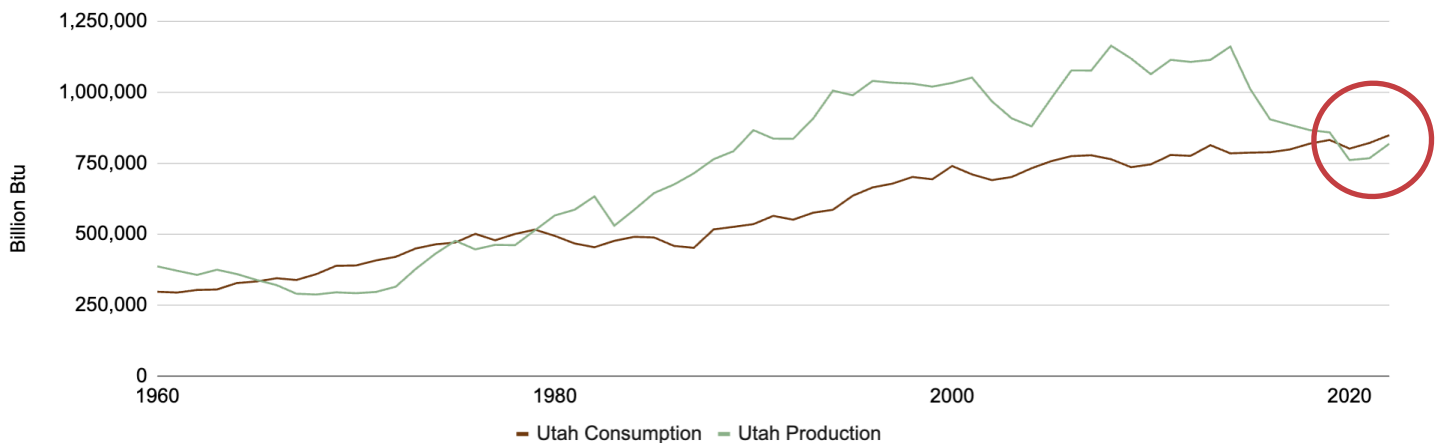
Utah has a rich history of producing more than enough energy for the state's needs. However, a growing population, emerging energy-intensive industries, increasing electrification of vehicles and other products, and aging baseload generation facilities necessitate expanding capacity to keep pace with growing demand.¹

Gov. Cox proposes prioritizing these needs through strategic planning and investment in Operation Gigawatt.

Operation Gigawatt seeks to double Utah's energy production in the next 10 years through the following actions:

- Increasing transmission capacity so more power can be placed on the grid and moved to where it is needed.
- Expanding energy production, including investing in the state's current energy infrastructure while developing new sustainable sources.
- Enhancing Utah's policies to enable clean, reliable energy like nuclear and geothermal.
- Investing in Utah innovation and research that aligns with the state's energy policies.

FIGURE 8: UTAH IS CONSUMING MORE ENERGY THAN IT IS PRODUCING



Source: US Energy Information Administration

FIGURE 9: UTAH'S POTENTIAL GEOTHERMAL RESOURCE AREAS



POTENTIAL GEOTHERMAL RESOURCE AREAS

Source: Utah Geological Survey

Operation Gigawatt will help Utah remain a leader in producing reliable, affordable, and clean energy to power Utah's communities and economy for years to come. Investments in nuclear and geothermal energy provide a reliable source of power while also stimulating economic development in rural communities.

In total, the administration recommends \$24.7 million for Operation Gigawatt to attract private sector investments and carry out these goals and proposes the following key investments:

- **\$20.4 million for Nuclear.** Utah is well positioned to become a leader in nuclear energy. Gov. Cox recommends investing \$400,000 ongoing and \$20 million one-time to lay the groundwork for deploying nuclear power generation in Utah. Developing nuclear assets will require a consortium of stakeholders to identify potential sites, bolster the regulatory framework, prepare for site

permitting, and develop the infrastructure and economic ecosystem needed for nuclear deployment.

- **\$4.3 million for Geothermal.** Utah is home to vast geothermal energy potential, and is on the cutting edge of innovation in advanced geothermal power generation. Supporting practical, on-the-ground research will facilitate private sector investment in geothermal energy production.

QUALITY OF LIFE

Utah's exceptional quality of life is a key driver of the state's economic success and a core part of what makes Utah home. The administration recommends \$75.8 million to strengthen and maintain Utah's quality of life, with major investments in environmental conservation, promoting public health, and supporting vibrant arts and culture, including:

OPERATION GIGAWATT

Doubling energy production in Utah over the next 10 years

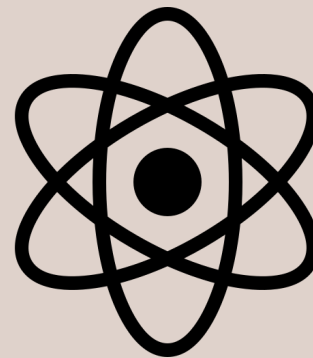


THE CHALLENGE:

- Population Growth
- Electrification
- Energy-Intensive Industries
- Retirement of Reliable Baseload

UTAH'S STRATEGY:

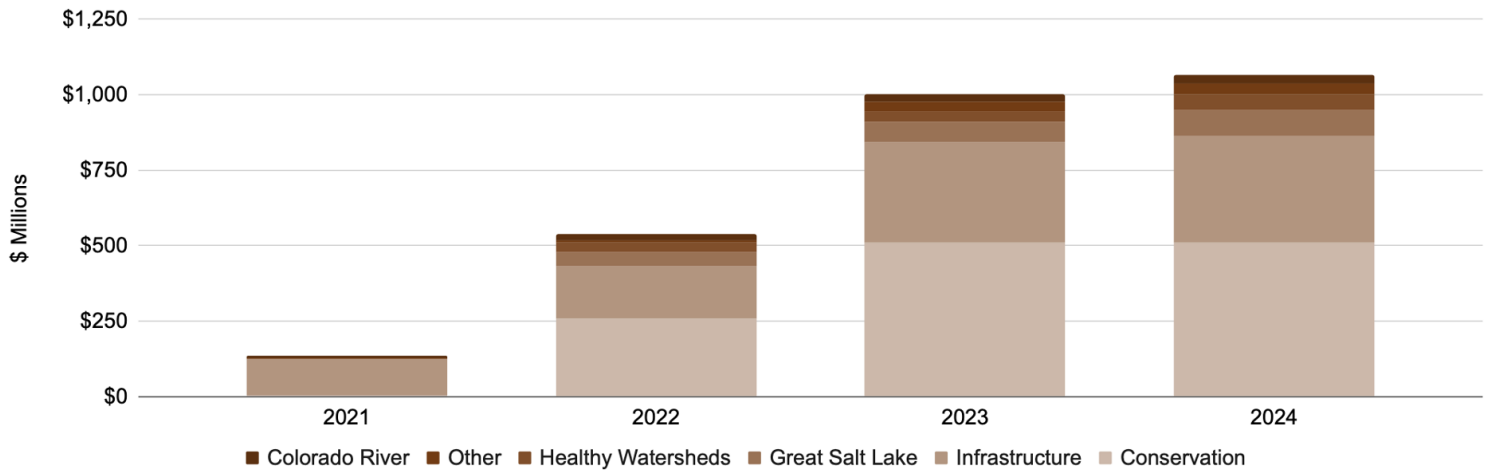
- Increase transmission capacity
- Boost energy production
- Provide clean and reliable energy through policy
- Invest in innovation and research



\$20.4M Nuclear

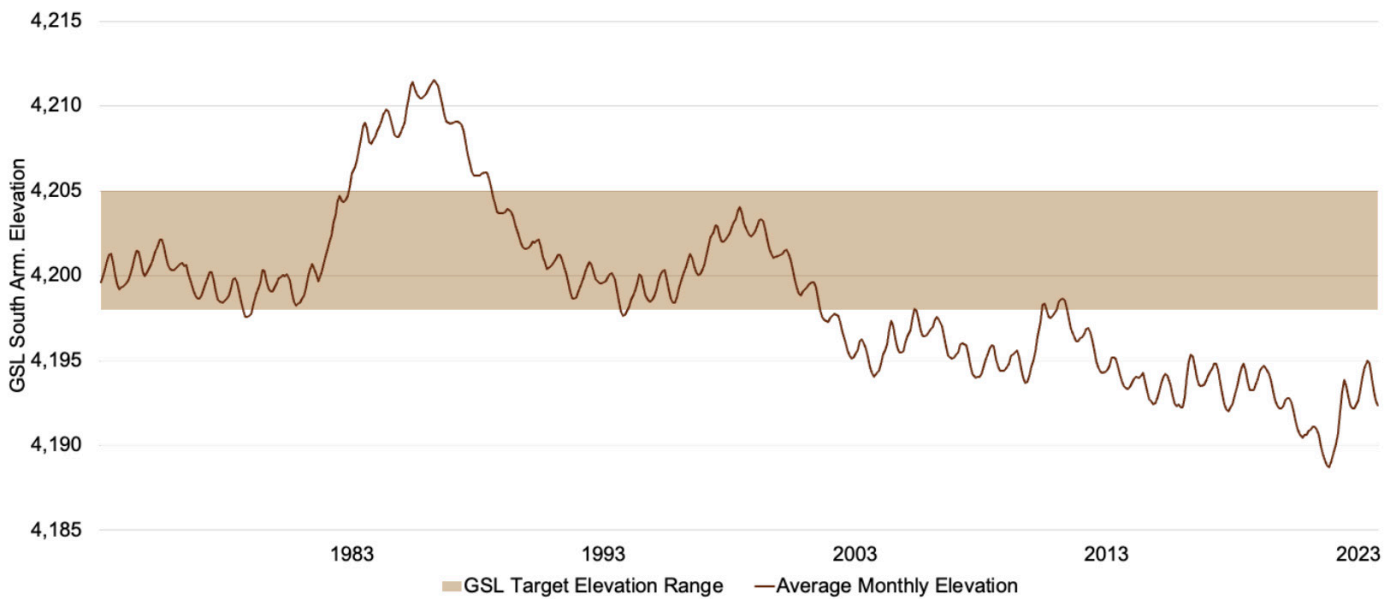
\$4.3M Geothermal

FIGURE 10: \$1.1B IN UTAH'S WATER INVESTMENTS SINCE 2021



Source: Utah Compendium of Budget Information; Office of the Legislative Fiscal Analyst

FIGURE 11: GREAT SALT LAKE ELEVATION OVER TIME



Source: US Geological Survey

- **\$34.3 million for Water and Watershed.** To address the effects of drought, a growing population, and aging infrastructure, Utah has invested more than a billion dollars in water conservation, infrastructure improvements, and watershed management over the past four years. Building on these investments, the administration seeks to support a sustainable water supply for future generations. Continued support for Utah’s water and watersheds includes investments in the following areas:

- **Great Salt Lake.** The Great Salt Lake is a vital ecosystem and economic driver for Utah. Protecting this resource can only be achieved by ensuring adequate water reaches the lake. Gov. Cox recommends \$16 million to match federal and private funding sources to acquire water leases for the Great Salt Lake.



- **Dam Safety.** Dams play a crucial role in water management and flood control. Gov. Cox recommends \$10 million for dam safety repairs and upgrades for the protection of communities and resilience of the state’s water supply.

- **\$651,100 for Air Quality.** Clean air is essential for public health. Utah’s topography and weather patterns pose unique challenges to the state’s air quality. Utah has made significant progress in improving air quality through continued research and monitoring, public education, collaboration with industry, and cleaner transportation fuels, and remains

committed to tackling future issues. Funding for air quality includes:

- **Critical Dust.** Wind-blown dust poses an emerging risk to Utah’s health and air quality. Gov. Cox recommends investing \$651,100 to better understand and mitigate this concern.

- **\$2.8 million for Public Lands.** Utah’s public lands are a treasure, and Gov. Cox is committed to proactively protecting and managing them for the enjoyment of future generations. To do so, the administration recommends the following:

- **State Parks & Recreation.** Utah’s world-class state parks and outdoor recreation amenities provide affordable settings to strengthen families and improve Utahns’ health and well-being. During the past four years, Utah has invested \$496.7 million in outdoor recreation and open space, including \$246.9 million for state parks and \$40 million for land conservation and access. The administration remains committed to proactively managing Utah’s outdoor recreation gems for the enjoyment of Utahns for generations to come.



- **Wildfire Prevention.** In 2024, the Utah Division of Forestry, Fire, and State Lands recorded over 1,200 wildfires, with over 90,000 acres burned in Utah. Like most years, more than half of these

fires were caused by human activities. Gov. Cox recommends \$500,000 to continue educating Utahns on fire safety through the successful Fire Sense Campaign. Additionally, \$1.4 million for Shared Stewardship will address forest health challenges in priority watersheds to protect them from the threat of large wildfires.

- **\$5.5 million for Culture, History, and Arts.** Utahns value the state’s history, culture, and Olympic spirit. Preserving and building Utah’s cultural heritage for future generations while preparing to once again welcome the world to Utah remains an important priority for the administration.

- **America250.** Gov. Cox recommends \$500,000 to support preparations for participating in a national celebration of the 250th anniversary of American independence on July 4, 2026.

- **Sundance Film Festival.** The Sundance Film Festival is a cornerstone of Utah’s artistic landscape, providing a platform for independent filmmakers and drawing audiences from around the world. Gov. Cox recommends \$3 million to support the festival’s continued investment in Utah.

- **Arts and Museums.** Utah’s arts and cultural institutions are thriving because of a rich history and past investment. Gov. Cox recommends \$2 million for grants to arts organizations statewide to promote a continued vibrant cultural heritage.

- **\$2 million for Aircraft Charging Stations (eCTOL).** Laying the groundwork for Utah to lead the nation in building a transformational next-generation transportation system is a high priority for the state. In 2025, the FAA is expected to certify eCTOLs (Electric Conventional Take Off &

Landing Aircrafts), leading to the expansion of electric aviation. Investing strategically in multimodal, interoperable charging infrastructure enables Utah to continue its strong track record of proactively innovating our way through growth.

HOMES, HEALTH, AND SAFETY

Ensuring that residents have the opportunity to live in healthy, safe, and thriving communities is not only a need for the Utahns of today, but for generations to come. Gov. Cox continues to push for greater access to safe, affordable, and stable housing for Utahns. A healthy and safe Utah is foundational to thriving communities and economic growth. The administration recommends \$92.4 million to enhance the state’s health and public safety. Key investments include the following:

- **Utah First Homes.** In 2021, Utah faced a shortage of 31,035 homes.² In 2023, Gov. Cox set a goal of constructing 35,000 new starter homes by the end of 2028. The legislature appropriated \$48.9 million for housing since 2021. The governor’s office and legislature are partnering on the development of a Utah Housing Strategic Plan, with the first phase scheduled for completion in early January.



(Please see page 54 for recommendations on promoting housing development through tax policy.)

- **\$1 million for Food Supply Chain Security.** The lack of local food processing and disruptions of supply chains have

historically led to empty store shelves and long processing wait times for producers. This funding will boost local food processing and give Utahns better access to food.

- **\$30.6 million for Public Safety.** Keeping Utahns safe, both from crime and natural disasters, remains a top priority for the administration.

- **\$2.3 million for 10 State Troopers.** Utah's Highway Patrol works to keep the state safe. Recent growth of Utah's highways have created more demand for highway patrol troopers. Gov. Cox recommends funding additional troopers to keep up with the additional miles of highway added in recent years.

CONCLUSION

Utah's enviable quality of life is underpinned by an enduring commitment to reliable and affordable energy, attainable housing opportunities, prudent environmental stewardship, and preservation of the state's rich culture. Gov. Cox's budget recommendations build on this strong foundation and continue investing in the physical and economic health of current and future generations.

ENDNOTES

1) U.S. Energy Information Administration. (2024, June). Utah Profile Analysis. Retrieved from U.S. Energy Information Administration: <https://www.eia.gov/state/analysis.php?sid=UT#:~:text=Utah%20generates%20a%20one%2Dfifth,like%20wind%20and%20solar%20power>.

2) Kem C. Gardner Policy Institute. (2023, September). State of the State's Housing Market, 2022-2024. Retrieved from <https://eccles.utah.edu/ivory-boyer-real-estate-center/state-of-the-states-housing-market-kem-c-gardner-policy-institute-research-report-2022-2024-september-2023/>

PLACE CROSSWALK

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
Operation Gigawatt							
	Operation Gigawatt - Nuclear ^a	DNR	400,000	20,000,000	–	–	20,400,000
	Operation Gigawatt - Geothermal ^a	DNR	150,000	4,199,000	–	–	4,349,000
37	Operation Gigawatt Total		\$550,000	\$24,199,000	–	–	\$24,749,000
Quality of Life							
	Outdoor Recreation Maintenance Shop ^b	DNR	–	–	–	21,500,000	21,500,000
	Camp Williams West Traverse Sentinel Landscape	National Guard	–	3,000,000	–	–	3,000,000
	Aircraft Charging Stations (eCTOL)	Transportation	–	–	–	2,000,000	2,000,000
	Great Salt Lake Sentinel Landscape	DVMA	–	1,992,500	–	–	1,992,500
	Habitat Restoration & Walk-In Access	DNR	–	–	–	1,325,000	1,325,000
	UGS Operations	DNR	–	–	–	700,000	700,000
	Oil & Gas Program Database Upgrade	DNR	–	–	250,000	420,000	670,000
	Addressing Critical Dust Concerns	DEQ	651,100	–	–	–	651,100
	Dutch John Ranger Residence ^b	DNR	–	–	–	600,000	600,000
	Antelope Island Theater & Visitor Center Operations	DNR	–	–	500,000	–	500,000
	Oil, Gas & Mining Field Vehicles ^a	DNR	–	–	10,000	140,000	150,000
	Predator Control	DNR	–	–	100,000	–	100,000
Water and Watershed							
	Great Salt Lake Long-Term Water Program	DNR	–	16,000,000	–	–	16,000,000
	Dam Safety Grants	DNR	–	10,000,000	–	–	10,000,000
	Sovereign Lands Invasive Species & Staffing Support	DNR	–	–	900,000	7,020,000	7,920,000
	Great Salt Lake Basin Water Rights Network	DNR	–	–	400,000	–	400,000
	<i>Water and Watershed Subtotal</i>		<i>–</i>	<i>26,000,000</i>	<i>1,300,000</i>	<i>7,020,000</i>	<i>34,320,000</i>
Public Lands							
	Shared Stewardship ^a	DNR	–	1,400,000	–	–	1,400,000
	Public Lands Legal Counsel ^a	DNR	–	850,000	–	–	850,000
	Fire Sense Campaign	DNR	–	500,000	–	–	500,000
	<i>Public Lands Subtotal</i>		<i>–</i>	<i>2,750,000</i>	<i>–</i>	<i>–</i>	<i>2,750,000</i>
Culture, History and Arts							
	Sundance Film Festival	GOEO	1,500,000	1,500,000	–	–	3,000,000
	Arts & Museums General Operating Grants	CCE	–	2,000,000	–	–	2,000,000
	America250	CCE	–	500,000	–	–	500,000
	<i>Culture, History and Arts Subtotal</i>		<i>1,500,000</i>	<i>4,000,000</i>	<i>–</i>	<i>–</i>	<i>5,500,000</i>
38	Quality of Life Total		\$2,151,100	\$37,742,500	\$2,160,000	\$33,705,000	\$75,758,600
Homes, Health & Safety							
	Central Evidence Warehouse ^b	Capital Budget	–	19,936,000	–	–	19,936,000
	Prison Operations & Maintenance	Corrections	–	12,967,600	–	–	12,967,600
	Correctional Healthcare Structural Deficit & Cost Controls	DHHS	250,000	8,000,000	–	–	8,250,000
	Overtime Management	Corrections	–	6,000,000	–	–	6,000,000
	Jail Contracting	Corrections	5,705,100	–	–	–	5,705,100
	Environmental Emergency Response & Cleanup Fund	DEQ	–	–	–	4,000,000	4,000,000
	Utah Model of Care	DHHS	–	1,500,000	–	–	1,500,000
	Healthy Utah Communities Program	DHHS	–	100,000	–	–	100,000
	Food Supply Chain Security ^a	UDAF	–	1,000,000	–	–	1,000,000
	Jury & Witness Interpreters	Courts	470,000	450,000	–	–	920,000
	Extradition Funding Adjustment	CCJJ	210,000	321,000	–	–	531,000
	Public Health Emergency Preparedness Response	DHHS	707,100	-304,400	–	–	402,700
	Staff Training & Risk Reduction	Corrections	–	300,000	–	–	300,000
	Radioactive Materials Program Operations	DEQ	–	–	152,100	–	152,100
	Financial Manager	BPP	–	–	–	–	–
Homes, Health & Safety - Public Safety							
	Fuel & Vehicle Costs	DPS	–	8,200,000	–	–	8,200,000
	Records Management Server	DPS	–	1,500,000	–	2,231,600	3,731,600
	EMS Operations ^a	DPS	759,000	2,655,000	–	–	3,414,000
	Alcohol Beverage Control Fund Adjustment	DPS	–	3,000,000	–	–	3,000,000
	Highway Patrol Officers	DPS	1,480,000	845,000	–	–	2,325,000
	Aero Bureau Operations	DPS	250,000	1,775,000	–	–	2,025,000
	Trooper Overtime	DPS	–	2,000,000	–	–	2,000,000
	Concealed Weapons Restricted Account Shortfall	DPS	–	1,800,000	–	–	1,800,000
	Uninsured Motorist Identification Database Adjustment	DPS	–	–	500,000	500,000	1,000,000

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
	Crime Center Operations	DPS	-	500,000	-	-	500,000
	Fire Marshal Staffing & Equipment	DPS	-	-	350,000	1,950,000	2,300,000
	Highway Safety Office Staffing & Operations	DPS	-	-	100,000	100,000	200,000
	Video Redaction Personnel	DPS	-	-	100,000	-	100,000
	<i>Homes, Health & Safety - Public Safety Subtotal</i>		<i>2,489,000</i>	<i>22,275,000</i>	<i>1,050,000</i>	<i>4,781,600</i>	<i>30,595,600</i>
42	Homes, Health & Safety Total		\$9,831,200	\$72,545,200	\$1,202,100	\$8,781,600	\$92,360,100
Other Transportation							
	Bluffdale Bonding Cash Swap	Transportation	-	-	-	12,000,000	12,000,000
	Multi-Agency Airport Hangar ^b	Capital Budget	-	9,008,900	-	-	9,008,900
	Maintenance Equipment	Transportation	-	-	-	3,629,000	3,629,000
	Surplus Property Sales Acceleration	Transportation	-	-	-	3,000,000	3,000,000
	Inflation for Materials, Contracts & Facilities	Transportation	-	-	2,938,600	-	2,938,600
	Lighting Technicians & Equipment	Transportation	-	-	2,020,000	665,000	2,685,000
	Litter Pick-up	Transportation	-	-	1,000,000	1,000,000	2,000,000
	Construction Inspection Training	Transportation	-	-	250,000	1,000,000	1,250,000
	Rotational Engineers	Transportation	-	-	1,250,000	-	1,250,000
	Technology Software	Transportation	-	-	1,040,000	-	1,040,000
	Aeronautics Operations	Transportation	-	-	215,000	425,000	640,000
	Consultant Services Staff	Transportation	-	-	480,000	-	480,000
	Additional Lane Miles Maintenance	Transportation	-	-	95,000	-	95,000
	Aeronautics Compensation Funding Split Adjustment	Transportation	-7,100	-7,300	7,100	7,300	-
	ISF Funding Source Adjustment	Transportation	-	-	-	-	-
	P4P Funding Split Adjustment	Transportation	-	-	-	-	-
	Other Transportation Total		\$-7,100	\$9,001,600	\$9,295,700	\$21,726,300	\$40,016,500

^a This item is also included in the Rural Success Total.

^b This item is also included in the Responsible Fiscal Management - Capital Projects Subtotal.

Disclaimer: The data reflected herein is provided to aid the reader through the number references in the narrative sections of this book. See data tables for comprehensive numbers.

Investing in Utah's Prosperity



\$98.2M for Rural Success



\$759.8M for K-12 Education



\$178.3M for Higher Ed/Workforce



\$432.6M for Responsible Fiscal Management

PROSPERITY

SUMMARY

The administration continues its commitment to Utah's prosperity by optimizing state investments to secure a robust future for all. The governor's budget recommendations support rural success, public education, workforce development, and good government, all while maintaining a focus on fiscal prudence and a commitment to high-quality services. See page 56 for a detailed summary of investments.

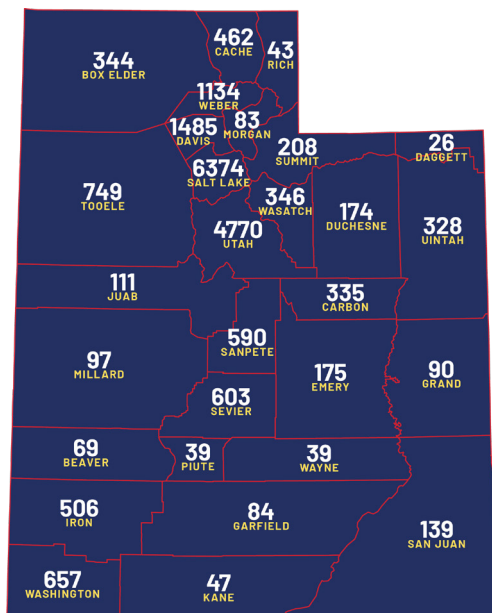
RURAL SUCCESS

The administration has redoubled the state's longstanding effort to create opportunities in rural Utah. The administration has pushed 865 state jobs to rural areas and remains dedicated to fostering economic prosperity in rural Utah by prioritizing its unique needs for infrastructure, services, and education. Gov. Cox recommends

\$98.2 million to continue supporting these priorities. Key investments include:

- **\$10 million for Rural Opportunity Grants and Loans.** This support will advance local economic development priorities by providing competitive grants and loans for rural communities.
- **\$3.4 million for Rural Emergency Medical Services (EMS).** This funding will provide training and resources to support rural emergency medical service providers and fill a critical gap in remote areas where it's difficult to have timely responses to medical emergencies. The governor also recommends the legislature consider expanding resources for rural locations in urban counties, such as Highway 6.
- **\$54 million for Rural Schools.** Gov. Cox recommends \$50 million for capital development and \$4 million for base operations in small school districts to support rural schools in addressing their unique challenges.

FIGURE 12: STATE JOBS IN RURAL UTAH





865 more rural employees in 2024 than 2021

Division of Human Resource Management

Note: This number based on data from first quarter of 2021 and third quarter 2024 without seasonal adjustment.

Source: Division of Human Resource Management

RURAL SUCCESS

Investing in communities



Utah Federal Lands



Federal lands have an outsized impact on rural Utah, impacting the tax base, economy, and employment options.

Source: School and Institutional Trust Lands Administration; BLM

\$10M
Rural
Opportunity
Grants & Loans



\$3.4M
Rural EMS



\$54M
Rural Schools



\$850K
Public Lands
Coordination



K-12 EDUCATION

Utah’s public schools play a critical role in building engaged communities, enhancing economic opportunity, and laying the foundation for a prosperous future. Gov. Cox recommends \$759.8 million for public education, including \$133.3 million for school safety, \$101 million to support teachers and \$178.6 million for a 4 percent increase in the Weighted Pupil Unit (WPU). A portion of the recommended increase is funded with previously unallocated reserves in the Minimum School Program and \$492 million of one-time funding from the Public Education Economic Stabilization Account.

- \$138.8 million for Student Success.** Gov. Cox believes that students have the right to learn on full stomachs, in classrooms free of cell phone distractions, and in safe school buildings. He recommends \$1.9 million to support student nutrition, \$3.7 million for helping schools manage cell phones, and \$133.3 million for school safety upgrades and stipends (see additional details on page 29).

The administration believes every student should be well-equipped to earn a post-secondary credential or enter the workforce upon high

school graduation and recommends further investments in career-focused programs. These programs include the following:

- \$3 million for First Credential for All.** In coordination with the State Board of Education, technical colleges, and industry, the First Credential for All program will help students attain industry-recognized skills in high school. Funding will advance college and career readiness for students by supporting the creation of a new credential and expanding high-quality career and technical education programming at Local Education Agencies.
- \$137.3 million for Career and Technical Education (CTE).** This funding will provide competitive grants for Local Education Agencies to expand or develop new high school programs.

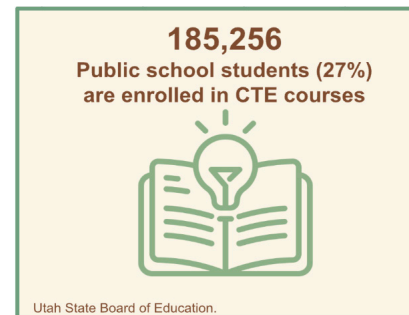
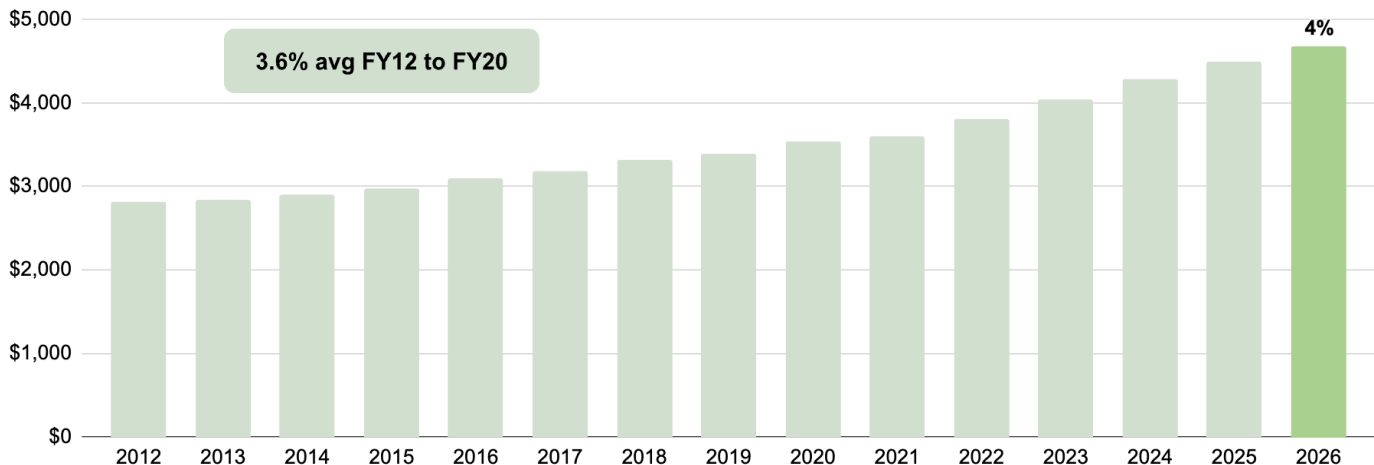
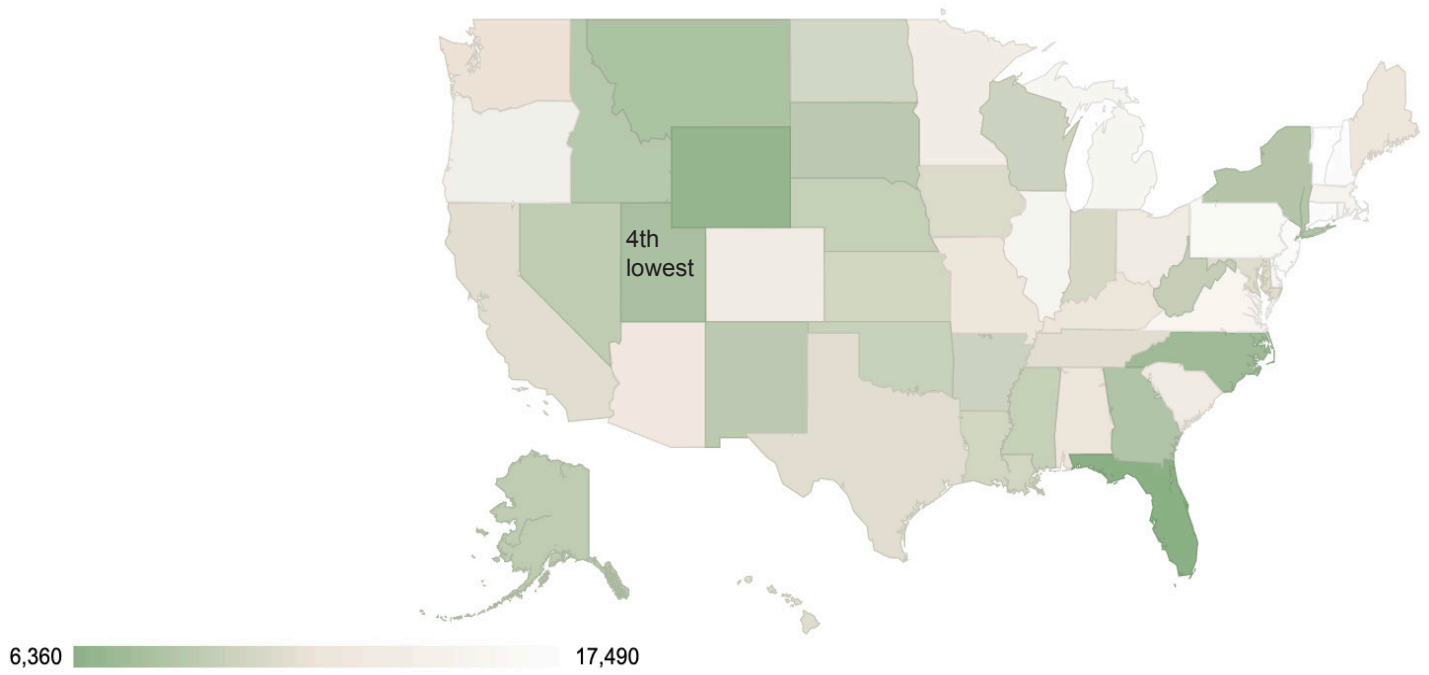


FIGURE 13: RECOMMENDING WPU INCREASE GREATER THAN PRE-PANDEMIC AVERAGE



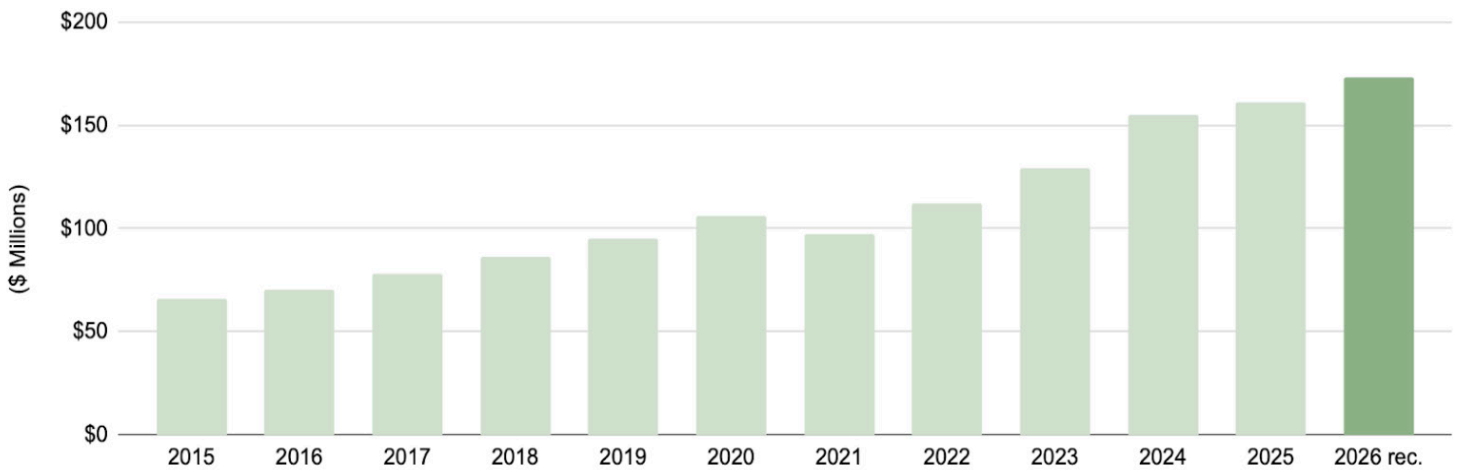
Source: Governor’s Office of Planning & Budget

FIGURE 14: UTAH AMONG MOST AFFORDABLE TUITION NATIONWIDE



Source: College Board

FIGURE 15: 162% INCREASE IN STATE FUNDING FOR TECH COLLEGE OPERATIONS SINCE FY15



Source: Governor's Office of Planning & Budget; the Office of the Legislative Fiscal Analyst

WORKFORCE & HIGHER EDUCATION

Utah's skilled workforce promotes prosperity throughout the state. Utahns deserve access to high-quality post-secondary education that equips them with skills to secure meaningful career opportunities. The administration recommends \$178.3 million for higher education, including:

- **\$2.5 million for Technical Colleges Program Capacity.** Increased funding will enhance Utahns' access to the training and skills needed for in-demand technical careers.
- **\$22.2 million in Performance Funding.** Utah has a strong higher education system, with U.S. News & World Report ranking Utah's colleges and universities #5 in the nation. Investing in performance-based funding will promote student success and align higher education with today's workforce needs.

- **\$2 million for Civic Life and Leadership.** The administration proposes a pilot to redesign general education curriculum for colleges and universities that will develop skills in critical thinking, civic leadership, and reasonable discourse.
- **Program Review.** Gov. Cox calls on college and university presidents to work with the Office of the Commissioner of Higher Education to better align curricula with workforce needs.

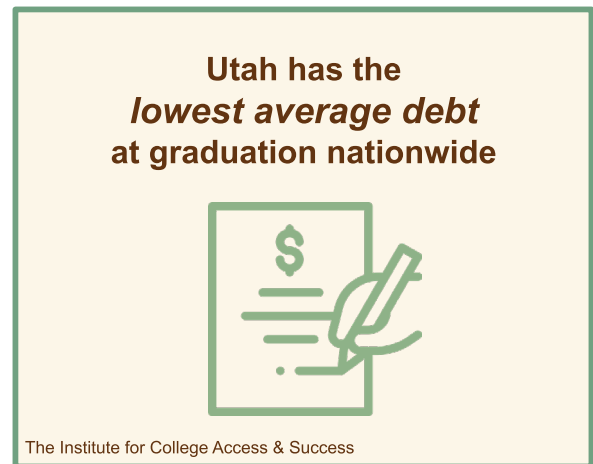
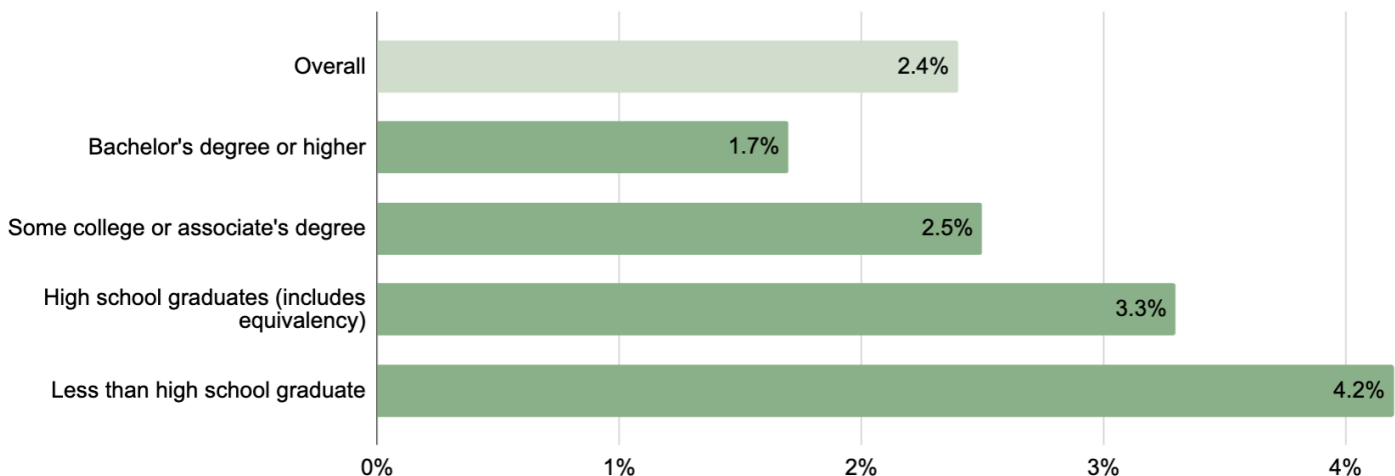


FIGURE 16: CORRELATION BETWEEN UNEMPLOYMENT RATE AND EDUCATIONAL ATTAINMENT



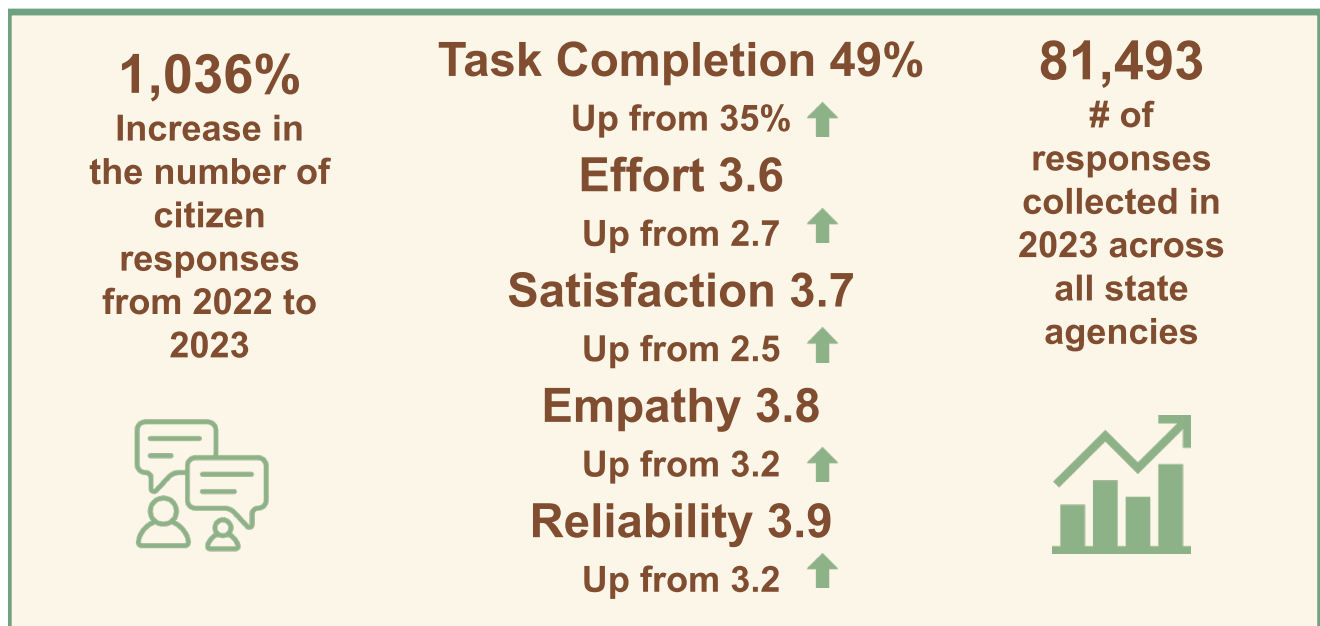
Source: US Census Bureau, 2022

RESPONSIBLE FISCAL MANAGEMENT

The administration is proud of the state’s recent record of providing more than one billion dollars in tax cuts to Utahns. This recommended budget reflects a continued commitment to keeping dollars in taxpayers’ pockets while continuing to invest in essential initiatives and providing high-quality services to those who call Utah home now and in the future. The administration continues to prioritize government efficiency and effectiveness and its commitment to excellent service delivery with the following:

- \$2.8 million for Customer Experience.**
 By using customer feedback to drive the best use of resources and taxpayer dollars, the customer experience initiative (CX) facilitates informed decision making and empowers the state to better solve problems. This recommendation will help the state continue its recent efforts to drive a customer-focused service delivery culture, similar to what is occurring in the private sector.
- \$3.6 million for Verifiable Digital Credentials.** Verifiable digital credentials improve government services through faster, more convenient, and secure issuance and verification of official government documents. This recommendation will allow the state, along with local government partners, to significantly scale up the issuance of verifiable digital credentials for government documents and certificates.
- \$173 million for Compensation.** Supplementing compensation will help attract and retain a talented state workforce by offering competitive compensation and benefits (see Table 23 for more detail), as well as continue rewarding employees based on performance. The recommendation funds a 2.5% cost-of-living adjustment and increases in insurance premiums for state and higher education employees. It also includes funding to continue the state employee pay-for-performance program that has been in place since July 2023.
- \$230.9 million for Capital Investments.** Investing in capital infrastructure and improvements for state buildings is vital to

FIGURE 17: 2023 CUSTOMER EXPERIENCE DATA

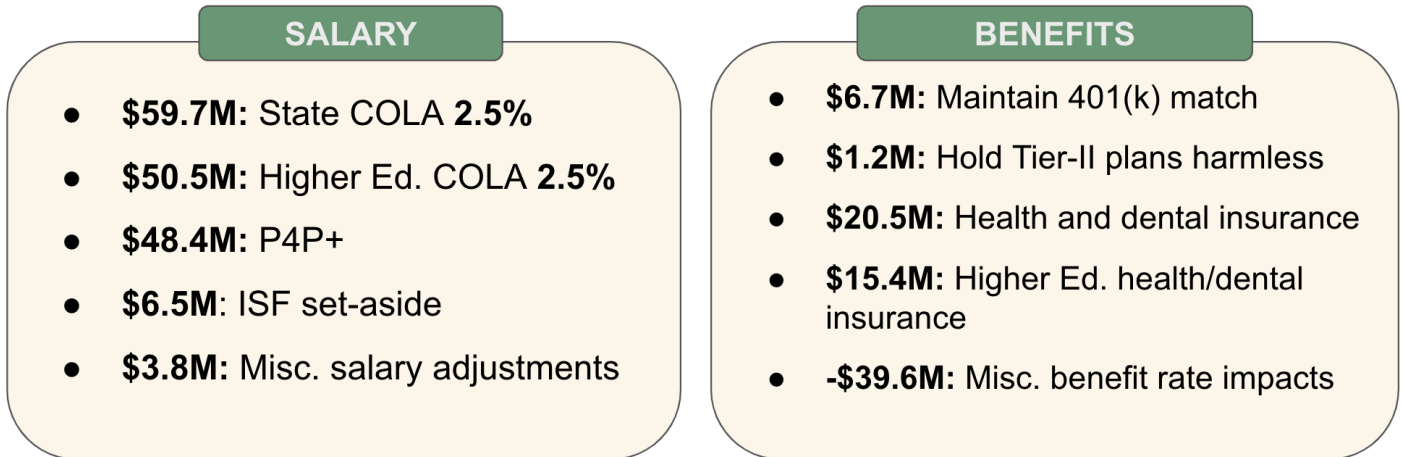


Source: Governor’s Office of Planning & Budget 2023 Annual Customer Experience Report

FIGURE 18: FY26 COMPENSATION

\$106.5M = State Employees
+ \$66.5M = Higher Ed

\$173M = Total Compensation



Source: Governor’s Office of Planning and Budget

support ongoing growth. Recommended funding will enable the state to take care of critical building needs (\$84.5 million General Fund) and continue investing in the statewide space master planning efforts (\$15.5 million General Fund). It also funds key higher education capital needs (\$89.5 million) (see Prosperity Crosswalk, 57).

- **Bonding.** Utah remains focused on prudent bonding strategies to maintain the state’s strong financial position. Since 2004, Utah has maintained a AAA credit rating, is 1 of 7 states to do so, and is 1 of 15 states currently holding this rating.¹ Utah’s long-standing AAA credit rating reassures the public that smart financial decisions are a continual focus of the state. This administration will continue to prioritize fiscal prudence to better prepare for Utah’s long-term growth and success. The state’s general obligation bond debt service payments are decreasing from \$400 million in FY24 to \$292 million in FY26. As the state pays off its general obligation debt,

Utah is

1 of 7

States to hold a AAA credit rating since 2004

Treasurer’s Office of Utah

it frees up the capacity to issue new debt or to cash-fund high-impact capital projects that will further foster prosperity as the state continues development in areas such as the Fairpark region, downtown Salt Lake City, the Point of the Mountain, and throughout rural Utah. Additional details on the state’s debt are available in Tables 19a-19c and the Debt Affordability Study, compiled by the Utah Office of the State Treasurer.

- **Tax Environment.** Utah stands out as a national leader in having a favorable tax

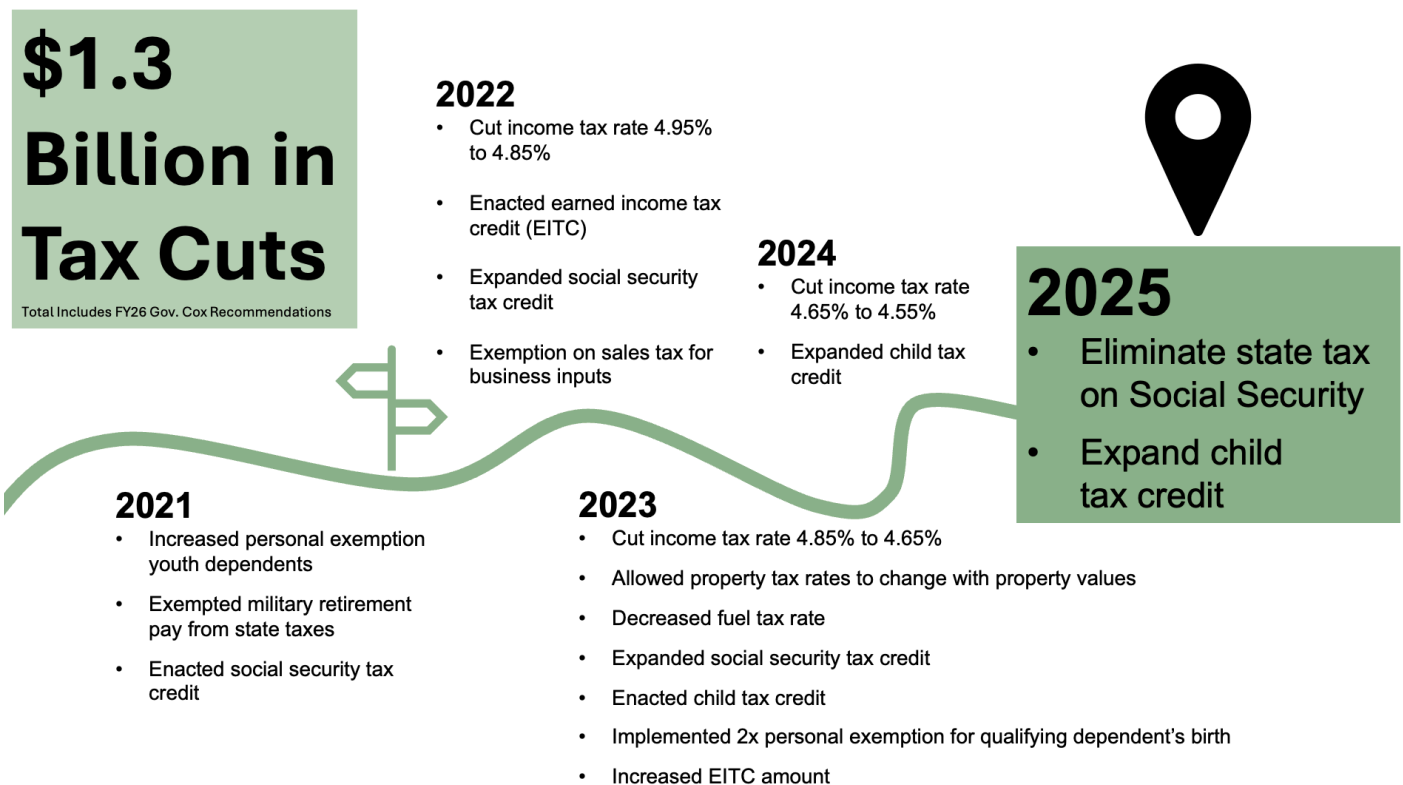
environment, consistently ranking among the top states for its business-friendly tax climate. This position is driven by a simple and competitive tax structure, with low flat rates for both corporate and individual income taxes and low real property taxes. Utah has experienced historic levels of tax relief over the past four years, totaling more than \$1 billion dollars.² Gov. Cox continues to show a strong commitment to right-sizing Utah's tax structure. To encourage and support homeownership, Gov. Cox recommends the legislature consider the following:

- Evaluating alternative approaches to property tax that decrease the burden on primary residences and encourage primary home ownership over short-term rentals.
- Adjusting local sales tax incentives in ways that will provide a better balance between housing and retail development.

CONCLUSION

Gov. Cox's budget recommendations demonstrate his firm commitment to enhancing prosperity for all Utahns. By strategically investing in rural success, public education, higher education, and good government, the administration aims to cultivate a thriving and sustainable future for the state. Through targeted initiatives and fiscal responsibility, the proposed budget seeks to empower individuals, strengthen communities, and support Utah's overall economic well-being.

FIGURE 19: UTAH TAX CUT HISTORY 2021-2024



ENDNOTES

1) Utah Office of State Treasurer. (2024, November). 2024 Debt Affordability Study. Retrieved from Utah Office of State Treasurer: <https://treasurer.utah.gov/debt-management/>

2) Tax Foundation. (2024, October). 2025 State Tax Competitiveness Index. Retrieved from Tax Foundation: <https://taxfoundation.org/research/all/state/2025-state-tax-competitiveness-index/>

PROSPERITY CROSSWALK

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
Rural Success							
	Small School District Capital Projects Fund ^a	Public Education	-	-	-	50,000,000	50,000,000
	Operation Gigawatt - Nuclear ^b	DNR	400,000	20,000,000	-	-	20,400,000
	Rural Opportunity Loans	GOEO	-	5,000,000	-	-	5,000,000
	Rural Communities Opportunity Grant	GOEO	-	5,000,000	-	-	5,000,000
	Operation Gigawatt - Geothermal ^b	DNR	150,000	4,199,000	-	-	4,349,000
	Small District Funding Base ^a	Public Education	-	-	-	4,000,000	4,000,000
	EMS Operations ^c	Public Safety	759,000	2,655,000	-	-	3,414,000
	Shared Stewardship ^d	DNR	-	1,400,000	-	-	1,400,000
	Southern Utah Elder Abuse & Fraud Initiative ^e	Attorney General	260,000	-	780,000	-	1,040,000
	Food Supply Chain Security ^c	UDAF	-	1,000,000	-	-	1,000,000
	Public Lands Legal Counsel ^d	DNR	-	850,000	-	-	850,000
	Industrial Hemp Adjustment	UDAF	-	600,500	-	-	600,500
	ARDL Earmark Reallocation for Conservation Staff	UDAF	-	-	525,000	-	525,000
	Salesforce Implementation	UDAF	-	-	-	400,000	400,000
	Oil, Gas & Mining Field Vehicles ^d	DNR	-	-	10,000	140,000	150,000
	Spanish Fork Veterinary Lab Technician	UDAF	52,500	-26,300	-	-	26,200
47	Rural Success Total		\$1,621,500	\$40,678,200	\$1,315,000	\$54,540,000	\$98,154,700
Public Education							
	Public Education Economic Stabilization Account Deposit ^f	Public Education	51,409,200	-	-51,409,200	-	-
	WPU Value Increase - Inflationary Adjustment (4%)	Public Education	178,615,500	-	-	-	178,615,500
	Career & Technical Education Programs	Public Education	-	-	-	137,252,700	137,252,700
	Small School District Capital Projects Fund ^a	Public Education	-	-	-	50,000,000	50,000,000
	Minimum School Program Mid-Year Update	Public Education	-	-	-	47,093,800	47,093,800
	Statutory Enrollment Growth ^h	Public Education	13,438,200	3,493,700	29,767,500	-	46,699,400
	Basic Levy - WPU Value Rate ⁱ	Public Education	-	-	31,508,600	-	31,508,600
	Reduced-Price School Lunch ⁱ	Public Education	-	-	-	5,245,300	5,245,300
	School LAND Trust Distribution	Public Education	-	-	5,092,600	-	5,092,600
	Small District Funding Base ^a	Public Education	-	-	-	4,000,000	4,000,000
	Managing Devices in Schools ⁱ	Public Education	-	-	-	3,661,700	3,661,700
	First Credential for All	Public Education	-	-	-	3,000,000	3,000,000
	State Employee Compensation & Benefits ^j	Public Education	1,066,200	1,326,200	544,000	649,000	3,585,400
	Charter School Funding Base Program	Public Education	-	-	-	2,000,000	2,000,000
	Legal Support for Rural Schools	Public Education	-	-	-	2,000,000	2,000,000
	Pre-K Investment	Public Education	-	-	-	2,000,000	2,000,000
	SNAP Summer EBT ^k	DWS	-	-	-	1,855,800	1,855,800
	Video Conferencing Software ^m	UETN	-	-	-	1,563,300	1,563,300
	Internal Service Fund Adjustments ^j	Public Education	351,000	-	2,000	-	353,000
Public Education - Teachers							
	Paid Professional Hours	Public Education	-	-	-	75,000,000	75,000,000
	Stipends for Future Educators	Public Education	-	-	-	8,400,000	8,400,000
	Teacher Supplies & Materials	Public Education	-	-	-	8,400,000	8,400,000
	Grow Your Own Educator Pipeline	Public Education	-	-	-	7,327,000	7,327,000
	USDB Teacher Steps & Lanes	Public Education	1,895,300	-	-	-	1,895,300
	<i>Public Education - Teachers Subtotal</i>		<i>1,895,300</i>	<i>-</i>	<i>-</i>	<i>99,127,000</i>	<i>101,022,300</i>
Public Education - School Safety							
	School Safety Needs Assessment Findings ^l	Public Education	-	-	-	130,000,000	130,000,000
	School Safety Guardian Stipends ^l	Public Education	-	-	-	3,250,000	3,250,000
	<i>Public Education - School Safety Subtotal</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>133,250,000</i>	<i>133,250,000</i>
49	Public Education Total		\$246,775,400	\$4,819,900	\$15,505,500	\$492,698,600	\$759,799,400
Higher Education							
Higher Education - Capital Projects^a							
	UTU McDonald Building Renovation & Addition	Capital Budget	-	-	-	27,367,000	27,367,000
	UVU Student Athlete Building	Capital Budget	-	-	-	14,500,000	14,500,000
	SLCC South City Campus Seismic Upgrade	Capital Budget	-	-	-	9,426,800	9,426,800
	UVU Health Professions Building Design	Capital Budget	-	-	-	8,711,000	8,711,000
	WSU Student Services Support Center Renovation	Capital Budget	-	-	-	8,204,500	8,204,500
	SUU South Edge of Campus Landbank	Capital Budget	-	-	-	6,635,000	6,635,000
	Snow College Washburn Building Entrance Addition	Capital Budget	-	-	-	6,455,000	6,455,000
	WSU Allied Health South Building Remodel	Capital Budget	-	-	-	4,679,000	4,679,000
	SWTC Diesel Tech Program Bays	Capital Budget	-	-	-	1,500,000	1,500,000
	SUU Business Building West Construction Inflation	Capital Budget	-	-	-	1,365,100	1,365,100
	TTC Adjacent Property Landbank	Capital Budget	-	-	-	631,200	631,200
	<i>Higher Education - Capital Projects Subtotal</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>89,474,600</i>	<i>89,474,600</i>
Higher Education - Other							
	Higher Ed COLA (2.5%)	Compensation	39,282,300	-	11,203,900	-	50,486,200
	New Performance Funding ^l	Higher Education	-	20,000,000	-	-	20,000,000
	Higher Ed Health Insurance Increase (5%)	Compensation	11,489,100	-	3,209,900	-	14,699,000
	Video Conferencing Software ^m	UETN	-	4,898,300	-	-	4,898,300
	Technical Colleges Program Capacity	Higher Education	2,252,000	203,800	-	-	2,455,800
	Performance Funding Earned	Higher Education	-	-	2,180,800	-	2,180,800
	Civic Life and Leadership	Higher Education	-	2,000,000	-	-	2,000,000
	Utah PRIME Expansion	Higher Education	-	1,000,000	-	-	1,000,000
	Higher Ed Dental Insurance Increase (6.9%)	Compensation	525,100	-	138,000	-	663,100
	Pay-for-Performance	Compensation	-	553,700	-	67,100	620,800
	Supporting the Growth of a Trauma-Informed Workforce in Utah	DHHS	-	-	-	400,000	400,000
	Dedicated Projects O&M	Higher Education	1,487,800	-1,487,800	-	-	-
	Technical College Dedicated Project Programming	Higher Education	150,000	-150,000	-	-	-

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
	One-Time O&M Adjustments	Higher Education	-	-3,811,900	-	-	-3,811,900
	Internal Service Fund Adjustments	Higher Education	-	-5,149,700	-	-1,613,600	-6,763,300
	<i>Higher Education - Other Subtotal</i>		<i>55,186,300</i>	<i>18,056,400</i>	<i>16,732,600</i>	<i>-1,146,500</i>	<i>88,828,800</i>
51	Higher Education Total		\$55,186,300	\$18,056,400	\$16,732,600	\$88,328,100	\$178,303,400
Responsible Fiscal Management							
Responsible Fiscal Management - Compensation							
	COLA (2.5%)	Compensation	32,456,300	-	27,237,600	-	59,693,900
	Higher Ed COLA (2.5%)	Compensation	39,282,300	-	11,203,900	-	50,486,200
	Pay-for-Performance*	Compensation	-	26,519,900	-	21,917,700	48,437,600
	Health Insurance Increase (5%)	Compensation	10,482,900	-	8,981,300	-	19,464,200
	Higher Ed Health Insurance Increase (5%)	Compensation	11,489,100	-	3,209,900	-	14,699,000
	Employee 401(k) Match	Compensation	-	938,900	-	5,712,600	6,651,500
	Set-Aside for ISF Compensation Increases	Compensation	3,848,400	2,645,200	-	-	6,493,600
	USDB Teacher Steps & Lanes*	Public Education	1,895,300	-	-	-	1,895,300
	Alcoholic Beverage Services - Required (32B-2-301)	Compensation	1,892,500	-	-	-	1,892,500
	Tier-2 Salary Adjustment (0.11%)	Compensation	583,000	-	604,200	-	1,187,200
	Dental Insurance Increase (6.9%)	Compensation	572,600	-	484,300	-	1,056,900
	Higher Ed Dental Insurance Increase (6.9%)	Compensation	525,100	-	138,000	-	663,100
	Workers Compensation Rate Change	Compensation	-690,900	-	-830,600	-	-1,521,500
	Retirement Rate Changes	Compensation	-4,559,500	-	-3,982,200	-	-8,541,700
	Term Pool Rate Changes	Compensation	-15,591,700	-	-13,991,300	-	-29,583,000
	<i>Responsible Fiscal Management - Compensation Subtotal</i>		<i>82,185,400</i>	<i>30,104,000</i>	<i>33,055,100</i>	<i>27,630,300</i>	<i>172,974,800</i>
Responsible Fiscal Management - Capital Projects							
Capital Projects - Capital Improvement Increases							
	Capital Improvement Increase (1.5%)	Capital Budget	19,349,300	-19,349,300	-	-	-
	<i>Capital Improvement Increase Subtotal</i>		<i>19,349,300</i>	<i>-19,349,300</i>	<i>-</i>	<i>-</i>	<i>-</i>
Capital Projects - State Buildings							
	Ogden Multi-Agency State Office Building	Capital Budget	-	43,000,000	-	-	43,000,000
	Outdoor Recreation Maintenance Shop	Natural Resources	-	-	-	21,500,000	21,500,000
	Central Evidence Warehouse	Capital Budget	-	19,936,000	-	-	19,936,000
	Capital Development Contingencies	Capital Budget	-	19,349,300	-	-	19,349,300
	Statewide Space Master Plan	Capital Budget	-	15,538,900	-	-	15,538,900
	Camp Williams South Gate Access Point	Capital Budget	-	12,516,200	-	-	12,516,200
	Multi-Agency Airport Hangar	Capital Budget	-	9,008,900	-	-	9,008,900
	Dutch John Ranger Residence	Natural Resources	-	-	-	600,000	600,000
	<i>Capital Projects - State Buildings Subtotal</i>		<i>-</i>	<i>119,349,300</i>	<i>-</i>	<i>22,100,000</i>	<i>141,449,300</i>
Capital Projects - Higher Education*							
	UTU McDonald Building Renovation & Addition	Capital Budget	-	-	-	27,367,000	27,367,000
	UVU Student Athlete Building	Capital Budget	-	-	-	14,500,000	14,500,000
	SLCC South City Campus Seismic Upgrade	Capital Budget	-	-	-	9,426,800	9,426,800
	UVU Health Professions Building Design	Capital Budget	-	-	-	8,711,000	8,711,000
	WSU Student Services Support Center Renovation	Capital Budget	-	-	-	8,204,500	8,204,500
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	Snow College Washburn Building Entrance Addition	Capital Budget	-	-	-	6,455,000	6,455,000
	WSU Allied Health South Building Remodel	Capital Budget	-	-	-	4,679,000	4,679,000
	SWTC Diesel Tech Program Bays	Capital Budget	-	-	-	1,500,000	1,500,000
	SUU Business Building West Construction Inflation	Capital Budget	-	-	-	1,365,100	1,365,100
	TTC Adjacent Property Landbank	Capital Budget	-	-	-	631,200	631,200
	<i>Higher Education - Capital Projects Subtotal</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>89,474,600</i>	<i>89,474,600</i>
	<i>Responsible Fiscal Management - Capital Projects Subtotal</i>		<i>\$19,349,300</i>	<i>\$100,000,000</i>	<i>-</i>	<i>\$111,574,600</i>	<i>\$230,923,900</i>
Responsible Fiscal Management - Other							
	Government Operations ISF Rate Impact	ISF - DGO	12,979,000	-	6,203,300	-	19,182,300
	Verifiable Digital Credentials	DGO	850,000	2,750,000	-	-	3,600,000
	Customer Experience	DGO	2,750,000	-	-	-	2,750,000
	State Mandated Insurer Payments	Insurance	2,221,000	-	-	-	2,221,000
	License Plate Restricted Account Increase	Tax Commission	-	-	1,000,000	1,000,000	2,000,000
	Unclaimed Property Staffing & Support	Treasurer	-	-	892,000	110,400	1,002,400
	State Financial Enterprise Resource Planning Data Support	DGO	480,000	480,000	-	-	960,000
	HB2 Item 3 of 24GS	Attorney General	-	-	-	865,100	865,100
	Attorney General ISF Rate Impact	ISF - Attorney General	504,600	-	232,100	-	736,700
	Office Moving Costs	DFI	-	-	168,000	500,000	668,000
	Financial Institutions Operations	DFI	-	-	550,000	-	550,000
	Vendor Self Service System	DGO	500,000	-	-	-	500,000
	Electronic Payment Restricted Account Increase	Tax Commission	-	-	250,000	250,000	500,000
	Cloud-Based Call Center Upgrade	Tax Commission	160,200	160,200	39,800	39,800	400,000
	Construction Fraud Attorney	Commerce	265,000	-	-	-	265,000
	Land Planning Resource Specialist & Valuation	SITLA	-	-	165,000	100,000	265,000
	Assistant Managing Director	SITLA	-	-	215,000	-	215,000
	Investment Accounting System Upgrade	Treasurer	-	-	145,000	55,000	200,000
	Utility Risk Management Analyst	PSC	-	-	150,000	35,000	185,000
	Trust Lands Stewardship	SITLA	-	-	147,600	-	147,600
	Internal Auditor	SITLA	-	-	145,000	-	145,000
	Consumer Service Analyst	Insurance	128,000	-	-	-	128,000
	Customer Experience Phone Add-On	Tax Commission	-	-	79,400	-	79,400
	Commissioner Salary Adjustment	PSC	-	-	77,000	-	77,000
	Financial Analyst	Commerce	75,000	-	-	-	75,000
	Utah Debate Commission	Governor's Office	-	50,000	-	-	50,000
	Captive Insurance Annual Adjustment	Insurance	33,100	-	-	-	33,100
	Motor Vehicle Enforcement Adjustment	Tax Commission	-	-4,800,000	-	4,800,000	-
	Fraud Investigation Position	Treasurer	-	-	-	-	-

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
	Retain Outside Counsel	Treasurer	-	-	-	-	-
	Skill Retention & Adding New Talent	Treasurer	-	-	-	-	-
	Liquor Profit Distribution	Tax Commission	-	-	-202,600	-	-202,600
	Purchasing ISF	DGO	-569,100	-	569,100	-	-
	Property Insurance ISF Rate Impact	ISF - Risk (Property)	-6,331,200	-	-2,575,000	-	-8,906,200
	<i>Responsible Fiscal Management - Other Subtotal</i>		<i>14,045,600</i>	<i>-1,359,800</i>	<i>8,250,700</i>	<i>7,755,300</i>	<i>28,691,800</i>
52	Responsible Fiscal Management Total		\$115,580,300	\$128,744,200	\$41,305,800	\$146,960,200	\$432,590,500

^a This item is also included in the Public Education Total.

^b This item is also included in the Operation Gigawatt Total.

^c This item is also included in the Homes, Health & Safety Total.

^d This item is also included in the Quality of Life Total.

^e This item is also included in the WISE Total.

^f Includes an ongoing reduction of \$51,409,200 to account for the funding flowing into the Public Education Economic Stabilization account where it is used to fund one-time recommendations in accordance with Utah Code 53F-9-204; this avoids double counting the funding in the Public Education Total.

^g This item is also included in the Rural Success Total.

^h Excludes \$68,035,300 from other funds because it is non-state directed local revenue.

ⁱ This funding flows through a restricted account so it may appear doubled in some of the detailed budget tables.

^j This item is also included in the Strengthening Families Total.

^k This item is also included in the Strengthening Families Total. The Public Education Total excludes \$95,455,800 of federal funding that flows through the Department of Workforce Services.

^l This item is also included in the Responsible Fiscal Management Total.

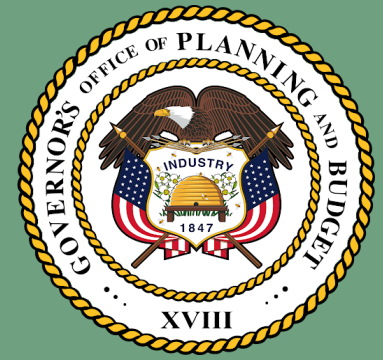
^m Excludes the Higher Education portion (\$4,898,300) from the Public Education Total and the Public Education portion (\$1,563,300) from the Higher Education Total.

ⁿ These items are included in both the Higher Education - Capital Projects Subtotal and the Responsible Fiscal Management - Capital Projects Subtotal.

^o This recommendation includes funding for all state employees, including those whose performance plans are not governed by the pay-for-performance statute (63A-17-112). SITLA's funding is separated out in other budget tables and labeled "Performance-Based Compensation."

Disclaimer: The data reflected herein is provided to aid the reader through the number references in the narrative sections of this book. See data tables for comprehensive numbers.

ABOUT GOPB



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Figure Index

- 17 FIGURE 1: Nationwide Comparison of Taxing Social Security (SS)
- 19 FIGURE 2: Since 2004 Utah's Population Grew 45% While State Gov't Grew 7%
- 19 FIGURE 3: Post Pandemic-Related Recession Coincident Index; #1 Utah: 170
- 20 FIGURE 4: Summary of Available New Revenue Estimates for FY26 (in Millions)
- 22 FIGURE 5: Healthy Rainy Day Funds
- 22 FIGURE 6: Utah's Major Funding Sources and Uses
- 27 FIGURE 7: Utah's Older Adults Projected to More Than Double by 2060
- 37 FIGURE 8: Utah is Consuming More Energy Than it is Producing
- 38 FIGURE 9: Utah's Potential Geothermal Resource Areas
- 40 FIGURE 10: \$1.1B in Utah's Water Investments Since 2021
- 40 FIGURE 11: Great Salt Lake Elevation Over Time
- 47 FIGURE 12: State Jobs in Rural Utah
- 49 FIGURE 13: Recommending WPU Increase Greater than Pre-Pandemic Average
- 50 FIGURE 14: Utah Among Most Affordable Tuition Nationwide
- 50 FIGURE 15: 162% Increase in State Funding for Tech College Operations Since FY15
- 51 FIGURE 16: Correlation Between Unemployment Rate and Educational Attainment
- 52 FIGURE 17: 2023 Customer Experience Data
- 53 FIGURE 18: FY26 Compensation
- 54 FIGURE 19: Utah Tax Cut History 2021-2024
- 183 FIGURE 20: State of Utah Budget Timeline

PRIMARY TABLES

Additional Summaries of Budget Information

- 63 TABLE 1: October 2024 Consensus Revenue Estimates
- 64 TABLE 2: General Fund and Income Tax Earmarks and Set-Asides FY26
- 65 TABLE 3: Comparison of Sources and Uses
- 66 TABLE 4: Recommended General, Income Tax, and Uniform School Funds
- 68 TABLE 5: Recommended Operating and Capital Budget
- 70 TABLE 6: Transfers to Unrestricted General and Income Tax Funds
- 71 TABLE 7: Capital Project Funds
- 72 TABLE 8: Transfers to Restricted Funds and Accounts
- 73 TABLE 9a: Internal Services Funds
- 74 TABLE 9b: Internal Services Funds, Continued
- 75 TABLE 10: Recommended General Fund and Income Tax Fund Adjustments
- 79 TABLE 11: Recommended Adjustments Impacting General Fund Revenue
- 80 TABLE 12: Recommended Adjustments to Restricted Funds and Other Sources
- 87 TABLE 13: Enterprise and Loan Funds
- 88 TABLE 14: Fiduciary Funds
- 89 TABLE 15: American Rescue Plan Act
- 91 TABLE 16: Recommendations for Education
- 93 TABLE 17: Minimum School Program and School Building Programs
- 95 TABLE 18: Capital Expenses Included in the Operating and Capital Budget
- 96 TABLE 19a: Debt Limits
- 97 TABLE 19b: General Obligation and Revenue Bonds
- 98 TABLE 19c: General Obligation Bond Debt Service Requirements to Maturity
- 99 TABLE 20: All Recommended Appropriations
- 100 TABLE 21: Operating and Capital Budget by Agency and Source
- 103 TABLE 22: Estimated FTE by Agency
- 104 TABLE 23: Compensation Adjustments Summary

TABLE 1: OCTOBER 2024 CONSENSUS REVENUE ESTIMATES

(in thousands of dollars)

	FY 2024 Actual	FY 2025 Authorized Consensus Estimate	FY 2025 Revised Consensus Estimate	FY 2026 Consensus Estimate	FY 25-26 Change from Adopted
Sales and Use Tax Revenue					
Sales and Use Tax - Earmarked for Transportation	909,671	928,094	930,319	960,821	32,727
Sales and Use Tax - Earmarked for Water	127,901	130,668	131,007	135,392	4,723
Sales and Use Tax - Earmarked for Other	188,505	192,696	193,162	199,389	6,692
Subtotal - Sales and Use Tax Earmark	\$1,226,077	\$1,251,459	\$1,254,487	\$1,295,601	\$44,142
Sales and Use Tax - General Fund	\$3,315,555	\$3,380,526	\$3,388,538	\$3,499,288	\$118,762
Total Sales and Use Tax	\$4,541,632	\$4,631,985	\$4,643,026	\$4,794,889	\$162,905
General Fund (GF) Revenue Sources					
Sales and Use Tax	3,315,555	3,380,526	3,388,538	3,499,288	118,762
Cable/Satellite Excise Tax	20,600	21,499	20,040	19,411	-2,088
Liquor Profits	113,347	148,230	130,232	133,913	-14,317
Insurance Premiums	212,123	214,577	224,973	236,719	22,142
Beer, Cigarette, and Tobacco	87,652	85,665	84,038	80,603	-5,062
Oil and Gas Severance Tax	33,925	37,092	35,072	36,141	-951
Metal Severance Tax	6,237	6,670	7,883	8,204	1,535
Investment Income	288,038	218,690	184,701	126,319	-92,372
Other	115,056	101,921	115,602	117,564	15,643
Property and Energy Credit	-6,964	-6,801	-7,482	-7,596	-795
Subtotal General Fund	\$4,185,568	\$4,208,069	\$4,183,597	\$4,250,566	\$42,497
Subtotal General Fund / Sales and Use Tax Earmark	\$5,411,645	\$5,459,527	\$5,438,085	\$5,546,166	\$86,639
Income Tax Fund (ITF) Revenue Sources					
Individual Income Tax	6,214,529	6,450,318	6,468,771	6,774,981	324,662
Corporate Tax	883,390	827,648	874,471	886,811	59,164
Mineral Production Withholding	56,968	57,708	56,048	57,978	271
Escheats and Other	120,371	76,877	94,770	85,868	8,991
Subtotal Income Tax Fund	\$7,275,258	\$7,412,550	\$7,494,059	\$7,805,638	\$393,088
Subtotal GF/ITF/Sales and Use Tax Earmark	\$12,686,903	\$12,872,078	\$12,932,144	\$13,351,805	\$479,727
Subtotal GF/ITF	\$11,460,826	\$11,620,619	\$11,677,657	\$12,056,204	\$435,585
Transportation Fund (TF) Revenue Sources					
Motor Fuel Tax	446,001	473,819	479,621	494,369	20,550
Special Fuel Tax	196,924	200,445	203,018	212,682	12,237
Other	187,768	194,600	200,450	207,404	12,804
Subtotal Transportation Fund	\$830,692	\$868,864	\$883,088	\$914,456	\$45,592
Subtotal GF/ITF/TF/Sales and Use Tax Earmark	\$13,517,595	\$13,740,942	\$13,815,232	\$14,266,260	\$525,319
Subtotal GF/ITF/TF	\$12,291,518	\$12,489,483	\$12,560,745	\$12,970,659	\$481,176
Mineral Lease (ML) Revenue					
Royalties	85,998	97,031	98,879	103,065	6,034
Bonuses	1,077	2,851	1,203	1,417	-1,434
Subtotal Mineral Lease	\$87,074	\$99,882	\$100,083	\$104,482	\$4,600
Total GF/ITF/TF/ML/Sales and Use Tax Earmark	\$13,604,670	\$13,840,824	\$13,915,315	\$14,370,743	\$529,919
Total GF/ITF/TF/ML	\$12,378,593	\$12,589,365	\$12,660,828	\$13,075,142	\$485,777

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 FY26**
(in thousands of dollars)

Earmark Item	Statute	Actual FY 2024	Authorized FY 2025	Consensus FY 2025	FY 24-25 % Change	Consensus FY 2026	FY 25-26 % Change
Sales and Use Tax							
Transportation:							
Transportation Investment Fund of 2005 (17% of sales tax)	59-12-103(7)	687,845	654,679	656,353	-4.6%	679,303	3.5%
Transportation Investment Fund of 2005 (3.68% of sales tax)	59-12-103(8)	118,341	115,619	115,270	-2.6%	113,005	-2.0%
Transit and Transportation Investment Fund (35% over \$.294 fuel tax)	59-12-103(8)(c)	40,298	49,858	50,603	25.6%	58,296	15.2%
Cottonwood Canyon Transportation Investment Fund	59-12-103(7-8)	20,000	19,785	19,833	-0.8%	20,482	3.3%
Active Transportation Investment Fund	59-12-103(7)(c)	45,000	45,000	45,000	0.0%	45,000	0.0%
Commuter Rail Subaccount	59-12-103(7)(d)	-	44,967	45,074		46,549	3.3%
Additional Earmark Reduction	59-12-103(13)	-1,813	-1,813	-1,813	0.0%	-1,813	0.0%
Subtotal - Sales and Use Tax Transportation		\$909,671	\$928,094	\$930,319	2.3%	\$960,821	3.3%
Water:							
Water Development (85% of \$ over \$18.5M gen. by 1/16%)	59-12-103(5)(d)	38,930	40,107	40,250	3.4%	42,114	4.6%
Water Infrastructure Account	59-12-103(6)	63,950	65,334	65,503	2.4%	67,696	3.3%
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)	6,870	7,078	7,103	3.4%	7,432	4.6%
Agricultural Resource Development (3% of \$17.5M)	59-12-103(4)(c)	525	525	525	0.0%	525	0.0%
Watershed Restoration (\$ 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		\$127,901	\$130,668	\$131,007	2.4%	\$135,392	3.3%
Other:							
Qualified Emergency Food Agency Fund	59-12-103(9)	534	534	534	0.0%	534	0.0%
Search and Rescue Financial Assistance Program	59-12-103(12)	200	200	200	0.0%	200	0.0%
Medicaid Expansion Fund	59-12-103(11)	132,211	135,334	135,617	2.6%	139,985	3.2%
Convention Hotel Incentive Fund	63N-2-503.5(3)(b)	11,484	11,662	11,737	2.2%	12,121	3.3%
Outdoor Adventure Infrastructure Restricted Account	59-12-103(15)	44,076	44,967	45,074	2.3%	46,549	3.3%
Subtotal - Sales and Use Tax Other		\$188,505	\$192,696	\$193,162	2.5%	\$199,389	3.2%
Subtotal - All Sales and Use Tax Earmarks		\$1,226,077	\$1,251,459	\$1,254,487	2.3%	\$1,295,601	3.3%
Severance Tax:							
Permanent State Trust Fund	51-9-305	26,939	31,618	30,810	14.4%	32,301	4.8%
DEQ and DNR Restricted Accounts	51-9-306	10,679	12,856	12,856	20.4%	12,956	0.8%
Above-Trend Transportation Investment Fund Transfer	59-5-115	1,098	-	250	-77.2%	704	181.6%
Subtotal - Severance Tax*		\$38,717	\$44,474	\$43,916	13.4%	\$45,961	4.7%
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:							
Alcoholic Beverage Enforcement and Treatment Restricted Account	59-15-109	9,588	9,676	9,676	0.9%	9,712	0.4%
Alcoholic Beverage Control Act Enforcement Fund	59-15-109	-	357	357		716	100.8%
Subtotal - Beer Tax		\$9,588	\$10,033	\$10,033	4.6%	\$10,429	3.9%
Insurance Premium Tax:							
Fire Academy Support Account	53-7-204(2)	5,811	5,878	6,163	6.1%	6,485	5.2%
Relative Value Study Restricted Account	59-9-105	240	243	254	6.1%	268	5.2%
Workplace Safety Account	34A-2-701	1,585	1,604	1,681	6.1%	1,769	5.2%
Uninsured Employers' Fund and Employers' Reinsurance Fund	34A-2-702 & 704	3,169	3,206	3,361	6.1%	3,537	5.2%
Industrial Accident Restricted Account	34A-2-705	3,171	3,207	3,363	6.1%	3,538	5.2%
Firefighters' Retirement Trust and Agency Fund	49-11-901(5)	11,622	11,756	12,326	6.1%	12,969	5.2%
Subtotal - Insurance Premium Tax		\$25,598	\$25,894	\$27,149	6.1%	\$28,566	5.2%
General Fund Set-Asides							
Economic Development - Tax Increment Financing	63N-2-109	2,920	3,255	3,255	11.5%	3,255	0.0%
Subtotal - General Fund Set-Asides		\$2,920	\$3,255	\$3,255	11.5%	\$3,255	0.0%
Subtotal - All General Fund Earmarks and Set-Asides		\$1,310,849	\$1,343,064	\$1,346,790	2.7%	\$1,391,761	3.3%
Income Tax Fund							
K-12 Enrollment Growth	53F-9-201.1	9,122	24,795	28,289	210.1%	13,438	-52.5%
Inflationary Adjustment to Weighted Pupil Unit (WPU)	53F-9-201.1	131,980	161,257	161,257	22.2%	178,616	10.8%
15% of New Ongoing Income Tax Fund into Education Stabilization Acct	53F-9-204	192,540	-	-	-100.0%	51,409	
Performance Funding Restricted Account	53B-7-703	22,824	22,824	22,824	0.0%	22,824	0.0%
Subtotal - Income Tax Fund		\$356,466	\$208,876	\$212,370	-40.4%	\$266,287	25.4%
Total - General Fund and Income Tax Fund Earmarks		\$1,667,315	\$1,551,940	\$1,559,160	-6.5%	\$1,658,048	6.3%

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 \$1.66 billion in FY26.

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 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
Previous Year Surplus	-49,923	—	-2,337	-2,337	—	—	—	100%
Reserved from Prior Fiscal Year	3,244,992	1,361,693	—	1,361,693	34,089	225,079	259,168	-81%
Revenue Estimate	11,460,826	11,620,619	57,038	11,677,657	11,620,619	435,585	12,056,204	3%
Transfers to Free Revenue	359,633	893	32,865	33,758	—	—	—	-100%
Economic Development Tax Increment	-2,920	-3,255	—	-3,255	-3,255	—	-3,255	0%
Lapsing Balances and Other Adjustments	22,220	—	-1,511	-1,511	—	-6,105	-6,105	-304%
Total	\$15,034,828	\$12,979,950	\$86,055	\$13,066,005	\$11,651,453	\$654,560	\$12,306,013	-6%

Uses	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	4,010,875	4,101,291	—	4,101,291	4,101,291	141,725	4,243,016	3%
General Fund, One-time	1,283,496	414,879	-55,952	358,927	—	51,131	51,131	-86%
Income Tax Fund	2,209,027	2,369,139	—	2,369,139	2,369,139	137,923	2,507,061	6%
Income Tax Fund, One-time	1,364,031	949,382	-99,971	849,411	—	170,555	170,555	-80%
Uniform School Fund	4,893,121	5,093,771	—	5,093,771	5,093,771	58,849	5,152,619	1%
Uniform School Fund, One-time	-87,032	17,400	-49,102	-31,702	—	—	—	100%
Total	\$13,673,519	\$12,945,861	-\$205,024	\$12,740,837	\$11,564,200	\$560,183	\$12,124,383	-5%

Balances	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
Transfers to Other Funds	1,953	—	—	—	—	—	—	—
Reserved for Tax Relief	—	—	66,000	66,000	—	145,900	145,900	121%
Reserved for Following Fiscal Year	1,361,693	34,089	225,079	259,168	87,253	-51,423	35,830	-86%
Surplus	-2,337	—	—	—	—	—	—	—
Total	\$1,361,309	\$34,089	\$291,079	\$325,168	\$87,253	\$94,477	\$181,730	-44%

See Table 4 for additional details on the recommended General Fund, Income Tax Fund, and Uniform School Fund budget.

FY25 and FY26 lapsing balances and other adjustments include General Fund Revenue impacts (Table 11), \$265,000 of Commerce fee increases, and \$1,892,500 of DABS market adjustments.

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

Governor's Recommendation

Sources	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	4,010,875	4,101,291	–	4,101,291	4,101,291	141,725	4,243,016	3%
General Fund, One-time	1,283,496	414,879	-55,952	358,927	–	51,131	51,131	-86%
Income Tax Fund	2,209,027	2,369,139	–	2,369,139	2,369,139	137,923	2,507,061	6%
Income Tax Fund, One-time	1,364,031	949,382	-99,971	849,411	–	170,555	170,555	-80%
Uniform School Fund	4,893,121	5,093,771	–	5,093,771	5,093,771	58,849	5,152,619	1%
Uniform School Fund, One-time	-87,032	17,400	-49,102	-31,702	–	–	–	100%
Total	\$13,673,519	\$12,945,861	-\$205,024	\$12,740,837	\$11,564,200	\$560,183	\$12,124,383	-5%

Uses	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
Operating/Capital								
Agriculture and Food	27,022	26,079	867	26,945	22,022	1,029	23,051	-14%
Attorney General	43,586	40,548	–	40,548	39,852	1,620	41,472	2%
Auditor	4,613	4,901	–	4,901	4,879	182	5,061	3%
Board of Pardons and Parole	7,268	8,485	98	8,584	8,163	347	8,510	-1%
Capital Budget	296,751	341,541	–	341,541	245,191	–	245,191	-28%
Capitol Preservation Board	5,205	4,632	21	4,653	6,008	1,248	7,256	56%
Career Service Review Office	321	331	5	335	329	15	344	3%
Commerce	–	288	–	288	288	–	288	0%
Corrections	425,531	474,115	10,308	484,423	464,447	39,355	503,802	4%
Courts	181,462	193,335	450	193,785	188,252	7,629	195,881	1%
Cultural and Community Engagement	44,684	50,669	746	51,415	42,312	5,409	47,721	-7%
Debt Service	35,309	132,768	-100,000	32,768	31,875	–	31,875	-3%
Economic Opportunity	190,157	104,147	3,171	107,318	71,921	13,704	85,626	-20%
Environmental Quality	24,290	24,901	425	25,326	24,258	2,179	26,437	4%
Government Operations	43,992	69,920	-20,646	49,273	65,130	-9,492	55,638	13%
Governor and Lieutenant Governor	61,041	54,272	633	54,905	49,489	1,076	50,565	-8%
Health and Human Services	1,452,046	1,531,740	-69,135	1,462,604	1,519,468	83,380	1,602,848	10%
Higher Education	1,829,786	1,748,475	–	1,748,475	1,717,221	47,551	1,764,772	1%
Insurance	10	–	–	–	–	2,221	2,221	
Labor Commission	8,017	8,312	104	8,416	8,312	511	8,823	5%
Legislature	52,221	50,659	–	50,659	50,639	1,377	52,016	3%
National Guard	18,109	19,277	65	19,341	11,264	8,537	19,801	2%
Natural Resources	284,752	127,833	632	128,465	96,799	40,416	137,215	7%
Public Education	4,555,019	4,955,208	-49,102	4,906,107	4,933,878	63,488	4,997,366	2%
Public Safety	170,586	181,341	11,377	192,717	175,076	25,470	200,545	4%
Tax Commission	62,963	66,108	-1,467	64,642	65,310	692	66,001	2%
Transportation	268,397	28,358	1	28,359	2,856	27	2,884	-90%
Treasurer	1,278	1,486	–	1,486	1,333	140	1,473	-1%
Utah Education and Telehealth Network	35,327	40,016	–	40,016	36,016	5,692	41,707	4%
Veterans and Military Affairs	11,309	8,212	2,095	10,307	6,262	666	6,928	-33%
Workforce Services	213,509	175,533	204	175,736	131,997	18,306	150,302	-14%
Operating/Capital Total	\$10,354,560	\$10,473,489	-\$209,150	\$10,264,339	\$10,020,847	\$362,772	\$10,383,619	1%
Transfers								
Agriculture and Food	205,440	5,304	–	5,304	5,304	–	5,304	0%
Alcoholic Beverage Services	140,000	–	–	–	–	–	–	
Capital Budget	565,493	216,902	–	216,902	122,077	119,349	241,427	11%
Corrections	1,502	1,500	–	1,500	1,500	–	1,500	0%
Cultural and Community Engagement	–	–	–	–	–	–	–	
Economic Opportunity	35,672	34,993	–	34,993	25,493	–	25,493	-27%
Environmental Quality	20,256	2,663	–	2,663	2,363	–	2,363	-11%
Government Operations	130,500	26,750	–	26,750	5,000	–	5,000	-81%
Governor and Lieutenant Governor	36,307	23,243	76	23,319	23,237	932	24,169	4%
Health and Human Services	68,551	42,090	-1,211	40,879	71,951	-31,072	40,879	0%
Higher Education	10,176	59,500	–	59,500	71,500	20,000	91,500	54%

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

Governor's Recommendation

Uses	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
Insurance	8,778	10,000	–	10,000	10,000	–	10,000	0%
National Guard	10	10	–	10	10	–	10	0%
Natural Resources	38,500	7,000	5,260	12,260	4,500	5,283	9,783	-20%
Public Education	810,994	840,235	–	840,235	840,235	82,918	923,153	10%
Public Safety	216	266	–	266	266	–	266	0%
Tax Commission	219	219	–	219	219	–	219	0%
Transfers	121,641	–	–	–	–	–	–	–
Transportation	1,098,660	1,175,660	–	1,175,660	333,660	–	333,660	-72%
Workforce Services	26,045	26,038	–	26,038	26,038	–	26,038	0%
Transfers Total	\$3,318,959	\$2,472,372	\$4,126	\$2,476,498	\$1,543,354	\$197,410	\$1,740,764	-30%
Grand Total	\$13,673,519	\$12,945,861	-\$205,024	\$12,740,837	\$11,564,200	\$560,183	\$12,124,383	-5%

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

Governor's Recommendation

Sources	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	3,769,792	3,590,543	-	3,590,543	3,590,543	166,093	3,756,636	5%
General Fund, One-time	-463,589	-442,116	-59,817	-501,933	-	-67,470	-67,470	87%
Income Tax Fund	1,714,071	1,796,266	-	1,796,266	1,796,266	54,745	1,851,011	3%
Income Tax Fund, One-time	987,929	877,358	-100,231	777,127	-	150,555	150,555	-81%
Uniform School Fund	4,433,388	4,634,038	-	4,634,038	4,634,038	58,849	4,692,887	1%
Uniform School Fund, One-time	-87,032	17,400	-49,102	-31,702	-	-	-	100%
Transportation Fund	698,046	785,444	-	785,444	785,444	69,603	855,047	9%
Transportation Fund, One-time	-2,642	793	61,599	62,392	-	9,808	9,808	-84%
General Fund Restricted	1,013,749	716,404	75,849	792,253	631,860	65,479	697,339	-12%
Education Special Revenue	807,010	1,127,687	-	1,127,687	606,648	558,809	1,165,457	3%
Local Education Revenue	1,647,143	1,704,008	-	1,704,008	1,704,008	121,368	1,825,376	7%
Transportation Special Revenue	63,798	69,194	1,543	70,738	67,084	13,116	80,200	13%
Transportation Fund Restricted	366	12,166	-	12,166	1,166	-	1,166	-90%
Federal Funds	6,621,799	8,214,613	118,937	8,333,549	7,937,580	553,778	8,491,357	2%
Federal Funds - COVID-19	413,137	9,180	7,070	16,250	-	-	-	-100%
Dedicated Credits	2,033,466	2,241,796	21,772	2,263,567	2,213,952	65,915	2,279,868	1%
Federal Mineral Lease	74,111	62,220	34	62,254	62,208	117	62,325	0%
Special Revenue	366,701	288,477	63,785	352,262	287,583	64,997	352,580	0%
Private Purpose Trust Funds	5,201	5,424	39	5,462	5,396	186	5,582	2%
Other Trust and Agency Funds	224	167	110	277	167	892	1,059	282%
Capital Project Funds	448,264	191,705	41	191,746	33,407	89,703	123,109	-36%
Transportation Investment Fund	1,052,041	1,469,283	500,055	1,969,337	1,469,281	581,753	2,051,033	4%
Internal Service Funds	995	1,500	-	1,500	-	-	-	-100%
Enterprise Funds	165,443	228,483	966	229,450	225,597	10,701	236,298	3%
Transfers	1,270,955	1,059,368	-65,897	993,472	1,003,518	-26,923	976,595	-2%
Other Financing Sources	109,695	25,019	80,639	105,658	25,018	82,155	107,173	1%
Pass-through	3,581	2,554	-	2,554	2,553	7	2,561	0%
Beginning Balance	3,579,054	4,769,032	10,550	4,779,582	4,094,496	2,500	4,096,996	-14%
Closing Balance	-4,215,866	-4,093,070	-150	-4,093,220	-3,220,587	-150	-3,220,737	21%
Lapsing Balance	-247,740	-3,142	-	-3,142	-549	-	-549	83%
Total	\$26,263,090	\$29,361,792	\$667,791	\$30,029,583	\$27,956,675	\$2,626,586	\$30,583,260	2%

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

Governor's Recommendation

Uses	FY 2024 Actual	FY 2025 FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
Operating Budget								
Agriculture and Food	75,416	67,144	-228	66,916	64,781	1,745	66,525	-1%
Alcoholic Beverage Services	88,151	86,691	839	87,530	99,697	5,132	104,829	20%
Attorney General	49,552	64,451	226	64,677	60,952	2,567	63,519	-2%
Auditor	7,534	8,303	—	8,303	8,159	295	8,453	2%
Board of Pardons and Parole	7,111	9,488	98	9,586	8,165	347	8,512	-11%
Capital Budget	1,053,868	501,899	—	501,899	247,269	89,475	336,743	-33%
Capitol Preservation Board	5,840	5,153	22	5,174	6,719	1,320	8,039	55%
Career Service Review Office	292	361	5	365	329	15	344	-6%
Commerce	56,051	57,776	694	58,469	56,335	2,653	58,988	1%
Corrections	427,250	484,412	11,512	495,924	470,532	39,794	510,326	3%
Courts	209,622	227,865	4,438	232,303	218,083	11,856	229,939	-1%
Cultural and Community Engagement	59,811	83,249	-13	83,236	70,428	6,214	76,642	-8%
Debt Service	431,557	546,018	-100,000	446,018	446,321	-122,187	324,134	-27%
Economic Opportunity	214,911	174,525	15,621	190,147	154,659	23,762	178,421	-6%
Environmental Quality	87,076	120,515	37,152	157,667	102,416	107,107	209,523	33%
Financial Institutions	9,855	11,092	653	11,745	10,951	1,239	12,189	4%
Government Operations	107,952	148,268	-29,875	118,393	132,875	-1,352	131,523	11%
Governor and Lieutenant Governor	110,692	137,662	1,913	139,574	121,730	3,723	125,452	-10%
Health and Human Services	7,361,544	8,741,588	-142,349	8,599,239	8,567,531	84,971	8,652,502	1%
Higher Education	3,028,549	2,868,624	—	2,868,624	3,038,733	82,562	3,121,295	9%
Insurance	16,040	28,911	212	29,122	32,021	3,154	35,176	21%
Labor Commission	16,391	18,120	201	18,320	18,034	919	18,953	3%
Legislature	46,808	52,280	42	52,322	50,765	1,428	52,193	0%
National Guard	80,033	89,401	413	89,813	80,693	9,572	90,265	1%
Natural Resources	526,244	707,518	63,504	771,022	896,362	217,809	1,114,171	45%
Public Education	7,874,411	8,604,535	37,195	8,641,730	7,914,401	811,425	8,725,827	1%
Public Safety	357,372	472,056	20,575	492,630	426,263	30,273	456,536	-7%
Public Service Commission	32,636	51,749	5,736	57,485	30,056	27,883	57,939	1%
School and Inst. Trust Fund Office	2,777	4,342	—	4,342	4,338	99	4,437	2%
School and Inst. Trust Lands Admin.	19,086	26,284	—	26,284	20,943	1,271	22,213	-15%
Tax Commission	116,086	138,769	2,599	141,368	128,987	5,639	134,626	-5%
Transportation	2,285,775	2,966,311	651,917	3,618,229	2,856,468	908,641	3,765,109	4%
Treasurer	5,617	6,298	165	6,464	5,963	1,302	7,265	12%
Utah Communications Authority	32,000	32,100	—	32,100	32,100	—	32,100	0%
Utah Education and Telehealth Network	47,960	63,436	—	63,436	69,967	7,430	77,398	22%
Veterans and Military Affairs	58,897	89,376	2,123	91,499	52,388	779	53,167	-42%
Workforce Services	1,352,326	1,665,226	82,403	1,747,628	1,450,263	257,726	1,707,988	-2%
Total	\$26,263,090	\$29,361,792	\$667,791	\$30,029,583	\$27,956,675	\$2,626,586	\$30,583,260	2%

TABLE 6: TRANSFERS TO UNRESTRICTED GENERAL AND INCOME TAX FUNDS

(in thousands of dollars)

Transfers by Source	FY 2024 Actual	Governor's Recommendation						FY 25-26 % Change
		FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	
Transfers to the General Fund								
ARPA SLFRF Interest	51,000	—	32,000	32,000	—	—	—	-100%
Cancer Research Restricted Account	15	—	—	—	—	—	—	
Organ Donation Fund	216	—	—	—	—	—	—	
Pediatric NeuroRehabilitation Fund	10	—	—	—	—	—	—	
Qualified Production Enterprise Fund Repayment	500	—	—	—	—	—	—	
Repayment of State Loan to Start Medical Cannabis	2,600	—	—	—	—	—	—	
DNR ISF Closure	113	—	—	—	—	—	—	
DFCM Project Reserve Fund Reductions	346	—	—	—	—	—	—	
DFCM Contingency Fund Reductions	10,610	—	—	—	—	—	—	
Digital Wellness, Citizenship, and Safe Technology	994	—	—	—	—	—	—	
General Obligation Bond Debt Service Adjustments	3,434	893	—	893	—	—	—	-100%
Utah Lake and Great Salt Lake Study Amendments	1,500	—	—	—	—	—	—	
HB2 Item 3 of 24GS	—	—	865	865	—	—	—	-100%
Transfers to the Income Tax Fund								
Public Education Program Balances	166,655	—	—	—	—	—	—	
Transfers to the Uniform School Fund								
Transfer to Uniform School Fund from Income Tax Fund	121,641	—	—	—	—	—	—	
Total	\$359,633	\$893	\$32,865	\$33,758	—	—	—	-100%

This table shows funding to the General Fund and Income Tax Funds 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 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	5,737	335,737	-	335,737	335,737	-	335,737	0%
General Fund, One-time	1,271,313	852,800	-	852,800	-	119,349	119,349	-86%
Income Tax Fund	120,000	120,000	-	120,000	120,000	-	120,000	0%
Income Tax Fund, One-time	267,102	84,024	-	84,024	-	-	-	-100%
Transportation Fund	43,173	80,171	-	80,171	80,171	84,171	164,342	105%
Transportation Fund, One-time	52,839	84,693	-84,693	-	-	-	-	-
Transportation Special Revenue	1,318	1,318	-	1,318	1,318	-	1,318	0%
Federal Funds - COVID-19	14,323	-	-	-	-	-	-	-
Dedicated Credits	279,042	118,540	78,000	196,540	118,540	79,000	197,540	1%
Capital Project Funds	-	-	100	100	1,000	2,000	3,000	2,900%
Transportation Investment Fund	-42,888	300,000	-	300,000	-	-	-	-100%
Transfers	583,094	49,800	-	49,800	51,900	-	51,900	4%
Other Financing Sources	872,508	994,957	-105,620	889,337	972,857	-56,520	916,337	3%
Pass-through	2,900	-	900	900	-	900	900	0%
Beginning Balance	3,771,211	4,519,576	-	4,519,576	3,435,906	-	3,435,906	-24%
Closing Balance	-4,519,576	-3,435,906	-	-3,435,906	-2,095,558	-	-2,095,558	39%
Total	\$2,722,095	\$4,105,711	-\$111,313	\$3,994,398	\$3,021,872	\$228,900	\$3,250,772	-19%

Destination Account or Fund	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
2900 Transportation Investment Fund	1,187,899	3,197,193	-112,413	3,084,781	2,598,401	106,551	2,704,952	-12%
2901 Transportation Infrastructure General Fund Support Subfund	-	300,000	-	300,000	-	-	-	-100%
2915 Transit Transportation Investment Fund	13,969	193,000	-	193,000	143,000	-	143,000	-26%
2916 Cottonwood Canyons Transportation Investment Fund	333	51,000	-	51,000	51,000	-	51,000	0%
2920 Rail Transportation Restricted Account	366	12,166	-	12,166	3,844	-	3,844	-68%
2921 Commuter Rail Subaccount	-	44,800	-	44,800	46,900	-	46,900	5%
2925 Active Transportation Investment Fund	826	45,000	1,000	46,000	45,000	1,000	46,000	0%
3000 Capital Projects	1,067,798	10,800	2,177	12,977	1,000	4,077	5,077	-61%
3005 State Agency Capital Development Fund	-	35,000	-	35,000	-	103,810	103,810	197%
3050 Capital Projects - Higher Education	334,931	119,854	-	119,854	100,690	-	100,690	-16%
3055 Capital Projects - Technical Colleges	65,737	84,171	-	84,171	19,310	-	19,310	-77%
3150 Capital Projects - Prison Development	48,278	-	-	-	-	-	-	-
3250 SBOA Capital Projects	-119	10,650	-	10,650	10,650	-	10,650	0%
3350 Facility Renovation Fund	-	-	-	-	-	15,539	15,539	-
FVAA DAS DFCM Capital Program	2,077	2,077	-2,077	-	2,077	-2,077	-	-
Total	\$2,722,095	\$4,105,711	-\$111,313	\$3,994,398	\$3,021,872	\$228,900	\$3,250,772	-19%

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 (Tables 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 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	221,095	166,761	-	166,761	166,761	-24,377	142,384	-15%
General Fund, One-time	147,739	-27,855	-1,135	-28,990	-	-5,763	-5,763	80%
Income Tax Fund	374,957	452,873	-	452,873	452,873	82,918	535,791	18%
Income Tax Fund, One-time	-12,641	-12,000	-	-12,000	-	20,000	20,000	267%
Uniform School Fund	459,732	459,732	-	459,732	459,732	-	459,732	0%
General Fund Restricted	24,742	2,367	-	2,367	1,042	-	1,042	-56%
Federal Funds - COVID-19	10,000	-	-	-	-	-	-	-
Dedicated Credits	394,875	319,355	-	319,355	319,355	-	319,355	0%
Internal Service Funds	2,500	-	-	-	-	-	-	-
Enterprise Funds	1,750	1,750	-	1,750	1,750	-	1,750	0%
Transfers	-	866	-	866	866	-	866	0%
Other Financing Sources	-	-	1	1	-	1	1	0%
Beginning Balance	536,040	545,649	-	545,649	520,234	-	520,234	-5%
Closing Balance	-545,649	-520,234	-	-520,234	-635,750	-	-635,750	-22%
Total	\$1,615,140	\$1,389,263	-\$1,134	\$1,388,129	\$1,286,863	\$72,778	\$1,359,642	-2%

Destination Account or Fund	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
0091 Long-term Capital Projects Fund	-	-	-	-	-	-	-	-
0094 Correctional Institution Clinical Services Transition Account	52,621	-	-	-	-	-	-	-
1030 LeRay McAllister Working Farm and Ranch Fund	-	1,000	-	1,000	1,000	-	1,000	0%
1031 Wildlife Damage Prevention Account	594	458	-	458	458	-	458	0%
1035 Rangeland Improvement Account	7,846	4,846	-	4,846	4,846	-	4,846	0%
1036 Invasive Species Mitigation Account	2,000	-	-	-	-	-	-	-
1049 Homeless Shelter Cities Migration Restricted Account	7,500	7,500	-	7,500	7,500	-	7,500	0%
1053 Pamela Atkinson Homeless Account	1,817	1,817	-	1,817	1,817	-	1,817	0%
1054 GOV Industrial Assistance Account	15,449	20,000	-	20,000	13,066	-	13,066	-35%
1060 Native American Repatriation Restricted Account	-	-	-	-	-	-	-	-
1082 DEQ Environmental Quality Restricted Account	1,724	2,363	-	2,363	2,363	-	2,363	0%
1119 Statewide Behavioral Health Crisis Response Account	16,903	39,090	-1,211	37,879	39,090	-1,211	37,879	0%
1135 Agricultural Water Optimization Account	170,000	-	-	-	-	-	-	-
1173 Wildlife Habitat Account	-	1,325	-	1,325	-	-	-	-100%
1184 General Fund Restricted - Great Salt Lake Account	12,500	2,500	-	2,500	2,500	-	2,500	0%
1201 Employment Incentive Restricted Account	1,500	1,500	-	1,500	1,500	-	1,500	0%
1222 DOH Medicaid Restricted Account	101,200	4,713	-	4,713	-	-	-	-100%
1235 Medicaid Budget Stabilization Restricted Account	23,700	-	-	-	-	-	-	-
1236 Adult Autism Treatment Account	358	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	0%
1250 DNA Specimen Account	216	216	-	216	216	-	216	0%
1251 Road Rage Awareness and Prevention Restricted Account	-	50	-	50	50	-	50	0%
1287 Homeless to Housing Reform Restricted Account	12,850	12,850	-	12,850	12,850	-	12,850	0%
1321 Constitutional Defense Restricted Account	1,042	1,042	-	1,042	1,042	-	1,042	0%
1402 Motion Picture Incentive Account	1,421	1,421	-	1,421	1,421	-	1,421	0%
1403 Tourism Marketing Performance	22,823	21,823	-	21,823	21,823	-	21,823	0%
1409 DWS School Readiness Restricted Acct	3,000	3,000	-	3,000	3,000	-	3,000	0%
1411 Indigent Defense Resources Restricted Account	10,241	9,638	57	9,694	9,635	868	10,503	8%
1413 Victim Services Restricted Account	24,500	12,000	-	12,000	12,000	-	12,000	0%
1414 Colorado River Authority of Utah Restricted Account	1,565	1,605	20	1,626	1,602	64	1,666	2%
1430 State Mandated Insurer Payments Restricted	8,778	10,000	-	10,000	10,000	-	10,000	0%
1503 TAX Rural Health Care Facilities	219	219	-	219	219	-	219	0%
2241 Hospital Provider Assessment Fund	172,898	113,257	-	113,257	113,257	-	113,257	0%
2242 Ambulance Service Provider Assessment Fund	6,621	5,092	-	5,092	5,092	-	5,092	0%
2243 Nursing Care Facility Provider Assessment Fund	44,821	41,060	-	41,060	41,060	-	41,060	0%
2252 Medicaid Expansion Fund	134,286	82,338	-	82,338	75,812	-29,861	45,951	-44%
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	127,553	127,553	-	127,553	127,553	-	127,553	0%
2437 PED Teacher and Student Success Account	167,800	197,041	-	197,041	197,041	31,509	228,550	16%
2442 Public Education Economic Stabilization Restricted Account	360,163	523,536	-	523,536	440,640	51,409	492,050	-6%
2465 FIN Performance Funding Restricted Account	16,500	57,779	-	57,779	57,779	20,000	77,779	35%
2485 Education Savings Incentive Restricted Account	878	871	-	871	871	-	871	0%
6900 Risk Management - Property Fund	2,500	-	-	-	-	-	-	-
Total	\$1,615,140	\$1,389,263	-\$1,134	\$1,388,129	\$1,286,863	\$72,778	\$1,359,642	-2%

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 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	1	–	–	–	–	–	–	
General Fund, One-time	10,499	21,750	–	21,750	–	–	–	-100%
General Fund Restricted	25,000	–	-25,000	-25,000	–	–	–	100%
Dedicated Credits	519,472	530,948	37,050	567,998	530,739	54,953	585,692	3%
Beginning Balance	104,024	161,026	–	161,026	139,306	-2,500	136,806	-15%
Closing Balance	-161,026	-139,306	2,000	-137,306	-117,095	2,500	-114,595	17%
Lapsing Balance	-110	–	–	–	–	–	–	
Total	\$497,859	\$574,418	\$14,050	\$588,468	\$552,950	\$54,953	\$607,903	3%

Program	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
Attorney General ISF	64,923	68,789	–	68,789	68,810	2,139	70,949	3%
Division of Finance	1,670	1,733	7	1,739	1,613	21	1,634	-6%
Enterprise Technology	159,850	177,118	12,357	189,475	179,655	19,704	199,359	5%
Facilities Management	44,490	45,171	795	45,966	42,906	6,053	48,959	7%
Fleet Operations	88,159	87,370	7,441	94,811	87,378	8,672	96,050	1%
General Services	22,154	20,664	63	20,727	20,789	-2,137	18,652	-10%
Human Resource Management	17,175	16,205	4,859	21,063	16,180	5,797	21,977	4%
Risk Management	99,440	157,369	-11,472	145,897	135,619	14,704	150,323	3%
Total	\$497,859	\$574,418	\$14,050	\$588,468	\$552,950	\$54,953	\$607,903	3%

TABLE 9b: INTERNAL SERVICE FUNDS (CONTINUED)

(in thousands of dollars, all sources of finance)

Governor's Recommendation

	Actual FY 2024	Recommended FY 2025	Recommended FY 2026
New Capital Acquisition Limit			
Attorney General ISF	1	2	1
Division of Finance	1,714	10,000	10,000
General Services	594	1,580	1,580
Fleet Operations	27,111	25,000	25,000
Risk Management	143	300	300
Facilities Management	87	25	25
Human Resource Management	-	1,000	1,000
Enterprise Technology	1,714	10,000	6,000
Total	\$31,364	\$47,907	\$43,906

	Actual FY 2024	Recommended FY 2025	Recommended FY 2026
Retained Earnings			
Attorney General ISF	10,940	10,799	10,434
Division of Finance	1,379	-	-
General Services	6,766	11,811	11,846
Fleet Operations	4,462	6,477	7,954
Risk Management	37,150	45,566	47,964
Facilities Management	-2,669	-6,511	-7,941
Human Resource Management	2,760	2,475	2,475
Enterprise Technology	14,440	11,283	11,283
Total	\$75,227	\$81,900	\$84,014

	Actual FY 2024	Recommended FY 2025	Recommended FY 2026
Budgeted FTE (Values Not Rounded)			
Attorney General ISF	324	355	355
Division of Finance	3	7	7
General Services	79	91	91
Fleet Operations	30	41	41
Risk Management	33	38	38
Facilities Management	156	176	176
Human Resource Management	120	138	151
Enterprise Technology	761	778	779
Enterprise Technology - Contracted	215	215	215
Total	1,720	1,839	1,853

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.

TABLE 10: RECOMMENDED GENERAL FUND AND INCOME TAX FUND ADJUSTMENTS

FY 2025 Adjustments

Recommended Adjustments	Ongoing	One-time
Agriculture and Food		
AG ISF Funding Gap		71,500
Industrial Hemp Adjustment		600,500
Corrections		
Prison Operations & Maintenance		4,404,500
Staff Training & Risk Reduction		300,000
Courts		
Jury & Witness Interpreters		450,000
Cultural and Community Engagement		
America250		500,000
Debt Service		
Debt Service Adjustments		-100,000,000
Economic Opportunity		
Child Care Services Infrastructure		3,000,000
Government Operations		
Presidential Debate		-2,500,000
State Financial Enterprise Resource Planning Data Support		480,000
Governor and Lieutenant Governor		
Extradition Funding Adjustment		321,000
Health and Human Services		
Correctional Healthcare Structural Deficit & Cost Controls		8,000,000
Legal Representation for Children & Youth at DCFS		715,400
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS		-1,500,000
Medicaid Consensus		-83,549,400
State Hospital Operational Cost Increases		1,000,000
Natural Resources		
Dam Safety		5,000,000
Energy Security Study		150,000
Public Education		
Amendment A WPU Set-Aside		-52,595,300
Statutory Enrollment Growth		3,493,700
Public Safety		
Alcohol Beverage Control Fund Adjustment		3,000,000
Concealed Weapons Restricted Account Shortfall		1,800,000
Fuel & Vehicle Costs		4,100,000
Tax Commission		
Cloud-Based Call Center Upgrade		160,200
Motor Vehicle Enforcement Adjustment		-2,400,000
Transportation		
Aeronautics Compensation Funding Split Adjustment		-7,300
Veterans and Military Affairs		
Great Salt Lake Sentinel Landscape		1,992,500
Workforce Services		
HB3 Item 209 & 238 of 24GS		-700,000

Recommended Adjustments	Ongoing	One-time
Compensation		
P4P Reallocation		-1,311,300
FY 2025 Total Recommended Adjustments	\$0	-\$205,024,000

FY 2026 Adjustments

Recommended Adjustments	Ongoing	One-time
Agriculture and Food		
AG ISF Funding Gap	71,500	
Food Supply Chain Security		1,000,000
Spanish Fork Veterinary Lab Technician	52,500	-26,300
Attorney General		
Southern Utah Elder Abuse & Fraud Initiative	260,000	
Capital Budget		
Camp Williams South Gate Access Point		12,516,200
Capital Development Contingencies		19,349,300
Capital Improvement 1.5%	19,349,300	-19,349,300
Central Evidence Warehouse		19,936,000
Multi-Agency Airport Hangar		9,008,900
Ogden Multi-Agency State Office Building		43,000,000
Statewide Space Master Plan		15,538,900
Corrections		
Jail Contracting	5,705,100	
Overtime Management		6,000,000
Prison Operations & Maintenance		8,563,100
Courts		
Jury & Witness Interpreters	470,000	
Cultural and Community Engagement		
Arts & Museums General Operating Grants		2,000,000
One Utah Service Fellowship		2,000,000
Economic Opportunity		
Rural Communities Opportunity Grant		5,000,000
Rural Opportunity Loans		5,000,000
Sundance Film Festival	1,500,000	1,500,000
Environmental Quality		
Addressing Critical Dust Concerns	651,100	
Government Operations		
Customer Experience	2,750,000	
Geospatial Data Imagery		150,000
Purchasing ISF	-569,100	
State Financial Enterprise Resource Planning Data Support	480,000	
Vendor Self Service System	500,000	
Verifiable Digital Credentials	850,000	2,750,000
Governor and Lieutenant Governor		
Extradition Funding Adjustment	210,000	
Indigent Defense Commission Grant Program		700,000
Utah Debate Commission		50,000
Health and Human Services		
Addressing Growth in Baby Watch Early Intervention Services	1,500,000	
Correctional Healthcare Structural Deficit & Cost Controls	250,000	
DCFS Foster Care & JJYS Parity to Medicaid Rates	105,700	
DCFS Workforce Shortage	493,500	

Recommended Adjustments	Ongoing	One-time
DSPD Competitive Integrated Employment	2,665,200	-1,097,300
Foster Care & Kinship Investments	5,050,000	
HCBS Waiver & Home Health Rate Increase	7,314,100	
Healthy Utah Communities Program		100,000
Increase Capacity to Protect Vulnerable Adults & Seniors	408,100	
Legal Representation for Children & Youth at DCFS	715,400	
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	11,169,900	-1,091,600
Medicaid ACA Expansion Fund	-23,306,300	-6,554,800
Medicaid Consensus	53,397,900	-30,621,800
Medicaid Pharmacy	-4,000,000	
Nutrition for Vulnerable Seniors		4,200,000
Providing Quality Services at Christmas Box Houses	885,700	
Public Health Emergency Preparedness Response	707,100	-304,400
Services for People with Disabilities Waiting List	5,451,900	-1,534,300
State Hospital Operational Cost Increases	3,800,000	
Utah Model of Care		1,500,000
Higher Education		
Civic Life and Leadership		2,000,000
Dedicated Projects O&M	1,487,800	-1,487,800
New Performance Funding		20,000,000
One-Time O&M Adjustments		-3,811,900
Technical College Dedicated Project Programming	150,000	-150,000
Technical Colleges Program Capacity	2,252,000	203,800
Utah PRIME Expansion		1,000,000
Insurance		
State Mandated Insurer Payments	2,221,000	
Legislature		
Legislative Services Office Personnel	150,000	
National Guard		
Camp Williams West Traverse Sentinel Landscape		3,000,000
IT Staffing & Infrastructure Upgrade	335,000	
Recruiting & Retention Bonuses		3,400,000
State Tuition Assistance		1,600,000
Natural Resources		
Dam Safety		5,000,000
Fire Sense Campaign		500,000
Great Salt Lake Long-Term Water Program		16,000,000
Operation Gigawatt - Geothermal	150,000	4,199,000
Operation Gigawatt - Nuclear	400,000	20,000,000
Public Lands Legal Counsel		850,000
Shared Stewardship		1,400,000
Wildland Fire Suppression Fund		-7,000,000
Public Education		
Amendment A WPU Set-Aside	-82,595,300	
Public Education Economic Stabilization Account Deposit	51,409,200	
Reallocate Enrollment Growth Contingency Funds	-19,101,000	
Statutory Enrollment Growth	13,438,200	
USDB Teacher Steps & Lanes	1,895,300	
WPU Value Increase - Inflationary Adjustment (4%)	178,615,500	
Public Safety		
Aero Bureau Operations	250,000	1,775,000
Crime Center Operations		500,000

Recommended Adjustments	Ongoing	One-time
EMS Operations	759,000	2,655,000
Fuel & Vehicle Costs		4,100,000
Highway Patrol Officers	1,480,000	845,000
Records Management Server		1,500,000
Trooper Overtime		2,000,000
VINE Contract Renewal		375,000
Tax Commission		
Cloud-Based Call Center Upgrade	160,200	
Motor Vehicle Enforcement Adjustment		-2,400,000
Transportation		
Aeronautics Compensation Funding Split Adjustment	-7,100	
Treasurer		
Financial Education		100,000
Utah Education and Telehealth Network		
Video Conferencing Software		4,898,300
Veterans and Military Affairs		
State Veterans Cemetery Operations	250,000	
Veterans Suicide Prevention Program Coordinator	150,000	100,000
Workforce Services		
Cloud-Based Call Center Upgrade	225,000	
Homeless Services Dedicated Funding - Family Shelter	3,800,000	
Homeless Services Emergency Shelter - Winter/Summer		11,000,000
Compensation		
COLA (2.5%)	30,598,000	
Dental Insurance Increase (6.9%)	541,700	
Employee 401(k) Match		573,400
Health Insurance Increase (5%)	9,882,900	
Higher Ed COLA (2.5%)	39,282,300	
Higher Ed Dental Insurance Increase (6.9%)	525,100	
Higher Ed Health Insurance Increase (5.0%)	11,489,100	
P4P Reallocation	-1,311,300	
Pay-for-Performance		25,033,400
Retirement Rate Changes	-4,296,600	
Set-Aside for ISF Compensation Increases	3,848,400	2,645,200
Term Pool Rate Changes	-14,718,700	
Tier-2 Salary Adjustment (0.11%)	531,600	
Workers Compensation Rate Change	-649,800	
Internal Service Fund (ISF) Rate Impact		
Attorney General ISF Rate Impact	449,300	
Government Operations ISF Rate Impact	11,833,800	
Property Insurance ISF Rate Impact	-6,272,600	
FY 2026 Total Recommended Adjustments	\$338,496,600	\$221,686,000

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

TABLE 11: RECOMMENDED ADJUSTMENTS IMPACTING GENERAL FUND REVENUE

FY 2025 Adjustments to Other Funds that Impact General Fund Revenue

Recommended Adjustments	Ongoing	One-time
Alcoholic Beverage Services		
Parents Empowered Technical Adjustment		129,500
Compensation		
P4P Reallocation		1,381,400
Total FY 2025 General Fund Revenue Impacts	\$0	\$1,510,900

FY 2026 Adjustments to Other Funds that Impact General Fund Revenue

Recommended Adjustments	Ongoing	One-time
Commerce		
Construction Fraud Attorney	265,000	
Financial Analyst	75,000	
Insurance		
Captive Insurance Annual Adjustment	33,100	
Consumer Service Analyst	128,000	
Alcoholic Beverage Services		
Alcoholic Beverage Services - Required (32B-2-301)	1,892,500	
Parents Empowered Technical Adjustment	129,500	
Compensation		
COLA (2.5%)	1,858,300	
Dental Insurance Increase (6.9%)	30,900	
Employee 401(k) Match		365,500
Health Insurance Increase (5%)	600,000	
P4P Reallocation	1,381,400	
Pay-for-Performance		1,486,500
Retirement Rate Changes	-262,900	
Term Pool Rate Changes	-873,000	
Tier-2 Salary Adjustment (0.11%)	51,400	
Workers Compensation Rate Change	-41,100	
Internal Service Fund (ISF) Rate Impact		
Attorney General ISF Rate Impact	55,300	
Government Operations ISF Rate Impact	1,145,200	
Property Insurance ISF Rate Impact	-58,600	
Total FY 2026 General Fund Revenue Impacts	\$6,410,000	\$1,852,000

Funds impacting the General Fund include the Commerce Service Account, Oil & Gas Conservation Account, Captive Insurance Restricted Account, Insurance Department Restricted Account, and the Liquor Control Fund. This table does not include reallocations that net to \$0, which are shown in Appendix B.

TABLE 12: RECOMMENDED ADJUSTMENTS TO RESTRICTED FUNDS AND OTHER SOURCES

FY 2025 Adjustments

Recommended Adjustments	Funding Source	Ongoing	One-time
Agriculture and Food			
AG ISF Funding Gap	Dedicated Credits		41,700
AG ISF Funding Gap	Livestock Brand (GFR)		5,900
Dedicated Credit Adjustments	Dedicated Credits		-862,700
Federal Funds Adjustments	Federal Funds		-126,900
Transfer Adjustments	Transfers		-425,900
Attorney General			
Supplemental Authorization of John R. Justice Scholarships (UPC)	Federal Funds		63,000
Supplemental for NACP Non-Federal Grant (UPC)	Expendable Receipts		8,000
Supplemental Increase in Transfers from DWS for CDIU	Transfers		155,000
Capital Budget			
Tax Credit - Inflation Reduction Act	Capital Projects Fund		100,000
Commerce			
DRE Appraisal Subcommittee Federal Grant	Federal Funds		107,300
Corrections			
Inmate Tablet Programming	Federal Funds - American Rescue Plan		1,204,300
Courts			
Increase Court Security Fund Appropriation	Court Security Account (GFR)		3,987,900
Cultural and Community Engagement			
MCA Restricted Funds Adjustment	General Fund Restricted		-7,500
SHPO Federal Funds Adjustment	Federal Funds		-300,000
STEM Federal Funds Adjustment	Federal Funds		-497,900
Debt Service			
Debt Service Adjustments	Dedicated Credits		1,358,400
Debt Service Adjustments	Federal Funds		-1,358,400
Economic Opportunity			
Childcare Solutions & Workforce Productivity Plan	Dedicated Credits		150,000
USBCI Dedicated Credit Authority	Dedicated Credits		90,000
USBCI Dedicated Credit Authority for Recycled Funds	Dedicated Credits		250,000
Environmental Quality			
Air Quality Federal Funds Increase	Federal Funds		32,712,400
Director's Office Dedicated Revenue	Dedicated Credits		-4,300
Environmental Response & Remediation Dedicated Credits Decrease	Dedicated Credits		-244,700
Environmental Response & Remediation Federal Funds Increase	Federal Funds		1,282,000
Indirect Cost Adjustment	Transfers		32,300
UDOT Subaward to Air Quality	Transfers		1,000,000
Waste Management & Radiation Control Dedicated Credits Decrease	Dedicated Credits		-400,000
Water Quality Federal Funds Adjustment	Federal Funds		1,788,500
Financial Institutions			
Office Moving Costs	Financial Institutions (GFR)		500,000
Government Operations			
Adjustment in Collection Authority	Dedicated Credits		9,441,000
Adjustment in Collection Authority	Disaster Recovery Fund (GFR)		-25,000,000
Archives Dedicated Credit Authority	Dedicated Credits		71,300
DFCM dedicated credit authority	Dedicated Credits		823,000
DTS-ISF Dedicated Credit Increase Request	Dedicated Credits		10,338,200
EDO Reduction of Transfer Authority	Dedicated Credits		1,436,000
EDO Reduction of Transfer Authority	Transfers		-521,800
Fleet Increased Dedicated Credits	Dedicated Credits		7,322,500
HAAAA Clearing Account	Dedicated Credits		0
HABAA Clearing Account	Dedicated Credits		0
HACAA P4P Increased Dedicated Credits	Dedicated Credits		878,400
HAEAA Training Dedicated Credit Request	Closing Nonlapsing Balance		-150,000
HAEAA Training Dedicated Credit Request	Dedicated Credits		150,000
HAFAA IT Clearing	Dedicated Credits		0
HAGAA HR Field Services Increased Dedicated Credits	Dedicated Credits		2,558,600
HAHAA Payroll Services Changes to Dedicated Credits	Dedicated Credits		152,700
HALAA CORE SERVICES Increased Dedicated Credits	Dedicated Credits		1,900,900
HQAAA- Federal Fund reduction	Federal Funds		-17,098,700
HQAAA- Federal Fund reduction	Federal Funds - American Rescue Plan		5,165,500
HQAAA- SLCGP Federal Grant Funding Transfer from Public Safety	Transfers		4,000,000
Interest Income collection authority in Risk	Closing Nonlapsing Balance		2,000,000
Interest Income collection authority in Risk	Interest Income		2,000,000
Reduction of Dedicated Credit Authority	Dedicated Credits		-3,776,900
Transaction Team Dedicated Credit Increase	Dedicated Credits		60,700
UGRC-GPS Re-allocation of Funding	E-911 Emergency Services (GFR)		0
UGRC-GPS Re-allocation of Funding	Federal Funds		-1,100
Governor and Lieutenant Governor			
Conflict of Interest Penalty Revenue	Other Financing Sources		700
Eliminate Transfer Revenue	Transfers		-9,000
IDC Expendable Receipts Adjustment	Expendable Receipts		460,700
Revenue Transfer from Division of Water Resources	Transfers		38,000
Revenue Transfers	Transfers		350,000
Snow Water Supply Forecasting Program Grant Supplemental	Federal Funds		300,000
Health and Human Services			
Center for Medical Cannabis Variable Revenue Adjustments	Dedicated Credits		891,000
Center for Medical Cannabis Variable Revenue Adjustments	Interest Income		400,000
CHIP & Medicaid Variable Revenue Adjustments	Dedicated Credits		-2,117,000
CHIP & Medicaid Variable Revenue Adjustments	Expendable Receipts		362,200
CHIP & Medicaid Variable Revenue Adjustments	Expendable Receipts - Rebates		-362,200
CHIP & Medicaid Variable Revenue Adjustments	Federal Funds		0
CHIP & Medicaid Variable Revenue Adjustments	Transfers		0
Clinical Services Variable Revenue Adjustment	Dedicated Credits		1,091,300
Clinical Services Variable Revenue Adjustment	Expendable Receipts		250,400
Clinical Services Variable Revenue Adjustment	Federal Funds		16,137,200

Recommended Adjustments	Funding Source	Ongoing	One-time
Clinical Services Variable Revenue Adjustment	Transfers		305,600
Correctional Health Services Variable Revenue Adjustments	Dedicated Credits		70,200
Correctional Health Services Variable Revenue Adjustments	Federal Funds		110,000
Correctional Health Services Variable Revenue Adjustments	Transfers		-800,700
DAAS Admin Variable Revenue Adjustment	Federal Funds		1,085,500
DAAS Variable Revenue Adjustments	Expendable Receipts		-111,100
DAAS Variable Revenue Adjustments	Federal Funds		-2,337,300
DAAS Variable Revenue Adjustments	Transfers		60,300
Department Oversight Variable Revenue Adjustments	Dedicated Credits		664,800
Department Oversight Variable Revenue Adjustments	Federal Funds		-188,200
Department Oversight Variable Revenue Adjustments	Transfers		-1,429,500
Division of Child & Family Services Variable Revenue Adjustment	Dedicated Credits		-50,600
Division of Child & Family Services Variable Revenue Adjustment	Expendable Receipts		-99,100
Division of Child & Family Services Variable Revenue Adjustment	Federal Funds		-4,719,000
Division of Child & Family Services Variable Revenue Adjustment	Transfers		-1,354,900
Division of Family Health Variable Revenue Adjustment	Dedicated Credits		-594,500
Division of Family Health Variable Revenue Adjustment	Expendable Receipts		1,413,600
Division of Family Health Variable Revenue Adjustment	Federal Funds		18,077,000
Division of Family Health Variable Revenue Adjustment	Transfers		571,100
Division of Population Health Variable Revenue Adjustment	Dedicated Credits		-100
Division of Population Health Variable Revenue Adjustment	Expendable Receipts		-1,592,800
Division of Population Health Variable Revenue Adjustment	Federal Funds		-90,450,100
Division of Population Health Variable Revenue Adjustment	Transfers		-1,240,100
DSPD Admin Variable Revenue Adjustments	Dedicated Credits		-100
DSPD Admin Variable Revenue Adjustments	Federal Funds		-2,126,700
DSPD Admin Variable Revenue Adjustments	Transfers		1,075,000
DSPD Restricted Account Increase	Division of Services for People with Disabilities Restricted Account (GFR)		12,247,000
DSPD Variable Revenue Adjustments	Dedicated Credits		-3,000
DSPD Variable Revenue Adjustments	Expendable Receipts		-20,600
DSPD Variable Revenue Adjustments	Federal Funds		-24,787,800
DSPD Variable Revenue Adjustments	Transfers		7,858,700
Fund 2250 Variable Revenue Adjustments	Dedicated Credits		500,000
Increase Medicaid Expendable Special Revenue Funds Appropriations	Ambulance Service Provider Assess Exp Rev Fund		1,507,700
Increase Medicaid Expendable Special Revenue Funds Appropriations	Hospital Provider Assessment		59,643,200
Increase Medicaid Expendable Special Revenue Funds Appropriations	Nursing Care Facilities Provider Assessment Fund		3,740,200
Integrated Healthcare Services Admin Variable Revenue Adjustments	Dedicated Credits		-11,800
Integrated Healthcare Services Admin Variable Revenue Adjustments	Expendable Receipts		-600
Integrated Healthcare Services Admin Variable Revenue Adjustments	Federal Funds		-2,921,800
Integrated Healthcare Services Admin Variable Revenue Adjustments	Transfers		1,759,600
JJYS Juvenile Justice Reinvestment Account Reduction	Juvenile Justice Reinvestment Account (GFR)		-982,900
Juvenile Justice & Youth Services Variable Revenue Adjustment	Dedicated Credits		-2,300
Juvenile Justice & Youth Services Variable Revenue Adjustment	Expendable Receipts		-4,800
Juvenile Justice & Youth Services Variable Revenue Adjustment	Federal Funds		187,300
Juvenile Justice & Youth Services Variable Revenue Adjustment	Transfers		1,232,100
Medicaid Consensus	Federal Funds		-92,782,600
Nutrition for Vulnerable Seniors	Federal Funds - American Rescue Plan		300,000
Office of Recovery Services Variable Revenue Adjustments	Dedicated Credits		-56,500
Office of Recovery Services Variable Revenue Adjustments	Expendable Receipts		58,300
Office of Recovery Services Variable Revenue Adjustments	Federal Funds		2,607,100
Office of Recovery Services Variable Revenue Adjustments	Transfers		167,400
Operations Variable Revenue Adjustments	Dedicated Credits		-15,800
Operations Variable Revenue Adjustments	Federal Funds		1,204,400
Operations Variable Revenue Adjustments	Transfers		-1,179,300
OSUMH Admin Variable Revenue Adjustments	Dedicated Credits		3,200
OSUMH Admin Variable Revenue Adjustments	Expendable Receipts		7,900
OSUMH Admin Variable Revenue Adjustments	Federal Funds		2,523,300
OSUMH Admin Variable Revenue Adjustments	Transfers		2,752,900
OSUMH Variable Revenue Adjustments	Expendable Receipts		-1,045,300
OSUMH Variable Revenue Adjustments	Federal Funds		-18,877,200
OSUMH Variable Revenue Adjustments	Transfers		2,717,800
Reduce Medicaid Expansion Fund in OSUMH	Medicaid Expansion Fund		-1,146,700
Supporting the Growth of a Trauma-Informed Workforce in Utah	Federal Funds - American Rescue Plan		400,000
USDC Variable Revenue Adjustments	Dedicated Credits		-23,600
USDC Variable Revenue Adjustments	Transfers		3,880,100
USH Variable Revenue Adjustments	Dedicated Credits		-1,036,500
USH Variable Revenue Adjustments	Transfers		-3,531,100
Labor Commission			
Workplace Safety Adjustment	Workplace Safety (GFR)		-27,000
Legislature			
Dedicated Credit Adjustment	Dedicated Credits		42,000
Natural Resources			
Dutch John Ranger Residence	Boating (GFR)		300,000
Dutch John Ranger Residence	Off-highway Vehicle (GFR)		300,000
Energy Development Federal Funds Adjustment	Federal Funds		31,000,000
Forestry, Fire, & State Lands Dedicated Credits Adjustment	Dedicated Credits		2,000,000
Oil, Gas & Mining Field Vehicles	GFR - Division of Oil, Gas, and Mining (GFR)		140,000
Oil, Gas & Mining Well Plugging Federal Funds	Federal Funds		6,000,000
Outdoor Recreation Maintenance Shop	Boating (GFR)		1,000,000
Outdoor Recreation Maintenance Shop	Off-highway Vehicle (GFR)		13,000,000
UGS Operations	Utah Geological Survey Oil, Gas, and Mining Restricted Account (GFR)		700,000
Variable Revenue Adjustment - UGS Expendable Receipts	Expendable Receipts		381,600
Water Resources Federal Funds Adjustment	Federal Funds		2,321,700
Water Rights Federal Funds Adjustment	Federal Funds		195,300
Wildlife Resources Federal Funds Adjustment	Federal Funds		5,194,300
Public Education			
Federal Grants	Federal Funds		86,297,000
Revenue Transfers for Indirect Cost Pool (IN)	Transfers		116,900
Revenue Transfers for Indirect Cost Pool (OUT)	Transfers		-116,900

Recommended Adjustments	Funding Source	Ongoing	One-time
Public Safety			
Aero Bureau Dedicated Credits Adjustment	Dedicated Credits		-250,000
Expendable Receipts Adjustment	Expendable Receipts		-306,500
Federal Funds Adjustments	Federal Funds		3,463,000
Fire Marshal Staffing & Equipment	Fire Academy Support (GFR)		1,950,000
Highway Safety Office Staffing & Operations	Motorcycle Education		100,000
Records Management Server	Motor Vehicle Safety Impact Restricted Account		2,231,600
Transfers Adjustment	Transfers		500,000
Uninsured Motorist Identification Database Adjustment	Uninsured Motorist I.D.		500,000
Public Service Commission			
Utah Universal Service Fund Distributions	Dedicated Credits		5,688,700
Tax Commission			
Cloud-Based Call Center Upgrade	Dedicated Credits		300
Cloud-Based Call Center Upgrade	Sales and Use Tax Admin Fees (GFR)		39,500
Electronic Payment Restricted Account Increase	Electronic Payment Fee Restricted Account (GFR)		250,000
License Plate Restricted Account Increase	License Plate Restricted Account (GFR)		1,000,000
Motor Vehicle Enforcement Adjustment	MV Enforcement Temp Permit Acct (GFR)		2,400,000
Transfers			
ARPA SLFRF Interest	ARPA Administrative Fund		32,000,000
HB2 Item 3 of 24GS	Beginning Nonlapsing Balance		865,100
Transportation			
Aeronautics Compensation Funding Split Adjustment	Aeronautics Restricted Account		7,300
Aeronautics Operations	Aeronautics Restricted Account		425,000
B&C Roads Revenue Growth	Transportation Fund		53,031,600
Gas Tax Transfer Adjustment	Transportation Fund		-84,692,700
Increase Expendable Receipts	Expendable Receipts		4,000,000
Increase Federal Funds	Federal Funds		79,508,100
Increase Revenue Transfers	Transfers		1,500,000
ISF Funding Source Adjustment	Dedicated Credits		-31,800
ISF Funding Source Adjustment	Federal Funds		-27,100
ISF Funding Source Adjustment	Transportation Fund		58,900
Litter Pick-up	Transportation Fund		1,000,000
Maintenance Equipment	Transportation Fund		3,629,000
P4P Funding Split Adjustment	Transit Transportation Investment Fund		21,300
P4P Funding Split Adjustment	Transportation Fund		-66,600
P4P Funding Split Adjustment	Active Transportation Investment Fund		45,300
Transportation Funds Balances & Revenue Growth	Dedicated Credits		900,000
Transportation Funds Balances & Revenue Growth	Designated Sales Tax		-919,757,400
Transportation Funds Balances & Revenue Growth	Interest Income		80,000,000
Transportation Funds Balances & Revenue Growth	License/Fees		8,121,800
Transportation Funds Balances & Revenue Growth	Other Financing Sources		894,637,400
Transportation Funds Balances & Revenue Growth	Pass-through		900,000
Transportation Funds Balances & Revenue Growth	Transfers		-86,690,200
Transportation Funds Balances & Revenue Growth	Transportation Investment Fund		500,000,000
Treasurer			
Investment Accounting System Upgrade	Dedicated Credits		55,000
Unclaimed Property Staffing & Support	Trust and Agency Funds		110,400
Workforce Services			
Federal Funds FY25 Supplemental	Federal Funds		75,885,400
Federal Funds Request Additional	Federal Funds		1,530,000
Restricted Account Authority for Cost Allocation	Homeless Account (GFR)		564,400
Restricted Account Authority for Cost Allocation	Homeless Housing Reform Restricted Account (GFR)		208,000
Restricted Account Authority for Cost Allocation	Homeless Shelter Cities Mitigation Restricted Account (GFR)		1,815,300
Restricted Account Authority for Cost Allocation	Housing Opportunities for Low Income Households		-7,600
Restricted Account Authority for Cost Allocation	Olene Walker - Fed Home		-7,600
Restricted Account Authority for Cost Allocation	Utah Basin Revitalization Fund		7,600
Revenue Authority for Current Programs	Expendable Receipts		153,600
Revenue Authority for Current Programs	Transfers		-489,500
Compensation			
P4P Reallocation			22,148,900
Total FY 2025		\$0	\$771,128,700

FY 2026 Adjustments

Recommended Adjustments	Funding Source	Ongoing	One-time
Agriculture and Food			
AG ISF Funding Gap	Dedicated Credits	41,700	
AG ISF Funding Gap	Livestock Brand (GFR)	5,900	
ARDL Earmark Reallocation for Conservation Staff	Agri Resource Development	525,000	
Dedicated Credit Adjustments	Dedicated Credits	-487,300	
Federal Funds Adjustments	Federal Funds	-224,600	
Salesforce Implementation	Livestock Brand (GFR)		400,000
Transfer Adjustments	Transfers	-495,000	
Attorney General			
Southern Utah Elder Abuse & Fraud Initiative	Federal Funds	780,000	
Supplemental Increase in Transfers from DWS for CDIU	Transfers	155,000	
Capital Budget			
SLCC South City Campus Seismic Upgrade	Higher Education Capital Projects Fund		9,426,800
Snow College Washburn Building Entrance Addition	Higher Education Capital Projects Fund		6,455,000
SUU Business Building West Construction Inflation	Higher Education Capital Projects Fund		1,365,100
SUU South Edge of Campus Landbank	Higher Education Capital Projects Fund		6,635,000
SWTC Diesel Tech Program Bays	Technical Colleges Capital Projects Fund		1,500,000
Tax Credit - Inflation Reduction Act	Capital Projects Fund	2,000,000	
TTC Adjacent Property Landbank	Technical Colleges Capital Projects Fund		631,200
UTU McDonald Building Renovation & Addition	Higher Education Capital Projects Fund		27,367,000
UVU Health Professions Building Design	Higher Education Capital Projects Fund		8,711,000
UVU Student Athlete Building	Higher Education Capital Projects Fund		14,500,000
WSU Allied Health South Building Remodel	Higher Education Capital Projects Fund		4,679,000

Recommended Adjustments	Funding Source	Ongoing	One-time
WSU Student Services Support Center Renovation	Higher Education Capital Projects Fund		8,204,500
Corrections			
Opiate Use Disorder Treatment	Opioid Litigation Settlement Restricted Account (GFR)	447,000	
Courts			
Increase Court Security Fund Appropriation	Court Security Account (GFR)	3,987,900	
Cultural and Community Engagement			
MCA Restricted Funds Adjustment	Martin Luther King Jr Civ Rights Supp Restr Acct (GFR)	-7,500	
Museum of Utah Store Dedicated Credit Increase	Dedicated Credits	1,500,000	
Pass Through Restricted Funds Adjustment	Humanitarian Service Rest. Account (GFR)	-6,000	
Pass Through Restricted Funds Adjustment	National Professional Mens Soccer Team Support of Building Communities (GI	-100,000	
SHPO Federal Funds Adjustment	Federal Funds	-300,000	
STEM Federal Funds Adjustment	Federal Funds	-497,900	
Debt Service			
Debt Service Adjustments	County of First Class Highway Projects Fund	-3,827,600	
Debt Service Adjustments	Dedicated Credits	1,358,400	
Debt Service Adjustments	Federal Funds	-1,358,400	
Debt Service Adjustments	Transportation Investment Fund	-118,359,400	
Economic Opportunity			
Broadband Equity, Access, and Deployment (BEAD)	Federal Funds		10,000,000
USBCI Dedicated Credit Authority	Dedicated Credits	90,000	
USBCI Dedicated Credit Authority for Recycled Funds	Dedicated Credits	1,000,000	
USBCI Second Tranche	Federal Funds		23,000,000
Environmental Quality			
Air Quality Federal Funds Increase	Federal Funds	160,400	92,724,200
Director's Office Dedicated Revenue	Dedicated Credits	-4,300	
Drinking Water Federal Funds Increase	Federal Funds		49,987,100
Environmental Emergency Response & Cleanup Fund	Petroleum Storage Tank Trust		4,000,000
Environmental Response & Remediation Dedicated Credits Decrease	Dedicated Credits	-244,700	
Indirect Cost Adjustment	Transfers	32,300	
Radioactive Materials Program Operations	Environmental Quality (GFR)	152,100	
UDOT Subaward to Air Quality	Transfers		1,000,000
Waste Management & Radiation Control Dedicated Credits Decrease	Dedicated Credits	-400,000	
Waste Management & Radiation Control Federal Funds Adjustment	Federal Funds	1,800	229,800
Water Quality Federal Funds Adjustment	Federal Funds		1,470,100
Water Quality Federal Loan Fund Increase	Federal Funds	4,360,100	
Financial Institutions			
Financial Institutions Operations	Financial Institutions (GFR)	550,000	
Office Moving Costs	Financial Institutions (GFR)	168,000	
Government Operations			
Adjustment in Collection Authority	Dedicated Credits	9,441,000	
Archives Dedicated Credit Authority	Dedicated Credits	71,300	
DFCM dedicated credit authority	Dedicated Credits	5,471,800	
DTS-ISF Dedicated Credit Increase Request	Dedicated Credits	13,657,400	
EDO Reduction of Transfer Authority	Dedicated Credits	1,436,000	
EDO Reduction of Transfer Authority	Transfers	-521,800	
Fleet Increased Dedicated Credits	Dedicated Credits	8,397,100	
HAAAA Clearing Account	Dedicated Credits	0	
HABAA Clearing Account	Dedicated Credits	0	
HACAA P4P Increased Dedicated Credits	Dedicated Credits	918,700	
HAEAA Training Dedicated Credit Request	Closing Nonlapsing Balance		-150,000
HAEAA Training Dedicated Credit Request	Dedicated Credits	150,000	
HAFAA IT Clearing	Dedicated Credits	0	
HAGAA HR Field Services Increased Dedicated Credits	Dedicated Credits	3,614,800	
HAHAA Payroll Services Changes to Dedicated Credits	Dedicated Credits	-983,800	
HALAA CORE SERVICES Increased Dedicated Credits	Dedicated Credits	2,306,100	
HQAAA- SLCGP Federal Grant Funding Transfer from Public Safety	Transfers		4,000,000
Interest Income collection authority in Risk	Closing Nonlapsing Balance		2,500,000
Interest Income collection authority in Risk	Interest Income	2,500,000	
Purchasing ISF	Dedicated Credits	569,100	
Reduction of Dedicated Credit Authority	Dedicated Credits	-1,958,000	
Transaction Team Dedicated Credit Increase	Dedicated Credits	60,700	
UGRC - Aerial Imagery Federal Funds Reduction	Federal Funds	-106,900	
UGRC-GPS Re-allocation of Funding	E-911 Emergency Services (GFR)	0	
UGRC-GPS Re-allocation of Funding	Federal Funds	-1,100	
Governor and Lieutenant Governor			
CCJJ Federal Funds Adjustment	Federal Funds	-5,556,500	
Conflict of Interest Penalty Revenue	Other Financing Sources	700	
Crime Victim Rights Coordinator	Crime Victim Reparations Fund	120,000	
Eliminate Transfer Revenue	Transfers	-9,000	
IDC Expendable Receipts Adjustment	Expendable Receipts	460,700	
Indigent Defense Commission Grant Program	Indigent Defense Resources (GFR)		700,000
Revenue Transfer from Division of Water Resources	Transfers	40,000	
Revenue Transfers	Transfers	350,000	
Rural County Opioid Response Grants	Opioid Litigation Settlement Restricted Account (GFR)		5,000,000
Snow Water Supply Forecasting Program Grant Supplemental	Federal Funds	310,000	
UOVC Grants Support	Crime Victim Reparations Fund	200,000	
UOVC Reparation Officer	Crime Victim Reparations Fund	85,000	
UOVC Reparations Program Retention	Crime Victim Reparations Fund	200,000	
UOVC Training & Outreach	Crime Victim Reparations Fund	250,000	
Health and Human Services			
Center for Medical Cannabis Variable Revenue Adjustments	Dedicated Credits	1,256,800	
Center for Medical Cannabis Variable Revenue Adjustments	Interest Income	400,000	
CHIP & Medicaid Variable Revenue Adjustments	Dedicated Credits	-2,117,000	
CHIP & Medicaid Variable Revenue Adjustments	Expendable Receipts	362,200	
CHIP & Medicaid Variable Revenue Adjustments	Expendable Receipts - Rebates	-362,200	
CHIP & Medicaid Variable Revenue Adjustments	Federal Funds	-5,965,300	
CHIP & Medicaid Variable Revenue Adjustments	Transfers	0	
Clinical Services Variable Revenue Adjustment	Dedicated Credits	1,497,800	

Recommended Adjustments	Funding Source	Ongoing	One-time
Clinical Services Variable Revenue Adjustment	Expendable Receipts	24,900	
Clinical Services Variable Revenue Adjustment	Federal Funds	19,216,600	
Clinical Services Variable Revenue Adjustment	Transfers	305,800	
Correctional Health Services Variable Revenue Adjustments	Dedicated Credits	-39,800	
Correctional Health Services Variable Revenue Adjustments	Transfers	-800,700	
DAAS Admin Variable Revenue Adjustment	Federal Funds	1,085,500	
DAAS Variable Revenue Adjustments	Expendable Receipts	-310,300	
DAAS Variable Revenue Adjustments	Federal Funds	-2,332,600	
DAAS Variable Revenue Adjustments	Transfers	62,400	
DCFS Workforce Shortage	Federal Funds	58,900	
Department Oversight Variable Revenue Adjustments	Dedicated Credits	624,000	
Department Oversight Variable Revenue Adjustments	Federal Funds	-508,600	
Department Oversight Variable Revenue Adjustments	Transfers	-1,411,500	
Division of Child & Family Services Variable Revenue Adjustment	Dedicated Credits	-50,600	
Division of Child & Family Services Variable Revenue Adjustment	Expendable Receipts	-99,100	
Division of Child & Family Services Variable Revenue Adjustment	Federal Funds	-11,760,900	
Division of Child & Family Services Variable Revenue Adjustment	Transfers	-1,354,300	
Division of Family Health Variable Revenue Adjustment	Dedicated Credits	-533,300	
Division of Family Health Variable Revenue Adjustment	Expendable Receipts	1,291,100	
Division of Family Health Variable Revenue Adjustment	Federal Funds	13,667,700	
Division of Family Health Variable Revenue Adjustment	Transfers	218,400	
Division of Population Health Variable Revenue Adjustment	Dedicated Credits	0	
Division of Population Health Variable Revenue Adjustment	Expendable Receipts	-1,789,200	
Division of Population Health Variable Revenue Adjustment	Federal Funds	-114,534,000	
Division of Population Health Variable Revenue Adjustment	Transfers	-1,203,800	
DSPD Admin Variable Revenue Adjustments	Dedicated Credits	-100	
DSPD Admin Variable Revenue Adjustments	Federal Funds	-2,122,300	
DSPD Admin Variable Revenue Adjustments	Transfers	1,070,600	
DSPD Competitive Integrated Employment	Federal Funds	3,070,000	-2,015,300
DSPD Restricted Account Increase	Division of Services for People with Disabilities Restricted Account (GFR)	12,259,900	
DSPD Variable Revenue Adjustments	Dedicated Credits	-3,000	
DSPD Variable Revenue Adjustments	Expendable Receipts	79,500	
DSPD Variable Revenue Adjustments	Federal Funds	-15,607,400	
DSPD Variable Revenue Adjustments	Transfers	1,773,900	
Epidemiological Surveillance of Opioid Deaths	Opioid Litigation Settlement Restricted Account (GFR)	280,000	
Foster Care & Kinship Investments	Federal Funds	548,600	
Fund 2250 Variable Revenue Adjustments	Dedicated Credits	500,000	
HCBS Waiver & Home Health Rate Increase	Federal Funds	13,207,900	
Increase Medicaid Expendable Special Revenue Funds Appropriations	Ambulance Service Provider Assess Exp Rev Fund	1,507,700	
Increase Medicaid Expendable Special Revenue Funds Appropriations	Hospital Provider Assessment	59,643,200	
Increase Medicaid Expendable Special Revenue Funds Appropriations	Nursing Care Facilities Provider Assessment Fund	3,740,200	
Integrated Healthcare Services Admin Variable Revenue Adjustments	Dedicated Credits	-11,800	
Integrated Healthcare Services Admin Variable Revenue Adjustments	Expendable Receipts	-600	
Integrated Healthcare Services Admin Variable Revenue Adjustments	Federal Funds	-3,041,500	
Integrated Healthcare Services Admin Variable Revenue Adjustments	Transfers	4,197,700	
JJYS Juvenile Justice Reinvestment Account Reduction	Juvenile Justice Reinvestment Account (GFR)	-1,081,900	
Juvenile Justice & Youth Services Variable Revenue Adjustment	Dedicated Credits	400	
Juvenile Justice & Youth Services Variable Revenue Adjustment	Expendable Receipts	-4,700	
Juvenile Justice & Youth Services Variable Revenue Adjustment	Federal Funds	-487,800	
Juvenile Justice & Youth Services Variable Revenue Adjustment	Transfers	686,200	
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	Federal Funds	23,539,500	-2,004,800
Medicaid Consensus	Federal Funds	66,237,600	-52,305,000
Medicaid Consensus	Transfers	-12,723,700	
Office of Recovery Services Variable Revenue Adjustments	Dedicated Credits	-36,400	
Office of Recovery Services Variable Revenue Adjustments	Expendable Receipts	70,100	
Office of Recovery Services Variable Revenue Adjustments	Federal Funds	2,699,600	
Office of Recovery Services Variable Revenue Adjustments	Transfers	179,000	
Operations Variable Revenue Adjustments	Dedicated Credits	-111,300	
Operations Variable Revenue Adjustments	Federal Funds	162,200	
Operations Variable Revenue Adjustments	Transfers	-1,190,400	
Opiate Use Disorder Treatment in Utah's Prisons	Opioid Litigation Settlement Restricted Account (GFR)		5,785,600
OSUMH Admin Variable Revenue Adjustments	Dedicated Credits	3,200	
OSUMH Admin Variable Revenue Adjustments	Expendable Receipts	7,900	
OSUMH Admin Variable Revenue Adjustments	Federal Funds	2,199,100	
OSUMH Admin Variable Revenue Adjustments	Transfers	2,752,900	
OSUMH Variable Revenue Adjustments	Expendable Receipts	-1,377,100	
OSUMH Variable Revenue Adjustments	Federal Funds	-28,703,900	
OSUMH Variable Revenue Adjustments	Transfers	2,718,000	
Reduce Medicaid Expansion Fund in OSUMH	Medicaid Expansion Fund	-1,146,600	
Services for People with Disabilities Waiting List	Federal Funds	7,511,600	-3,065,400
USDC Variable Revenue Adjustments	Dedicated Credits	154,300	
USDC Variable Revenue Adjustments	Transfers	3,394,300	
USH Variable Revenue Adjustments	Dedicated Credits	-870,100	
USH Variable Revenue Adjustments	Transfers	-1,186,300	
Higher Education			
New Performance Funding	Performance Funding Restricted Account (EFR)		20,000,000
Performance Funding Earned	Performance Funding Restricted Account (EFR)	2,180,800	
Labor Commission			
Workplace Safety Adjustment	Workplace Safety (GFR)	-3,600	
Legislature			
Dedicated Credit Adjustment	Dedicated Credits	42,000	
Natural Resources			
Antelope Island Theater & Visitor Center Operations	State Park Fees (GFR)	500,000	
Energy Development Federal Funds Adjustment	Federal Funds		105,467,100
Forestry, Fire, & State Lands Dedicated Credits Adjustment	Dedicated Credits	2,000,000	
Great Salt Lake Basin Water Rights Network	Water Rights Restricted Account (GFR)	400,000	
Great Salt Lake Commissioner Federal Funds Adjustment	Federal Funds	30,000,000	
Habitat Restoration & Walk-In Access	Wildlife Habitat (GFR)		1,325,000

Recommended Adjustments	Funding Source	Ongoing	One-time
Oil & Gas Program Database Upgrade	GFR - Division of Oil, Gas, and Mining (GFR)	250,000	420,000
Oil, Gas & Mining Field Vehicles	GFR - Division of Oil, Gas, and Mining (GFR)	10,000	
Oil, Gas & Mining Well Plugging Federal Funds	Federal Funds		6,000,000
Outdoor Recreation Maintenance Shop	Boating (GFR)		1,000,000
Outdoor Recreation Maintenance Shop	Off-highway Vehicle (GFR)		6,500,000
Predator Control	Predator Control (GFR)	100,000	
Sovereign Lands Invasive Species & Staffing Support	Sovereign Lands Mgt (GFR)	900,000	7,020,000
Variable Revenue Adjustment - UGS Expendable Receipts	Expendable Receipts	381,600	
Water Resources Federal Funds Adjustment	Federal Funds		1,439,700
Water Rights Federal Funds Adjustment	Federal Funds	195,900	
Wildlife Resources Federal Funds Adjustment	Federal Funds	6,351,700	
Public Education			
Basic Levy - WPU Value Rate	Local Education Revenue	31,508,600	
Basic Levy - WPU Value Rate	Teacher and Student Success Account	31,508,600	
Career & Technical Education Programs	Public Education Economic Stabilization Restricted Account		137,252,700
Charter School Funding Base Program	Public Education Economic Stabilization Restricted Account		2,000,000
Federal Grants	Federal Funds	86,297,000	
First Credential for All	Public Education Economic Stabilization Restricted Account		3,000,000
Grow Your Own Educator Pipeline	Public Education Economic Stabilization Restricted Account		7,327,000
Legal Support for Rural Schools	Public Education Economic Stabilization Restricted Account		2,000,000
Managing Devices in Schools	Public Education Economic Stabilization Restricted Account		3,661,700
Minimum School Program Mid-Year Update	Public Education Economic Stabilization Restricted Account		47,093,800
Paid Professional Hours	Public Education Economic Stabilization Restricted Account		75,000,000
Pre-K Investment	Public Education Economic Stabilization Restricted Account		2,000,000
Reduced-Price School Lunch	Public Education Economic Stabilization Restricted Account		5,245,300
Revenue Transfers for Indirect Cost Pool (IN)	Transfers	116,900	
Revenue Transfers for Indirect Cost Pool (OUT)	Transfers	-116,900	
Revenue Transfers for USDB	Transfers	5,902,700	
School LAND Trust Distribution	Trust Distribution Account	5,092,600	
School Safety Guardian Stipends	Public Education Economic Stabilization Restricted Account		3,250,000
School Safety Needs Assessment Findings	Public Education Economic Stabilization Restricted Account		130,000,000
Small District Funding Base	Public Education Economic Stabilization Restricted Account		4,000,000
Small School District Capital Projects Fund	Public Education Economic Stabilization Restricted Account		50,000,000
Statutory Enrollment Growth	Charter School Levy Account (EFR)	7,943,900	
Statutory Enrollment Growth	Local Education Revenue	89,858,900	
Stipends for Future Educators	Public Education Economic Stabilization Restricted Account		8,400,000
Teacher Supplies & Materials	Public Education Economic Stabilization Restricted Account		8,400,000
Public Safety			
Aero Bureau Dedicated Credits Adjustment	Dedicated Credits	-250,000	
Expendable Receipts Adjustment	Expendable Receipts	-306,500	
Fire Marshal Staffing & Equipment	Fire Academy Support (GFR)	350,000	
Highway Safety Office Staffing & Operations	Motorcycle Education	100,000	
Transfers Adjustment	Transfers	500,000	
Uninsured Motorist Identification Database Adjustment	Uninsured Motorist I.D.	500,000	
Video Redaction Personnel	Dept. of Public Safety Rest. Acct.	100,000	
Public Service Commission			
Commissioner Salary Adjustment	Public Utility Restricted Account (GFR)	77,000	
Utah Universal Service Fund Distributions	Dedicated Credits	27,474,300	
Utility Risk Management Analyst	Public Utility Restricted Account (GFR)	150,000	35,000
School and Inst. Trust Lands Admin.			
Assistant Managing Director	Land Grant Management Fund	215,000	
Internal Auditor	Land Grant Management Fund	145,000	
Land Planning Resource Specialist & Valuation	Land Grant Management Fund	165,000	100,000
Performance-Based Compensation	Land Grant Management Fund		260,000
Trust Lands Stewardship	Land Grant Management Fund	147,600	
Tax Commission			
Cloud-Based Call Center Upgrade	Dedicated Credits	300	
Cloud-Based Call Center Upgrade	Sales and Use Tax Admin Fees (GFR)	39,500	
Customer Experience Phone Add-On	Dedicated Credits	500	
Customer Experience Phone Add-On	Sales and Use Tax Admin Fees (GFR)	78,900	
Electronic Payment Restricted Account Increase	Electronic Payment Fee Restricted Account (GFR)	250,000	
License Plate Restricted Account Increase	License Plate Restricted Account (GFR)	1,000,000	
Liquor Profit Distribution	Alc Bev Enf and Treatment (GFR)	-202,600	
Motor Vehicle Enforcement Adjustment	MV Enforcement Temp Permit Acct (GFR)		2,400,000
Transportation			
Additional Lane Miles Maintenance	Transportation Fund	58,000	
Additional Lane Miles Maintenance	Transportation Investment Fund	37,000	
Aeronautics Compensation Funding Split Adjustment	Aeronautics Restricted Account	7,100	
Aeronautics Operations	Aeronautics Restricted Account	215,000	
Aircraft Charging Stations (eCTOL)	Aeronautics Restricted Account		2,000,000
B&C Roads Revenue Growth	Transportation Fund	53,031,600	
Bluffdale Bonding Cash Swap	County of First Class Highway Projects Fund		12,000,000
Construction Inspection Training	Transportation Fund	250,000	1,000,000
Consultant Services Staff	Transportation Fund	480,000	
Increase Expendable Receipts	Expendable Receipts	4,000,000	
Increase Federal Funds	Federal Funds	588,700	59,415,000
Increase Revenue Transfers	Transfers	1,500,000	
Inflation for Materials, Contracts & Facilities	Transportation Fund	2,938,600	
ISF Funding Source Adjustment	Dedicated Credits	-31,800	
ISF Funding Source Adjustment	Federal Funds	-27,100	
ISF Funding Source Adjustment	Transportation Fund	58,900	
Lighting Technicians & Equipment	Transportation Fund	2,020,000	665,000
Litter Pick-up	Transportation Fund	1,000,000	
P4P Funding Split Adjustment	Transit Transportation Investment Fund	21,300	
P4P Funding Split Adjustment	Transportation Fund	-66,600	
P4P Funding Split Adjustment	Active Transportation Investment Fund	45,300	
Rotational Engineers	Transportation Fund	1,250,000	
Surplus Property Sales Acceleration	Transportation Fund		3,000,000

Recommended Adjustments	Funding Source	Ongoing	One-time
Technology Software	Transportation Fund	1,040,000	
Transportation Funds Balances & Revenue Growth	Dedicated Credits	900,000	
Transportation Funds Balances & Revenue Growth	Designated Sales Tax	-917,657,400	
Transportation Funds Balances & Revenue Growth	Interest Income	80,000,000	
Transportation Funds Balances & Revenue Growth	License/Fees	9,121,800	
Transportation Funds Balances & Revenue Growth	Other Financing Sources	943,137,400	
Transportation Funds Balances & Revenue Growth	Pass-through	900,000	
Transportation Funds Balances & Revenue Growth	Transfers	-43,790,200	
Transportation Funds Balances & Revenue Growth	Transportation Fund	84,170,800	
Transportation Funds Balances & Revenue Growth	Transportation Investment Fund		700,000,000
Treasurer			
Investment Accounting System Upgrade	Dedicated Credits	145,000	
Unclaimed Property Staffing & Support	Trust and Agency Funds	892,000	
Utah Education and Telehealth Network			
Video Conferencing Software	Public Education Economic Stabilization Restricted Account		1,563,300
Workforce Services			
Cloud-Based Call Center Upgrade	Federal Funds	225,000	
Federal Funds Request Additional	Federal Funds		1,430,000
Federal Funds Request Summary	Federal Funds	50,919,700	64,956,300
Homeless Services Dedicated Funding - Family Shelter	Federal Funds	2,000,000	
Homeless Services Emergency Shelter - Winter/Summer	Homeless Account (GFR)	2,000,000	
Post Public Assistance Stability	Federal Funds		6,000,000
Restricted Account Authority for Cost Allocation	Homeless Housing Reform Restricted Account (GFR)	208,100	
Restricted Account Authority for Cost Allocation	Homeless Shelter Cities Mitigation Restricted Account (GFR)	777,600	
Restricted Account Authority for Cost Allocation	Housing Opportunities for Low Income Households	-6,900	
Restricted Account Authority for Cost Allocation	Olene Walker - Fed Home	-6,900	
Restricted Account Authority for Cost Allocation	Uintah Basin Revitalization Fund	7,600	
Revenue Authority for Current Programs	Dedicated Credits		500,000
Revenue Authority for Current Programs	Expendable Receipts	212,500	
Revenue Authority for Current Programs	Transfers	-508,800	239,000
SNAP Summer EBT	Federal Funds		95,455,800
SNAP Summer EBT	Public Education Economic Stabilization Restricted Account		1,855,800
Unemployment Insurance Modernization Spending Authority	Unemployment Compensation Fund		3,200,000
Compensation			
COLA (2.5%)		27,192,500	
Dental Insurance Increase (6.9%)		483,400	
Employee 401(k) Match			5,701,200
Health Insurance Increase (5%)		8,963,900	
Higher Ed COLA (2.5%)		11,203,900	
Higher Ed Dental Insurance Increase (6.9%)		138,000	
Higher Ed Health Insurance Increase (5.0%)		3,209,900	
P4P Reallocation		22,148,900	
Pay-for-Performance			21,621,700
Retirement Rate Changes		-3,975,200	
Term Pool Rate Changes		-13,968,200	
Tier-2 Salary Adjustment (0.11%)		603,100	
Workers Compensation Rate Change		-829,700	
Internal Service Fund (ISF) Rate Impact			
Attorney General ISF Rate Impact		226,100	
Government Operations ISF Rate Impact		6,177,000	
Property Insurance ISF Rate Impact		-2,574,900	
Total FY 2026		\$644,880,000	\$1,851,931,300

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

TABLE 13: ENTERPRISE AND LOAN FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	2,250	3,250	—	3,250	3,250	9	3,259	0%
General Fund, One-time	317,533	10,300	5,000	15,300	—	5,015	5,015	-67%
Income Tax Fund	—	—	—	—	—	260	260	—
Income Tax Fund, One-time	—	—	260	260	—	—	—	-100%
General Fund Restricted	45,000	50,000	—	50,000	50,000	—	50,000	0%
Federal Funds	1,201	83,632	—	83,632	19,350	69,367	88,717	6%
Dedicated Credits	111,897	97,663	1,863	99,526	97,442	3,414	100,856	1%
Private Purpose Trust Funds	—	—	—	—	—	4,000	4,000	—
Other Trust and Agency Funds	352,628	205,579	—	205,579	205,579	—	205,579	0%
Enterprise Funds	4,219	4,237	5	4,242	4,234	19	4,253	0%
Transfers	29,080	3,921	—	3,921	3,921	—	3,921	0%
Other Financing Sources	67,750	7,175	—	7,175	7,175	—	7,175	0%
Pass-through	29,092	—	—	—	—	—	—	—
Beginning Balance	1,357,293	1,707,075	-10,550	1,696,525	1,476,157	—	1,476,157	-13%
Closing Balance	-1,707,075	-1,476,157	—	-1,476,157	-1,263,396	—	-1,263,396	14%
Lapsing Balance	-439	—	—	—	—	—	—	—
Total	\$610,429	\$696,675	-\$3,422	\$693,253	\$603,712	\$82,083	\$685,796	-1%

Programs	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
5270 WRE Revolving Construction Fund	28,800	3,800	5,000	8,800	3,800	5,000	8,800	0%
5275 Water Resources Conservation & Development Fund	45,000	50,000	—	50,000	50,000	—	50,000	0%
5282 Water Infrastructure Fund	—	2,500	—	2,500	—	—	—	-100%
5309 Utah Energy Research Fund	—	2,005	2,010	4,015	1,000	283	1,283	-68%
5451 Economic Revitalization & Investment Fund	1	1	—	1	1	—	1	0%
5460 Agriculture Resource Development Fund	—	—	—	—	—	—	—	—
5482 State Store Land Acquisition & Construction Fund	7,111	70,000	—	70,000	67,521	—	67,521	-4%
5500 Transportation Infrastructure Loan Fund	2	11,952	—	11,952	11,952	—	11,952	0%
5510 Point of the Mountain Infrastructure Fund	108,000	—	—	—	—	—	—	—
5515 Local Government Emergency Response Loan Fund	—	—	—	—	—	—	—	—
5700 State Small Business Credit Initiative Program	1,693	13,292	340	13,632	12,303	24,110	36,413	167%
5810 Qualified Production Enterprise Fund	5,219	5,111	63	5,175	5,289	152	5,441	5%
5820 Qualified Patient Enterprise Fund	7,383	5,259	1,348	6,607	3,303	1,780	5,083	-23%
5900 Rural Opportunity Fund	2,250	22,050	-12,300	9,750	2,250	—	2,250	-77%
7221 Petroleum Storage Tank Cleanup	—	—	—	—	—	4,000	4,000	—
9210 Inland Port Authority Fund	11,839	—	—	—	—	—	—	—
Agricultural Loan Program	392	437	5	442	434	19	453	3%
Correctional Industries	14,987	19,222	112	19,334	18,995	392	19,387	0%
DEQ Drinking Water Loan Funds	46,338	74,871	—	74,871	28,518	41,987	70,505	-6%
DEQ Water Quality Loan Funds	35,126	56,201	—	56,201	37,973	4,360	42,333	-25%
Unemployment Compensation Trust	296,289	359,975	—	359,975	360,375	—	360,375	0%
Total	\$610,429	\$696,675	-\$3,422	\$693,253	\$603,712	\$82,083	\$685,796	-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 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	12,000	5,000	—	5,000	5,000	—	5,000	0%
Education Special Revenue	80,478	—	—	—	—	—	—	—
Dedicated Credits	9,044	27,046	—	27,046	27,046	—	27,046	0%
Private Purpose Trust Funds	—	—	—	—	—	6	6	—
Other Trust and Agency Funds	614,722	230,685	—	230,685	230,683	85	230,768	0%
Transfers	—	4,711	—	4,711	4,711	—	4,711	0%
Other Financing Sources	5,259	—	—	—	—	—	—	—
Beginning Balance	3,223,230	3,607,781	—	3,607,781	3,609,323	—	3,609,323	0%
Closing Balance	-3,607,781	-3,609,323	—	-3,609,323	-3,612,264	—	-3,612,264	0%
Total	\$336,952	\$265,901	\$0	\$265,901	\$264,498	\$91	\$264,589	0%

Programs	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
7208 Navajo Trust Fund	4,661	3,950	—	3,950	2,548	85	2,633	-33%
7240 Employers Reinsurance Fund	12,162	21,767	—	21,767	21,767	—	21,767	0%
7241 Uninsured Employers Fund	3,478	6,607	—	6,607	6,607	6	6,613	0%
7260 IDC - Indigent Inmate Trust Fund	30	88	—	88	88	—	88	0%
7290 Human Services Client Trust Fund	4,635	4,917	—	4,917	4,917	—	4,917	0%
7305 Utah State Development Center Patient Account	2,042	2,004	—	2,004	2,004	—	2,004	0%
7310 State Hospital Patient Trust Fund	1,808	1,731	—	1,731	1,731	—	1,731	0%
8060 AG Financial Crimes Trust Fund	12	1,225	—	1,225	1,225	—	1,225	0%
8090 DHS ORS Support Collections	189,646	212,842	—	212,842	212,842	—	212,842	0%
8185 LBR Wage Claim Agency Fund	193	940	—	940	940	—	940	0%
8205 RET Firefighter's Retirement Trust & Agency Fund	12,000	5,000	—	5,000	5,000	—	5,000	0%
8226 Education Tax Check-off Lease Refunding	37	2	—	2	2	—	2	0%
9214 DBS Schools for the Deaf & Blind Donation Fund	25	116	—	116	116	—	116	0%
3555 Permanent State School Fund	106,222	—	—	—	—	—	—	—
8122 Transient Room Tax Fund	—	4,711	—	4,711	4,711	—	4,711	0%
Total	\$336,952	\$265,901	\$0	\$265,901	\$264,498	\$91	\$264,589	0%

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	Authorized
State and Local Fiscal Recovery Fund		
Agriculture and Food	Agriculture Water Optimization	100,000,000
State Board of Education	Teacher Bonuses for Extra Assignments	4,171,826
Corrections	Inmate Tablet Programming	1,204,325
Courts	IT Electronic Access to Justice-Response to COVID	15,000,000
Criminal and Juvenile Justice	Criminal Justice Data Integration	8,304,100
Cultural and Community Engagement	Create in Utah Grants	4,996,222
Economic Opportunity	Impacted Small Business Catalyst Grant	15,000,000
Economic Opportunity	InUtah Pandemic Outreach	2,000,000
Economic Opportunity	Learn and Work	19,988,649
Economic Opportunity	Redevelopment Matching Grant for Affordable Housing	29,685,000
Economic Opportunity	Women in Sports Collaborative	1,000,000
Economic Opportunity	Event Service Industry Revitalization	3,551,155
Economic Opportunity	COVID-19 Local Assistance Matching Grant Program	25,376,300
Economic Opportunity	Tourism Marketing Performance	10,000,000
Environmental Quality	School and Childcare Drinking Water	2,206,443
Environmental Quality	Rural Drinking Water Projects	47,493,556
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	1,011,409
Government Operations	Data Center and Network Enhancements	35,600,000
Governor's Office of Planning and Budget	COVID-19 Local Assistance Matching Grant Program	50,000,000
Governor's Office of Planning and Budget	Small Business Economic Recovery	1,500,000
Governor's Office of Planning and Budget	SLFRF Administrative Costs	959,634
Health and Human Services	Pandemic Public Health Mitigation	9,922,340
Health and Human Services	Information Systems Enhancements	57,376,600
Health and Human Services	Pandemic-Related Mental Health Services	8,625,614
Health and Human Services	Family and Victim Stabilization	665,000
Health and Human Services	No Climb Security Fencing	1,398,400
Health and Human Services	Senior Nutrition	300,000
Higher Education	Educational Re-engagement and High Demand Scholarships	25,000,000
Higher Education	Workforce Development Transition into Tech Careers	300,000
Higher Education	Mental Health Support for Students	3,000,000
Natural Resources	Water Conservation Modification-Turf Replacement	5,700,000
Natural Resources	Secondary Water Meter Grant Program	265,000,000
Natural Resources	Great Salt Lake Preservation and Restoration	5,000,000
Natural Resources	Ogden Canyon Water Line	5,000,000
Natural Resources	Panguitch Dam Emergency Response	150,000
Workforce Services	Food Bank Warehouse	7,000,000
Workforce Services	San Juan County Food Bank	10,000,000
Workforce Services	Food Bank in Washington County	2,000,000
Workforce Services	Deeply Affordable Housing	85,000,000
Workforce Services	Temporary Utah County Refugee Housing	300,000
Workforce Services	Homeless Shelter Cities Mitigation	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	-
Workforce Services	Trauma Informed Utah	400,000
Utah Communications Authority	Emergency Communications Equipment	21,427,340
Various Agencies	Deposit into the General Fund for Government Services	332,773,900
Capital Budget	Utah State University - Monument Valley Building	5,000,000
Capital Budget	Utah Mental Health Translational Research Building	90,000,000
Workforce Services	Cache Valley Food Pantry Expansion and Remodel	1,000,000
Higher Education	University of Utah COVID Long Haulers Clinic	4,000,000
Subtotal		\$1,378,292,713

TABLE 15: AMERICAN RESCUE PLAN ACT (CONTINUED)

Lead Agency	Programs	Authorized
Capital Projects Fund		
Education and Telehealth	Education and Telehealth Infrastructure Upgrades	19,295,400
Economic Opportunity	Rural Broadband	15,000,000
Transportation	Middle Mile Broadband	96,600,035
Health and Human Services	Box Elder Community Campus	7,000,000
Subtotal		\$137,895,435
Total		\$1,516,188,148

TABLE 16: RECOMMENDATIONS FOR EDUCATION

Recommended Adjustments	GF/ITF		Other		Total
	Ongoing	One-time	Ongoing	One-time	
Public Education					
WPU Value Increase - Inflationary Adjustment (4%)	178,615,500	–	–	–	178,615,500
Statutory Enrollment Growth ^a	13,438,200	3,493,700	29,767,500	–	46,699,400
Basic Levy - WPU Value Rate ^b	–	–	31,508,600	–	31,508,600
School LAND Trust Distribution	–	–	5,092,600	–	5,092,600
State Employee Compensation & Benefits	1,066,200	1,326,200	544,000	649,000	3,585,400
USDB Teacher Steps & Lanes	1,895,300	–	–	–	1,895,300
Internal Service Fund Adjustments	351,000	–	2,000	–	353,000
Public Education Economic Stabilization Account Deposit ^c	51,409,200	–	-51,409,200	–	–
Public Education Subtotal	\$246,775,400	\$4,819,900	\$15,505,500	\$649,000	\$267,749,800
Public Education Economic Stabilization Account Appropriations					
Career & Technical Education Programs	–	–	–	137,252,700	137,252,700
School Safety Needs Assessment Findings	–	–	–	130,000,000	130,000,000
Paid Professional Hours	–	–	–	75,000,000	75,000,000
Small School District Capital Projects Fund	–	–	–	50,000,000	50,000,000
Minimum School Program Mid-Year Update	–	–	–	47,093,800	47,093,800
Stipends for Future Educators	–	–	–	8,400,000	8,400,000
Teacher Supplies & Materials	–	–	–	8,400,000	8,400,000
Grow Your Own Educator Pipeline	–	–	–	7,327,000	7,327,000
Reduced-Price School Lunch	–	–	–	5,245,300	5,245,300
Small District Funding Base	–	–	–	4,000,000	4,000,000
Managing Devices in Schools	–	–	–	3,661,700	3,661,700
School Safety Guardian Stipends	–	–	–	3,250,000	3,250,000
First Credential for All	–	–	–	3,000,000	3,000,000
Charter School Funding Base Program	–	–	–	2,000,000	2,000,000
Legal Support for Rural Schools	–	–	–	2,000,000	2,000,000
Pre-K Investment	–	–	–	2,000,000	2,000,000
SNAP Summer EBT	–	–	–	1,855,800	1,855,800
Video Conferencing Software ^d	–	–	–	1,563,300	1,563,300
Public Education Economic Stabilization Account Subtotal	\$0	\$0	\$0	\$492,049,600	\$492,049,600
Public Education Total	\$246,775,400	\$4,819,900	\$15,505,500	\$492,698,600	\$759,799,400

^a Excludes \$68,035,300 from other funds because it is non-state directed local revenue.

^b This funding flows through a restricted account so it may appear doubled in some of the detailed budget tables.

^c Includes an ongoing reduction of \$51,409,200 to account for the funding flowing into the Public Education Economic Stabilization account where it is used to fund one-time recommendations in accordance with Utah Code 53F-9-204; this avoids double counting the funding in the Public Education total.

^d Excludes the Higher Education portion (\$4,898,300) from the Public Education total and the Public Education portion (\$1,563,300) from the Higher Education total.

TABLE 16: RECOMMENDATIONS FOR EDUCATION (CONTINUED)

Recommended Adjustments	GF/ITF		Other		Total
	Ongoing	One-time	Ongoing	One-time	
Higher Education					
Higher Ed COLA (2.5%)	39,282,300	–	11,203,900	–	50,486,200
New Performance Funding ^a	–	20,000,000	–	–	20,000,000
Higher Ed Health Insurance Increase (5%)	11,489,100	–	3,209,900	–	14,699,000
Video Conferencing Software ^b	–	4,898,300	–	–	4,898,300
Technical Colleges Program Capacity	2,252,000	203,800	–	–	2,455,800
Performance Funding Earned	–	–	2,180,800	–	2,180,800
Civic Life and Leadership	–	2,000,000	–	–	2,000,000
Utah PRIME Expansion	–	1,000,000	–	–	1,000,000
Higher Ed Dental Insurance Increase (6.9%)	525,100	–	138,000	–	663,100
Pay-for-Performance	–	553,700	–	67,100	620,800
Supporting the Growth of a Trauma-Informed Workforce in Utah	–	–	–	400,000	400,000
Dedicated Projects O&M	1,487,800	-1,487,800	–	–	–
Technical College Dedicated Project Programming	150,000	-150,000	–	–	–
One-Time O&M Adjustments	–	-3,811,900	–	–	-3,811,900
Internal Service Fund Adjustments	–	-5,149,700	–	-1,613,600	-6,763,300
Higher Education Subtotal	\$55,186,300	\$18,056,400	\$16,732,600	-\$1,146,500	\$88,828,800
Higher Education - Capital Projects					
UTU McDonald Building Renovation & Addition	–	–	–	27,367,000	27,367,000
UVU Student Athlete Building	–	–	–	14,500,000	14,500,000
SLCC South City Campus Seismic Upgrade	–	–	–	9,426,800	9,426,800
UVU Health Professions Building Design	–	–	–	8,711,000	8,711,000
WSU Student Services Support Center Renovation	–	–	–	8,204,500	8,204,500
SUU South Edge of Campus Landbank	–	–	–	6,635,000	6,635,000
Snow College Washburn Building Entrance Addition	–	–	–	6,455,000	6,455,000
WSU Allied Health South Building Remodel	–	–	–	4,679,000	4,679,000
SWTC Diesel Tech Program Bays	–	–	–	1,500,000	1,500,000
SUU Business Building West Construction Inflation	–	–	–	1,365,100	1,365,100
TTC Adjacent Property Landbank	–	–	–	631,200	631,200
Higher Education - Capital Projects Subtotal	\$0	\$0	\$0	\$89,474,600	\$89,474,600
Higher Education Total	\$55,186,300	\$18,056,400	\$16,732,600	\$88,328,100	\$178,303,400
Education Total	\$301,961,700	\$22,876,300	\$32,238,100	\$581,026,700	\$938,102,800

^a This funding flows through a restricted account, so it may appear doubled in some of the detailed budget tables.

^b Excludes the Higher Education portion (\$4,898,300) from the Public Education total and the Public Education portion (\$1,563,300) from the Higher Education total.

TABLE 17: MINIMUM SCHOOL PROGRAM AND SCHOOL BUILDING PROGRAMS

	FY 2024 Actual	FY 2025 Revised	FY 2026 Recommended
Section 1: Total Minimum School Program Revenue			
Revenue Sources			
Restricted State Revenue	-	-	-
Uniform School Fund	4,433,388,300	4,636,438,100	4,690,700,000
Uniform School Fund, One-time	-87,036,600	-49,101,600	-
USF Restricted - Multiple Accounts	222,514,800	196,022,900	257,135,300
ITF Restricted - Multiple Accounts	386,772,700	420,355,200	459,807,700
Subtotal State Revenue	\$4,955,639,200	\$5,203,714,600	\$5,407,643,000
Local Property Tax Revenue	-	-	-
Minimum Basic Tax Rate	506,312,700	529,767,300	551,590,900
Equity Pupil Tax Rate	108,461,300	108,461,300	108,461,300
WPU Value Rate	121,300,400	150,541,000	182,049,600
Voted Local Levy	530,795,500	530,059,400	560,961,500
Board Local Levy	380,273,000	385,179,400	422,312,600
Subtotal Local Revenue	\$1,647,142,900	\$1,704,008,400	\$1,825,375,900
Federal Funds	-	-	-
Transfers	-	-	-
Beginning Nonlapsing Balances	108,500,800	63,464,200	63,464,200
Closing Nonlapsing Balances	-63,464,200	-63,464,200	-63,464,200
Lapsing Balances	-	-	-
Total Revenue	\$6,647,818,700	\$6,907,723,000	\$7,233,018,900
Section 2: Revenue & Expenditure Details by Program			
Part A: Basic School Program (Weighted Pupil Unit Programs)			
	<i>WPU Value</i>	<i>\$4,280</i>	<i>\$4,494</i>
	<i>Basic Tax Rate</i>	<i>0.001406</i>	<i>0.001408</i>
\$4,674		\$4,674	\$4,674
Revenue Sources			
Restricted State Revenue	-	-	-
Uniform School Fund	3,216,257,300	3,472,132,200	3,560,208,900
Uniform School Fund, One-time	50,000,000	30,000,000	-
USF - Economic Stabilization Acct, One-time	4,186,500	-	51,093,800
Subtotal State Revenues	\$3,270,443,800	\$3,502,132,200	\$3,611,302,700
Local Property Tax Revenue	-	-	-
Minimum Basic Tax Rate	-	-	-
Basic Levy	431,312,700	454,767,300	476,590,900
Basic Levy Increment Rate	75,000,000	75,000,000	75,000,000
Equity Pupil Tax Rate	108,461,300	108,461,300	108,461,300
WPU Value Rate	121,300,400	150,541,000	182,049,600
Subtotal Local Property Tax Revenues	\$736,074,400	\$788,769,600	\$842,101,800
Transfers	-	-	-
Beginning Nonlapsing Balances	70,800,600	27,931,100	27,931,100
Closing Nonlapsing Balances	-27,931,100	-27,931,100	-27,931,100
Total Revenue	\$4,049,387,700	\$4,290,901,800	\$4,453,404,500
Expenditures by Program			
		WPU	WPU
Regular Basic School Program			
1. Kindergarten	128,113,000	39,217	41,603
2. Grades 1-12	2,692,680,900	607,978	604,599
3. Foreign Exchange Students	1,502,300	405	407
4. NESS	44,679,400	10,661	10,661
5. Professional Staff	245,010,600	57,457	57,610
6. Enrollment Growth Contingency	10,420,000	-	-
Subtotal	\$3,122,406,200	715,718	714,880
Restricted Basic School Program			
7. Special Education - Regular - Add-on WPUs	407,156,400	101,350	101,987
8. Special Education - Regular - Self-Contained	48,345,300	11,588	11,691
9. Special Education - Pre-School	48,568,200	11,306	11,174
10. Special Education - Extended Year Program	1,959,300	457	452
11. Special Education - Impact Aid	8,831,700	2,060	2,036
12. Special Education - Extended Year for Special Educators	4,347,000	909	909
13. Students At Risk Add-on	101,326,900	28,823	27,918
14. Career & Technical Education - District Add-on	125,200,000	29,087	28,747
15. Class Size Reduction	181,246,700	42,357	41,861
Subtotal	\$926,981,500	227,937	226,775
Total Expenditures	\$4,049,387,700	943,655	941,655
Part B: Related to Basic School Program			
Revenue Sources			
Restricted State Revenue	-	-	-
Uniform School Fund	1,048,336,100	1,058,378,600	1,024,563,800
Uniform School Fund, One-time	-87,036,600	-79,101,600	-
USF - Trust Distribution Account	101,803,300	106,221,900	111,314,500
USF - Economic Stabilization Acct, One-time	116,525,000	87,801,000	92,727,000
Income Tax Fund	-	-	-
ITF - Teacher and Student Success Account	167,800,400	197,041,000	228,549,600
ITF - Charter School Levy Account	35,169,000	39,510,900	47,454,800
Automobile Driver Education Tax Account	-	2,000,000	2,000,000
Federal Funds	-	-	-
Transfers	-	-	-
Beginning Nonlapsing Balances	25,039,200	35,533,100	35,533,100
Closing Nonlapsing Balances	-35,533,100	-35,533,100	-35,533,100
Lapsing Balances	-	-	-
Total Revenue	\$1,372,703,300	\$1,411,851,800	\$1,506,609,700

TABLE 17: MINIMUM SCHOOL PROGRAM AND SCHOOL BUILDING PROGRAMS (CONTINUED)

	FY 2024 Actual		FY 2025 Revised		FY 2026 Recommended
Part B: Related to Basic School Program (Continued)					
Expenditures by Program		Changes^a		Changes^a	
Related to Basic Programs					
1. Pupil Transportation - To & From School	130,146,900		130,775,200	3,639,700	134,414,900
2. Pupil Transportation - Rural Transportation Grants	1,000,000		–	–	–
3. Pupil Transportation - Rural School Reimbursement	500,000		–	–	–
4. Charter School Local Replacement	249,375,900		263,073,100	31,892,000	294,965,100
5. Charter School Funding Base Program	9,319,900		11,465,000	2,000,000	9,865,000
6. Flexible Allocation - WPU Distribution	31,767,000	-82,595,300	1,767,000	-82,595,300	1,767,000
Subtotal	\$422,109,700		\$407,080,300		\$441,012,000
Focus Populations					
7. Students At-Risk - Gang Prevention and Intervention	2,591,700		2,400,000	–	–
8. Youth-in-Custody	31,456,500		33,043,600	919,700	33,963,300
9. Adult Education	17,179,900		18,570,900	516,800	19,087,700
10. Enhancement for Accelerated Students	6,825,900		7,183,700	200,000	7,383,700
11. Concurrent Enrollment	17,708,000		20,669,900	2,675,500	23,345,400
12. Title I Schools in Improvement - Paraeducators	494,900		–	–	–
13. Early Literacy Program	14,538,800		–	–	–
14. Early Intervention	237,200		–	–	–
15. English Language Learner Software Grants	4,352,600		–	–	–
16. Special Education - Intensive Services	269,300		–	–	–
Subtotal	\$95,654,800		\$81,868,100		\$83,780,100
Educator Supports					
17. Educator Salary Adjustments	400,219,100	3,493,700	427,544,000	19,067,900	443,118,200
18. Teacher Salary Supplement	22,973,600		26,036,200		26,036,200
19. Teacher Supplies & Materials	5,498,400		13,900,000	8,400,000	13,900,000
20. Effective Teachers in High-poverty Schools	617,100		801,000		–
21. Elementary School Counselor Program	2,075,000		–	–	–
22. Grants for Professional Learning	3,933,200		3,935,000		3,935,000
23. Grow Your Own Teacher and Counselor Program	838,800		–	7,327,000	7,327,000
24. Educator Professional Time	64,000,000		74,000,000	75,000,000	75,000,000
Subtotal	\$500,155,200		\$546,216,200		\$569,316,400
Statewide Initiatives					
25. School LAND Trust Program	101,830,100		106,221,900	5,092,600	111,314,500
26. Teacher and Student Success Program	182,783,900		197,041,000	31,508,600	228,549,600
27. Student Health and Counseling Support Program	22,955,800		25,480,000		25,480,000
28. Dual Immersion	7,367,000		7,646,900	212,800	7,859,700
29. Beverley Taylor Sorenson Arts Learning Program	21,894,000		20,445,000		19,445,000
30. Digital Teaching & Learning Program	17,306,900		19,852,400		19,852,400
31. USTAR Centers (Year-Round Math & Science)	45,900		–	–	–
Subtotal	\$354,183,600		\$376,687,200		\$412,501,200
Total Expenditures	\$1,372,103,300		\$1,411,851,800		\$1,506,609,700
Part C: Voted & Board Local Levy Programs					
Revenue Sources				Changes^a	
Restricted State Revenue					
Uniform School Fund	168,794,900		105,927,300		105,927,300
Uniform School Fund, One-time	-50,000,000		–		–
ITF - Minimum Basic Growth Account	56,250,000		56,250,000		56,250,000
ITF - Local Levy Growth Account	127,553,300		127,553,300		127,553,300
Subtotal State Revenues	\$302,598,200		\$289,730,600		\$289,730,600
Local Property Tax Revenue					
Voted Local Levy	530,795,500		530,059,400	30,902,100	560,961,500
Board Local Levy	380,273,000		385,179,400	37,133,200	422,312,600
Subtotal Local Property Tax Revenues	\$911,068,500		\$915,238,800		\$983,274,100
Beginning Nonlapsing Balances	12,661,000		–		–
Closing Nonlapsing Balances	–		–		–
Total Revenue	\$1,226,327,700		\$1,204,969,400		\$1,273,004,700
Expenditures by Program					
<i>Guarantee Rate (per 0.0001 Tax Rate per WPU)</i>	<i>\$65.63</i>		<i>\$64.05</i>		<i>\$67.39</i>
Voted and Board Local Levy Programs					
1. Voted Local Levy Program	744,660,800		731,045,500	30,902,100	761,947,600
2. Board Local Levy Program	481,666,900		473,923,900	37,133,200	511,057,100
Total Expenditures	\$1,226,327,700		\$1,204,969,400		\$1,273,004,700
Total Minimum School Program Expenditures	\$6,647,818,700		\$6,907,723,000		\$7,233,018,900
School Building Programs (Not Included in MSP Totals Above)					
Revenue Sources					
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					
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

^a Changes are proposed increases to the FY25 appropriated amount or revised FY26 base appropriation and may not reflect the absolute difference between fiscal years.

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

Governor's Recommendation

Sources	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	97,441	102,974	-	102,974	102,974	19,349	122,324	19%
General Fund, One-time	348,501	96,001	-	96,001	-	-19,349	-19,349	-120%
Income Tax Fund	130,868	157,316	-	157,316	157,316	-	157,316	0%
Income Tax Fund, One-time	13,241	-	-	-	-	-	-	-
Transportation Fund	355,237	418,458	-	418,458	418,458	51,232	469,690	12%
Transportation Fund, One-time	-7,061	-1,674	51,218	49,544	-	34	34	-100%
General Fund Restricted	78,698	58,585	14,136	72,721	49,816	7,121	56,937	-22%
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	475,080	614,964	77,060	692,024	614,958	59,006	673,964	-3%
Federal Funds - COVID-19	14,223	-	-	-	-	-	-	-
Dedicated Credits	57,161	51,651	20,300	71,951	51,651	20,300	71,951	0%
Federal Mineral Lease	32,363	30,813	-	30,813	30,813	-	30,813	0%
Capital Project Funds	441,017	186,909	41	186,951	28,623	89,580	118,203	-37%
Transportation Investment Fund	722,056	1,125,578	500,055	1,625,633	1,125,876	700,075	1,825,951	12%
Enterprise Funds	44,343	98,912	-	98,912	98,912	148	99,060	0%
Transfers	413,115	-	1,500	1,500	-	1,500	1,500	0%
Other Financing Sources	36,401	-	36,000	36,000	-	36,000	36,000	0%
Beginning Balance	1,036,952	1,805,870	-	1,805,870	1,615,771	-	1,615,771	-11%
Closing Balance	-1,276,251	-1,615,771	-	-1,615,771	-1,403,320	-	-1,403,320	13%
Lapsing Balance	-4,279	-	-	-	-	-	-	-
Total	\$3,028,221	\$3,149,702	\$700,310	\$3,850,012	\$2,910,963	\$964,998	\$3,875,961	1%

Budget Line Item	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
DFCM Capital Developments	455,134	-	-	-	-	-	-	-
DFCM Capital Developments - Higher Education	134,885	148,280	-	148,280	-	89,475	89,475	-40%
DFCM Capital Developments - Other State Gov	152,318	12,077	-	12,077	2,077	-	2,077	-83%
DFCM Capital Developments - Public Education	-343	-	-	-	-	-	-	-
DFCM Capital Improvements	272,193	262,191	-	262,191	242,191	-	242,191	-8%
DFCM Capital Program	-119	-	-	-	-	-	-	-
DFCM Olympic and Paralympic Venues Grant Fund	-	-	-	-	-	-	-	-
DFCM Pass Through	39,800	79,350	-	79,350	3,000	-	3,000	-96%
DFCM Property Acquisition	-	-	-	-	-	-	-	-
DNR Division of Recreation- Capital	6,474	60,076	14,604	74,680	85,216	7,521	92,737	24%
DNR DWR Capital Budget	3,654	4,910	-	4,910	6,109	-	6,109	24%
DNR State Parks Capital	58,132	97,833	-466	97,367	88,457	-393	88,064	-10%
Housing and Community Development Capital Budget	38,990	93,060	-	93,060	93,060	-	93,060	0%
Housing and Community Development Special Service Districts	4,155	3,016	-	3,016	3,016	-	3,016	0%
Min Lease Special Service Districts	28,208	27,798	-	27,798	27,798	-	27,798	0%
School Building Programs	33,250	33,250	-	33,250	33,250	-	33,250	0%
SITLA Capital budget	4,182	5,000	-	5,000	5,000	-	5,000	0%
SITLA Land Stewardship & Restoration	806	852	-	852	852	148	1,000	17%
UDOT B & C Roads	235,732	174,386	53,032	227,418	174,386	53,032	227,418	0%
UDOT Construction Management	517,707	772,478	82,558	855,036	772,509	64,548	837,057	-2%
UDOT Cooperative Agreements	112,427	124,897	-	124,897	124,897	-	124,897	0%
UDOT Engineering Services	-	4,033	96	4,129	4,024	181	4,205	2%
UDOT Marda Dillree Corridor Preservation Fund	30,730	-	40,900	40,900	-	40,900	40,900	0%
UDOT Railroad Crossing Safety Grants	366	366	-	366	366	-	366	0%
UDOT Rural Transportation Infrastructure Fund	43,450	7,500	11,400	18,900	7,500	11,400	18,900	0%
UDOT Share the Road	13	32	-	32	32	-	32	0%
UDOT Sidewalk Construction	568	1,593	-	1,593	500	-	500	-69%
UDOT TIF Capacity Program	843,125	1,163,274	498,187	1,661,461	1,163,274	698,187	1,861,461	12%
UDOT Transit Transportation Investment	12,384	73,450	-	73,450	73,450	-	73,450	0%
Total	\$3,028,221	\$3,149,702	\$700,310	\$3,850,012	\$2,910,963	\$964,998	\$3,875,961	1%

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

TABLE 19a: DEBT LIMITS

(in millions of dollars)

Legal Debt Margin

	2020	2021	2022	2023	2024
Taxable Value	329,096	353,750	393,665	504,084	552,610
Fair Market Value	461,064	497,914	559,692	728,724	790,466
Debt Limit Amount (1.5%)	6,916	7,459	8,395	10,931	11,857
Net General Obligation Bonded Debt	3,061	2,706	2,314	1,922	1,554
Legal Debt Margin	3,855	4,763	6,081	9,009	10,303
Net General Obligation Bonded Debt Percent of Limit	44.26%	36.23%	27.57%	17.58%	13.11%

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

	2020	2021	2022	2023	2024
Appropriations Limitation Amount	3,990	4,162	4,412	4,845	5,587
Statutory Debt Limit (45%)	1,796	1,876	1,985	2,180	2,514
Net General Obligation Bonded Debt	3,061	2,706	2,314	1,922	1,554
Exempt Highway Construction Bonds	2,534	2,214	1,890	1,565	1,266
Net General Obligation Bonded Debt Subject to Limit	527	492	425	357	288
Additional General Obligation Debt Incurring Capacity	1,269	1,381	1,561	1,823	2,226

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, 2024
2009 D Highway Issue	9/29/2009	2019, 2024	4.15% – 4.55%	491,760	87,915
2010 B Highway Issue	9/30/2010	2019 – 2025	3.19% – 3.54%	621,980	180,845
2015 Refunding Issue	4/29/2015	2019 – 2026	3.50% – 5.00%	220,980	39,235
2017 Highway/Prison Issue	7/10/2017	2019 – 2027	3.50% – 5.00%	142,070	76,355
2017 Refunding Issue	12/15/2017	2018 – 2028	2.21%	118,700	94,500
2018 Highway/Prison Issue	2/28/2018	2018 – 2032	3.13% – 5.00%	343,155	207,515
2019 Highway Issue	1/15/2019	2019 – 2033	5.00%	127,715	94,800
2020 Highway Issue	2/11/2020	2020 – 2034	3.00% – 5.00%	448,430	371,930
2020B Highway Issue	5/14/2020	2020 – 2034	3.00% – 5.00%	447,315	316,415
<i>Total General Obligation Bonds Outstanding</i>					<i>1,469,510</i>
Unamortized Bond Premium					84,735
Total General Obligation Bonds Payable					\$1,554,245

State Building Ownership Authority Lease Revenue Bonds Payable

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance June 30, 2024
Government Activities					
Series 2009 E	9/9/2009	2018 – 2030	4.62% – 5.77%	89,470	57,690
Series 2011	10/25/2011	2012 – 2031	2.13% – 4.00%	5,250	565
Series 2012 A	11/20/2012	2017 – 2027	1.50% – 5.00%	11,755	3,940
Series 2015	4/29/2015	2016 – 2030	3.00% – 5.00%	785	420
Series 2016	4/5/2016	2016 – 2038	2.25% – 5.00%	93,625	72,275
Series 2018	2/21/2018	2020 – 2039	3.00% – 5.00%	2,920	2,410
<i>Total Lease Revenue Bonds Outstanding</i>					<i>137,300</i>
Unamortized Bond Premium					(288)
Total Lease Revenue Bonds Payable					\$137,012
Business-Type Activities					
Series 2009 C	9/9/2009	2024, 2029	5.29%, 5.77%	16,715	9,470
Series 2012 A	11/20/2012	2017 – 2027	1.50% – 5.00%	3,855	615
Series 2015	4/29/2015	2016 – 2030	3.00% – 5.00%	29,230	15,500
Series 2016	4/5/2016	2016 – 2038	2.25% – 5.00%	4,525	3,300
Series 2018	2/21/2018	2020 – 2039	3.00% – 5.00%	15,545	12,815
Series 2020	2/27/2020	2021 – 2039	2.00% – 5.00%	18,865	16,145
Series 2022	6/22/2022	2022 – 2042	5.00%	42,675	42,445
<i>Total Lease Revenue Bonds Outstanding</i>					<i>100,290</i>
Unamortized Bond Premium					7,708
Total Lease Revenue Bonds Payable					\$107,998
Grand Total Revenue / Lease Revenue Bonds Payable					\$245,010

Source: Utah Office of State Treasurer and Utah Division of Finance
As of June 30, 2024

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
2025	366,810	47,499	414,309
2026	255,340	36,785	292,125
2027	185,770	28,025	213,795
2028	155,655	20,782	176,437
2029	94,805	16,656	111,461
2030-2034	363,975	34,502	398,477
2035-2039	47,155	-	47,155
Total	\$1,469,510	\$184,249	\$1,653,759

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 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
General Fund	4,010,875	4,101,291	–	4,101,291	4,101,291	141,725	4,243,016	3%
General Fund, One-time	1,283,496	414,879	-55,952	358,927	–	51,131	51,131	-86%
Income Tax Fund	2,209,027	2,369,139	–	2,369,139	2,369,139	137,923	2,507,061	6%
Income Tax Fund, One-time	1,364,031	949,382	-99,971	849,411	–	170,555	170,555	-80%
Uniform School Fund	4,893,121	5,093,771	–	5,093,771	5,093,771	58,849	5,152,619	1%
Uniform School Fund, One-time	-87,032	17,400	-49,102	-31,702	–	–	–	100%
Transportation Fund	741,218	865,614	–	865,614	865,614	153,774	1,019,388	18%
Transportation Fund, One-time	50,197	85,486	-23,094	62,392	–	9,808	9,808	-84%
General Fund Restricted	1,108,507	768,771	50,849	819,620	682,902	65,479	748,381	-9%
Education Special Revenue	887,487	1,127,687	–	1,127,687	606,648	558,809	1,165,457	3%
Local Education Revenue	1,647,143	1,704,008	–	1,704,008	1,704,008	121,368	1,825,376	7%
Transportation Special Revenue	65,116	70,513	1,543	72,056	68,402	13,116	81,518	13%
Transportation Fund Restricted	366	12,166	–	12,166	1,166	–	1,166	-90%
Federal Funds	6,674,000	8,298,244	150,937	8,449,181	7,956,930	623,144	8,580,074	2%
Federal Funds - COVID-19	437,460	9,180	7,070	16,250	–	–	–	-100%
Dedicated Credits	3,347,796	3,335,347	138,685	3,474,032	3,307,073	203,283	3,510,356	1%
Federal Mineral Lease	74,111	62,220	34	62,254	62,208	117	62,325	0%
Special Revenue	366,927	288,477	63,785	352,262	287,583	64,997	352,580	0%
Private Purpose Trust Funds	5,201	5,424	39	5,462	5,396	4,192	9,588	76%
Other Trust and Agency Funds	967,574	436,431	110	436,542	436,429	977	437,406	0%
Capital Project Funds	459,220	191,705	141	191,846	34,407	91,703	126,109	-34%
Transportation Investment Fund	1,009,153	1,769,283	500,055	2,269,337	1,469,281	581,753	2,051,033	-10%
Internal Service Funds	3,608	1,500	–	1,500	–	–	–	-100%
Enterprise Funds	174,512	234,470	971	235,441	231,581	10,720	242,301	3%
Transfers	1,883,129	1,118,666	-65,897	1,052,769	1,064,916	-26,923	1,037,993	-1%
Other Financing Sources	1,055,212	1,027,152	-24,981	1,002,171	1,005,050	25,636	1,030,687	3%
Pass-through	35,573	2,554	900	3,454	2,553	907	3,461	0%
Beginning Balance	12,743,434	15,311,032	865	15,311,897	13,275,422	–	13,275,422	-13%
Closing Balance	-14,756,974	-13,273,995	1,850	-13,272,145	-10,944,650	2,350	-10,942,300	18%
Lapsing Balance	-248,289	-3,142	–	-3,142	-549	–	-549	83%
Total	\$32,405,198	\$36,394,651	\$598,838	\$36,993,490	\$33,686,570	\$3,065,392	\$36,751,961	-1%

Appropriation Categories	FY 2024 Actual	FY 2025 Auth.	FY 2025 Adj.	FY 2025 Total	FY 2026 Base	FY 2026 Adj.	FY 2026 Total	FY 25-26 % Change
Operating & Capital Budget	26,263,090	29,361,792	667,791	30,029,583	27,956,675	2,626,586	30,583,260	2%
Capital Project Funds	2,722,095	4,105,711	-111,313	3,994,398	3,021,872	228,900	3,250,772	-19%
Enterprise & Loan Funds	610,429	696,675	-3,422	693,253	603,712	82,083	685,796	-1%
Internal Service Funds	497,859	574,418	14,050	588,468	552,950	54,953	607,903	3%
Transfers to Unrestricted Funds	359,633	893	32,865	33,758	–	–	–	-100%
Transfers to Rest. Funds & Accounts	1,615,140	1,389,263	-1,134	1,388,129	1,286,863	72,778	1,359,642	-2%
Fiduciary Funds	336,952	265,901	–	265,901	264,498	91	264,589	0%
Total	\$32,405,198	\$36,394,651	\$598,838	\$36,993,490	\$33,686,570	\$3,065,392	\$36,751,961	-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)

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Agriculture and Food								
2024 Actuals	26,765,400	256,300	–	25,888,700	11,594,800	137,902,400	-126,991,200	75,416,400
2025 Recommended	26,680,600	264,600	–	8,358,500	17,112,100	13,515,100	984,800	66,915,700
2026 Recommended	22,778,600	272,400	–	8,449,000	17,770,300	11,071,300	6,183,800	66,525,400
FY 2025 to FY 2026 % Change	-15%	3%	0%	1%	4%	-18%	528%	-1%
Alcoholic Beverage Services								
2024 Actuals	–	–	–	–	99,600	83,721,000	4,330,200	88,150,800
2025 Recommended	–	–	–	–	–	92,590,900	-5,061,000	87,529,900
2026 Recommended	–	–	–	–	–	99,960,200	4,868,400	104,828,600
FY 2025 to FY 2026 % Change	0%	0%	0%	0%	0%	8%	-196%	20%
Attorney General								
2024 Actuals	38,738,000	4,848,100	–	4,002,900	5,118,200	8,777,600	-11,932,400	49,552,400
2025 Recommended	40,391,400	156,600	–	6,008,500	3,865,000	5,305,800	8,949,300	64,676,600
2026 Recommended	41,315,700	156,200	–	7,324,100	3,854,900	3,640,400	7,227,300	63,518,600
FY 2025 to FY 2026 % Change	2%	0%	0%	22%	0%	-31%	-19%	-2%
Auditor								
2024 Actuals	4,612,900	–	–	–	2,720,400	–	201,100	7,534,400
2025 Recommended	4,900,600	–	–	–	2,981,400	–	421,300	8,303,300
2026 Recommended	5,060,700	–	–	–	3,392,400	–	–	8,453,100
FY 2025 to FY 2026 % Change	3%	0%	0%	0%	14%	0%	-100%	2%
Board of Pardons and Parole								
2024 Actuals	7,267,600	–	–	–	–	–	-157,100	7,110,500
2025 Recommended	8,583,600	–	–	–	2,300	–	1,000,000	9,585,900
2026 Recommended	8,509,700	–	–	–	2,300	–	–	8,512,000
FY 2025 to FY 2026 % Change	-1%	0%	0%	0%	0%	0%	-100%	-11%
Capital Budget								
2024 Actuals	167,141,900	129,608,700	–	14,322,500	1,323,700	–	741,470,900	1,053,867,700
2025 Recommended	198,725,000	142,816,200	–	–	–	–	160,357,400	501,898,600
2026 Recommended	102,375,000	142,816,200	–	–	–	–	91,552,000	336,743,200
FY 2025 to FY 2026 % Change	-48%	0%	0%	0%	0%	0%	-43%	-33%
Capitol Preservation Board								
2024 Actuals	5,205,100	–	–	–	656,900	–	-22,100	5,839,900
2025 Recommended	4,652,700	–	–	–	549,100	–	-27,400	5,174,400
2026 Recommended	7,256,000	–	–	–	629,800	–	152,900	8,038,700
FY 2025 to FY 2026 % Change	56%	0%	0%	0%	15%	0%	-658%	55%
Career Service Review Office								
2024 Actuals	320,700	–	–	–	–	–	-28,900	291,800
2025 Recommended	335,200	–	–	–	–	–	30,000	365,200
2026 Recommended	344,300	–	–	–	–	–	–	344,300
FY 2025 to FY 2026 % Change	3%	0%	0%	0%	0%	0%	-100%	-6%
Commerce								
2024 Actuals	–	–	–	321,000	2,559,200	46,083,900	7,086,700	56,050,800
2025 Recommended	288,000	–	–	620,800	3,807,500	50,848,000	2,905,100	58,469,400
2026 Recommended	288,000	–	–	621,500	3,790,400	50,485,700	3,802,400	58,988,000
FY 2025 to FY 2026 % Change	0%	0%	0%	0%	0%	-1%	31%	1%
Corrections								
2024 Actuals	425,482,400	49,000	–	–	4,132,400	51,870,000	-54,284,200	427,249,600
2025 Recommended	484,374,000	49,000	–	1,910,200	3,747,800	1,829,600	4,013,100	495,923,700
2026 Recommended	503,753,000	49,000	–	–	3,747,800	2,269,100	507,500	510,326,400
FY 2025 to FY 2026 % Change	4%	0%	0%	-100%	0%	24%	-87%	3%
Courts								
2024 Actuals	181,462,400	–	–	4,414,300	2,314,100	23,304,700	-1,873,900	209,621,600
2025 Recommended	193,784,800	–	–	740,900	4,793,600	27,805,300	5,178,200	232,302,800
2026 Recommended	195,881,000	–	–	610,000	4,824,800	27,517,400	1,105,500	229,938,700
FY 2025 to FY 2026 % Change	1%	0%	0%	-18%	1%	-1%	-79%	-1%
Cultural and Community Engagement								
2024 Actuals	44,684,200	–	–	11,492,800	4,739,200	174,700	-1,280,300	59,810,600
2025 Recommended	51,415,000	–	–	14,747,900	7,306,800	167,200	9,599,200	83,236,100
2026 Recommended	47,720,500	–	–	14,822,700	7,881,000	61,200	6,156,400	76,641,800
FY 2025 to FY 2026 % Change	-7%	0%	0%	1%	8%	-63%	-36%	-8%
Debt Service								
2024 Actuals	35,309,200	–	–	4,286,600	30,163,800	325,107,000	36,690,000	431,556,600
2025 Recommended	32,768,000	–	–	–	30,782,000	342,555,500	39,912,600	446,018,100
2026 Recommended	31,875,400	–	–	–	30,782,000	220,368,500	41,108,200	324,134,100
FY 2025 to FY 2026 % Change	-3%	0%	0%	0%	0%	-36%	3%	-27%
Economic Opportunity								
2024 Actuals	165,923,200	24,234,100	118,000	21,359,400	724,700	41,804,300	-39,252,600	214,911,100
2025 Recommended	83,076,000	24,242,300	118,000	16,437,300	1,297,800	25,606,900	39,368,200	190,146,500
2026 Recommended	61,377,500	24,248,000	120,800	31,764,700	1,156,700	25,601,900	34,150,900	178,420,500
FY 2025 to FY 2026 % Change	-26%	0%	2%	93%	-11%	0%	-13%	-6%

TABLE 21: OPERATING AND CAPITAL BUDGET BY AGENCY AND SOURCE (CONTINUED)

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

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Environmental Quality								
2024 Actuals	24,290,200	–	–	26,221,100	18,080,900	16,989,900	1,494,100	87,076,200
2025 Recommended	25,326,300	–	–	89,820,700	19,983,200	19,510,300	3,026,000	157,666,500
2026 Recommended	26,436,900	–	–	126,246,100	20,442,800	18,738,100	17,659,400	209,523,300
FY 2025 to FY 2026 % Change	4%	0%	0%	41%	2%	-4%	484%	33%
Financial Institutions								
2024 Actuals	–	–	–	–	–	10,281,300	-426,500	9,854,800
2025 Recommended	–	–	–	–	–	11,674,700	70,000	11,744,700
2026 Recommended	–	–	–	–	–	12,189,300	–	12,189,300
FY 2025 to FY 2026 % Change	0%	0%	0%	0%	0%	4%	-100%	4%
Government Operations								
2024 Actuals	43,200,800	791,200	451,100	9,300,000	10,822,400	6,074,200	37,311,900	107,951,600
2025 Recommended	48,453,600	819,600	453,600	5,403,700	14,313,500	6,657,200	42,291,900	118,393,100
2026 Recommended	54,797,200	840,600	463,400	184,400	15,126,300	5,191,700	54,919,000	131,522,600
FY 2025 to FY 2026 % Change	13%	3%	2%	-97%	6%	-22%	30%	11%
Governor and Lieutenant Governor								
2024 Actuals	61,041,000	–	–	29,800,600	5,463,100	25,232,500	-10,844,800	110,692,400
2025 Recommended	54,905,200	–	–	37,439,100	6,690,900	20,447,800	20,091,200	139,574,200
2026 Recommended	50,565,100	–	–	32,027,600	6,743,400	27,144,500	8,971,700	125,452,300
FY 2025 to FY 2026 % Change	-8%	0%	0%	-14%	1%	33%	-55%	-10%
Health and Human Services								
2024 Actuals	755,687,900	696,358,300	–	4,190,038,100	590,030,500	570,550,300	558,878,600	7,361,543,700
2025 Recommended	804,867,800	657,736,500	–	4,887,699,000	785,522,700	475,909,000	987,504,300	8,599,239,300
2026 Recommended	1,598,297,800	4,550,600	–	4,986,064,100	786,878,300	450,863,400	825,847,800	8,652,502,000
FY 2025 to FY 2026 % Change	99%	-99%	0%	2%	0%	-5%	-16%	1%
Higher Education								
2024 Actuals	284,154,700	1,545,631,500	–	7,282,300	1,051,883,700	37,524,000	102,072,800	3,028,549,000
2025 Recommended	404,052,100	1,344,422,900	–	3,902,300	1,027,667,600	63,803,000	24,776,200	2,868,624,100
2026 Recommended	307,658,100	1,457,113,900	–	3,902,300	1,040,497,700	85,983,800	226,138,800	3,121,294,600
FY 2025 to FY 2026 % Change	-24%	8%	0%	0%	1%	35%	813%	9%
Insurance								
2024 Actuals	10,100	–	–	–	70,800	26,304,700	-10,345,500	16,040,100
2025 Recommended	–	–	–	2,600	75,000	28,855,000	189,700	29,122,300
2026 Recommended	2,221,000	–	–	100	75,100	29,121,800	3,757,800	35,175,800
FY 2025 to FY 2026 % Change	0%	0%	0%	-96%	0%	1%	1881%	21%
Labor Commission								
2024 Actuals	8,017,100	–	–	3,221,300	108,900	5,730,000	-686,100	16,391,200
2025 Recommended	8,416,000	–	–	3,709,800	131,300	5,965,200	98,100	18,320,400
2026 Recommended	8,822,700	–	–	3,821,800	135,300	6,072,200	100,900	18,952,900
FY 2025 to FY 2026 % Change	5%	0%	0%	3%	3%	2%	3%	3%
Legislature								
2024 Actuals	52,220,800	–	–	–	47,600	–	-5,460,500	46,807,900
2025 Recommended	50,659,400	–	–	–	42,100	–	1,620,600	52,322,100
2026 Recommended	52,016,200	–	–	–	51,400	–	125,600	52,193,200
FY 2025 to FY 2026 % Change	3%	0%	0%	0%	22%	0%	-92%	0%
National Guard								
2024 Actuals	15,108,900	3,000,000	–	61,610,600	2,880,400	–	-2,567,300	80,032,600
2025 Recommended	16,041,100	3,300,300	–	63,260,500	2,910,600	–	4,300,800	89,813,300
2026 Recommended	18,150,800	1,650,300	–	64,468,500	2,941,900	–	3,053,400	90,264,900
FY 2025 to FY 2026 % Change	13%	-50%	0%	2%	1%	0%	-29%	1%
Natural Resources								
2024 Actuals	284,492,400	259,400	–	152,307,100	36,005,500	210,474,300	-157,294,900	526,243,800
2025 Recommended	128,465,400	–	–	226,343,800	33,605,000	259,642,500	122,965,600	771,022,300
2026 Recommended	137,214,600	–	–	253,477,900	33,274,600	213,974,200	476,229,600	1,114,170,900
FY 2025 to FY 2026 % Change	7%	0%	0%	12%	-1%	-18%	287%	45%
Public Education								
2024 Actuals	8,758,300	4,546,260,400	–	810,130,000	69,905,000	794,829,700	1,644,527,500	7,874,410,900
2025 Recommended	9,037,400	4,897,069,400	–	684,654,200	67,458,500	1,074,205,500	1,909,304,900	8,641,729,900
2026 Recommended	9,047,100	4,988,318,500	–	685,217,100	67,585,700	1,086,366,000	1,889,292,300	8,725,826,700
FY 2025 to FY 2026 % Change	0%	2%	0%	0%	0%	1%	-1%	1%
Public Safety								
2024 Actuals	170,516,100	69,700	5,495,500	76,748,500	31,716,900	66,119,400	6,706,200	357,372,300
2025 Recommended	192,641,600	75,800	5,495,500	152,141,900	40,716,900	73,692,400	27,866,200	492,630,300
2026 Recommended	200,469,000	76,400	5,495,500	124,784,900	41,375,700	71,973,800	12,360,800	456,536,100
FY 2025 to FY 2026 % Change	4%	1%	0%	-18%	2%	-2%	-56%	-7%
Public Service Commission								
2024 Actuals	–	–	–	–	22,711,400	2,925,700	6,998,800	32,635,900
2025 Recommended	–	–	–	–	43,500,600	3,053,100	10,930,900	57,484,600
2026 Recommended	–	–	–	–	44,009,300	3,396,200	10,533,800	57,939,300
FY 2025 to FY 2026 % Change	0%	0%	0%	0%	1%	11%	-4%	1%
School and Inst. Trust Fund Office								
2024 Actuals	–	–	–	–	–	3,570,500	-794,000	2,776,500
2025 Recommended	–	–	–	–	–	4,342,200	–	4,342,200
2026 Recommended	–	–	–	–	–	4,436,500	–	4,436,500
FY 2025 to FY 2026 % Change	0%	0%	0%	0%	0%	2%	0%	2%

TABLE 21: OPERATING AND CAPITAL BUDGET BY AGENCY AND SOURCE (CONTINUED)

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

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
School and Inst. Trust Lands Admin.								
2024 Actuals	-	-	-	-	-	23,987,200	-4,901,100	19,086,100
2025 Recommended	-	-	-	-	-	21,984,000	4,300,000	26,284,000
2026 Recommended	-	-	-	-	-	22,213,400	-	22,213,400
FY 2025 to FY 2026 % Change	0%	0%	0%	0%	0%	1%	-100%	-15%
Tax Commission								
2024 Actuals	35,104,000	27,858,500	5,857,400	689,100	9,578,000	43,944,800	-6,945,500	116,086,300
2025 Recommended	35,378,300	29,263,300	5,857,400	769,600	11,082,900	50,801,100	8,215,600	141,368,200
2026 Recommended	35,870,100	30,131,300	5,857,400	793,100	11,311,300	50,440,600	222,300	134,626,100
FY 2025 to FY 2026 % Change	1%	3%	0%	3%	2%	-1%	-97%	-5%
Transportation								
2024 Actuals	268,396,800	-	683,481,500	531,246,500	69,048,900	785,704,400	-52,103,200	2,285,774,900
2025 Recommended	28,358,500	-	835,910,900	774,665,100	87,995,700	1,690,033,800	201,264,600	3,618,228,600
2026 Recommended	2,883,600	-	852,917,700	754,850,700	87,963,800	1,886,058,000	180,435,200	3,765,109,000
FY 2025 to FY 2026 % Change	-90%	0%	2%	-3%	0%	12%	-10%	4%
Treasurer								
2024 Actuals	1,277,900	-	-	-	1,415,600	707,200	2,216,300	5,617,000
2025 Recommended	1,486,400	-	-	-	1,758,300	708,700	2,510,100	6,463,500
2026 Recommended	1,472,700	-	-	-	1,679,800	703,700	3,408,500	7,264,700
FY 2025 to FY 2026 % Change	-1%	0%	0%	0%	-4%	-1%	36%	12%
Utah Communications Authority								
2024 Actuals	-	-	-	-	-	32,000,000	-	32,000,000
2025 Recommended	-	-	-	-	-	32,100,400	-	32,100,400
2026 Recommended	-	-	-	-	-	32,100,400	-	32,100,400
FY 2025 to FY 2026 % Change	0%	0%	0%	0%	0%	0%	0%	0%
Utah Education and Telehealth Network								
2024 Actuals	881,100	34,445,700	-	4,622,000	9,352,100	-	-1,341,200	47,959,700
2025 Recommended	881,100	39,134,500	-	4,694,300	15,813,100	-	2,912,900	63,435,900
2026 Recommended	881,100	40,826,300	-	4,869,600	15,813,100	1,563,300	13,444,100	77,397,500
FY 2025 to FY 2026 % Change	0%	4%	0%	4%	0%	0%	362%	22%
Veterans and Military Affairs								
2024 Actuals	11,109,000	200,000	-	49,034,800	1,366,100	-	-2,813,000	58,896,900
2025 Recommended	10,106,600	200,000	-	78,024,600	605,600	-	2,562,000	91,498,800
2026 Recommended	6,727,800	200,000	-	82,994,400	611,600	-	-37,366,700	53,167,100
FY 2025 to FY 2026 % Change	-33%	0%	0%	6%	1%	0%	-1558%	-42%
Workforce Services								
2024 Actuals	179,023,000	34,485,500	-	996,595,900	36,831,400	110,565,200	-5,174,600	1,352,326,400
2025 Recommended	139,558,300	36,178,000	-	1,288,444,200	27,448,500	168,932,300	87,066,900	1,747,628,200
2026 Recommended	147,099,400	3,202,800	-	1,304,062,800	25,518,000	151,773,000	76,332,400	1,707,988,400
FY 2025 to FY 2026 % Change	5%	-91%	0%	1%	-7%	-10%	-12%	-2%
Total Funds								
2024 Actuals	3,306,203,100	7,048,356,400	695,403,500	7,034,936,100	2,033,466,200	3,492,260,900	2,652,464,200	26,263,090,400
2025 Recommended	3,088,610,000	7,175,729,000	847,835,400	8,349,799,500	2,263,567,400	4,572,542,500	3,731,499,300	30,029,583,100
2026 Recommended	3,689,166,600	6,694,452,500	864,854,800	8,491,357,400	2,279,867,500	4,601,279,600	3,962,282,000	30,583,260,400
FY 2025 to FY 2026 % Change	19%	-7%	2%	2%	1%	1%	6%	2%

TABLE 22: ESTIMATED FTE BY AGENCY

Governor's Recommendation

Agency	Actual FY 2024	Recommended FY 2025	Base FY 2026	FY2026 Change	Recommended FY 2026	FY25-26 % Change
Agriculture and Food	296	325	325	1	326	0%
Alcoholic Beverage Services	559	558	558	-	558	0%
Attorney General	540	608	608	7	615	1%
Auditor	40	53	53	-	53	0%
Board of Pardons and Parole	40	42	42	-	42	0%
Capitol Preservation Board	12	11	11	-	11	0%
Career Service Review Office	2	2	2	-	2	0%
Commerce	315	294	294	2	296	1%
Corrections	2,469	2,728	2,728	2	2,730	0%
Courts	1,192	1,213	1,213	-	1,213	0%
Cultural and Community Engagement	169	155	155	-	155	0%
Economic Opportunity	102	99	99	-	99	0%
Environmental Quality	382	431	431	4	435	1%
Financial Institutions	58	66	66	-	66	0%
Government Operations	1,436	1,567	1,567	2	1,569	0%
Governor and Lieutenant Governor	170	166	166	5	171	3%
Health and Human Services	5,575	5,834	5,834	38	5,872	1%
Insurance	93	98	98	1	99	1%
Labor Commission	117	119	119	-	119	0%
Legislature	204	208	208	-	208	0%
National Guard	247	264	264	1	265	0%
Natural Resources	1,591	1,541	1,541	20	1,561	1%
Public Education	856	818	818	-	818	0%
Public Safety	1,553	1,501	1,501	15	1,516	1%
Public Service Commission	16	19	19	1	20	5%
School and Inst. Trust Fund Office	11	5	5	-	5	0%
School and Inst. Trust Lands Admin.	69	77	77	3	80	4%
Tax Commission	646	723	723	-	723	0%
Transportation	1,729	1,835	1,835	19	1,854	1%
Treasurer	29	52	52	7	59	13%
Utah Education and Telehealth Network	141	142	142	-	142	0%
Veterans and Military Affairs	38	33	33	2	35	6%
Workforce Services	2,008	2,248	2,248	-	2,248	0%
Total	22,705	23,835	23,835	130	23,965	

This table does not include Higher Education FTE.

TABLE 23: COMPENSATION ADJUSTMENTS SUMMARY

The governor recommends the following adjustments to state and higher education employees' salary and benefits.

Recommended Adjustments	GF/ITF*		Other		Total
	Ongoing	One-time	Ongoing	One-time	
State Agencies					
COLA (2.5%)	32,456,300	–	27,237,600	–	59,693,900
Pay-for-Performance**	–	25,966,200	–	21,850,600	47,816,800
Health Insurance Increase (5.0%)	10,482,900	–	8,981,300	–	19,464,200
Employee 401(k) Match	–	938,900	–	5,712,600	6,651,500
Set-aside for ISF Compensation Increases	3,848,400	2,645,200	–	–	6,493,600
USDB Teacher Steps & Lanes	1,895,300	–	–	–	1,895,300
Alcoholic Beverage Services - Required (32B-2-301)	1,892,500	–	–	–	1,892,500
Tier-2 Retirement Salary Adjustment (0.11%)	583,000	–	604,200	–	1,187,200
Dental Insurance Increase (6.9%)	572,600	–	484,300	–	1,056,900
Workers Compensation Rate Change	-690,900	–	-830,600	–	-1,521,500
Retirement Rate Changes	-4,559,500	–	-3,982,200	–	-8,541,700
Term Pool Rate Changes	-15,591,700	–	-13,991,300	–	-29,583,000
State Agencies Subtotal	\$30,888,900	\$29,550,300	\$18,503,300	\$27,563,200	\$106,505,700
Higher Education***					
COLA (2.5%)	39,282,300	–	11,203,900	–	50,486,200
Pay-for-Performance**	–	553,700	–	67,100	620,800
Health Insurance Increase (5.0%)	11,489,100	–	3,209,900	–	14,699,000
Dental Insurance Increase (6.9%)	525,100	–	138,000	–	663,100
Higher Education Subtotal	\$51,296,500	\$553,700	\$14,551,800	\$67,100	\$66,469,100
Total Compensation Adjustments	\$82,185,400	\$30,104,000	\$33,055,100	\$27,630,300	\$172,974,800

*Includes funds that impact the General Fund.

**This recommendation includes funding for all employees, including those whose performance plans are not governed by the pay-for-performance statute (63A-17-112). SITLA's funding is separated out in other budget tables and labeled "Performance-Based Compensation."

***Includes the Utah System of Higher Education and the Utah Education and Telehealth Network.

AGENCY TABLES

Agency Budget Recommendations

- 108 TABLE 24: Agriculture and Food
- 111 TABLE 25: Alcoholic Beverage Services
- 113 TABLE 26: Attorney General
- 115 TABLE 27: Auditor
- 116 TABLE 28: Board of Pardons and Parole
- 117 TABLE 29: Capital Budget
- 119 TABLE 30: Capitol Preservation Board
- 120 TABLE 31: Career Service Review Office
- 121 TABLE 32: Commerce
- 122 TABLE 33: Corrections
- 124 TABLE 34: Courts
- 127 TABLE 35: Cultural and Community Engagement
- 129 TABLE 36: Debt Service
- 130 TABLE 37: Governor's Office of Economic Opportunity
- 133 TABLE 38: Environmental Quality
- 135 TABLE 39: Financial Institutions
- 136 TABLE 40: Government Operations
- 140 TABLE 41: Governor and Lt. Governor
- 143 TABLE 42: Health and Human Services
- 149 TABLE 43: Utah System of Higher Education
- 151 TABLE 44: Insurance
- 152 TABLE 45: Labor Commission
- 154 TABLE 46: Legislature
- 155 TABLE 47: Utah National Guard
- 157 TABLE 48: Natural Resources
- 160 TABLE 49: Public Education
- 163 TABLE 50: Public Safety
- 165 TABLE 51: Public Service Commission

166	TABLE 52: School and Institutional Trust Fund Office
167	TABLE 53: School and Institutional Trust Lands Administration
168	TABLE 54: Tax Commission
170	TABLE 55: Transfers
171	TABLE 56: Transportation
174	TABLE 57: Treasurer
176	TABLE 58: Utah Communications Authority
177	TABLE 59: Utah Education and Telehealth Network
178	TABLE 60: Veterans and Military Affairs
179	TABLE 61: Workforce Services

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Dedicated Credit Adjustments	-	-	-	-	(487,300)	-	-	(487,300)
Federal Funds Adjustments	-	-	-	(224,600)	-	-	-	(224,600)
Transfer Adjustments	-	-	-	-	-	-	(495,000)	(495,000)
<i>Ongoing Total</i>	(243,900)	4,400	-	(30,800)	(143,600)	598,700	(473,000)	(288,200)
FY 2026 Recommended Adjustments Total	1,020,500	8,400	-	84,400	29,900	1,058,000	(456,300)	1,744,900
FY 2026 Total	22,778,600	272,400	-	8,449,000	17,770,300	11,071,300	6,183,800	66,525,400

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	25,000,000	-	-	-	4,148,700	419,400	(23,957,100)	5,611,000
FY 2024 Total	25,000,000	-	-	-	4,148,700	419,400	(23,957,100)	5,611,000
FY 2025								
FY 2025 Authorized	-	-	-	-	4,328,900	436,500	782,500	5,547,900
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
AG ISF Funding Gap	-	-	-	-	17,900	-	-	17,900
Compensation								
P4P Reallocation	-	-	-	-	45,300	5,200	-	50,500
<i>One-time Total</i>	-	-	-	-	63,200	5,200	-	68,400
FY 2025 Recommended Adjustments Total	-	-	-	-	63,200	5,200	-	68,400
FY 2025 Total	-	-	-	-	4,392,100	441,700	782,500	5,616,300
FY 2026								
FY 2026 Base	-	-	-	-	4,322,300	433,800	967,000	5,723,100
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	9,400	2,500	-	11,900
Pay-for-Performance	-	-	-	-	47,000	6,100	-	53,100
<i>One-time Total</i>	-	-	-	-	56,400	8,600	-	65,000
Ongoing								
Adjustment								
AG ISF Funding Gap	-	-	-	-	17,900	-	-	17,900
Compensation								
COLA (2.5%)	-	-	-	-	58,800	7,600	-	66,400
Dental Insurance Increase (6.9%)	-	-	-	-	1,000	100	-	1,100
Health Insurance Increase (5%)	-	-	-	-	19,400	2,300	-	21,700
P4P Reallocation	-	-	-	-	45,300	5,200	-	50,500
Retirement Rate Changes	-	-	-	-	(9,100)	(1,200)	-	(10,300)
Term Pool Rate Changes	-	-	-	-	(30,300)	(4,000)	-	(34,300)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	2,200	300	-	2,500
Workers Compensation Rate Change	-	-	-	-	(1,300)	(200)	-	(1,500)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	(8,800)	500	-	(8,300)
<i>Ongoing Total</i>	-	-	-	-	95,100	10,600	-	105,700
FY 2026 Recommended Adjustments Total	-	-	-	-	151,500	19,200	-	170,700
FY 2026 Total	-	-	-	-	4,473,800	453,000	967,000	5,893,800

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	180,440,300	-	-	-	-	-	-	180,440,300
FY 2024 Total	180,440,300	-	-	-	-	-	-	180,440,300

Table 25 ALCOHOLIC BEVERAGE SERVICES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	99,600	83,721,000	4,330,200	88,150,800
FY 2024 Total	-	-	-	-	99,600	83,721,000	4,330,200	88,150,800
FY 2025								
FY 2025 Authorized	-	-	-	-	-	91,751,600	(5,061,000)	86,690,600
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Parents Empowered Technical Adjustment	-	-	-	-	-	129,500	-	129,500
Compensation								
P4P Reallocation	-	-	-	-	-	709,800	-	709,800
One-time Total	-	-	-	-	-	839,300	-	839,300
FY 2025 Recommended Adjustments Total	-	-	-	-	-	839,300	-	839,300
FY 2025 Total	-	-	-	-	-	92,590,900	(5,061,000)	87,529,900
FY 2026								
FY 2026 Base	-	-	-	-	-	94,828,400	4,868,400	99,696,800
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	-	169,700	-	169,700
Pay-for-Performance	-	-	-	-	-	767,000	-	767,000
One-time Total	-	-	-	-	-	936,700	-	936,700
Ongoing								
Adjustment								
Alcoholic Beverage Services - Required (32B-2-301)	-	-	-	-	-	1,892,500	-	1,892,500
Parents Empowered Technical Adjustment	-	-	-	-	-	129,500	-	129,500
Compensation								
COLA (2.5%)	-	-	-	-	-	958,900	-	958,900
Dental Insurance Increase (6.9%)	-	-	-	-	-	14,500	-	14,500
Health Insurance Increase (5%)	-	-	-	-	-	297,000	-	297,000
P4P Reallocation	-	-	-	-	-	709,800	-	709,800
Retirement Rate Changes	-	-	-	-	-	(124,900)	-	(124,900)
Term Pool Rate Changes	-	-	-	-	-	(413,100)	-	(413,100)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	-	27,000	-	27,000
Workers Compensation Rate Change	-	-	-	-	-	(21,400)	-	(21,400)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	-	3,100	-	3,100
Government Operations ISF Rate Impact	-	-	-	-	-	778,700	-	778,700
Property Insurance ISF Rate Impact	-	-	-	-	-	(56,500)	-	(56,500)
Ongoing Total	-	-	-	-	-	4,195,100	-	4,195,100
FY 2026 Recommended Adjustments Total	-	-	-	-	-	5,131,800	-	5,131,800
FY 2026 Total	-	-	-	-	-	99,960,200	4,868,400	104,828,600

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	140,000,000	-	-	-	4,631,900	-	(137,521,100)	7,110,800
FY 2024 Total	140,000,000	-	-	-	4,631,900	-	(137,521,100)	7,110,800
FY 2025								
FY 2025 Authorized	-	-	-	-	-	-	70,000,000	70,000,000
FY 2025 Total	-	-	-	-	-	-	70,000,000	70,000,000
FY 2026								
FY 2026 Base	-	-	-	-	-	-	67,521,100	67,521,100
FY 2026 Total	-	-	-	-	-	-	67,521,100	67,521,100

Table 26 ATTORNEY GENERAL

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	38,738,000	4,848,100	-	4,002,900	5,118,200	8,777,600	(11,932,400)	49,552,400
FY 2024 Total	38,738,000	4,848,100	-	4,002,900	5,118,200	8,777,600	(11,932,400)	49,552,400
FY 2025								
FY 2025 Authorized	40,391,400	156,600	-	5,945,500	3,857,000	5,305,800	8,794,300	64,450,600
FY 2025 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Supplemental Authorization of John R. Justice Scholarships (UPC)	-	-	-	63,000	-	-	-	63,000
Supplemental for NACP Non-Federal Grant (UPC)	-	-	-	-	8,000	-	-	8,000
Supplemental Increase in Transfers from DWS for CDIU	-	-	-	-	-	-	155,000	155,000
<i>One-time Total</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>63,000</i>	<i>8,000</i>	<i>-</i>	<i>155,000</i>	<i>226,000</i>
FY 2025 Recommended Adjustments Total	-	-	-	63,000	8,000	-	155,000	226,000
FY 2025 Total	40,391,400	156,600	-	6,008,500	3,865,000	5,305,800	8,949,300	64,676,600
FY 2026								
FY 2026 Base	39,696,100	156,200	-	6,544,100	3,855,000	3,629,600	7,070,600	60,951,600
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	101,900	-	-	-	-	800	200	102,900
Pay-for-Performance	610,500	-	-	-	-	5,500	800	616,800
<i>One-time Total</i>	<i>712,400</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>6,300</i>	<i>1,000</i>	<i>719,700</i>
Ongoing								
Adjustment								
Southern Utah Elder Abuse & Fraud Initiative	260,000	-	-	780,000	-	-	-	1,040,000
Compensation								
COLA (2.5%)	763,000	-	-	-	-	6,900	1,100	771,000
Dental Insurance Increase (6.9%)	8,400	-	-	-	-	100	-	8,500
Health Insurance Increase (5%)	158,100	-	-	-	-	1,600	200	159,900
Retirement Rate Changes	(110,000)	-	-	-	-	(1,000)	(200)	(111,200)
Term Pool Rate Changes	(372,700)	-	-	-	-	(3,500)	(500)	(376,700)
Tier-2 Salary Adjustment (0.11%)	12,400	-	-	-	-	100	-	12,500
Workers Compensation Rate Change	(16,300)	-	-	-	-	(100)	-	(16,400)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	204,300	-	-	-	(100)	400	100	204,700
Variable Revenue Adjustment								
Supplemental Increase in Transfers from DWS for CDIU	-	-	-	-	-	-	155,000	155,000
<i>Ongoing Total</i>	<i>907,200</i>	<i>-</i>	<i>-</i>	<i>780,000</i>	<i>(100)</i>	<i>4,500</i>	<i>155,700</i>	<i>1,847,300</i>
FY 2026 Recommended Adjustments Total	1,619,600	-	-	780,000	(100)	10,800	156,700	2,567,000
FY 2026 Total	41,315,700	156,200	-	7,324,100	3,854,900	3,640,400	7,227,300	63,518,600

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	67,265,900	-	(2,343,100)	64,922,800
FY 2024 Total	-	-	-	-	67,265,900	-	(2,343,100)	64,922,800
FY 2025								
FY 2025 Authorized	-	-	-	-	68,647,900	-	141,200	68,789,100
FY 2025 Total	-	-	-	-	68,647,900	-	141,200	68,789,100

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2026								
FY 2026 Base	-	-	-	-	68,445,400	-	364,200	68,809,600
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	189,900	-	-	189,900
Pay-for-Performance	-	-	-	-	1,150,600	-	-	1,150,600
One-time Total	-	-	-	-	1,340,500	-	-	1,340,500
Ongoing								
Compensation								
COLA (2.5%)	-	-	-	-	1,438,100	-	-	1,438,100
Dental Insurance Increase (6.9%)	-	-	-	-	16,000	-	-	16,000
Health Insurance Increase (5%)	-	-	-	-	288,400	-	-	288,400
Retirement Rate Changes	-	-	-	-	(218,700)	-	-	(218,700)
Term Pool Rate Changes	-	-	-	-	(726,200)	-	-	(726,200)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	30,100	-	-	30,100
Workers Compensation Rate Change	-	-	-	-	(31,400)	-	-	(31,400)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	4,200	-	-	4,200
Property Insurance ISF Rate Impact	-	-	-	-	(2,000)	-	-	(2,000)
Ongoing Total	-	-	-	-	798,500	-	-	798,500
FY 2026 Recommended Adjustments Total	-	-	-	-	2,139,000	-	-	2,139,000
FY 2026 Total	-	-	-	-	70,584,400	-	364,200	70,948,600

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	-	-	11,800	11,800
FY 2024 Total	-	-	-	-	-	-	11,800	11,800
FY 2025								
FY 2025 Authorized	-	-	-	-	-	-	1,225,000	1,225,000
FY 2025 Total	-	-	-	-	-	-	1,225,000	1,225,000
FY 2026								
FY 2026 Base	-	-	-	-	-	-	1,225,000	1,225,000
FY 2026 Total	-	-	-	-	-	-	1,225,000	1,225,000

Table 27
AUDITOR

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	4,612,900	-	-	-	2,720,400	-	201,100	7,534,400
FY 2024 Total	4,612,900	-	-	-	2,720,400	-	201,100	7,534,400
FY 2025								
FY 2025 Authorized	4,900,600	-	-	-	2,981,400	-	421,300	8,303,300
FY 2025 Total	4,900,600	-	-	-	2,981,400	-	421,300	8,303,300
FY 2026								
FY 2026 Base	4,878,600	-	-	-	3,280,000	-	-	8,158,600
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	20,100	-	-	-	12,400	-	-	32,500
Pay-for-Performance	83,600	-	-	-	51,200	-	-	134,800
<i>One-time Total</i>	<i>103,700</i>	-	-	-	<i>63,600</i>	-	-	<i>167,300</i>
Ongoing								
Compensation								
COLA (2.5%)	104,500	-	-	-	63,900	-	-	168,400
Dental Insurance Increase (6.9%)	1,300	-	-	-	800	-	-	2,100
Health Insurance Increase (5%)	21,000	-	-	-	13,100	-	-	34,100
Retirement Rate Changes	(15,000)	-	-	-	(9,200)	-	-	(24,200)
Term Pool Rate Changes	(48,000)	-	-	-	(29,400)	-	-	(77,400)
Tier-2 Salary Adjustment (0.11%)	3,000	-	-	-	1,800	-	-	4,800
Workers Compensation Rate Change	(2,300)	-	-	-	(1,400)	-	-	(3,700)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	500	-	-	-	300	-	-	800
Government Operations ISF Rate Impact	13,600	-	-	-	9,100	-	-	22,700
Property Insurance ISF Rate Impact	(200)	-	-	-	(200)	-	-	(400)
<i>Ongoing Total</i>	<i>78,400</i>	-	-	-	<i>48,800</i>	-	-	<i>127,200</i>
FY 2026 Recommended Adjustments Total	182,100	-	-	-	112,400	-	-	294,500
FY 2026 Total	5,060,700	-	-	-	3,392,400	-	-	8,453,100

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 2024								
FY 2024 Actual	7,267,600	-	-	-	-	-	(157,100)	7,110,500
FY 2024 Total	7,267,600	-	-	-	-	-	(157,100)	7,110,500
FY 2025								
FY 2025 Authorized	8,485,300	-	-	-	2,300	-	1,000,000	9,487,600
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	98,300	-	-	-	-	-	-	98,300
<i>One-time Total</i>	<i>98,300</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>98,300</i>
FY 2025 Recommended Adjustments Total	98,300	-	-	-	-	-	-	98,300
FY 2025 Total	8,583,600	-	-	-	2,300	-	1,000,000	9,585,900
FY 2026								
FY 2026 Base	8,162,700	-	-	-	2,300	-	-	8,165,000
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	21,500	-	-	-	-	-	-	21,500
Pay-for-Performance	103,300	-	-	-	-	-	-	103,300
<i>One-time Total</i>	<i>124,800</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>124,800</i>
Ongoing								
Compensation								
COLA (2.5%)	129,100	-	-	-	-	-	-	129,100
Dental Insurance Increase (6.9%)	1,800	-	-	-	-	-	-	1,800
Health Insurance Increase (5%)	34,100	-	-	-	-	-	-	34,100
P4P Reallocation	98,300	-	-	-	-	-	-	98,300
Retirement Rate Changes	(18,900)	-	-	-	-	-	-	(18,900)
Term Pool Rate Changes	(62,700)	-	-	-	-	-	-	(62,700)
Tier-2 Salary Adjustment (0.11%)	1,300	-	-	-	-	-	-	1,300
Workers Compensation Rate Change	(2,700)	-	-	-	-	-	-	(2,700)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	1,600	-	-	-	-	-	-	1,600
Government Operations ISF Rate Impact	40,800	-	-	-	-	-	-	40,800
Property Insurance ISF Rate Impact	(500)	-	-	-	-	-	-	(500)
<i>Ongoing Total</i>	<i>222,200</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>222,200</i>
FY 2026 Recommended Adjustments Total	347,000	-	-	-	-	-	-	347,000
FY 2026 Total	8,509,700	-	-	-	2,300	-	-	8,512,000

Table 29 CAPITAL BUDGET

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	167,141,900	129,608,700	–	14,322,500	1,323,700	–	741,470,900	1,053,867,700
FY 2024 Total	167,141,900	129,608,700	–	14,322,500	1,323,700	–	741,470,900	1,053,867,700
FY 2025								
FY 2025 Authorized	198,725,000	142,816,200	–	–	–	–	160,357,400	501,898,600
FY 2025 Total	198,725,000	142,816,200	–	–	–	–	160,357,400	501,898,600
FY 2026								
FY 2026 Base	102,375,000	142,816,200	–	–	–	–	2,077,400	247,268,600
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Capital Improvement 1.5%	(19,349,300)	–	–	–	–	–	–	(19,349,300)
SLCC South City Campus Seismic Upgrade	–	–	–	–	–	–	9,426,800	9,426,800
Snow College Washburn Building Entrance Addition	–	–	–	–	–	–	6,455,000	6,455,000
SUU Business Building West Construction Inflation	–	–	–	–	–	–	1,365,100	1,365,100
SUU South Edge of Campus Landbank	–	–	–	–	–	–	6,635,000	6,635,000
SWTC Diesel Tech Program Bays	–	–	–	–	–	–	1,500,000	1,500,000
TTC Adjacent Property Landbank	–	–	–	–	–	–	631,200	631,200
UTU McDonald Building Renovation & Addition	–	–	–	–	–	–	27,367,000	27,367,000
UVU Health Professions Building Design	–	–	–	–	–	–	8,711,000	8,711,000
UVU Student Athlete Building	–	–	–	–	–	–	14,500,000	14,500,000
WSU Allied Health South Building Remodel	–	–	–	–	–	–	4,679,000	4,679,000
WSU Student Services Support Center Renovation	–	–	–	–	–	–	8,204,500	8,204,500
One-time Total	(19,349,300)	–	–	–	–	–	89,474,600	70,125,300
Ongoing								
Adjustment								
Capital Improvement 1.5%	19,349,300	–	–	–	–	–	–	19,349,300
Ongoing Total	19,349,300	–	–	–	–	–	–	19,349,300
FY 2026 Recommended Adjustments Total	–	–	–	–	–	–	89,474,600	89,474,600
FY 2026 Total	102,375,000	142,816,200	–	–	–	–	91,552,000	336,743,200

Capital Project Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	178,390,500	387,102,400	–	14,322,600	1,564,300	–	937,322,000	1,518,701,800
FY 2024 Total	178,390,500	387,102,400	–	14,322,600	1,564,300	–	937,322,000	1,518,701,800
FY 2025								
FY 2025 Authorized	12,877,400	204,024,100	–	–	450,000	–	45,200,000	262,551,500
FY 2025 Recommended Adjustments								
One-time								
Reallocation								
Reallocate FROM Capital Development Line TO Capital Projects Fund	(2,077,400)	–	–	–	–	–	–	(2,077,400)
Reallocate TO Capital Projects Fund FROM Capital Development Line	2,077,400	–	–	–	–	–	–	2,077,400
Variable Revenue Adjustment								
Tax Credit - Inflation Reduction Act	–	–	–	–	–	–	100,000	100,000
One-time Total	–	–	–	–	–	–	100,000	100,000
FY 2025 Recommended Adjustments Total	–	–	–	–	–	–	100,000	100,000
FY 2025 Total	12,877,400	204,024,100	–	–	450,000	–	45,300,000	262,651,500

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2026								
FY 2026 Base	2,077,400	120,000,000	-	-	450,000	1,000,000	10,200,000	133,727,400
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Camp Williams South Gate Access Point	12,516,200	-	-	-	-	-	-	12,516,200
Capital Development Contingencies	19,349,300	-	-	-	-	-	-	19,349,300
Central Evidence Warehouse	19,936,000	-	-	-	-	-	-	19,936,000
Multi-Agency Airport Hangar	9,008,900	-	-	-	-	-	-	9,008,900
Ogden Multi-Agency State Office Building	43,000,000	-	-	-	-	-	-	43,000,000
Statewide Space Master Plan	15,538,900	-	-	-	-	-	-	15,538,900
<i>One-time Total</i>	<i>119,349,300</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>119,349,300</i>
Ongoing								
Reallocation								
Reallocate FROM Capital Development Line TO Capital Projects Func	(2,077,400)	-	-	-	-	-	-	(2,077,400)
Reallocate TO Capital Projects Fund FROM Capital Development Line	2,077,400	-	-	-	-	-	-	2,077,400
Variable Revenue Adjustment								
Tax Credit - Inflation Reduction Act	-	-	-	-	-	-	2,000,000	2,000,000
<i>Ongoing Total</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,000,000</i>	<i>2,000,000</i>
FY 2026 Recommended Adjustments Total	119,349,300	-	-	-	-	-	2,000,000	121,349,300
FY 2026 Total	121,426,700	120,000,000	-	-	450,000	1,000,000	12,200,000	255,076,700

Table 30
CAPITOL PRESERVATION BOARD

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	5,205,100	-	-	-	656,900	-	(22,100)	5,839,900
FY 2024 Total	5,205,100	-	-	-	656,900	-	(22,100)	5,839,900
FY 2025								
FY 2025 Authorized	4,632,000	-	-	-	548,000	-	(27,400)	5,152,600
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	20,700	-	-	-	1,100	-	-	21,800
<i>One-time Total</i>	<i>20,700</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,100</i>	<i>-</i>	<i>-</i>	<i>21,800</i>
FY 2025 Recommended Adjustments Total	20,700	-	-	-	1,100	-	-	21,800
FY 2025 Total	4,652,700	-	-	-	549,100	-	(27,400)	5,174,400
FY 2026								
FY 2026 Base	6,008,000	-	-	-	558,300	-	152,900	6,719,200
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	6,400	-	-	-	400	-	-	6,800
Pay-for-Performance	24,600	-	-	-	1,400	-	-	26,000
<i>One-time Total</i>	<i>31,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,800</i>	<i>-</i>	<i>-</i>	<i>32,800</i>
Ongoing								
Compensation								
COLA (2.5%)	30,700	-	-	-	1,800	-	-	32,500
Dental Insurance Increase (6.9%)	500	-	-	-	-	-	-	500
Health Insurance Increase (5%)	9,000	-	-	-	500	-	-	9,500
P4P Reallocation	20,700	-	-	-	1,100	-	-	21,800
Retirement Rate Changes	(4,700)	-	-	-	(300)	-	-	(5,000)
Term Pool Rate Changes	(15,500)	-	-	-	(900)	-	-	(16,400)
Tier-2 Salary Adjustment (0.11%)	900	-	-	-	100	-	-	1,000
Workers Compensation Rate Change	(700)	-	-	-	-	-	-	(700)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	1,347,600	-	-	-	77,200	-	-	1,424,800
Property Insurance ISF Rate Impact	(171,500)	-	-	-	(9,800)	-	-	(181,300)
<i>Ongoing Total</i>	<i>1,217,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>69,700</i>	<i>-</i>	<i>-</i>	<i>1,286,700</i>
FY 2026 Recommended Adjustments Total	1,248,000	-	-	-	71,500	-	-	1,319,500
FY 2026 Total	7,256,000	-	-	-	629,800	-	152,900	8,038,700

**Table 32
COMMERCE**

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	321,000	2,559,200	46,083,900	7,086,700	56,050,800
FY 2024 Total	-	-	-	321,000	2,559,200	46,083,900	7,086,700	56,050,800
FY 2025								
FY 2025 Authorized	288,000	-	-	513,500	3,804,500	50,264,500	2,905,100	57,775,600
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	-	-	-	-	3,000	583,500	-	586,500
Variable Revenue Adjustment								
DRE Appraisal Subcommittee Federal Grant	-	-	-	107,300	-	-	-	107,300
One-time Total	-	-	-	107,300	3,000	583,500	-	693,800
FY 2025 Recommended Adjustments Total	-	-	-	107,300	3,000	583,500	-	693,800
FY 2025 Total	288,000	-	-	620,800	3,807,500	50,848,000	2,905,100	58,469,400
FY 2026								
FY 2026 Base	288,000	-	-	606,100	3,683,800	48,005,400	3,752,000	56,335,300
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	1,700	9,800	152,600	5,200	169,300
Pay-for-Performance	-	-	-	7,100	38,000	565,100	18,200	628,400
One-time Total	-	-	-	8,800	47,800	717,700	23,400	797,700
Ongoing								
Adjustment								
Construction Fraud Attorney	-	-	-	-	-	265,000	-	265,000
Financial Analyst	-	-	-	-	-	75,000	-	75,000
Compensation								
COLA (2.5%)	-	-	-	8,800	47,600	706,700	22,600	785,700
Dental Insurance Increase (6.9%)	-	-	-	100	700	11,900	500	13,200
Health Insurance Increase (5%)	-	-	-	2,600	16,000	228,300	8,300	255,200
P4P Reallocation	-	-	-	-	3,000	583,500	-	586,500
Retirement Rate Changes	-	-	-	(1,400)	(6,600)	(107,500)	(3,400)	(118,900)
Term Pool Rate Changes	-	-	-	(4,500)	(22,600)	(360,100)	(11,600)	(398,800)
Tier-2 Salary Adjustment (0.11%)	-	-	-	100	900	19,100	600	20,700
Workers Compensation Rate Change	-	-	-	(200)	(900)	(15,400)	(600)	(17,100)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	500	2,400	54,100	2,200	59,200
Government Operations ISF Rate Impact	-	-	-	600	18,300	303,800	8,400	331,100
Property Insurance ISF Rate Impact	-	-	-	-	-	(1,800)	-	(1,800)
Ongoing Total	-	-	-	6,600	58,800	1,762,600	27,000	1,855,000
FY 2026 Recommended Adjustments Total	-	-	-	15,400	106,600	2,480,300	50,400	2,652,700
FY 2026 Total	288,000	-	-	621,500	3,790,400	50,485,700	3,802,400	58,988,000

Table 33 CORRECTIONS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	425,482,400	49,000	-	-	4,132,400	51,870,000	(54,284,200)	427,249,600
FY 2024 Total	425,482,400	49,000	-	-	4,132,400	51,870,000	(54,284,200)	427,249,600
FY 2025								
FY 2025 Authorized	474,066,100	49,000	-	705,900	3,747,800	1,829,600	4,013,100	484,411,500
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Inmate Tablet Programming	-	-	-	1,204,300	-	-	-	1,204,300
Prison Operations & Maintenance	4,404,500	-	-	-	-	-	-	4,404,500
Staff Training & Risk Reduction	300,000	-	-	-	-	-	-	300,000
Compensation								
P4P Reallocation	5,603,400	-	-	-	-	-	-	5,603,400
<i>One-time Total</i>	<i>10,307,900</i>	<i>-</i>	<i>-</i>	<i>1,204,300</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>11,512,200</i>
FY 2025 Recommended Adjustments Total	10,307,900	-	-	1,204,300	-	-	-	11,512,200
FY 2025 Total	484,374,000	49,000	-	1,910,200	3,747,800	1,829,600	4,013,100	495,923,700
FY 2026								
FY 2026 Base	464,398,400	49,000	-	-	3,747,800	1,829,600	507,500	470,532,300
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Overtime Management	6,000,000	-	-	-	-	-	-	6,000,000
Prison Operations & Maintenance	8,563,100	-	-	-	-	-	-	8,563,100
Compensation								
Employee 401(k) Match	1,452,300	-	-	-	-	-	-	1,452,300
Pay-for-Performance	5,896,300	-	-	-	-	-	-	5,896,300
<i>One-time Total</i>	<i>21,911,700</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>21,911,700</i>
Ongoing								
Adjustment								
Jail Contracting	5,705,100	-	-	-	-	-	-	5,705,100
Opiate Use Disorder Treatment	-	-	-	-	-	447,000	-	447,000
Compensation								
COLA (2.5%)	7,370,400	-	-	-	-	-	-	7,370,400
Dental Insurance Increase (6.9%)	137,500	-	-	-	-	-	-	137,500
Health Insurance Increase (5%)	2,435,000	-	-	-	-	-	-	2,435,000
P4P Reallocation	5,603,400	-	-	-	-	-	-	5,603,400
Retirement Rate Changes	(1,031,700)	-	-	-	-	-	-	(1,031,700)
Term Pool Rate Changes	(3,431,600)	-	-	-	-	-	-	(3,431,600)
Tier-2 Salary Adjustment (0.11%)	39,100	-	-	-	-	-	-	39,100
Workers Compensation Rate Change	(145,000)	-	-	-	-	-	-	(145,000)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	15,100	-	-	-	-	-	-	15,100
Government Operations ISF Rate Impact	1,004,500	-	-	-	-	(7,500)	-	997,000
Property Insurance ISF Rate Impact	(258,900)	-	-	-	-	-	-	(258,900)
<i>Ongoing Total</i>	<i>17,442,900</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>439,500</i>	<i>-</i>	<i>17,882,400</i>
FY 2026 Recommended Adjustments Total	39,354,600	-	-	-	-	439,500	-	39,794,100
FY 2026 Total	503,753,000	49,000	-	-	3,747,800	2,269,100	507,500	510,326,400

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	1,700	-	-	-	15,375,700	-	(390,400)	14,987,000
FY 2024 Total	1,700	-	-	-	15,375,700	-	(390,400)	14,987,000
FY 2025								
FY 2025 Authorized	-	-	-	-	19,703,400	-	(481,300)	19,222,100
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	-	-	-	-	111,800	-	-	111,800
One-time Total	-	-	-	-	111,800	-	-	111,800
FY 2025 Recommended Adjustments Total	-	-	-	-	111,800	-	-	111,800
FY 2025 Total	-	-	-	-	19,815,200	-	(481,300)	19,333,900
FY 2026								
FY 2026 Base	-	-	-	-	19,473,700	-	(478,600)	18,995,100
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	31,600	-	-	31,600
Pay-for-Performance	-	-	-	-	116,100	-	-	116,100
One-time Total	-	-	-	-	147,700	-	-	147,700
Ongoing								
Compensation								
COLA (2.5%)	-	-	-	-	145,100	-	-	145,100
Dental Insurance Increase (6.9%)	-	-	-	-	3,200	-	-	3,200
Health Insurance Increase (5%)	-	-	-	-	60,500	-	-	60,500
P4P Reallocation	-	-	-	-	111,800	-	-	111,800
Retirement Rate Changes	-	-	-	-	(21,700)	-	-	(21,700)
Term Pool Rate Changes	-	-	-	-	(72,100)	-	-	(72,100)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	3,700	-	-	3,700
Workers Compensation Rate Change	-	-	-	-	(3,000)	-	-	(3,000)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	16,900	-	-	16,900
Ongoing Total	-	-	-	-	244,400	-	-	244,400
FY 2026 Recommended Adjustments Total	-	-	-	-	392,100	-	-	392,100
FY 2026 Total	-	-	-	-	19,865,800	-	(478,600)	19,387,200

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	1,500,000	-	-	-	-	-	-	1,500,000
FY 2024 Total	1,500,000	-	-	-	-	-	-	1,500,000
FY 2025								
FY 2025 Authorized	1,500,000	-	-	-	-	-	-	1,500,000
FY 2025 Total	1,500,000	-	-	-	-	-	-	1,500,000
FY 2026								
FY 2026 Base	1,500,000	-	-	-	-	-	-	1,500,000
FY 2026 Total	1,500,000	-	-	-	-	-	-	1,500,000

Table 34 COURTS

Recommended Operating & Capital Budget

	General Fund	Income Tax Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024							
FY 2024 Actual	181,462,400	–	4,414,300	2,314,100	23,304,700	(1,873,900)	209,621,600
FY 2024 Total	181,462,400	–	4,414,300	2,314,100	23,304,700	(1,873,900)	209,621,600
FY 2025							
FY 2025 Authorized	193,334,800	–	740,900	4,793,600	23,817,400	5,178,200	227,864,900
FY 2025 Recommended Adjustments							
One-time							
Adjustment							
Jury & Witness Interpreters	450,000	–	–	–	–	–	450,000
Variable Revenue Adjustment							
Increase Court Security Fund Appropriation	–	–	–	–	3,987,900	–	3,987,900
One-time Total	450,000	–	–	–	3,987,900	–	4,437,900
FY 2025 Recommended Adjustments Total	450,000	–	–	–	3,987,900	–	4,437,900
FY 2025 Total	193,784,800	–	740,900	4,793,600	27,805,300	5,178,200	232,302,800
FY 2026							
FY 2026 Base	188,252,000	–	610,000	4,793,600	23,322,000	1,105,500	218,083,100
FY 2026 Recommended Adjustments							
One-time							
Compensation							
Employee 401(k) Match	601,100	–	–	3,200	–	–	604,300
Pay-for-Performance	2,849,500	–	–	9,500	–	–	2,859,000
One-time Total	3,450,600	–	–	12,700	–	–	3,463,300
Ongoing							
Adjustment							
Jury & Witness Interpreters	470,000	–	–	–	–	–	470,000
Compensation							
COLA (2.5%)	3,561,900	–	–	11,900	–	–	3,573,800
Dental Insurance Increase (6.9%)	60,200	–	–	200	–	–	60,400
Health Insurance Increase (5%)	1,048,600	–	–	3,600	–	–	1,052,200
Retirement Rate Changes	(315,200)	–	–	(1,800)	–	–	(317,000)
Term Pool Rate Changes	(1,750,200)	–	–	(6,100)	–	–	(1,756,300)
Tier-2 Salary Adjustment (0.11%)	62,100	–	–	200	–	–	62,300
Workers Compensation Rate Change	(74,200)	–	–	(300)	–	–	(74,500)
Internal Service Fund (ISF) Rate Impact							
Government Operations ISF Rate Impact	1,136,000	–	–	10,800	207,500	–	1,354,300
Property Insurance ISF Rate Impact	(20,800)	–	–	–	–	–	(20,800)
Variable Revenue Adjustment							
Increase Court Security Fund Appropriation	–	–	–	–	3,987,900	–	3,987,900
Ongoing Total	4,178,400	–	–	18,500	4,195,400	–	8,392,300
FY 2026 Recommended Adjustments Total	7,629,000	–	–	31,200	4,195,400	–	11,855,600
FY 2026 Total	195,881,000	–	610,000	4,824,800	27,517,400	1,105,500	229,938,700

Requested Operating & Capital Budget

	General Fund	Income Tax Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024							
FY 2024 Appropriated	181,462,400		740,900	4,789,900	23,304,700	6,283,700	216,581,600
FY 2024 Actual	181,462,400		4,414,300	2,314,100	23,304,700	(1,873,900)	209,621,600
FY 2024 Total	362,924,800		5,155,200	7,104,000	46,609,400	4,409,800	426,203,200
FY 2025							
FY 2025 Authorized Imported	193,334,800		740,900	4,793,600	23,817,400	1,105,500	223,792,200
FY 2025 Authorized	193,334,800		740,900	4,793,600	23,817,400	5,178,200	227,864,900
FY 2025 Requested							
One-time							
Adjustment							
Jury & Witness Interpreters	450,000						450,000
Adjustment Total	450,000						450,000
Variable Revenue Adjustment							
Increase Court Security Fund Appropriation					3,987,900		3,987,900
Variable Revenue Adjustment Total					3,987,900		3,987,900
<i>One-time Total</i>	<i>450,000</i>				<i>3,987,900</i>		<i>4,437,900</i>
FY 2025 Requested Total	450,000				3,987,900		4,437,900
FY 2025 Recommended Adjustments	450,000				3,987,900		4,437,900
FY 2025 Total	387,569,600		1,481,800	9,587,200	55,610,600	6,283,700	460,532,900
2026							
FY 2026 Base Appropriated	188,252,000		740,900	4,793,600	23,322,000	1,105,500	218,214,000
FY 2026 Base	188,252,000		610,000	4,793,600	23,322,000	1,105,500	218,083,100
FY 2026 Requested Adjustments							
Ongoing							
Adjustment							
Additional Court Staff	2,311,300						2,311,300
GAL - Recruit & Retain Non-Judicial Legal Expertise	1,101,400						1,101,400
New Court of Appeals Judge	647,900						647,900
Guardianship Signature Program	366,800						366,800
IT Essential Software Funding	963,000						963,000
Jury & Witness Interpreters	1,470,000						1,470,000
Courthouse Workforce – Recruit & Retain	3,019,000						3,019,000
Juvenile & District Court Judicial Officers	5,664,900						5,664,900
Adjustment Total	15,544,300						15,544,300
Compensation							
Retirement Rate Changes	(315,200)			(1,800)			(317,000)
Term Pool Rate Changes	(1,750,200)			(6,100)			(1,756,300)
Workers Compensation Rate Change	(74,200)			(300)			(74,500)
Dental Insurance Increase (6.9%)	60,200			200			60,400
Health Insurance Increase (5%)	1,048,600			3,600			1,052,200
COLA (2.5%)	3,561,900			11,900			3,573,800
Tier-2 Salary Adjustment (0.11%)	62,100			200			62,300
Compensation Total	2,593,200			7,700			2,600,900

	General Fund	Income Tax Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact							
Government Operations ISF Rate Impact	1,136,000			10,800	207,500		1,354,300
Property Insurance ISF Rate Impact	(20,800)						(20,800)
Internal Service Fund (ISF) Rate Impact Total	1,115,200			10,800	207,500		1,333,500
Variable Revenue Adjustment							
Increase Court Security Fund Appropriation					3,987,900		3,987,900
Variable Revenue Adjustment Total					3,987,900		3,987,900
<i>Ongoing Total</i>	<i>19,252,700</i>			<i>18,500</i>	<i>4,195,400</i>		<i>23,466,600</i>
One-time							
Adjustment							
Additional Court Staff	72,800						72,800
State Courts - New Davis County Courthouse	132,193,300						132,193,300
Juvenile & District Court Judicial Officers	1,223,500						1,223,500
Adjustment Total	133,489,600						133,489,600
Compensation							
Employee 401(k) Match	601,100			3,200			604,300
Pay-for-Performance	2,849,500			9,500			2,859,000
Compensation Total	3,450,600			12,700			3,463,300
<i>One-time Total</i>	<i>136,940,200</i>			<i>12,700</i>			<i>136,952,900</i>
FY 2026 Requested Adjustments Total	156,192,900			31,200	4,195,400		160,419,500
FY 2026 Recommended Adjustments	7,629,000			31,200	4,195,400		11,855,600
2026 Total	540,325,900		1,350,900	9,649,600	55,034,800	2,211,000	608,572,200

Utah Code 63J-1-201(6) states: (a) The governor may revise all estimates, except those relating to the legislative department, the judicial department, and those providing for the payment of principal and interest to the state debt and for the salaries and expenditures specified by the Utah Constitution or under the laws of the state. (b) The estimate for the judicial department, as certified by the state court administrator, shall also be included in the budget without revision, but the governor may make separate recommendations on the estimate.



Table 35 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 2024								
FY 2024 Actual	44,684,200	-	-	11,492,800	4,739,200	174,700	(1,280,300)	59,810,600
FY 2024 Total	44,684,200	-	-	11,492,800	4,739,200	174,700	(1,280,300)	59,810,600
FY 2025								
FY 2025 Authorized	50,668,700	-	-	15,507,500	7,298,700	174,700	9,599,200	83,248,800
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
America250	500,000	-	-	-	-	-	-	500,000
Compensation								
P4P Reallocation	246,300	-	-	38,300	8,100	-	-	292,700
Reallocation								
Reallocate FROM Historic Preservation TO Cemeteries	(147,500)	-	-	-	-	-	-	(147,500)
Reallocate FROM State Museum TO Collections	(1,299,700)	-	-	-	-	-	-	(1,299,700)
Reallocate FROM State Museum TO State History	(287,900)	-	-	-	-	-	-	(287,900)
Reallocate TO Cemeteries FROM Historic Preservation	147,500	-	-	-	-	-	-	147,500
Reallocate TO Collections FROM State Museum	1,299,700	-	-	-	-	-	-	1,299,700
Reallocate TO State History FROM State Museum	287,900	-	-	-	-	-	-	287,900
Variable Revenue Adjustment								
MCA Restricted Funds Adjustment	-	-	-	-	-	(7,500)	-	(7,500)
SHPO Federal Funds Adjustment	-	-	-	(300,000)	-	-	-	(300,000)
STEM Federal Funds Adjustment	-	-	-	(497,900)	-	-	-	(497,900)
<i>One-time Total</i>	746,300	-	-	(759,600)	8,100	(7,500)	-	(12,700)
FY 2025 Recommended Adjustments Total	746,300	-	-	(759,600)	8,100	(7,500)	-	(12,700)
FY 2025 Total	51,415,000	-	-	14,747,900	7,306,800	167,200	9,599,200	83,236,100
FY 2026								
FY 2026 Base	42,311,900	-	-	15,495,100	6,289,900	174,700	6,156,000	70,427,600
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Arts & Museums General Operating Grants	2,000,000	-	-	-	-	-	-	2,000,000
One Utah Service Fellowship	2,000,000	-	-	-	-	-	-	2,000,000
Compensation								
Employee 401(k) Match	75,700	-	-	10,500	10,000	-	-	96,200
Pay-for-Performance	301,000	-	-	40,300	36,900	-	-	378,200
<i>One-time Total</i>	4,376,700	-	-	50,800	46,900	-	-	4,474,400

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Compensation								
COLA (2.5%)	376,600	–	–	50,500	46,000	–	–	473,100
Dental Insurance Increase (6.9%)	5,000	–	–	700	700	–	–	6,400
Health Insurance Increase (5%)	101,700	–	–	12,600	15,000	–	–	129,300
P4P Reallocation	246,300	–	–	38,300	8,100	–	–	292,700
Retirement Rate Changes	(53,300)	–	–	(7,400)	(6,400)	–	–	(67,100)
Term Pool Rate Changes	(176,800)	–	–	(23,800)	(21,500)	–	–	(222,100)
Tier-2 Salary Adjustment (0.11%)	9,900	–	–	1,300	1,100	–	–	12,300
Workers Compensation Rate Change	(8,000)	–	–	(1,100)	(1,000)	–	–	(10,100)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	1,100	–	–	–	–	–	–	1,100
Government Operations ISF Rate Impact	574,200	–	–	3,600	3,300	–	400	581,500
Property Insurance ISF Rate Impact	(44,800)	–	–	–	(1,100)	–	–	(45,900)
Reallocation								
Reallocate FROM Historic Preservation TO Cemeteries	(147,500)	–	–	–	–	–	–	(147,500)
Reallocate FROM State Museum TO Collections	(1,299,700)	–	–	–	–	–	–	(1,299,700)
Reallocate FROM State Museum TO State History	(287,900)	–	–	–	–	–	–	(287,900)
Reallocate TO Cemeteries FROM Historic Preservation	147,500	–	–	–	–	–	–	147,500
Reallocate TO Collections FROM State Museum	1,299,700	–	–	–	–	–	–	1,299,700
Reallocate TO State History FROM State Museum	287,900	–	–	–	–	–	–	287,900
Variable Revenue Adjustment								
MCA Restricted Funds Adjustment	–	–	–	–	–	(7,500)	–	(7,500)
Museum of Utah Store Dedicated Credit Increase	–	–	–	–	1,500,000	–	–	1,500,000
Pass Through Restricted Funds Adjustment	–	–	–	–	–	(106,000)	–	(106,000)
SHPO Federal Funds Adjustment	–	–	–	(300,000)	–	–	–	(300,000)
STEM Federal Funds Adjustment	–	–	–	(497,900)	–	–	–	(497,900)
<i>Ongoing Total</i>	<i>1,031,900</i>	<i>–</i>	<i>–</i>	<i>(723,200)</i>	<i>1,544,200</i>	<i>(113,500)</i>	<i>400</i>	<i>1,739,800</i>
FY 2026 Recommended Adjustments Total	5,408,600	–	–	(672,400)	1,591,100	(113,500)	400	6,214,200
FY 2026 Total	47,720,500	–	–	14,822,700	7,881,000	61,200	6,156,400	76,641,800

Table 36
DEBT SERVICE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	35,309,200	-	-	4,286,600	30,163,800	325,107,000	36,690,000	431,556,600
FY 2024 Total	35,309,200	-	-	4,286,600	30,163,800	325,107,000	36,690,000	431,556,600
FY 2025								
FY 2025 Authorized	32,768,000	100,000,000	-	1,358,400	29,423,600	342,555,500	39,912,600	546,018,100
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Debt Service Adjustments	-	(100,000,000)	-	(1,358,400)	1,358,400	-	-	(100,000,000)
<i>One-time Total</i>	-	(100,000,000)	-	(1,358,400)	1,358,400	-	-	(100,000,000)
FY 2025 Recommended Adjustments Total	-	(100,000,000)	-	(1,358,400)	1,358,400	-	-	(100,000,000)
FY 2025 Total	32,768,000	-	-	-	30,782,000	342,555,500	39,912,600	446,018,100
FY 2026								
FY 2026 Base	31,875,400	-	-	1,358,400	29,423,600	342,555,500	41,108,200	446,321,100
FY 2026 Recommended Adjustments								
Ongoing								
Adjustment								
Debt Service Adjustments	-	-	-	(1,358,400)	1,358,400	(122,187,000)	-	(122,187,000)
<i>Ongoing Total</i>	-	-	-	(1,358,400)	1,358,400	(122,187,000)	-	(122,187,000)
FY 2026 Recommended Adjustments Total	-	-	-	(1,358,400)	1,358,400	(122,187,000)	-	(122,187,000)
FY 2026 Total	31,875,400	-	-	-	30,782,000	220,368,500	41,108,200	324,134,100

Table 37 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 2024								
FY 2024 Actual	165,923,200	24,234,100	118,000	21,359,400	724,700	41,804,300	(39,252,600)	214,911,100
FY 2024 Total	165,923,200	24,234,100	118,000	21,359,400	724,700	41,804,300	(39,252,600)	214,911,100
FY 2025								
FY 2025 Authorized	79,904,700	24,242,300	118,000	16,437,300	1,147,800	25,606,900	27,068,200	174,525,200
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Child Care Services Infrastructure	3,000,000	-	-	-	-	-	-	3,000,000
Compensation								
P4P Reallocation	221,300	-	-	-	-	-	-	221,300
Reallocation								
Reallocate FROM Bus Dev Admin TO Incentives & Grants	55,000	-	-	-	-	-	-	55,000
Reallocate FROM GOEO Pass Through TO DVMA Military Affairs	(50,000)	-	-	-	-	-	-	(50,000)
Reallocate FROM Incentives & Grants TO Strategic Initiatives	(2,000,000)	-	-	-	-	-	-	(2,000,000)
Reallocate FROM Office of Tourism TO Econ Dev Admin	28,800	-	-	-	-	-	-	28,800
Reallocate FROM Pass Through TO Econ Dev Admin	200,000	-	-	-	-	-	-	200,000
Reallocate TO Econ Dev Admin FROM Office of Tourism	(28,800)	-	-	-	-	-	-	(28,800)
Reallocate TO Econ Dev Admin FROM Pass Through	(200,000)	-	-	-	-	-	-	(200,000)
Reallocate TO Incentives & Grants FROM Bus Dev Admin	(55,000)	-	-	-	-	-	-	(55,000)
Reallocate TO Strategic Initiatives FROM Incentives & Grants	2,000,000	-	-	-	-	-	-	2,000,000
Reallocate TO Strategic Initiatives FROM Rural Opportunity Fund	-	-	-	-	-	-	12,300,000	12,300,000
Variable Revenue Adjustment								
Childcare Solutions & Workforce Productivity Plan	-	-	-	-	150,000	-	-	150,000
One-time Total	3,171,300	-	-	-	150,000	-	12,300,000	15,621,300
FY 2025 Recommended Adjustments Total	3,171,300	-	-	-	150,000	-	12,300,000	15,621,300
FY 2025 Total	83,076,000	24,242,300	118,000	16,437,300	1,297,800	25,606,900	39,368,200	190,146,500
FY 2026								
FY 2026 Base	47,679,600	24,241,600	118,000	21,721,500	1,145,400	25,601,900	34,150,900	154,658,900
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Rural Communities Opportunity Grant	5,000,000	-	-	-	-	-	-	5,000,000
Rural Opportunity Loans	5,000,000	-	-	-	-	-	-	5,000,000
Sundance Film Festival	1,500,000	-	-	-	-	-	-	1,500,000
Compensation								
Employee 401(k) Match	43,700	500	300	3,600	1,200	-	-	49,300
Pay-for-Performance	219,100	3,000	1,200	20,400	5,300	-	-	249,000
Variable Revenue Adjustment								
Broadband Equity, Access, and Deployment (BEAD)	-	-	-	10,000,000	-	-	-	10,000,000
One-time Total	11,762,800	3,500	1,500	10,024,000	6,500	-	-	21,798,300
Ongoing								
Adjustment								
Sundance Film Festival	1,500,000	-	-	-	-	-	-	1,500,000
Compensation								
COLA (2.5%)	273,800	3,700	1,500	25,400	6,500	-	-	310,900
Dental Insurance Increase (6.9%)	3,900	100	-	300	-	-	-	4,300
Health Insurance Increase (5%)	71,300	1,000	400	6,300	1,600	-	-	80,600
P4P Reallocation	221,300	-	-	-	-	-	-	221,300
Retirement Rate Changes	(41,100)	(600)	(200)	(3,600)	(1,000)	-	-	(46,500)
Term Pool Rate Changes	(135,800)	(1,900)	(700)	(11,800)	(3,300)	-	-	(153,500)
Tier-2 Salary Adjustment (0.11%)	8,400	100	100	600	200	-	-	9,400
Workers Compensation Rate Change	(6,000)	(100)	-	(600)	(100)	-	-	(6,800)

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	5,400	-	-	-	-	-	-	5,400
Government Operations ISF Rate Impact	84,600	600	200	2,600	900	-	-	88,900
Property Insurance ISF Rate Impact	(700)	-	-	-	-	-	-	(700)
Reallocation								
Reallocate FROM Bus Dev Admin TO Incentives & Grants	50,000	-	-	-	-	-	-	50,000
Reallocate FROM GOEO Pass Through TO DVMA Military Affairs	(50,000)	-	-	-	-	-	-	(50,000)
Reallocate FROM Office of Tourism TO Econ Dev Admin	28,800	-	-	-	-	-	-	28,800
Reallocate TO Econ Dev Admin FROM Office of Tourism	(28,800)	-	-	-	-	-	-	(28,800)
Reallocate TO Incentives & Grants FROM Bus Dev Admin	(50,000)	-	-	-	-	-	-	(50,000)
<i>Ongoing Total</i>	1,935,100	2,900	1,300	19,200	4,800	-	-	1,963,300
FY 2026 Recommended Adjustments Total	13,697,900	6,400	2,800	10,043,200	11,300	-	-	23,761,600
FY 2026 Total	61,377,500	24,248,000	120,800	31,764,700	1,156,700	25,601,900	34,150,900	178,420,500

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	2,250,000	-	-	-	1,384,400	-	308,700	3,943,100
FY 2024 Total	2,250,000	-	-	-	1,384,400	-	308,700	3,943,100
FY 2025								
FY 2025 Authorized	9,750,000	-	-	-	150,000	-	25,441,900	35,341,900
FY 2025 Recommended Adjustments								
One-time								
Reallocation								
Reallocate FROM Rural Opportunity Fund TO Strategic Initiatives	-	-	-	-	-	-	(12,300,000)	(12,300,000)
Variable Revenue Adjustment								
USBCI Dedicated Credit Authority	-	-	-	-	90,000	-	-	90,000
USBCI Dedicated Credit Authority for Recycled Funds	-	-	-	-	250,000	-	-	250,000
<i>One-time Total</i>	-	-	-	-	340,000	-	(12,300,000)	(11,960,000)
FY 2025 Recommended Adjustments Total	-	-	-	-	340,000	-	(12,300,000)	(11,960,000)
FY 2025 Total	9,750,000	-	-	-	490,000	-	13,141,900	23,381,900
FY 2026								
FY 2026 Base	2,250,000	-	-	-	150,000	-	12,152,600	14,552,600
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	800	-	-	-	800
Pay-for-Performance	-	-	-	11,200	600	-	-	11,800
Variable Revenue Adjustment								
USBCI Second Tranche	-	-	-	23,000,000	-	-	-	23,000,000
<i>One-time Total</i>	-	-	-	23,012,000	600	-	-	23,012,600
Ongoing								
Compensation								
COLA (2.5%)	-	-	-	14,000	700	-	-	14,700
Health Insurance Increase (5%)	-	-	-	1,000	100	-	-	1,100
Retirement Rate Changes	-	-	-	(2,000)	(100)	-	-	(2,100)
Term Pool Rate Changes	-	-	-	(6,600)	(300)	-	-	(6,900)
Tier-2 Salary Adjustment (0.11%)	-	-	-	600	-	-	-	600
Workers Compensation Rate Change	-	-	-	(300)	-	-	-	(300)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	600	-	-	-	600

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
USBCI Dedicated Credit Authority	-	-	-	-	90,000	-	-	90,000
USBCI Dedicated Credit Authority for Recycled Funds	-	-	-	-	1,000,000	-	-	1,000,000
<i>Ongoing Total</i>	-	-	-	7,300	1,090,400	-	-	1,097,700
FY 2026 Recommended Adjustments Total	-	-	-	23,019,300	1,091,000	-	-	24,110,300
FY 2026 Total	2,250,000	-	-	23,019,300	1,241,000	-	12,152,600	38,662,900

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	33,422,400	-	-	10,000,000	1,621,400	-	(5,351,500)	39,692,300
FY 2024 Total	33,422,400	-	-	10,000,000	1,621,400	-	(5,351,500)	39,692,300
FY 2025								
FY 2025 Authorized	25,243,300	-	-	-	-	-	18,000,000	43,243,300
FY 2025 Total	25,243,300	-	-	-	-	-	18,000,000	43,243,300
FY 2026								
FY 2026 Base	23,243,300	-	-	-	-	-	13,066,200	36,309,500
FY 2026 Total	23,243,300	-	-	-	-	-	13,066,200	36,309,500

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Authorized	-	-	-	-	-	-	4,710,900	4,710,900
FY 2025 Total	-	-	-	-	-	-	4,710,900	4,710,900
FY 2026								
FY 2026 Base	-	-	-	-	-	-	4,710,900	4,710,900
FY 2026 Total	-	-	-	-	-	-	4,710,900	4,710,900

Table 38
ENVIRONMENTAL QUALITY

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	24,290,200	-	-	26,221,100	18,080,900	16,989,900	1,494,100	87,076,200
FY 2024 Total	24,290,200	-	-	26,221,100	18,080,900	16,989,900	1,494,100	87,076,200
FY 2025								
FY 2025 Authorized	24,901,000	-	-	54,037,800	20,383,200	19,237,300	1,955,200	120,514,500
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	425,300	-	-	-	249,000	273,000	38,500	985,800
Variable Revenue Adjustment								
Air Quality Federal Funds Increase	-	-	-	32,712,400	-	-	-	32,712,400
Director's Office Dedicated Revenue	-	-	-	-	(4,300)	-	-	(4,300)
Environmental Response & Remediation Dedicated Credits Decrease	-	-	-	-	(244,700)	-	-	(244,700)
Environmental Response & Remediation Federal Funds Increase	-	-	-	1,282,000	-	-	-	1,282,000
Indirect Cost Adjustment	-	-	-	-	-	-	32,300	32,300
UDOT Subaward to Air Quality	-	-	-	-	-	-	1,000,000	1,000,000
Waste Management & Radiation Control Dedicated Credits Decrease	-	-	-	-	(400,000)	-	-	(400,000)
Water Quality Federal Funds Adjustment	-	-	-	1,788,500	-	-	-	1,788,500
<i>One-time Total</i>	<i>425,300</i>	<i>-</i>	<i>-</i>	<i>35,782,900</i>	<i>(400,000)</i>	<i>273,000</i>	<i>1,070,800</i>	<i>37,152,000</i>
FY 2025 Recommended Adjustments Total	425,300	-	-	35,782,900	(400,000)	273,000	1,070,800	37,152,000
FY 2025 Total	25,326,300	-	-	89,820,700	19,983,200	19,510,300	3,026,000	157,666,500
FY 2026								
FY 2026 Base	24,257,600	-	-	23,659,800	20,318,500	17,672,300	16,508,100	102,416,300
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	114,800	-	-	-	60,200	69,800	8,900	253,700
Pay-for-Performance	447,700	-	-	-	252,200	285,500	38,900	1,024,300
Variable Revenue Adjustment								
Air Quality Federal Funds Increase	-	-	-	92,724,200	-	-	-	92,724,200
Drinking Water Federal Funds Increase	-	-	-	8,000,000	-	-	-	8,000,000
UDOT Subaward to Air Quality	-	-	-	-	-	-	1,000,000	1,000,000
Waste Management & Radiation Control Federal Funds Adjustment	-	-	-	229,800	-	-	-	229,800
Water Quality Federal Funds Adjustment	-	-	-	1,470,100	-	-	-	1,470,100
<i>One-time Total</i>	<i>562,500</i>	<i>-</i>	<i>-</i>	<i>102,424,100</i>	<i>312,400</i>	<i>355,300</i>	<i>1,047,800</i>	<i>104,702,100</i>
Ongoing								
Adjustment								
Addressing Critical Dust Concerns	651,100	-	-	-	-	-	-	651,100
Radioactive Materials Program Operations	-	-	-	-	-	152,100	-	152,100
Compensation								
COLA (2.5%)	559,200	-	-	-	315,500	357,000	48,600	1,280,300
Dental Insurance Increase (6.9%)	7,800	-	-	-	4,000	4,900	700	17,400
Health Insurance Increase (5%)	147,400	-	-	-	80,300	95,100	13,800	336,600
P4P Reallocation	425,300	-	-	-	249,000	273,000	38,500	985,800
Retirement Rate Changes	(85,900)	-	-	-	(48,500)	(54,700)	(7,400)	(196,500)
Term Pool Rate Changes	(284,200)	-	-	-	(160,900)	(181,300)	(24,700)	(651,100)
Tier-2 Salary Adjustment (0.11%)	12,400	-	-	-	7,000	8,400	600	28,400
Workers Compensation Rate Change	(11,800)	-	-	-	(6,800)	(7,900)	(1,100)	(27,600)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	24,000	-	-	-	-	8,200	-	32,200
Government Operations ISF Rate Impact	176,000	-	-	-	21,300	57,200	2,200	256,700
Property Insurance ISF Rate Impact	(4,500)	-	-	-	-	(1,500)	-	(6,000)

Table 39
FINANCIAL INSTITUTIONS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	-	10,281,300	(426,500)	9,854,800
FY 2024 Total	-	-	-	-	-	10,281,300	(426,500)	9,854,800
FY 2025								
FY 2025 Authorized	-	-	-	-	-	11,021,900	70,000	11,091,900
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Office Moving Costs	-	-	-	-	-	500,000	-	500,000
Compensation								
P4P Reallocation	-	-	-	-	-	152,800	-	152,800
One-time Total	-	-	-	-	-	652,800	-	652,800
FY 2025 Recommended Adjustments Total	-	-	-	-	-	652,800	-	652,800
FY 2025 Total	-	-	-	-	-	11,674,700	70,000	11,744,700
FY 2026								
FY 2026 Base	-	-	-	-	-	10,950,700	-	10,950,700
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	-	41,200	-	41,200
Pay-for-Performance	-	-	-	-	-	176,100	-	176,100
One-time Total	-	-	-	-	-	217,300	-	217,300
Ongoing								
Adjustment								
Financial Institutions Operations	-	-	-	-	-	550,000	-	550,000
Office Moving Costs	-	-	-	-	-	168,000	-	168,000
Compensation								
COLA (2.5%)	-	-	-	-	-	219,400	-	219,400
Dental Insurance Increase (6.9%)	-	-	-	-	-	3,000	-	3,000
Health Insurance Increase (5%)	-	-	-	-	-	53,800	-	53,800
P4P Reallocation	-	-	-	-	-	152,800	-	152,800
Retirement Rate Changes	-	-	-	-	-	(33,400)	-	(33,400)
Term Pool Rate Changes	-	-	-	-	-	(112,800)	-	(112,800)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	-	5,300	-	5,300
Workers Compensation Rate Change	-	-	-	-	-	(4,800)	-	(4,800)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	-	300	-	300
Government Operations ISF Rate Impact	-	-	-	-	-	20,000	-	20,000
Property Insurance ISF Rate Impact	-	-	-	-	-	(300)	-	(300)
Ongoing Total	-	-	-	-	-	1,021,300	-	1,021,300
FY 2026 Recommended Adjustments Total	-	-	-	-	-	1,238,600	-	1,238,600
FY 2026 Total	-	-	-	-	-	12,189,300	-	12,189,300

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
COLA (2.5%)	564,000	13,900	4,200	23,000	153,400	18,500	114,600	891,600
Dental Insurance Increase (6.9%)	8,400	200	100	300	2,400	300	1,800	13,500
Health Insurance Increase (5%)	149,500	4,000	1,100	5,100	46,500	4,800	33,300	244,300
P4P Reallocation	(18,233,000)	(393,400)	2,500	30,800	170,000	3,800	111,600	(18,307,700)
Retirement Rate Changes	(86,800)	(2,200)	(600)	(3,500)	(23,800)	(2,800)	(17,700)	(137,400)
Set-Aside for ISF Compensation Increases	3,848,400	-	-	-	-	-	-	3,848,400
Term Pool Rate Changes	(288,300)	(7,200)	(2,100)	(11,500)	(78,700)	(9,400)	(58,800)	(456,000)
Tier-2 Salary Adjustment (0.11%)	15,500	400	100	500	4,300	600	3,000	24,400
Workers Compensation Rate Change	(12,200)	(300)	(100)	(500)	(3,300)	(400)	(2,500)	(19,300)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	4,100	300	-	-	7,900	-	2,100	14,400
Government Operations ISF Rate Impact	366,600	600	3,000	10,600	59,800	7,500	9,400	457,500
Property Insurance ISF Rate Impact	(28,800)	-	-	-	(300)	-	-	(29,100)
Reallocation								
Reallocate FROM EDO & Finance TO Data Privacy Office	(145,800)	-	-	-	-	-	-	(145,800)
Reallocate TO Data Privacy Office FROM EDO & Finance	145,800	-	-	-	-	-	-	145,800
Variable Revenue Adjustment								
Archives Dedicated Credit Authority	-	-	-	-	71,300	-	-	71,300
DFCM dedicated credit authority	-	-	-	-	300,000	-	-	300,000
EDO Reduction of Transfer Authority	-	-	-	-	1,436,000	-	(521,800)	914,200
HACAA P4P Increased Dedicated Credits	-	-	-	-	918,700	-	-	918,700
HAEAA Training Dedicated Credit Request	-	-	-	-	150,000	-	-	150,000
Reduction of Dedicated Credit Authority	-	-	-	-	(1,958,000)	-	-	(1,958,000)
UGRC - Aerial Imagery Federal Funds Reduction	-	-	-	(106,900)	-	-	-	(106,900)
UGRC-GPS Re-allocation of Funding	-	-	-	(1,100)	-	-	-	(1,100)
<i>Ongoing Total</i>	<i>(9,681,700)</i>	<i>(383,700)</i>	<i>8,200</i>	<i>(53,200)</i>	<i>1,825,300</i>	<i>22,900</i>	<i>(325,000)</i>	<i>(8,587,200)</i>
FY 2026 Recommended Adjustments Total	(9,121,900)	(370,300)	12,300	(31,100)	1,978,500	41,400	6,138,900	(1,352,200)
FY 2026 Total	54,797,200	840,600	463,400	184,400	15,126,300	5,191,700	54,919,000	131,522,600

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	108,000,000	-	-	-	7,371,100	-	4,467,700	119,838,800
FY 2024 Total	108,000,000	-	-	-	7,371,100	-	4,467,700	119,838,800
FY 2025								
FY 2025 Authorized	-	-	-	-	-	-	-	-
FY 2025 Total	-	-	-	-	-	-	-	-
FY 2026								
FY 2026 Base	-	-	-	-	-	-	-	-
FY 2026 Total	-	-	-	-	-	-	-	-

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	10,500,000	-	-	-	452,205,900	25,000,000	(54,769,600)	432,936,300
FY 2024 Total	10,500,000	-	-	-	452,205,900	25,000,000	(54,769,600)	432,936,300

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Authorized	21,750,000	-	-	-	462,299,800	-	21,579,500	505,629,300
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	-	-	-	-	2,752,400	-	-	2,752,400
Reallocation								
Reallocate FROM Co-op Cont ISF TO State Mail/Surplus	-	-	-	-	-	-	(1,402,000)	(1,402,000)
Reallocate FROM FNCAA TO State Mail/Surplus	-	-	-	-	-	-	(2,792,000)	(2,792,000)
Reallocate TO State Mail/Surplus FROM Co-op Cont ISF	-	-	-	-	-	-	1,402,000	1,402,000
Reallocate TO State Mail/Surplus FROM FNCAA	-	-	-	-	-	-	2,792,000	2,792,000
Variable Revenue Adjustment								
Adjustment in Collection Authority	-	-	-	-	9,441,000	(25,000,000)	-	(15,559,000)
DFCM dedicated credit authority	-	-	-	-	523,000	-	-	523,000
DTS-ISF Dedicated Credit Increase Request	-	-	-	-	10,338,200	-	-	10,338,200
Fleet Increased Dedicated Credits	-	-	-	-	7,322,500	-	-	7,322,500
HAAAA Clearing Account	-	-	-	-	-	-	-	-
HABAA Clearing Account	-	-	-	-	-	-	-	-
HAFAA IT Clearing	-	-	-	-	-	-	-	-
HAGAA HR Field Services Increased Dedicated Credits	-	-	-	-	2,558,600	-	-	2,558,600
HAHAA Payroll Services Changes to Dedicated Credits	-	-	-	-	152,700	-	-	152,700
HALAA CORE SERVICES Increased Dedicated Credits	-	-	-	-	1,900,900	-	-	1,900,900
Interest Income collection authority in Risk	-	-	-	-	2,000,000	-	2,000,000	4,000,000
Transaction Team Dedicated Credit Increase	-	-	-	-	60,700	-	-	60,700
<i>One-time Total</i>	-	-	-	-	37,050,000	(25,000,000)	2,000,000	14,050,000
FY 2025 Recommended Adjustments Total	-	-	-	-	37,050,000	(25,000,000)	2,000,000	14,050,000
FY 2025 Total	21,750,000	-	-	-	499,349,800	(25,000,000)	23,579,500	519,679,300
FY 2026								
FY 2026 Base	-	-	-	-	462,293,200	-	21,846,700	484,139,900
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	683,400	-	-	683,400
Pay-for-Performance	-	-	-	-	2,864,600	-	-	2,864,600
Reallocation								
Reallocate FROM Div of Purchasing TO Div of Finance	-	-	-	-	-	-	(2,500,000)	(2,500,000)
Variable Revenue Adjustment								
Interest Income collection authority in Risk	-	-	-	-	-	-	2,500,000	2,500,000
<i>One-time Total</i>	-	-	-	-	3,548,000	-	-	3,548,000
Ongoing								
Compensation								
COLA (2.5%)	-	-	-	-	3,580,700	-	-	3,580,700
Dental Insurance Increase (6.9%)	-	-	-	-	59,100	-	-	59,100
Health Insurance Increase (5%)	-	-	-	-	1,069,800	-	-	1,069,800
P4P Reallocation	-	-	-	-	2,752,400	-	-	2,752,400
Retirement Rate Changes	-	-	-	-	(547,900)	-	-	(547,900)
Term Pool Rate Changes	-	-	-	-	(1,822,100)	-	-	(1,822,100)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	86,300	-	-	86,300
Workers Compensation Rate Change	-	-	-	-	(77,300)	-	-	(77,300)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	100	-	-	100

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Adjustment in Collection Authority	-	-	-	-	9,441,000	-	-	9,441,000
DFCM dedicated credit authority	-	-	-	-	5,171,800	-	-	5,171,800
DTS-ISF Dedicated Credit Increase Request	-	-	-	-	13,657,400	-	-	13,657,400
Fleet Increased Dedicated Credits	-	-	-	-	8,397,100	-	-	8,397,100
HAAAA Clearing Account	-	-	-	-	-	-	-	-
HABAA Clearing Account	-	-	-	-	-	-	-	-
HAFAA IT Clearing	-	-	-	-	-	-	-	-
HAGAA HR Field Services Increased Dedicated Credits	-	-	-	-	3,614,800	-	-	3,614,800
HAHAA Payroll Services Changes to Dedicated Credits	-	-	-	-	(983,800)	-	-	(983,800)
HALAA CORE SERVICES Increased Dedicated Credits	-	-	-	-	2,306,100	-	-	2,306,100
Interest Income collection authority in Risk	-	-	-	-	2,500,000	-	-	2,500,000
Transaction Team Dedicated Credit Increase	-	-	-	-	60,700	-	-	60,700
<i>Ongoing Total</i>	-	-	-	-	49,266,200	-	-	49,266,200
FY 2026 Recommended Adjustments Total	-	-	-	-	52,814,200	-	-	52,814,200
FY 2026 Total	-	-	-	-	515,107,400	-	21,846,700	536,954,100

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	-	2,500,000	-	2,500,000
FY 2024 Total	-	-	-	-	-	2,500,000	-	2,500,000
FY 2025								
FY 2025 Authorized	-	-	-	-	-	-	-	-
FY 2025 Total	-	-	-	-	-	-	-	-
FY 2026								
FY 2026 Base	-	-	-	-	-	-	-	-
FY 2026 Total	-	-	-	-	-	-	-	-

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	12,000,000	-	-	-	-	-	-	12,000,000
FY 2024 Total	12,000,000	-	-	-	-	-	-	12,000,000
FY 2025								
FY 2025 Authorized	5,000,000	-	-	-	-	-	-	5,000,000
FY 2025 Total	5,000,000	-	-	-	-	-	-	5,000,000
FY 2026								
FY 2026 Base	5,000,000	-	-	-	-	-	-	5,000,000
FY 2026 Total	5,000,000	-	-	-	-	-	-	5,000,000

Table 41
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 2024								
FY 2024 Actual	61,041,000	-	-	29,800,600	5,463,100	25,232,500	(10,844,800)	110,692,400
FY 2024 Total	61,041,000	-	-	29,800,600	5,463,100	25,232,500	(10,844,800)	110,692,400
FY 2025								
FY 2025 Authorized	54,272,400	-	-	37,095,200	6,211,400	20,370,400	19,712,200	137,661,600
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Extradition Funding Adjustment	321,000	-	-	-	-	-	-	321,000
Compensation								
P4P Reallocation	311,800	-	-	43,900	18,800	77,400	-	451,900
Reallocation								
Reallocate FROM Suicide Prevention Line TO Suicide Prevention Fun	(100,000)	-	-	-	-	-	-	(100,000)
Reallocate TO Suicide Prevention Fund FROM Suicide Prevention Lin	100,000	-	-	-	-	-	-	100,000
Variable Revenue Adjustment								
Eliminate Transfer Revenue	-	-	-	-	-	-	(9,000)	(9,000)
IDC Expendable Receipts Adjustment	-	-	-	-	460,700	-	-	460,700
Revenue Transfer from Division of Water Resources	-	-	-	-	-	-	38,000	38,000
Revenue Transfers	-	-	-	-	-	-	350,000	350,000
Snow Water Supply Forecasting Program Grant Supplemental	-	-	-	300,000	-	-	-	300,000
One-time Total	632,800	-	-	343,900	479,500	77,400	379,000	1,912,600
FY 2025 Recommended Adjustments Total	632,800	-	-	343,900	479,500	77,400	379,000	1,912,600
FY 2025 Total	54,905,200	-	-	37,439,100	6,690,900	20,447,800	20,091,200	139,574,200
FY 2026								
FY 2026 Base	49,488,900	-	-	37,092,300	6,208,000	20,349,700	8,590,700	121,729,600
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Indigent Defense Commission Grant Program	-	-	-	-	-	700,000	-	700,000
Rural County Opioid Response Grants	-	-	-	-	-	5,000,000	-	5,000,000
Utah Debate Commission	50,000	-	-	-	-	-	-	50,000
Compensation								
Employee 401(k) Match	61,000	-	-	10,200	3,600	12,600	-	87,400
Pay-for-Performance	333,800	-	-	42,900	19,300	81,800	-	477,800
One-time Total	444,800	-	-	53,100	22,900	5,794,400	-	6,315,200
Ongoing								
Adjustment								
Crime Victim Rights Coordinator	-	-	-	-	-	120,000	-	120,000
Extradition Funding Adjustment	210,000	-	-	-	-	-	-	210,000
UOVC Grants Support	-	-	-	-	-	200,000	-	200,000
UOVC Reparation Officer	-	-	-	-	-	85,000	-	85,000
UOVC Reparations Program Retention	-	-	-	-	-	200,000	-	200,000
UOVC Training & Outreach	-	-	-	-	-	250,000	-	250,000
Compensation								
COLA (2.5%)	417,200	-	-	53,700	24,100	102,300	-	597,300
Dental Insurance Increase (6.9%)	4,300	-	-	900	300	1,000	-	6,500
Health Insurance Increase (5%)	81,500	-	-	15,500	4,500	19,000	-	120,500
P4P Reallocation	311,800	-	-	43,900	18,800	77,400	-	451,900
Retirement Rate Changes	(63,600)	-	-	(8,400)	(3,700)	(15,000)	-	(90,700)
Term Pool Rate Changes	(206,300)	-	-	(27,800)	(11,100)	(49,700)	-	(294,900)
Tier-2 Salary Adjustment (0.11%)	10,400	-	-	1,900	600	2,900	-	15,800
Workers Compensation Rate Change	(9,200)	-	-	(1,200)	(500)	(2,200)	-	(13,100)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	7,000	-	-	2,800	1,200	3,700	-	14,700
Government Operations ISF Rate Impact	237,300	-	-	47,700	17,600	6,000	-	308,600
Property Insurance ISF Rate Impact	-	-	-	(300)	-	-	-	(300)

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Conflict of Interest Penalty Revenue	-	-	-	-	-	-	700	700
<i>Ongoing Total</i>	140,100	-	-	-	-	-	700	140,800
FY 2026 Recommended Adjustments Total	931,700	-	-	-	-	-	700	932,400
FY 2026 Total	24,168,800	-	-	-	-	-	700	24,169,500

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	-	-	30,300	30,300
FY 2024 Total	-	-	-	-	-	-	30,300	30,300
FY 2025								
FY 2025 Authorized	-	-	-	-	25,300	-	62,700	88,000
FY 2025 Total	-	-	-	-	25,300	-	62,700	88,000
FY 2026								
FY 2026 Base	-	-	-	-	25,300	-	62,700	88,000
FY 2026 Total	-	-	-	-	25,300	-	62,700	88,000

Table 42 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 2024								
FY 2024 Actual	755,687,900	696,358,300	-	4,190,038,100	590,030,500	570,550,300	558,878,600	7,361,543,700
FY 2024 Total	755,687,900	696,358,300	-	4,190,038,100	590,030,500	570,550,300	558,878,600	7,361,543,700
FY 2025								
FY 2025 Authorized	874,003,200	657,736,500	-	5,080,017,000	787,208,700	369,700,500	972,922,400	8,741,588,300
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Correctional Healthcare Structural Deficit & Cost Controls	8,000,000	-	-	-	-	-	-	8,000,000
DSPD Restricted Account Increase	-	-	-	-	-	12,247,000	-	12,247,000
Increase Medicaid Expendable Special Revenue Funds Appropriations	-	-	-	-	-	64,891,100	-	64,891,100
JJYS Juvenile Justice Reinvestment Account Reduction	-	-	-	-	-	(982,900)	-	(982,900)
Legal Representation for Children & Youth at DCFS	715,400	-	-	-	-	-	-	715,400
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	(1,500,000)	-	-	-	-	-	-	(1,500,000)
Medicaid Consensus	(83,549,400)	-	-	(92,782,600)	-	31,200,000	-	(145,132,000)
Nutrition for Vulnerable Seniors	-	-	-	300,000	-	-	-	300,000
Reduce Medicaid Expansion Fund in OSUMH	-	-	-	-	-	(1,146,700)	-	(1,146,700)
State Hospital Operational Cost Increases	1,000,000	-	-	-	-	-	-	1,000,000
Supporting the Growth of a Trauma-Informed Workforce in Utah	-	-	-	400,000	-	-	-	400,000
Compensation								
P4P Reallocation	4,987,900	-	-	4,240,900	1,040,400	-	1,736,900	12,006,100
Reallocation								
Reallocate FROM Department Admin TO Correctional Health Ser	(337,600)	-	-	-	-	-	-	(337,600)
Reallocate FROM DSPD TO UT Dev Disability Council	(50,000)	-	-	-	-	-	-	(50,000)
Reallocate FROM Exec Director Office TO Maternal Child Hlth	(400,000)	-	-	-	-	-	-	(400,000)
Reallocate FROM Finance & Admin TO Applicable Divisions	(1,182,100)	-	-	-	-	-	-	(1,182,100)
Reallocate FROM Finance & Administration TO Internal Audit	(100,000)	-	-	-	-	-	-	(100,000)
Reallocate FROM Integrated Healthcare TO LTSS HCBS	(2,223,700)	-	-	-	-	-	-	(2,223,700)
Reallocate FROM OSUMH TO OSUMH Administration	(1,420,200)	-	-	-	-	(975,600)	-	(2,395,800)
Reallocate FROM Population Health TO OSUMH	-	-	-	-	-	(443,400)	-	(443,400)
Reallocate TO Applicable Divisions FROM Finance & Admin	1,182,100	-	-	-	-	-	-	1,182,100
Reallocate TO Correctional Health Ser FROM Department Admin	337,600	-	-	-	-	-	-	337,600
Reallocate TO Internal Audit FROM Finance & Administration	100,000	-	-	-	-	-	-	100,000
Reallocate TO LTSS HCBS FROM Integrated Healthcare	2,223,700	-	-	-	-	-	-	2,223,700
Reallocate TO Maternal Child Hlth FROM Exec Director Office	400,000	-	-	-	-	-	-	400,000
Reallocate TO OSUMH Administration FROM OSUMH	1,420,200	-	-	-	-	975,600	-	2,395,800
Reallocate TO OSUMH FROM Crisis Fund 1119	1,210,700	-	-	-	-	-	-	1,210,700
Reallocate TO OSUMH FROM Population Health	-	-	-	-	-	443,400	-	443,400
Reallocate TO UT Dev Disability Council FROM DSPD	50,000	-	-	-	-	-	-	50,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
CHIP & Medicaid Variable Revenue Adjustments	-	-	-	-	(2,117,000)	-	-	(2,117,000)
Clinical Services Variable Revenue Adjustment	-	-	-	16,137,200	1,341,700	-	305,600	17,784,500
Correctional Health Services Variable Revenue Adjustments	-	-	-	110,000	70,200	-	(800,700)	(620,500)
DAAS Admin Variable Revenue Adjustment	-	-	-	1,085,500	-	-	-	1,085,500
DAAS Variable Revenue Adjustments	-	-	-	(2,337,300)	(111,100)	-	60,300	(2,388,100)
Department Oversight Variable Revenue Adjustments	-	-	-	(188,200)	664,800	-	(1,429,500)	(952,900)
Division of Child & Family Services Variable Revenue Adjustment	-	-	-	(4,719,000)	(149,700)	-	(1,354,900)	(6,223,600)
Division of Family Health Variable Revenue Adjustment	-	-	-	18,077,000	819,100	-	571,100	19,467,200
Division of Population Health Variable Revenue Adjustment	-	-	-	(90,450,100)	(1,592,900)	-	(1,240,100)	(93,283,100)
DSPD Admin Variable Revenue Adjustments	-	-	-	(2,126,700)	(100)	-	1,075,000	(1,051,800)
DSPD Variable Revenue Adjustments	-	-	-	(24,787,800)	(23,600)	-	7,858,700	(16,952,700)
Fund 2250 Variable Revenue Adjustments	-	-	-	-	500,000	-	-	500,000
Integrated Healthcare Services Admin Variable Revenue Adjustments	-	-	-	(2,921,800)	(12,400)	-	1,759,600	(1,174,600)
Juvenile Justice & Youth Services Variable Revenue Adjustment	-	-	-	187,300	(7,100)	-	1,232,100	1,412,300
Office of Recovery Services Variable Revenue Adjustments	-	-	-	2,607,100	1,800	-	167,400	2,776,300
Operations Variable Revenue Adjustments	-	-	-	1,204,400	(15,800)	-	(1,179,300)	9,300
OSUMH Admin Variable Revenue Adjustments	-	-	-	2,523,300	11,100	-	2,752,900	5,287,300
OSUMH Variable Revenue Adjustments	-	-	-	(18,877,200)	(1,045,300)	-	2,717,800	(17,204,700)
USDC Variable Revenue Adjustments	-	-	-	-	(23,600)	-	3,880,100	3,856,500
USH Variable Revenue Adjustments	-	-	-	-	(1,036,500)	-	(3,531,100)	(4,567,600)
<i>One-time Total</i>	<i>(69,135,400)</i>	-	-	<i>(192,318,000)</i>	<i>(1,686,000)</i>	<i>106,208,500</i>	<i>14,581,900</i>	<i>(142,349,000)</i>
FY 2025 Recommended Adjustments Total	(69,135,400)	-	-	(192,318,000)	(1,686,000)	106,208,500	14,581,900	(142,349,000)
FY 2025 Total	804,867,800	657,736,500	-	4,887,699,000	785,522,700	475,909,000	987,504,300	8,599,239,300
FY 2026								
FY 2026 Base	1,515,138,800	4,329,500	-	5,067,333,100	787,464,200	369,630,100	823,635,000	8,567,530,700
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
DSPD Competitive Integrated Employment	(1,097,300)	-	-	(2,015,300)	-	-	-	(3,112,600)
Healthy Utah Communities Program	100,000	-	-	-	-	-	-	100,000
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	(1,091,600)	-	-	(2,004,800)	-	-	-	(3,096,400)
Medicaid Consensus	(30,621,800)	-	-	(52,305,000)	-	-	-	(82,926,800)
Nutrition for Vulnerable Seniors	4,200,000	-	-	-	-	-	-	4,200,000
Opiate Use Disorder Treatment in Utah's Prisons	-	-	-	-	-	5,785,600	-	5,785,600
Public Health Emergency Preparedness Response	(304,400)	-	-	-	-	-	-	(304,400)
Services for People with Disabilities Waiting List	(1,534,300)	-	-	(3,065,400)	-	-	-	(4,599,700)
Utah Model of Care	1,500,000	-	-	-	-	-	-	1,500,000
Compensation								
Employee 401(k) Match	1,636,100	6,600	-	591,300	157,800	26,500	286,900	2,705,200
Pay-for-Performance	5,972,000	26,300	-	2,118,700	568,100	101,500	1,146,300	9,932,900
<i>One-time Total</i>	<i>(21,241,300)</i>	<i>32,900</i>	<i>-</i>	<i>(56,680,500)</i>	<i>725,900</i>	<i>5,913,600</i>	<i>1,433,200</i>	<i>(69,816,200)</i>

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
CHIP & Medicaid Variable Revenue Adjustments	-	-	-	(5,965,300)	(2,117,000)	-	-	(8,082,300)
Clinical Services Variable Revenue Adjustment	-	-	-	19,216,600	1,522,700	-	305,800	21,045,100
Correctional Health Services Variable Revenue Adjustments	-	-	-	-	(39,800)	-	(800,700)	(840,500)
DAAS Admin Variable Revenue Adjustment	-	-	-	1,085,500	-	-	-	1,085,500
DAAS Variable Revenue Adjustments	-	-	-	(2,332,600)	(310,300)	-	62,400	(2,580,500)
Department Oversight Variable Revenue Adjustments	-	-	-	(508,600)	624,000	-	(1,411,500)	(1,296,100)
Division of Child & Family Services Variable Revenue Adjustment	-	-	-	(11,760,900)	(149,700)	-	(1,354,300)	(13,264,900)
Division of Family Health Variable Revenue Adjustment	-	-	-	13,667,700	757,800	-	218,400	14,643,900
Division of Population Health Variable Revenue Adjustment	-	-	-	(114,534,000)	(1,789,200)	-	(1,203,800)	(117,527,000)
DSPD Admin Variable Revenue Adjustments	-	-	-	(2,122,300)	(100)	-	1,070,600	(1,051,800)
DSPD Variable Revenue Adjustments	-	-	-	(15,607,400)	76,500	-	1,773,900	(13,757,000)
Fund 2250 Variable Revenue Adjustments	-	-	-	-	500,000	-	-	500,000
Integrated Healthcare Services Admin Variable Revenue Adjustments	-	-	-	(3,041,500)	(12,400)	-	4,197,700	1,143,800
Juvenile Justice & Youth Services Variable Revenue Adjustment	-	-	-	(487,800)	(4,300)	-	686,200	194,100
Office of Recovery Services Variable Revenue Adjustments	-	-	-	2,699,600	33,700	-	179,000	2,912,300
Operations Variable Revenue Adjustments	-	-	-	162,200	(111,300)	-	(1,190,400)	(1,139,500)
OSUMH Admin Variable Revenue Adjustments	-	-	-	2,199,100	11,100	-	2,752,900	4,963,100
OSUMH Variable Revenue Adjustments	-	-	-	(28,703,900)	(1,377,100)	-	2,718,000	(27,363,000)
USDC Variable Revenue Adjustments	-	-	-	-	154,300	-	3,394,300	3,548,600
USH Variable Revenue Adjustments	-	-	-	-	(870,100)	-	(1,186,300)	(2,056,400)
<i>Ongoing Total</i>	104,400,300	188,200	-	(24,588,500)	(1,311,800)	75,319,700	779,600	154,787,500
FY 2026 Recommended Adjustments Total	83,159,000	221,100	-	(81,269,000)	(585,900)	81,233,300	2,212,800	84,971,300
FY 2026 Total	1,598,297,800	4,550,600	-	4,986,064,100	786,878,300	450,863,400	825,847,800	8,652,502,000

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	6,256,600	-	1,126,300	7,382,900
FY 2024 Total	-	-	-	-	6,256,600	-	1,126,300	7,382,900
FY 2025								
FY 2025 Authorized	-	-	-	-	5,478,600	-	(219,400)	5,259,200
FY 2025 Recommended Adjustments	-	-	-	-	-	-	-	-
One-time								
Compensation								
P4P Reallocation	-	-	-	-	57,100	-	-	57,100
Variable Revenue Adjustment								
Center for Medical Cannabis Variable Revenue Adjustments	-	-	-	-	1,291,000	-	-	1,291,000
<i>One-time Total</i>	-	-	-	-	1,348,100	-	-	1,348,100
FY 2025 Recommended Adjustments Total	-	-	-	-	1,348,100	-	-	1,348,100
FY 2025 Total	-	-	-	-	6,826,700	-	(219,400)	6,607,300
FY 2026								
FY 2026 Base	-	-	-	-	5,493,800	-	(2,190,600)	3,303,200
FY 2026 Recommended Adjustments	-	-	-	-	-	-	-	-
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	5,700	-	-	5,700
Pay-for-Performance	-	-	-	-	31,100	-	-	31,100
<i>One-time Total</i>	-	-	-	-	36,800	-	-	36,800

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Compensation								
COLA (2.5%)	-	-	-	-	38,900	-	-	38,900
Dental Insurance Increase (6.9%)	-	-	-	-	400	-	-	400
Health Insurance Increase (5%)	-	-	-	-	7,600	-	-	7,600
P4P Reallocation	-	-	-	-	57,100	-	-	57,100
Retirement Rate Changes	-	-	-	-	(6,100)	-	-	(6,100)
Term Pool Rate Changes	-	-	-	-	(20,100)	-	-	(20,100)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	1,300	-	-	1,300
Workers Compensation Rate Change	-	-	-	-	(800)	-	-	(800)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	7,800	-	-	7,800
Variable Revenue Adjustment								
Center for Medical Cannabis Variable Revenue Adjustments	-	-	-	-	1,656,800	-	-	1,656,800
<i>Ongoing Total</i>	-	-	-	-	1,742,900	-	-	1,742,900
FY 2026 Recommended Adjustments Total	-	-	-	-	1,779,700	-	-	1,779,700
2026 Total	-	-	-	-	7,273,500	-	(2,190,600)	5,082,900

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Y 2024								
FY 2024 Actual	68,550,900	-	-	-	392,264,200	23,700,000	70,894,500	555,409,600
2024 Total	68,550,900	-	-	-	392,264,200	23,700,000	70,894,500	555,409,600
Y 2025								
FY 2025 Authorized	42,089,900	-	-	-	319,354,700	-	(72,894,400)	288,550,200
FY 2025 Recommended Adjustments								
One-time								
Reallocation								
Reallocate FROM Crisis Fund 1119 TO OSUMH	(1,210,700)	-	-	-	-	-	-	(1,210,700)
<i>One-time Total</i>	(1,210,700)	-	-	-	-	-	-	(1,210,700)
FY 2025 Recommended Adjustments Total	(1,210,700)	-	-	-	-	-	-	(1,210,700)
2025 Total	40,879,200	-	-	-	319,354,700	-	(72,894,400)	287,339,500
Y 2026								
FY 2026 Base	71,951,000	-	-	-	319,354,700	-	(113,995,100)	277,310,600
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Medicaid ACA Expansion Fund	(6,554,800)	-	-	-	-	-	-	(6,554,800)
<i>One-time Total</i>	(6,554,800)	-	-	-	-	-	-	(6,554,800)
Ongoing								
Adjustment								
Medicaid ACA Expansion Fund	(23,306,300)	-	-	-	-	-	-	(23,306,300)
Reallocation								
Reallocate FROM Crisis Fund 1119 TO OSUMH	(1,210,700)	-	-	-	-	-	-	(1,210,700)
<i>Ongoing Total</i>	(24,517,000)	-	-	-	-	-	-	(24,517,000)
FY 2026 Recommended Adjustments Total	(31,071,800)	-	-	-	-	-	-	(31,071,800)
2026 Total	40,879,200	-	-	-	319,354,700	-	(113,995,100)	246,238,800

Discretionary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Y 2024								
FY 2024 Actual	-	-	-	-	91,800	-	198,038,500	198,130,300
2024 Total	-	-	-	-	91,800	-	198,038,500	198,130,300

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Authorized	-	-	-	-	10,100	-	221,483,800	221,493,900
FY 2025 Total	-	-	-	-	10,100	-	221,483,800	221,493,900
FY 2026								
FY 2026 Base	-	-	-	-	10,100	-	221,483,800	221,493,900
FY 2026 Total	-	-	-	-	10,100	-	221,483,800	221,493,900

Table 43 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 2024								
FY 2024 Actual	284,154,700	1,545,631,500	–	7,282,300	1,051,883,700	37,524,000	102,072,800	3,028,549,000
FY 2024 Total	284,154,700	1,545,631,500	–	7,282,300	1,051,883,700	37,524,000	102,072,800	3,028,549,000
FY 2025								
FY 2025 Authorized	404,052,100	1,344,422,900	–	3,902,300	1,027,667,600	63,803,000	24,776,200	2,868,624,100
FY 2025 Total	404,052,100	1,344,422,900	–	3,902,300	1,027,667,600	63,803,000	24,776,200	2,868,624,100
FY 2026								
FY 2026 Base	454,058,100	1,263,162,900	–	3,902,300	1,027,667,600	63,803,000	226,138,800	3,038,732,700
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Civic Life and Leadership	–	2,000,000	–	–	–	–	–	2,000,000
Dedicated Projects O&M	–	(1,487,800)	–	–	–	–	–	(1,487,800)
New Performance Funding	–	–	–	–	–	20,000,000	–	20,000,000
One-Time O&M Adjustments	–	(3,811,900)	–	–	–	–	–	(3,811,900)
Technical College Dedicated Project Programming	–	(150,000)	–	–	–	–	–	(150,000)
Technical Colleges Program Capacity	–	203,800	–	–	–	–	–	203,800
Utah PRIME Expansion	–	1,000,000	–	–	–	–	–	1,000,000
Compensation								
Pay-for-Performance	–	247,800	–	–	–	–	–	247,800
Reallocation								
Balance Between Funding Sources	(145,500,000)	145,500,000	–	–	–	–	–	–
<i>One-time Total</i>	<i>(145,500,000)</i>	<i>143,501,900</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>20,000,000</i>	<i>–</i>	<i>18,001,900</i>
Ongoing								
Adjustment								
Dedicated Projects O&M	–	1,487,800	–	–	–	–	–	1,487,800
Performance Funding Earned	–	–	–	–	–	2,180,800	–	2,180,800
Technical College Dedicated Project Programming	–	150,000	–	–	–	–	–	150,000
Technical Colleges Program Capacity	–	2,252,000	–	–	–	–	–	2,252,000
Compensation								
Higher Ed COLA (2.5%)	–	38,900,100	–	–	11,120,000	–	–	50,020,100
Higher Ed Dental Insurance Increase (6.9%)	–	520,900	–	–	137,000	–	–	657,900
Higher Ed Health Insurance Increase (5.0%)	–	11,388,000	–	–	3,186,700	–	–	14,574,700
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	–	30,200	–	–	7,300	–	–	37,500
Government Operations ISF Rate Impact	–	191,000	–	–	71,900	–	–	262,900
Property Insurance ISF Rate Impact	–	(5,370,900)	–	–	(1,692,800)	–	–	(7,063,700)
Reallocation								
Balance Between Funding Sources	(900,000)	900,000	–	–	–	–	–	–
<i>Ongoing Total</i>	<i>(900,000)</i>	<i>50,449,100</i>	<i>–</i>	<i>–</i>	<i>12,830,100</i>	<i>2,180,800</i>	<i>–</i>	<i>64,560,000</i>
FY 2026 Recommended Adjustments Total	(146,400,000)	193,951,000	–	–	12,830,100	22,180,800	–	82,561,900
FY 2026 Total	307,658,100	1,457,113,900	–	3,902,300	1,040,497,700	85,983,800	226,138,800	3,121,294,600

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	10,176,000	-	-	-	-	6,324,000	16,500,000
FY 2024 Total	-	10,176,000	-	-	-	-	6,324,000	16,500,000
FY 2025								
FY 2025 Authorized	-	59,500,000	-	-	-	-	(1,721,000)	57,779,000
FY 2025 Total	-	59,500,000	-	-	-	-	(1,721,000)	57,779,000
FY 2026								
FY 2026 Base	-	71,500,000	-	-	-	-	(13,721,000)	57,779,000
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
New Performance Funding	-	20,000,000	-	-	-	-	-	20,000,000
One-time Total	-	20,000,000	-	-	-	-	-	20,000,000
FY 2026 Recommended Adjustments Total	-	20,000,000	-	-	-	-	-	20,000,000
FY 2026 Total	-	91,500,000	-	-	-	-	(13,721,000)	77,779,000

Table 44 INSURANCE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	10,100	-	-	-	70,800	26,304,700	(10,345,500)	16,040,100
FY 2024 Total	10,100	-	-	-	70,800	26,304,700	(10,345,500)	16,040,100
FY 2025								
FY 2025 Authorized	-	-	-	2,600	75,000	28,643,300	189,700	28,910,600
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	-	-	-	-	-	211,700	-	211,700
<i>One-time Total</i>	-	-	-	-	-	211,700	-	211,700
FY 2024 Recommended Adjustments Total	-	-	-	-	-	211,700	-	211,700
FY 2025 Total	-	-	-	2,600	75,000	28,855,000	189,700	29,122,300
FY 2026								
FY 2026 Base	-	-	-	-	75,000	28,188,600	3,757,800	32,021,400
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	-	54,600	-	54,600
Pay-for-Performance	-	-	-	-	100	218,200	-	218,300
<i>One-time Total</i>	-	-	-	-	100	272,800	-	272,900
Ongoing								
Adjustment								
Captive Insurance Annual Adjustment	-	-	-	-	-	33,100	-	33,100
Consumer Service Analyst	-	-	-	-	-	128,000	-	128,000
State Mandated Insurer Payments	2,221,000	-	-	-	-	-	-	2,221,000
Compensation								
COLA (2.5%)	-	-	-	100	100	272,700	-	272,900
Dental Insurance Increase (6.9%)	-	-	-	-	-	5,500	-	5,500
Health Insurance Increase (5%)	-	-	-	-	-	97,200	-	97,200
P4P Reallocation	-	-	-	-	-	211,700	-	211,700
Retirement Rate Changes	-	-	-	-	-	(40,900)	-	(40,900)
Term Pool Rate Changes	-	-	-	-	(100)	(138,800)	-	(138,900)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	-	5,200	-	5,200
Workers Compensation Rate Change	-	-	-	-	-	(5,800)	-	(5,800)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	-	15,000	-	15,000
Government Operations ISF Rate Impact	-	-	-	-	-	77,700	-	77,700
Property Insurance ISF Rate Impact	-	-	-	-	-	(200)	-	(200)
<i>Ongoing Total</i>	2,221,000	-	-	100	-	660,400	-	2,881,500
FY 2026 Recommended Adjustments Total	2,221,000	-	-	100	100	933,200	-	3,154,400
FY 2026 Total	2,221,000	-	-	100	75,100	29,121,800	3,757,800	35,175,800

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	8,778,000	-	-	-	-	-	-	8,778,000
FY 2024 Total	8,778,000	-	-	-	-	-	-	8,778,000
FY 2025								
FY 2025 Authorized	10,000,000	-	-	-	-	-	-	10,000,000
FY 2025 Total	10,000,000	-	-	-	-	-	-	10,000,000
FY 2026								
FY 2026 Base	10,000,000	-	-	-	-	-	-	10,000,000
FY 2026 Total	10,000,000	-	-	-	-	-	-	10,000,000

Table 45 LABOR COMMISSION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Fund
FY 2024								
FY 2024 Actual	8,017,100	-	-	3,221,300	108,900	5,730,000	(686,100)	16,391,2
2024 Total	8,017,100	-	-	3,221,300	108,900	5,730,000	(686,100)	16,391,2
FY 2025								
FY 2025 Authorized	8,311,600	-	-	3,638,500	131,300	5,940,300	98,100	18,119,8
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	104,400	-	-	71,300	-	51,900	-	227,6
Variable Revenue Adjustment								
Workplace Safety Adjustment	-	-	-	-	-	(27,000)	-	(27,000)
One-time Total	104,400	-	-	71,300	-	24,900	-	200,6
FY 2025 Recommended Adjustments Total	104,400	-	-	71,300	-	24,900	-	200,6
2025 Total	8,416,000	-	-	3,709,800	131,300	5,965,200	98,100	18,320,4
FY 2026								
FY 2026 Base	8,311,800	-	-	3,623,900	130,800	5,869,900	97,800	18,034,2
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	27,300	-	-	15,100	500	18,300	300	61,5
Pay-for-Performance	111,800	-	-	50,100	2,000	66,400	1,100	231,4
One-time Total	139,100	-	-	65,200	2,500	84,700	1,400	292,9
Ongoing								
Compensation								
COLA (2.5%)	139,600	-	-	62,600	2,600	83,100	1,400	289,3
Dental Insurance Increase (6.9%)	2,800	-	-	1,200	-	1,600	-	5,6
Health Insurance Increase (5%)	48,200	-	-	22,000	900	32,400	700	104,2
P4P Reallocation	104,400	-	-	71,300	-	51,900	-	227,6
Retirement Rate Changes	(21,400)	-	-	(9,700)	(400)	(12,700)	(200)	(44,400)
Term Pool Rate Changes	(71,500)	-	-	(32,000)	(1,300)	(42,100)	(700)	(147,600)
Tier-2 Salary Adjustment (0.11%)	3,100	-	-	1,600	-	1,900	-	6,6
Workers Compensation Rate Change	(3,000)	-	-	(1,400)	-	(1,800)	-	(6,200)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	3,200	-	-	2,600	100	400	-	6,3
Government Operations ISF Rate Impact	167,700	-	-	14,500	100	6,500	500	189,3
Property Insurance ISF Rate Impact	(1,300)	-	-	-	-	-	-	(1,300)
Variable Revenue Adjustment								
Workplace Safety Adjustment	-	-	-	-	-	(3,600)	-	(3,600)
Ongoing Total	371,800	-	-	132,700	2,000	117,600	1,700	625,8
FY 2026 Recommended Adjustments Total	510,900	-	-	197,900	4,500	202,300	3,100	918,7
2026 Total	8,822,700	-	-	3,821,800	135,300	6,072,200	100,900	18,952,9

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	8,916,200	-	6,917,300	15,833,500
FY 2024 Total	-	-	-	-	8,916,200	-	6,917,300	15,833,500
FY 2025								
FY 2025 Authorized	-	-	-	-	26,890,100	-	2,423,800	29,313,900
FY 2025 Total	-	-	-	-	26,890,100	-	2,423,800	29,313,900
FY 2026								
FY 2026 Base	-	-	-	-	26,890,100	-	2,423,800	29,313,900
FY 2026 Recommended Adjustments								
Ongoing								
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	-	-	5,900	5,900
<i>Ongoing Total</i>	-	-	-	-	-	-	5,900	5,900
FY 2026 Recommended Adjustments Total	-	-	-	-	-	-	5,900	5,900
FY 2026 Total	-	-	-	-	26,890,100	-	2,429,700	29,319,800



Table 46
LEGISLATURE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	52,220,800	-	-	-	47,600	-	(5,460,500)	46,807,900
FY 2024 Total	52,220,800	-	-	-	47,600	-	(5,460,500)	46,807,900
FY 2025								
FY 2025 Authorized	50,659,400	-	-	-	100	-	1,620,600	52,280,100
FY 2025 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Dedicated Credit Adjustment	-	-	-	-	42,000	-	-	42,000
<i>One-time Total</i>	-	-	-	-	42,000	-	-	42,000
FY 2025 Recommended Adjustments Total	-	-	-	-	42,000	-	-	42,000
FY 2025 Total	50,659,400	-	-	-	42,100	-	1,620,600	52,322,100
FY 2026								
FY 2026 Base	50,639,300	-	-	-	-	-	125,600	50,764,900
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	101,700	-	-	-	900	-	-	102,600
Pay-for-Performance	641,700	-	-	-	4,500	-	-	646,200
<i>One-time Total</i>	743,400	-	-	-	5,400	-	-	748,800
Ongoing								
Adjustment								
Legislative Services Office Personnel	150,000	-	-	-	-	-	-	150,000
Compensation								
COLA (2.5%)	802,000	-	-	-	5,600	-	-	807,600
Dental Insurance Increase (6.9%)	8,300	-	-	-	100	-	-	8,400
Health Insurance Increase (5%)	148,700	-	-	-	1,400	-	-	150,100
Retirement Rate Changes	(123,600)	-	-	-	(900)	-	-	(124,500)
Term Pool Rate Changes	(410,700)	-	-	-	(2,900)	-	-	(413,600)
Tier-2 Salary Adjustment (0.11%)	21,900	-	-	-	100	-	-	22,000
Workers Compensation Rate Change	(17,800)	-	-	-	(100)	-	-	(17,900)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	57,100	-	-	-	800	-	-	57,900
Property Insurance ISF Rate Impact	(2,400)	-	-	-	(100)	-	-	(2,500)
Variable Revenue Adjustment								
Dedicated Credit Adjustment	-	-	-	-	42,000	-	-	42,000
<i>Ongoing Total</i>	633,500	-	-	-	46,000	-	-	679,500
FY 2026 Recommended Adjustments Total	1,376,900	-	-	-	51,400	-	-	1,428,300
FY 2026 Total	52,016,200	-	-	-	51,400	-	125,600	52,193,200

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 2024								
FY 2024 Actual	15,108,900	3,000,000	–	61,610,600	2,880,400	–	(2,567,300)	80,032,600
FY 2024 Total	15,108,900	3,000,000	–	61,610,600	2,880,400	–	(2,567,300)	80,032,600
FY 2025								
FY 2025 Authorized	15,976,400	3,300,300	–	62,912,500	2,910,600	–	4,300,800	89,400,600
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	64,700	–	–	348,000	–	–	–	412,700
One-time Total	64,700	–	–	348,000	–	–	–	412,700
FY 2025 Recommended Adjustments Total	64,700	–	–	348,000	–	–	–	412,700
FY 2025 Total	16,041,100	3,300,300	–	63,260,500	2,910,600	–	4,300,800	89,813,300
FY 2026								
FY 2026 Base	9,613,900	1,650,300	–	63,467,200	2,908,500	–	3,053,400	80,693,300
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Camp Williams West Traverse Sentinel Landscape	3,000,000	–	–	–	–	–	–	3,000,000
Recruiting & Retention Bonuses	3,400,000	–	–	–	–	–	–	3,400,000
State Tuition Assistance	1,600,000	–	–	–	–	–	–	1,600,000
Compensation								
Employee 401(k) Match	15,900	–	–	85,900	3,500	–	–	105,300
Pay-for-Performance	70,700	–	–	355,400	14,100	–	–	440,200
One-time Total	8,086,600	–	–	441,300	17,600	–	–	8,545,500
Ongoing								
Adjustment								
IT Staffing & Infrastructure Upgrade	335,000	–	–	–	–	–	–	335,000
Compensation								
COLA (2.5%)	88,200	–	–	444,200	17,500	–	–	549,900
Dental Insurance Increase (6.9%)	1,400	–	–	8,500	300	–	–	10,200
Health Insurance Increase (5%)	24,200	–	–	141,400	4,900	–	–	170,500
P4P Reallocation	64,700	–	–	348,000	–	–	–	412,700
Retirement Rate Changes	(12,500)	–	–	(56,200)	(1,500)	–	–	(70,200)
Term Pool Rate Changes	(42,700)	–	–	(207,400)	(5,200)	–	–	(255,300)
Tier-2 Salary Adjustment (0.11%)	2,100	–	–	9,800	300	–	–	12,200
Workers Compensation Rate Change	(1,900)	–	–	(9,800)	(400)	–	–	(12,100)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	–	–	–	300	–	–	–	300
Government Operations ISF Rate Impact	17,200	–	–	142,000	100	–	–	159,300
Property Insurance ISF Rate Impact	(25,400)	–	–	(260,800)	(200)	–	–	(286,400)
Ongoing Total	450,300	–	–	560,000	15,800	–	–	1,026,100
FY 2026 Recommended Adjustments Total	8,536,900	–	–	1,001,300	33,400	–	–	9,571,600
FY 2026 Total	18,150,800	1,650,300	–	64,468,500	2,941,900	–	3,053,400	90,264,900

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 2024								
FY 2024 Actual	284,492,400	259,400	-	152,307,100	36,005,500	210,474,300	(157,294,900)	526,243,800
FY 2024 Total	284,492,400	259,400	-	152,307,100	36,005,500	210,474,300	(157,294,900)	526,243,800
FY 2025								
FY 2025 Authorized	127,573,100	260,100	-	181,152,600	31,024,600	242,903,500	124,604,300	707,518,200
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Dutch John Ranger Residence	-	-	-	-	-	600,000	-	600,000
Energy Security Study	150,000	-	-	-	-	-	-	150,000
Oil, Gas & Mining Field Vehicles	-	-	-	-	-	140,000	-	140,000
Outdoor Recreation Maintenance Shop	-	-	-	-	-	14,000,000	-	14,000,000
UGS Operations	-	-	-	-	-	700,000	-	700,000
Compensation								
P4P Reallocation	742,300	-	-	479,900	198,800	1,299,000	111,300	2,831,300
Reallocation								
Reallocate FROM Energy Development TO Energy Research	-	(260,100)	-	-	-	-	(1,750,000)	(2,010,100)
Reallocate FROM Parks Capital TO Parks Operations	-	-	-	-	-	(500,000)	-	(500,000)
Reallocate FROM Recreation Operations TO Recreation Capital	-	-	-	-	-	(850,000)	-	(850,000)
Reallocate TO Parks Operations FROM Parks Capital	-	-	-	-	-	500,000	-	500,000
Reallocate TO Recreation Capital FROM Recreation Operations	-	-	-	-	-	850,000	-	850,000
Variable Revenue Adjustment								
Energy Development Federal Funds Adjustment	-	-	-	31,000,000	-	-	-	31,000,000
Forestry, Fire, & State Lands Dedicated Credits Adjustment	-	-	-	-	2,000,000	-	-	2,000,000
Oil, Gas & Mining Well Plugging Federal Funds	-	-	-	6,000,000	-	-	-	6,000,000
Variable Revenue Adjustment - UGS Expendable Receipts	-	-	-	-	381,600	-	-	381,600
Water Resources Federal Funds Adjustment	-	-	-	2,321,700	-	-	-	2,321,700
Water Rights Federal Funds Adjustment	-	-	-	195,300	-	-	-	195,300
Wildlife Resources Federal Funds Adjustment	-	-	-	5,194,300	-	-	-	5,194,300
<i>One-time Total</i>	<i>892,300</i>	<i>(260,100)</i>	<i>-</i>	<i>45,191,200</i>	<i>2,580,400</i>	<i>16,739,000</i>	<i>(1,638,700)</i>	<i>63,504,100</i>
FY 2025 Recommended Adjustments Total	892,300	(260,100)	-	45,191,200	2,580,400	16,739,000	(1,638,700)	63,504,100
FY 2025 Total	128,465,400	-	-	226,343,800	33,605,000	259,642,500	122,965,600	771,022,300
FY 2026								
FY 2026 Base	96,539,300	259,800	-	102,362,500	30,170,000	191,157,100	475,873,000	896,361,700
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Fire Sense Campaign	500,000	-	-	-	-	-	-	500,000
Great Salt Lake Long-Term Water Program	16,000,000	-	-	-	-	-	-	16,000,000
Habitat Restoration & Walk-In Access	-	-	-	-	-	1,325,000	-	1,325,000
Oil & Gas Program Database Upgrade	-	-	-	-	-	420,000	-	420,000
Operation Gigawatt - Geothermal	4,199,000	-	-	-	-	-	-	4,199,000
Operation Gigawatt - Nuclear	20,000,000	-	-	-	-	-	-	20,000,000
Outdoor Recreation Maintenance Shop	-	-	-	-	-	7,500,000	-	7,500,000
Public Lands Legal Counsel	850,000	-	-	-	-	-	-	850,000
Shared Stewardship	1,400,000	-	-	-	-	-	-	1,400,000
Sovereign Lands Invasive Species & Staffing Support	-	-	-	-	-	7,020,000	-	7,020,000
Wildland Fire Suppression Fund	(7,000,000)	-	-	-	-	-	-	(7,000,000)
Compensation								
Employee 401(k) Match	199,800	-	-	144,500	59,300	379,900	26,000	809,500
Pay-for-Performance	789,200	-	-	514,600	231,900	1,459,900	101,200	3,096,800
Variable Revenue Adjustment								
Energy Development Federal Funds Adjustment	-	-	-	105,467,100	-	-	-	105,467,100
Oil, Gas & Mining Well Plugging Federal Funds	-	-	-	6,000,000	-	-	-	6,000,000
Water Resources Federal Funds Adjustment	-	-	-	1,439,700	-	-	-	1,439,700
<i>One-time Total</i>	<i>36,938,000</i>	<i>-</i>	<i>-</i>	<i>113,565,900</i>	<i>291,200</i>	<i>18,104,800</i>	<i>127,200</i>	<i>169,027,100</i>

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Antelope Island Theater & Visitor Center Operations	-	-	-	-	-	500,000	-	500,000
Great Salt Lake Basin Water Rights Network	-	-	-	-	-	400,000	-	400,000
Oil & Gas Program Database Upgrade	-	-	-	-	-	250,000	-	250,000
Oil, Gas & Mining Field Vehicles	-	-	-	-	-	10,000	-	10,000
Operation Gigawatt - Geothermal	150,000	-	-	-	-	-	-	150,000
Operation Gigawatt - Nuclear	400,000	-	-	-	-	-	-	400,000
Predator Control	-	-	-	-	-	100,000	-	100,000
Sovereign Lands Invasive Species & Staffing Support	-	-	-	-	-	900,000	-	900,000
Compensation								
COLA (2.5%)	985,800	-	-	642,800	289,900	1,825,100	126,400	3,870,000
Dental Insurance Increase (6.9%)	15,300	-	-	11,300	3,200	29,500	1,500	60,800
Health Insurance Increase (5%)	271,900	-	-	206,000	66,000	535,800	31,100	1,110,800
P4P Reallocation	742,300	-	-	479,900	198,800	1,299,000	111,300	2,831,300
Retirement Rate Changes	(141,800)	-	-	(90,700)	(32,100)	(247,000)	(16,200)	(527,800)
Term Pool Rate Changes	(480,200)	-	-	(305,300)	(118,400)	(820,200)	(58,100)	(1,782,200)
Tier-2 Salary Adjustment (0.11%)	21,300	-	-	13,600	5,800	32,000	2,800	75,500
Workers Compensation Rate Change	(21,200)	-	-	(14,200)	(6,400)	(39,600)	(2,700)	(84,100)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	76,500	-	-	700	-	6,000	-	83,200
Government Operations ISF Rate Impact	1,756,900	-	-	58,300	22,300	252,000	33,600	2,123,100
Property Insurance ISF Rate Impact	(39,500)	-	-	(500)	2,700	(320,300)	(300)	(357,900)
Reallocation								
Reallocate FROM Energy Development TO Energy Research	-	(259,800)	-	-	-	-	-	(259,800)
Reallocate FROM Parks Capital TO Parks Operations	-	-	-	-	-	(500,000)	-	(500,000)
Reallocate FROM Recreation Operations TO Recreation Capital	-	-	-	-	-	(700,000)	-	(700,000)
Reallocate TO Parks Operations FROM Parks Capital	-	-	-	-	-	500,000	-	500,000
Reallocate TO Recreation Capital FROM Recreation Operations	-	-	-	-	-	700,000	-	700,000
Variable Revenue Adjustment								
Forestry, Fire, & State Lands Dedicated Credits Adjustment	-	-	-	-	2,000,000	-	-	2,000,000
Great Salt Lake Commissioner Federal Funds Adjustment	-	-	-	30,000,000	-	-	-	30,000,000
Variable Revenue Adjustment - UGS Expendable Receipts	-	-	-	-	381,600	-	-	381,600
Water Rights Federal Funds Adjustment	-	-	-	195,900	-	-	-	195,900
Wildlife Resources Federal Funds Adjustment	-	-	-	6,351,700	-	-	-	6,351,700
<i>Ongoing Total</i>	<i>3,737,300</i>	<i>(259,800)</i>	<i>-</i>	<i>37,549,500</i>	<i>2,813,400</i>	<i>4,712,300</i>	<i>229,400</i>	<i>48,782,100</i>
FY 2026 Recommended Adjustments Total	40,675,300	(259,800)	-	151,115,400	3,104,600	22,817,100	356,600	217,809,200
FY 2026 Total	137,214,600	-	-	253,477,900	33,274,600	213,974,200	476,229,600	1,114,170,900

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	26,000,000	-	-	-	4,500	48,800,000	(1,004,500)	73,800,000
FY 2024 Total	26,000,000	-	-	-	4,500	48,800,000	(1,004,500)	73,800,000
FY 2025								
FY 2025 Authorized	3,500,000	-	-	-	-	53,800,000	1,004,500	58,304,500
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Dam Safety	5,000,000	-	-	-	-	-	-	5,000,000
Reallocation								
Reallocate TO Energy Research FROM Energy Development	-	260,100	-	-	-	-	1,750,000	2,010,100
<i>One-time Total</i>	<i>5,000,000</i>	<i>260,100</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,750,000</i>	<i>7,010,100</i>
FY 2025 Recommended Adjustments Total	5,000,000	260,100	-	-	-	-	1,750,000	7,010,100
FY 2025 Total	8,500,000	260,100	-	-	-	53,800,000	2,754,500	65,314,600

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2026								
FY 2026 Base	1,000,000	-	-	-	-	53,800,000	-	54,800,000
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Dam Safety	5,000,000	-	-	-	-	-	-	5,000,000
Compensation								
Employee 401(k) Match	3,400	-	-	-	-	-	-	3,400
Pay-for-Performance	11,200	-	-	-	-	-	-	11,200
One-time Total	5,014,600	-	-	-	-	-	-	5,014,600
Ongoing								
Compensation								
COLA (2.5%)	14,000	-	-	-	-	-	-	14,000
Dental Insurance Increase (6.9%)	200	-	-	-	-	-	-	200
Health Insurance Increase (5%)	3,700	-	-	-	-	-	-	3,700
Retirement Rate Changes	(2,200)	-	-	-	-	-	-	(2,200)
Term Pool Rate Changes	(7,200)	-	-	-	-	-	-	(7,200)
Tier-2 Salary Adjustment (0.11%)	600	-	-	-	-	-	-	600
Workers Compensation Rate Change	(300)	-	-	-	-	-	-	(300)
Reallocation								
Reallocate TO Energy Research FROM Energy Development	-	259,800	-	-	-	-	-	259,800
Ongoing Total	8,800	259,800	-	-	-	-	-	268,600
FY 2026 Recommended Adjustments Total	5,023,400	259,800	-	-	-	-	-	5,283,200
FY 2026 Total	6,023,400	259,800	-	-	-	53,800,000	-	60,083,200

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	12,500,000	-	-	-	-	-	1,042,400	13,542,400
FY 2024 Total	12,500,000	-	-	-	-	-	1,042,400	13,542,400
FY 2025								
FY 2025 Authorized	3,500,000	-	-	-	-	1,325,000	1,042,400	5,867,400
FY 2025 Total	3,500,000	-	-	-	-	1,325,000	1,042,400	5,867,400
FY 2026								
FY 2026 Base	3,500,000	-	-	-	-	-	1,042,400	4,542,400
FY 2026 Total	3,500,000	-	-	-	-	-	1,042,400	4,542,400

**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 2024								
FY 2024 Actual	8,758,300	4,546,260,400	-	810,130,000	69,905,000	794,829,700	1,644,527,500	7,874,410,900
FY 2024 Total	8,758,300	4,546,260,400	-	810,130,000	69,905,000	794,829,700	1,644,527,500	7,874,410,900
FY 2025								
FY 2025 Authorized	9,037,400	4,946,171,000	-	598,357,200	67,458,500	1,074,205,500	1,909,304,900	8,604,534,500
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Amendment A WPU Set-Aside	-	(52,595,300)	-	-	-	-	-	(52,595,300)
Statutory Enrollment Growth	-	3,493,700	-	-	-	-	-	3,493,700
Reallocation								
Reallocate FROM Flexible Allocation TO Grades 1-12	-	(30,000,000)	-	-	-	-	-	(30,000,000)
Reallocate TO Grades 1-12 FROM Flexible Allocation	-	30,000,000	-	-	-	-	-	30,000,000
Variable Revenue Adjustment								
Federal Grants	-	-	-	86,297,000	-	-	-	86,297,000
Revenue Transfers for Indirect Cost Pool (IN)	-	-	-	-	-	-	116,900	116,900
Revenue Transfers for Indirect Cost Pool (OUT)	-	-	-	-	-	-	(116,900)	(116,900)
One-time Total	-	(49,101,600)	-	86,297,000	-	-	-	37,195,400
FY 2025 Recommended Adjustments Total	-	(49,101,600)	-	86,297,000	-	-	-	37,195,400
FY 2025 Total	9,037,400	4,897,069,400	-	684,654,200	67,458,500	1,074,205,500	1,909,304,900	8,641,729,900
FY 2026								
FY 2026 Base	9,035,700	4,924,842,400	-	598,282,000	67,434,200	553,169,200	1,761,637,900	7,914,401,400
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Career & Technical Education Programs	-	-	-	-	-	137,252,700	-	137,252,700
Charter School Funding Base Program	-	-	-	-	-	2,000,000	-	2,000,000
First Credential for All	-	-	-	-	-	3,000,000	-	3,000,000
Grow Your Own Educator Pipeline	-	-	-	-	-	7,327,000	-	7,327,000
Legal Support for Rural Schools	-	-	-	-	-	2,000,000	-	2,000,000
Managing Devices in Schools	-	-	-	-	-	3,661,700	-	3,661,700
Minimum School Program Mid-Year Update	-	-	-	-	-	47,093,800	-	47,093,800
Paid Professional Hours	-	-	-	-	-	75,000,000	-	75,000,000
Pre-K Investment	-	-	-	-	-	2,000,000	-	2,000,000
Reduced-Price School Lunch	-	-	-	-	-	5,245,300	-	5,245,300
School Safety Guardian Stipends	-	-	-	-	-	3,250,000	-	3,250,000
School Safety Needs Assessment Findings	-	-	-	-	-	130,000,000	-	130,000,000
Small District Funding Base	-	-	-	-	-	4,000,000	-	4,000,000
Small School District Capital Projects Fund	-	-	-	-	-	50,000,000	-	50,000,000
Stipends for Future Educators	-	-	-	-	-	8,400,000	-	8,400,000
Teacher Supplies & Materials	-	-	-	-	-	8,400,000	-	8,400,000
Compensation								
Employee 401(k) Match	1,600	373,200	-	65,400	25,500	1,800	68,200	535,700
Pay-for-Performance	5,200	946,200	-	282,100	48,000	9,900	148,100	1,439,500
One-time Total	6,800	1,319,400	-	347,500	73,500	488,642,200	216,300	490,605,700

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Amendment A WPU Set-Aside	-	(82,595,300)	-	-	-	-	-	(82,595,300)
Basic Levy - WPU Value Rate	-	-	-	-	-	31,508,600	31,508,600	63,017,200
Reallocate Enrollment Growth Contingency Funds	-	(19,101,000)	-	-	-	-	-	(19,101,000)
School LAND Trust Distribution	-	-	-	-	-	5,092,600	-	5,092,600
Statutory Enrollment Growth	-	13,438,200	-	-	-	7,943,900	89,858,900	111,241,000
USDB Teacher Steps & Lanes	-	1,895,300	-	-	-	-	-	1,895,300
WPU Value Increase - Inflationary Adjustment (4%)	-	178,615,500	-	-	-	-	-	178,615,500
Compensation								
COLA (2.5%)	6,500	1,182,800	-	352,500	60,100	12,300	185,200	1,799,400
Dental Insurance Increase (6.9%)	200	26,100	-	5,300	1,500	100	4,400	37,600
Health Insurance Increase (5%)	2,500	487,800	-	95,000	29,100	1,800	83,400	699,600
Retirement Rate Changes	(1,000)	(245,800)	-	(54,000)	(15,100)	(1,900)	(39,300)	(357,100)
Term Pool Rate Changes	(1,600)	(383,100)	-	(84,300)	(23,300)	(2,900)	(63,300)	(558,500)
Tier-2 Salary Adjustment (0.11%)	100	28,700	-	7,300	1,400	300	4,400	42,200
Workers Compensation Rate Change	(200)	(36,800)	-	(7,700)	(2,200)	(200)	(5,900)	(53,000)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	8,000	-	-	-	-	-	8,000
Government Operations ISF Rate Impact	(1,400)	380,900	-	(16,500)	33,400	-	(900)	395,500
Property Insurance ISF Rate Impact	(500)	(36,000)	-	(7,000)	(6,900)	-	(100)	(50,500)
Reallocation								
Reallocate FROM Grades 1-12 TO Teacher & Student Success	-	(31,508,600)	-	-	-	-	-	(31,508,600)
Variable Revenue Adjustment								
Federal Grants	-	-	-	86,297,000	-	-	-	86,297,000
Revenue Transfers for Indirect Cost Pool (IN)	-	-	-	-	-	-	116,900	116,900
Revenue Transfers for Indirect Cost Pool (OUT)	-	-	-	-	-	-	(116,900)	(116,900)
Revenue Transfers for USDB	-	-	-	-	-	-	5,902,700	5,902,700
<i>Ongoing Total</i>	4,600	62,156,700	-	86,587,600	78,000	44,554,600	127,438,100	320,819,600
FY 2026 Recommended Adjustments Total	11,400	63,476,100	-	86,935,100	151,500	533,196,800	127,654,400	811,425,300
FY 2026 Total	9,047,100	4,988,318,500	-	685,217,100	67,585,700	1,086,366,000	1,889,292,300	8,725,826,700

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	810,994,100	-	-	973,200	1,750,000	(81,450,600)	732,266,700
FY 2024 Total	-	810,994,100	-	-	973,200	1,750,000	(81,450,600)	732,266,700
FY 2025								
FY 2025 Authorized	-	840,234,700	-	-	-	1,750,000	82,895,200	924,879,900
FY 2025 Total	-	840,234,700	-	-	-	1,750,000	82,895,200	924,879,900
FY 2026								
FY 2026 Base	-	840,234,700	-	-	-	1,750,000	-	841,984,700
FY 2026 Recommended Adjustments								
Ongoing								
Adjustment								
Public Education Economic Stabilization Account Deposit	-	51,409,200	-	-	-	-	-	51,409,200
Reallocation								
Reallocate TO Teacher & Student Success FROM Grades 1-12	-	31,508,600	-	-	-	-	-	31,508,600
<i>Ongoing Total</i>	-	82,917,800	-	-	-	-	-	82,917,800
FY 2026 Recommended Adjustments Total	-	82,917,800	-	-	-	-	-	82,917,800
FY 2026 Total	-	923,152,500	-	-	-	1,750,000	-	924,902,500

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	36,200	-	26,600	62,800
FY 2024 Total	-	-	-	-	36,200	-	26,600	62,800
FY 2025								
FY 2025 Authorized	-	-	-	-	120,400	-	(1,800)	118,600
FY 2025 Total	-	-	-	-	120,400	-	(1,800)	118,600
FY 2026								
FY 2026 Base	-	-	-	-	120,400	-	(1,800)	118,600
FY 2026 Total	-	-	-	-	120,400	-	(1,800)	118,600

**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 2024								
FY 2024 Actual	170,516,100	69,700	5,495,500	76,748,500	31,716,900	66,119,400	6,706,200	357,372,300
FY 2024 Total	170,516,100	69,700	5,495,500	76,748,500	31,716,900	66,119,400	6,706,200	357,372,300
FY 2025								
FY 2025 Authorized	181,265,300	75,500	5,495,500	148,634,900	41,030,800	68,198,800	27,354,900	472,055,700
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Alcohol Beverage Control Fund Adjustment	3,000,000	-	-	-	-	-	-	3,000,000
Concealed Weapons Restricted Account Shortfall	1,800,000	-	-	-	-	-	-	1,800,000
Fire Marshal Staffing & Equipment	-	-	-	-	-	1,950,000	-	1,950,000
Fuel & Vehicle Costs	4,100,000	-	-	-	-	-	-	4,100,000
Highway Safety Office Staffing & Operations	-	-	-	-	-	100,000	-	100,000
Records Management Server	-	-	-	-	-	2,231,600	-	2,231,600
Uninsured Motorist Identification Database Adjustment	-	-	-	-	-	500,000	-	500,000
Compensation								
P4P Reallocation	2,476,300	300	-	44,000	242,600	712,000	11,300	3,486,500
Variable Revenue Adjustment								
Aero Bureau Dedicated Credits Adjustment	-	-	-	-	(250,000)	-	-	(250,000)
Expendable Receipts Adjustment	-	-	-	-	(306,500)	-	-	(306,500)
Federal Funds Adjustments	-	-	-	3,463,000	-	-	-	3,463,000
Transfers Adjustment	-	-	-	-	-	-	500,000	500,000
<i>One-time Total</i>	<i>11,376,300</i>	<i>300</i>	<i>-</i>	<i>3,507,000</i>	<i>(313,900)</i>	<i>5,493,600</i>	<i>511,300</i>	<i>20,574,600</i>
FY 2025 Recommended Adjustments Total	11,376,300	300	-	3,507,000	(313,900)	5,493,600	511,300	20,574,600
FY 2025 Total	192,641,600	75,800	5,495,500	152,141,900	40,716,900	73,692,400	27,866,200	492,630,300
FY 2026								
FY 2026 Base	175,000,200	75,300	5,495,500	124,589,600	40,872,000	68,427,100	11,803,600	426,263,300
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Aero Bureau Operations	1,775,000	-	-	-	-	-	-	1,775,000
Crime Center Operations	500,000	-	-	-	-	-	-	500,000
EMS Operations	2,655,000	-	-	-	-	-	-	2,655,000
Fuel & Vehicle Costs	4,100,000	-	-	-	-	-	-	4,100,000
Highway Patrol Officers	845,000	-	-	-	-	-	-	845,000
Records Management Server	1,500,000	-	-	-	-	-	-	1,500,000
Trooper Overtime	2,000,000	-	-	-	-	-	-	2,000,000
VINE Contract Renewal	375,000	-	-	-	-	-	-	375,000
Compensation								
Employee 401(k) Match	512,900	100	-	10,600	80,700	193,100	5,000	802,400
Pay-for-Performance	2,499,000	300	-	37,500	360,100	632,500	16,800	3,546,200
<i>One-time Total</i>	<i>16,761,900</i>	<i>400</i>	<i>-</i>	<i>48,100</i>	<i>440,800</i>	<i>825,600</i>	<i>21,800</i>	<i>18,098,600</i>



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 2024								
FY 2024 Actual	-	-	-	-	22,711,400	2,925,700	6,998,800	32,635,900
FY 2024 Total	-	-	-	-	22,711,400	2,925,700	6,998,800	32,635,900
FY 2025								
FY 2025 Authorized	-	-	-	-	37,811,900	3,006,300	10,930,900	51,749,100
FY 2025 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	-	-	-	-	-	46,800	-	46,800
Variable Revenue Adjustment								
Utah Universal Service Fund Distributions	-	-	-	-	5,688,700	-	-	5,688,700
<i>One-time Total</i>	-	-	-	-	5,688,700	46,800	-	5,735,500
FY 2025 Recommended Adjustments Total	-	-	-	-	5,688,700	46,800	-	5,735,500
FY 2025 Total	-	-	-	-	43,500,600	3,053,100	10,930,900	57,484,600
FY 2026								
FY 2026 Base	-	-	-	-	16,526,300	2,996,200	10,533,400	30,055,900
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Utility Risk Management Analyst	-	-	-	-	-	35,000	-	35,000
Compensation								
Employee 401(k) Match	-	-	-	-	700	10,100	-	10,800
Pay-for-Performance	-	-	-	-	3,400	44,400	200	48,000
<i>One-time Total</i>	-	-	-	-	4,100	89,500	200	93,800
Ongoing								
Adjustment								
Commissioner Salary Adjustment	-	-	-	-	-	77,000	-	77,000
Utility Risk Management Analyst	-	-	-	-	-	150,000	-	150,000
Compensation								
COLA (2.5%)	-	-	-	-	4,300	55,500	200	60,000
Dental Insurance Increase (6.9%)	-	-	-	-	100	600	-	700
Health Insurance Increase (5%)	-	-	-	-	1,200	13,100	100	14,400
P4P Reallocation	-	-	-	-	-	46,800	-	46,800
Retirement Rate Changes	-	-	-	-	(300)	(8,600)	-	(8,900)
Term Pool Rate Changes	-	-	-	-	(1,200)	(28,500)	(100)	(29,800)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	100	1,300	-	1,400
Workers Compensation Rate Change	-	-	-	-	(100)	(1,200)	-	(1,300)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	500	5,100	-	5,600
Property Insurance ISF Rate Impact	-	-	-	-	-	(600)	-	(600)
Variable Revenue Adjustment								
Utah Universal Service Fund Distributions	-	-	-	-	27,474,300	-	-	27,474,300
<i>Ongoing Total</i>	-	-	-	-	27,478,900	310,500	200	27,789,600
FY 2026 Recommended Adjustments Total	-	-	-	-	27,483,000	400,000	400	27,883,400
FY 2026 Total	-	-	-	-	44,009,300	3,396,200	10,533,800	57,939,300

SCHOOL AND INSTITUTIONAL TRUST FUND ADMINISTRATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	-	23,987,200	(4,901,100)	19,086,100
FY 2024 Total	-	-	-	-	-	23,987,200	(4,901,100)	19,086,100
FY 2025								
FY 2025 Authorized	-	-	-	-	-	21,984,000	4,300,000	26,284,000
FY 2025 Total	-	-	-	-	-	21,984,000	4,300,000	26,284,000
FY 2026								
FY 2026 Base	-	-	-	-	-	20,942,700	-	20,942,700
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Land Planning Resource Specialist & Valuation	-	-	-	-	-	100,000	-	100,000
Performance-Based Compensation	-	-	-	-	-	260,000	-	260,000
Compensation								
Employee 401(k) Match	-	-	-	-	-	41,700	-	41,700
One-time Total	-	-	-	-	-	401,700	-	401,700
Ongoing								
Adjustment								
Assistant Managing Director	-	-	-	-	-	215,000	-	215,000
Internal Auditor	-	-	-	-	-	145,000	-	145,000
Land Planning Resource Specialist & Valuation	-	-	-	-	-	165,000	-	165,000
Trust Lands Stewardship	-	-	-	-	-	147,600	-	147,600
Compensation								
COLA (2.5%)	-	-	-	-	-	249,100	-	249,100
Dental Insurance Increase (6.9%)	-	-	-	-	-	3,200	-	3,200
Health Insurance Increase (5%)	-	-	-	-	-	64,300	-	64,300
Retirement Rate Changes	-	-	-	-	-	(38,000)	-	(38,000)
Term Pool Rate Changes	-	-	-	-	-	(126,300)	-	(126,300)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	-	4,100	-	4,100
Workers Compensation Rate Change	-	-	-	-	-	(5,200)	-	(5,200)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	-	46,900	-	46,900
Property Insurance ISF Rate Impact	-	-	-	-	-	(1,700)	-	(1,700)
Ongoing Total	-	-	-	-	-	869,000	-	869,000
FY 2026 Recommended Adjustments Total	-	-	-	-	-	1,270,700	-	1,270,700
FY 2026 Total	-	-	-	-	-	22,213,400	-	22,213,400

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 2024								
FY 2024 Actual	35,104,000	27,858,500	5,857,400	689,100	9,578,000	43,944,800	(6,945,500)	116,086,300
FY 2024 Total	35,104,000	27,858,500	5,857,400	689,100	9,578,000	43,944,800	(6,945,500)	116,086,300
FY 2025								
FY 2025 Authorized	37,267,100	28,841,100	5,857,400	757,400	10,983,300	46,850,900	8,212,200	138,769,400
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Cloud-Based Call Center Upgrade	87,400	72,800	-	-	300	39,500	-	200,000
Electronic Payment Restricted Account Increase	-	-	-	-	-	250,000	-	250,000
License Plate Restricted Account Increase	-	-	-	-	-	1,000,000	-	1,000,000
Motor Vehicle Enforcement Adjustment	(2,400,000)	-	-	-	-	2,400,000	-	-
Compensation								
P4P Reallocation	423,800	349,400	-	12,200	99,300	260,700	3,400	1,148,800
One-time Total	(1,888,800)	422,200	-	12,200	99,600	3,950,200	3,400	2,598,800
FY 2025 Recommended Adjustments Total	(1,888,800)	422,200	-	12,200	99,600	3,950,200	3,400	2,598,800
FY 2025 Total	35,378,300	29,263,300	5,857,400	769,600	11,082,900	50,801,100	8,215,600	141,368,200
FY 2026								
FY 2026 Base	36,559,400	28,750,300	5,857,400	754,600	10,950,200	45,903,400	211,500	128,986,800
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Motor Vehicle Enforcement Adjustment	(2,400,000)	-	-	-	-	2,400,000	-	-
Compensation								
Employee 401(k) Match	126,200	100,600	-	3,400	34,400	70,200	900	335,700
Pay-for-Performance	433,600	350,800	-	11,800	109,600	267,600	3,300	1,176,700
One-time Total	(1,840,200)	451,400	-	15,200	144,000	2,737,800	4,200	1,512,400
Ongoing								
Adjustment								
Cloud-Based Call Center Upgrade	87,400	72,800	-	-	300	39,500	-	200,000
Customer Experience Phone Add-On	-	-	-	-	500	78,900	-	79,400
Electronic Payment Restricted Account Increase	-	-	-	-	-	250,000	-	250,000
License Plate Restricted Account Increase	-	-	-	-	-	1,000,000	-	1,000,000
Liquor Profit Distribution	-	-	-	-	-	(202,600)	-	(202,600)
Compensation								
COLA (2.5%)	542,000	438,400	-	14,700	137,100	334,800	4,100	1,471,100
Dental Insurance Increase (6.9%)	11,900	9,100	-	300	3,300	7,000	100	31,700
Health Insurance Increase (5%)	217,100	165,200	-	5,200	60,000	126,800	1,500	575,800
P4P Reallocation	423,800	349,400	-	12,200	99,300	260,700	3,400	1,148,800
Retirement Rate Changes	(81,900)	(66,800)	-	(2,300)	(20,600)	(50,200)	(600)	(222,400)
Term Pool Rate Changes	(271,800)	(221,900)	-	(7,500)	(68,100)	(166,200)	(2,100)	(737,600)
Tier-2 Salary Adjustment (0.11%)	11,500	9,000	-	300	3,100	6,100	100	30,100
Workers Compensation Rate Change	(11,700)	(9,500)	-	(300)	(3,000)	(7,000)	(100)	(31,600)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	13,600	11,000	-	-	200	7,500	-	32,300
Government Operations ISF Rate Impact	211,100	174,600	-	700	5,000	115,000	200	506,600
Property Insurance ISF Rate Impact	(2,100)	(1,700)	-	-	-	(900)	-	(4,700)
Ongoing Total	1,150,900	929,600	-	23,300	217,100	1,799,400	6,600	4,126,900
FY 2026 Recommended Adjustments Total	(689,300)	1,381,000	-	38,500	361,100	4,537,200	10,800	5,639,300
FY 2026 Total	35,870,100	30,131,300	5,857,400	793,100	11,311,300	50,440,600	222,300	134,626,100

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	218,900	-	-	-	-	-	-	218,900
FY 2024 Total	218,900	-	-	-	-	-	-	218,900
FY 2025								
FY 2025 Authorized	218,900	-	-	-	-	-	-	218,900
FY 2025 Total	218,900	-	-	-	-	-	-	218,900
FY 2026								
FY 2026 Base	218,900	-	-	-	-	-	-	218,900
FY 2026 Total	218,900	-	-	-	-	-	-	218,900

Table 56 TRANSPORTATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	268,396,800	-	683,481,500	531,246,500	69,048,900	785,704,400	(52,103,200)	2,285,774,900
FY 2024 Total	268,396,800	-	683,481,500	531,246,500	69,048,900	785,704,400	(52,103,200)	2,285,774,900
FY 2025								
FY 2025 Authorized	28,357,900	-	774,314,900	695,184,100	73,005,700	1,189,493,900	205,954,800	2,966,311,300
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Aeronautics Compensation Funding Split Adjustment	(7,300)	-	-	-	-	7,300	-	-
Aeronautics Operations	-	-	-	-	-	425,000	-	425,000
ISF Funding Source Adjustment	-	-	58,900	(27,100)	(31,800)	-	-	-
Litter Pick-up	-	-	1,000,000	-	-	-	-	1,000,000
Maintenance Equipment	-	-	3,629,000	-	-	-	-	3,629,000
P4P Funding Split Adjustment	-	-	(66,600)	-	-	66,600	-	-
Compensation								
P4P Reallocation	7,900	-	3,943,100	-	-	41,000	-	3,992,000
Variable Revenue Adjustment								
B&C Roads Revenue Growth	-	-	53,031,600	-	-	-	-	53,031,600
Increase Expendable Receipts	-	-	-	-	4,000,000	-	-	4,000,000
Increase Federal Funds	-	-	-	79,508,100	-	-	-	79,508,100
Increase Revenue Transfers	-	-	-	-	-	-	1,500,000	1,500,000
Transportation Funds Balances & Revenue Growth	-	-	-	-	11,021,800	500,000,000	(6,190,200)	504,831,600
<i>One-time Total</i>	<i>600</i>	<i>-</i>	<i>61,596,000</i>	<i>79,481,000</i>	<i>14,990,000</i>	<i>500,539,900</i>	<i>(4,690,200)</i>	<i>651,917,300</i>
FY 2025 Recommended Adjustments Total	600	-	61,596,000	79,481,000	14,990,000	500,539,900	(4,690,200)	651,917,300
FY 2025 Total	28,358,500	-	835,910,900	774,665,100	87,995,700	1,690,033,800	201,264,600	3,618,228,600
FY 2026								
FY 2026 Base	2,856,200	-	773,521,500	694,874,100	72,973,800	1,171,517,200	140,725,400	2,856,468,200
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Aircraft Charging Stations (eCTOL)	-	-	-	-	-	2,000,000	-	2,000,000
Bluffdale Bonding Cash Swap	-	-	-	-	-	12,000,000	-	12,000,000
Construction Inspection Training	-	-	1,000,000	-	-	-	-	1,000,000
Lighting Technicians & Equipment	-	-	665,000	-	-	-	-	665,000
Surplus Property Sales Acceleration	-	-	3,000,000	-	-	-	-	3,000,000
Compensation								
Employee 401(k) Match	1,500	-	1,015,200	-	-	13,500	-	1,030,200
Pay-for-Performance	12,900	-	4,122,300	-	-	92,400	-	4,227,600
Variable Revenue Adjustment								
Increase Federal Funds	-	-	-	59,415,000	-	-	-	59,415,000
Transportation Funds Balances & Revenue Growth	-	-	-	-	-	700,000,000	-	700,000,000
<i>One-time Total</i>	<i>14,400</i>	<i>-</i>	<i>9,802,500</i>	<i>59,415,000</i>	<i>-</i>	<i>714,105,900</i>	<i>-</i>	<i>783,337,800</i>

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Additional Lane Miles Maintenance	-	-	58,000	-	-	37,000	-	95,000
Aeronautics Compensation Funding Split Adjustment	(7,100)	-	-	-	-	7,100	-	-
Aeronautics Operations	-	-	-	-	-	215,000	-	215,000
Construction Inspection Training	-	-	250,000	-	-	-	-	250,000
Consultant Services Staff	-	-	480,000	-	-	-	-	480,000
Inflation for Materials, Contracts & Facilities	-	-	2,938,600	-	-	-	-	2,938,600
ISF Funding Source Adjustment	-	-	58,900	(27,100)	(31,800)	-	-	-
Lighting Technicians & Equipment	-	-	2,020,000	-	-	-	-	2,020,000
Litter Pick-up	-	-	1,000,000	-	-	-	-	1,000,000
P4P Funding Split Adjustment	-	-	(66,600)	-	-	66,600	-	-
Rotational Engineers	-	-	1,250,000	-	-	-	-	1,250,000
Technology Software	-	-	1,040,000	-	-	-	-	1,040,000
Compensation								
COLA (2.5%)	16,100	-	5,153,200	-	-	115,500	-	5,284,800
Dental Insurance Increase (6.9%)	200	-	92,200	-	-	1,200	-	93,600
Health Insurance Increase (5%)	4,100	-	1,617,300	-	-	21,400	-	1,642,800
P4P Reallocation	7,900	-	3,943,100	-	-	41,000	-	3,992,000
Retirement Rate Changes	(1,900)	-	(720,100)	-	-	(15,500)	-	(737,500)
Term Pool Rate Changes	(8,000)	-	(3,148,900)	-	-	(67,800)	-	(3,224,700)
Tier-2 Salary Adjustment (0.11%)	300	-	111,100	-	-	2,700	-	114,100
Workers Compensation Rate Change	(1,200)	-	(347,700)	-	-	(8,000)	-	(356,900)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	48,000	-	-	-	-	48,000
Government Operations ISF Rate Impact	2,600	-	943,400	-	-	18,700	-	964,700
Property Insurance ISF Rate Impact	-	-	(158,400)	-	-	-	-	(158,400)
Variable Revenue Adjustment								
B&C Roads Revenue Growth	-	-	53,031,600	-	-	-	-	53,031,600
Increase Expendable Receipts	-	-	-	-	4,000,000	-	-	4,000,000
Increase Federal Funds	-	-	-	588,700	-	-	-	588,700
Increase Revenue Transfers	-	-	-	-	-	-	1,500,000	1,500,000
Transportation Funds Balances & Revenue Growth	-	-	-	-	11,021,800	-	38,209,800	49,231,600
<i>Ongoing Total</i>	<i>13,000</i>	<i>-</i>	<i>69,593,700</i>	<i>561,600</i>	<i>14,990,000</i>	<i>434,900</i>	<i>39,709,800</i>	<i>125,303,000</i>
FY 2026 Recommended Adjustments Total	27,400	-	79,396,200	59,976,600	14,990,000	714,540,800	39,709,800	908,640,800
FY 2026 Total	2,883,600	-	852,917,700	754,850,700	87,963,800	1,886,058,000	180,435,200	3,765,109,000

Capital Project Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	1,098,660,000	-	96,011,500	-	277,477,400	(41,570,100)	(227,185,300)	1,203,393,500
FY 2024 Total	1,098,660,000	-	96,011,500	-	277,477,400	(41,570,100)	(227,185,300)	1,203,393,500
FY 2025								
FY 2025 Authorized	1,175,660,000	-	164,863,500	-	118,090,100	301,318,100	2,083,227,700	3,843,159,400
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Gas Tax Transfer Adjustment	-	-	(84,692,700)	-	-	-	-	(84,692,700)
Variable Revenue Adjustment								
Transportation Funds Balances & Revenue Growth	-	-	-	-	78,000,000	-	(104,720,000)	(26,720,000)
<i>One-time Total</i>	<i>-</i>	<i>-</i>	<i>(84,692,700)</i>	<i>-</i>	<i>78,000,000</i>	<i>-</i>	<i>(104,720,000)</i>	<i>(111,412,700)</i>
FY 2025 Recommended Adjustments Total	-	-	(84,692,700)	-	78,000,000	-	(104,720,000)	(111,412,700)
FY 2025 Total	1,175,660,000	-	80,170,800	-	196,090,100	301,318,100	1,978,507,700	3,731,746,700

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2026								
FY 2026 Base	333,660,000	–	80,170,800	–	118,090,100	1,318,100	2,354,905,400	2,888,144,400
FY 2026 Recommended Adjustments								
Ongoing								
Variable Revenue Adjustment								
Transportation Funds Balances & Revenue Growth	–	–	84,170,800	–	79,000,000	–	(55,620,000)	107,550,800
<i>Ongoing Total</i>	–	–	84,170,800	–	79,000,000	–	(55,620,000)	107,550,800
FY 2026 Recommended Adjustments Total	–	–	84,170,800	–	79,000,000	–	(55,620,000)	107,550,800
FY 2026 Total	333,660,000	–	164,341,600	–	197,090,100	1,318,100	2,299,285,400	2,995,695,200

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	–	–	–	–	2,642,600	–	(2,641,000)	1,600
FY 2024 Total	–	–	–	–	2,642,600	–	(2,641,000)	1,600
FY 2025								
FY 2025 Authorized	–	–	–	–	11,450,000	–	501,500	11,951,500
FY 2025 Total	–	–	–	–	11,450,000	–	501,500	11,951,500
FY 2026								
FY 2026 Base	–	–	–	–	11,450,000	–	501,500	11,951,500
FY 2026 Total	–	–	–	–	11,450,000	–	501,500	11,951,500

Table 57
TREASURER

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	1,277,900	-	-	-	1,415,600	707,200	2,216,300	5,617,000
FY 2024 Total	1,277,900	-	-	-	1,415,600	707,200	2,216,300	5,617,000
FY 2025								
FY 2025 Authorized	1,486,400	-	-	-	1,703,300	708,700	2,399,700	6,298,100
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Investment Accounting System Upgrade	-	-	-	-	55,000	-	-	55,000
Unclaimed Property Staffing & Support	-	-	-	-	-	-	110,400	110,400
<i>One-time Total</i>	-	-	-	-	55,000	-	110,400	165,400
FY 2025 Recommended Adjustments Total	-	-	-	-	55,000	-	110,400	165,400
FY 2025 Total	1,486,400	-	-	-	1,758,300	708,700	2,510,100	6,463,500
FY 2026								
FY 2026 Base	1,333,100	-	-	-	1,490,000	687,400	2,452,000	5,962,500
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Financial Education	100,000	-	-	-	-	-	-	100,000
Compensation								
Employee 401(k) Match	2,700	-	-	-	2,600	700	7,400	13,400
Pay-for-Performance	17,900	-	-	-	19,900	8,800	28,500	75,100
<i>One-time Total</i>	120,600	-	-	-	22,500	9,500	35,900	188,500
Ongoing								
Adjustment								
Investment Accounting System Upgrade	-	-	-	-	145,000	-	-	145,000
Unclaimed Property Staffing & Support	-	-	-	-	-	-	892,000	892,000
Compensation								
COLA (2.5%)	22,400	-	-	-	24,900	11,000	35,600	93,900
Dental Insurance Increase (6.9%)	200	-	-	-	300	-	600	1,100
Health Insurance Increase (5%)	4,900	-	-	-	5,600	2,000	10,800	23,300
Retirement Rate Changes	(3,600)	-	-	-	(3,900)	(1,900)	(5,500)	(14,900)
Term Pool Rate Changes	(10,500)	-	-	-	(11,500)	(4,700)	(18,400)	(45,100)
Tier-2 Salary Adjustment (0.11%)	600	-	-	-	800	100	1,000	2,500
Workers Compensation Rate Change	(500)	-	-	-	(600)	(300)	(800)	(2,200)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	5,700	-	-	-	6,900	600	5,300	18,500
Property Insurance ISF Rate Impact	(200)	-	-	-	(200)	-	-	(400)
<i>Ongoing Total</i>	19,000	-	-	-	167,300	6,800	920,600	1,113,700
FY 2026 Recommended Adjustments Total	139,600	-	-	-	189,800	16,300	956,500	1,302,200
FY 2026 Total	1,472,700	-	-	-	1,679,800	703,700	3,408,500	7,264,700

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Actual	-	-	-	-	-	-	4,660,900	4,660,900
FY 2024 Total	-	-	-	-	-	-	4,660,900	4,660,900
FY 2025								
FY 2025 Authorized	-	-	-	-	-	-	3,950,200	3,950,200
FY 2025 Total	-	-	-	-	-	-	3,950,200	3,950,200
FY 2026								
FY 2026 Base	-	-	-	-	-	-	2,547,800	2,547,800
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	-	-	-	-	-	-	3,200	3,200
Pay-for-Performance	-	-	-	-	-	-	23,600	23,600
<i>One-time Total</i>	-	-	-	-	-	-	26,800	26,800
Ongoing								
Compensation								
COLA (2.5%)	-	-	-	-	-	-	29,500	29,500
Dental Insurance Increase (6.9%)	-	-	-	-	-	-	500	500
Health Insurance Increase (5%)	-	-	-	-	-	-	10,300	10,300
Retirement Rate Changes	-	-	-	-	-	-	(3,600)	(3,600)
Term Pool Rate Changes	-	-	-	-	-	-	(11,800)	(11,800)
Tier-2 Salary Adjustment (0.11%)	-	-	-	-	-	-	600	600
Workers Compensation Rate Change	-	-	-	-	-	-	(700)	(700)
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	-	-	36,200	36,200
Property Insurance ISF Rate Impact	-	-	-	-	-	-	(2,700)	(2,700)
<i>Ongoing Total</i>	-	-	-	-	-	-	58,300	58,300
FY 2026 Recommended Adjustments Total	-	-	-	-	-	-	85,100	85,100
FY 2026 Total	-	-	-	-	-	-	2,632,900	2,632,900

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 2024								
FY 2024 Actual	-	-	-	-	-	32,000,000	-	32,000,000
FY 2024 Total	-	-	-	-	-	32,000,000	-	32,000,000
FY 2025								
FY 2025 Authorized	-	-	-	-	-	32,100,400	-	32,100,400
FY 2025 Total	-	-	-	-	-	32,100,400	-	32,100,400
FY 2026								
FY 2026 Base	-	-	-	-	-	32,100,400	-	32,100,400
FY 2026 Total	-	-	-	-	-	32,100,400	-	32,100,400

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 2024								
FY 2024 Actual	881,100	34,445,700	-	4,622,000	9,352,100	-	(1,341,200)	47,959,700
FY 2024 Total	881,100	34,445,700	-	4,622,000	9,352,100	-	(1,341,200)	47,959,700
FY 2025								
FY 2025 Authorized	881,100	39,134,500	-	4,694,300	15,813,100	-	2,912,900	63,435,900
FY 2025 Total	881,100	39,134,500	-	4,694,300	15,813,100	-	2,912,900	63,435,900
FY 2026								
FY 2026 Base	881,100	35,134,500	-	4,694,300	15,813,100	-	13,444,100	69,967,100
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Video Conferencing Software	-	4,898,300	-	-	-	1,563,300	-	6,461,600
Compensation								
Pay-for-Performance	-	305,900	-	67,100	-	-	-	373,000
One-time Total	-	5,204,200	-	67,100	-	1,563,300	-	6,834,600
Ongoing								
Compensation								
Higher Ed COLA (2.5%)	-	382,200	-	83,900	-	-	-	466,100
Higher Ed Dental Insurance Increase (6.9%)	-	4,200	-	1,000	-	-	-	5,200
Higher Ed Health Insurance Increase (5.0%)	-	101,100	-	23,200	-	-	-	124,300
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	100	-	100	-	-	-	200
Ongoing Total	-	487,600	-	108,200	-	-	-	595,800
FY 2026 Recommended Adjustments Total	-	5,691,800	-	175,300	-	1,563,300	-	7,430,400
FY 2026 Total	881,100	40,826,300	-	4,869,600	15,813,100	1,563,300	13,444,100	77,397,500

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 2024								
FY 2024 Actual	11,109,000	200,000	-	49,034,800	1,366,100	-	(2,813,000)	58,896,900
FY 2024 Total	11,109,000	200,000	-	49,034,800	1,366,100	-	(2,813,000)	58,896,900
FY 2025								
FY 2025 Authorized	8,011,700	200,000	-	78,000,700	601,200	-	2,562,000	89,375,600
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Great Salt Lake Sentinel Landscape	1,992,500	-	-	-	-	-	-	1,992,500
Compensation								
P4P Reallocation	52,400	-	-	23,900	4,400	-	-	80,700
Reallocation								
Reallocate FROM Admin TO Military Affairs	(200,000)	-	-	-	-	-	-	(200,000)
Reallocate FROM Outreach TO Military Affairs	(150,000)	-	-	-	-	-	-	(150,000)
Reallocate TO DVMA Military Affairs FROM GOEO Pass Through	50,000	-	-	-	-	-	-	50,000
Reallocate TO Military Affairs FROM Admin	200,000	-	-	-	-	-	-	200,000
Reallocate TO Military Affairs FROM Outreach	150,000	-	-	-	-	-	-	150,000
<i>One-time Total</i>	<i>2,094,900</i>	<i>-</i>	<i>-</i>	<i>23,900</i>	<i>4,400</i>	<i>-</i>	<i>-</i>	<i>2,123,200</i>
FY 2025 Recommended Adjustments Total	2,094,900	-	-	23,900	4,400	-	-	2,123,200
FY 2025 Total	10,106,600	200,000	-	78,024,600	605,600	-	2,562,000	91,498,800
FY 2026								
FY 2026 Base	6,061,500	200,000	-	82,896,100	597,100	-	(37,366,700)	52,388,000
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Veterans Suicide Prevention Program Coordinator	100,000	-	-	-	-	-	-	100,000
Compensation								
Employee 401(k) Match	12,400	-	-	5,100	800	-	-	18,300
Pay-for-Performance	58,600	-	-	23,100	4,700	-	-	86,400
<i>One-time Total</i>	<i>171,000</i>	<i>-</i>	<i>-</i>	<i>28,200</i>	<i>5,500</i>	<i>-</i>	<i>-</i>	<i>204,700</i>
Ongoing								
Adjustment								
State Veterans Cemetery Operations	250,000	-	-	-	-	-	-	250,000
Veterans Suicide Prevention Program Coordinator	150,000	-	-	-	-	-	-	150,000
Compensation								
COLA (2.5%)	73,500	-	-	29,000	5,700	-	-	108,200
Dental Insurance Increase (6.9%)	900	-	-	400	-	-	-	1,300
Health Insurance Increase (5%)	13,100	-	-	6,300	1,300	-	-	20,700
P4P Reallocation	52,400	-	-	23,900	4,400	-	-	80,700
Retirement Rate Changes	(10,400)	-	-	(4,500)	(900)	-	-	(15,800)
Term Pool Rate Changes	(38,200)	-	-	(14,900)	(2,800)	-	-	(55,900)
Tier-2 Salary Adjustment (0.11%)	2,000	-	-	800	200	-	-	3,000
Workers Compensation Rate Change	(1,700)	-	-	(600)	(100)	-	-	(2,400)
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	200	-	-	-	-	-	-	200
Government Operations ISF Rate Impact	33,000	-	-	29,700	1,200	-	-	63,900
Property Insurance ISF Rate Impact	(79,500)	-	-	-	-	-	-	(79,500)
Reallocation								
Reallocate FROM Admin TO Military Affairs	(200,000)	-	-	-	-	-	-	(200,000)
Reallocate FROM Outreach TO Military Affairs	(150,000)	-	-	-	-	-	-	(150,000)
Reallocate TO DVMA Military Affairs FROM GOEO Pass Through	50,000	-	-	-	-	-	-	50,000
Reallocate TO Military Affairs FROM Admin	200,000	-	-	-	-	-	-	200,000
Reallocate TO Military Affairs FROM Outreach	150,000	-	-	-	-	-	-	150,000
<i>Ongoing Total</i>	<i>495,300</i>	<i>-</i>	<i>-</i>	<i>70,100</i>	<i>9,000</i>	<i>-</i>	<i>-</i>	<i>574,400</i>
FY 2026 Recommended Adjustments Total	666,300	-	-	98,300	14,500	-	-	779,100
FY 2026 Total	6,727,800	200,000	-	82,994,400	611,600	-	(37,366,700)	53,167,100

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 2024								
FY 2024 Actual	179,023,000	34,485,500	-	996,595,900	36,831,400	110,565,200	(5,174,600)	1,352,326,400
FY 2024 Total	179,023,000	34,485,500	-	996,595,900	36,831,400	110,565,200	(5,174,600)	1,352,326,400
FY 2025								
FY 2025 Authorized	139,354,800	36,178,000	-	1,208,489,200	27,294,900	166,352,200	87,556,400	1,665,225,500
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
HB3 Item 209 & 238 of 24GS	(700,000)	-	-	-	-	-	-	(700,000)
Compensation								
P4P Reallocation	903,500	-	-	2,539,600	-	-	-	3,443,100
Reallocation								
Reallocate FROM General Assistance TO Various Programs	-	-	-	-	-	-	(1,230,000)	(1,230,000)
Reallocate FROM Various Programs TO Office of Rehabilitation	(146,100)	-	-	-	-	-	-	(146,100)
Reallocate TO Office of Rehabilitation FROM Various Programs	146,100	-	-	-	-	-	-	146,100
Reallocate TO Various Programs FROM General Assistance	-	-	-	-	-	-	1,230,000	1,230,000
Variable Revenue Adjustment								
Federal Funds FY25 Supplemental	-	-	-	75,885,400	-	-	-	75,885,400
Federal Funds Request Additional	-	-	-	1,530,000	-	-	-	1,530,000
Restricted Account Authority for Cost Allocation	-	-	-	-	-	2,580,100	-	2,580,100
Revenue Authority for Current Programs	-	-	-	-	153,600	-	(489,500)	(335,900)
One-time Total	203,500	-	-	79,955,000	153,600	2,580,100	(489,500)	82,402,700
FY 2025 Recommended Adjustments Total	203,500	-	-	79,955,000	153,600	2,580,100	(489,500)	82,402,700
FY 2025 Total	139,558,300	36,178,000	-	1,288,444,200	27,448,500	168,932,300	87,066,900	1,747,628,200
FY 2026								
FY 2026 Base	128,835,800	3,160,900	-	1,075,132,500	24,685,000	143,508,300	74,940,100	1,450,262,600
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Homeless Services Emergency Shelter - Winter/Summer	11,000,000	-	-	-	-	-	-	11,000,000
Post Public Assistance Stability	-	-	-	6,000,000	-	-	-	6,000,000
SNAP Summer EBT	-	-	-	95,455,800	-	1,855,800	-	97,311,600
Unemployment Insurance Modernization Spending Authority	-	-	-	-	-	3,200,000	-	3,200,000
Compensation								
Employee 401(k) Match	297,200	6,400	-	665,600	12,200	29,800	196,400	1,207,600
Pay-for-Performance	871,100	17,400	-	1,924,500	35,300	81,100	509,300	3,438,700
Variable Revenue Adjustment								
Federal Funds Request Additional	-	-	-	1,430,000	-	-	-	1,430,000
Federal Funds Request Summary	-	-	-	64,956,300	-	-	-	64,956,300
Revenue Authority for Current Programs	-	-	-	-	500,000	-	239,000	739,000
One-time Total	12,168,300	23,800	-	170,432,200	547,500	5,166,700	944,700	189,283,200
Ongoing								
Adjustment								
Cloud-Based Call Center Upgrade	225,000	-	-	225,000	-	-	-	450,000
Homeless Services Dedicated Funding - Family Shelter	3,800,000	-	-	2,000,000	-	-	-	5,800,000
Homeless Services Emergency Shelter - Winter/Summer	-	-	-	-	-	2,000,000	-	2,000,000
Compensation								
COLA (2.5%)	1,089,000	21,700	-	2,405,700	44,100	101,600	636,500	4,298,600
Dental Insurance Increase (6.9%)	24,400	500	-	53,900	900	2,100	16,900	98,700
Health Insurance Increase (5%)	458,200	9,500	-	1,016,700	19,400	47,000	315,200	1,866,000
P4P Reallocation	903,500	-	-	2,539,600	-	-	-	3,443,100
Retirement Rate Changes	(165,400)	(3,300)	-	(362,000)	(6,500)	(15,500)	(97,700)	(650,400)
Term Pool Rate Changes	(549,100)	(11,000)	-	(1,202,700)	(22,200)	(51,300)	(324,300)	(2,160,600)
Tier-2 Salary Adjustment (0.11%)	23,500	500	-	47,800	700	1,600	12,900	87,000
Workers Compensation Rate Change	(23,400)	(500)	-	(52,100)	(700)	(1,700)	(13,600)	(92,000)

BUDGET BACKGROUND

Utah's Budget Process

OVERVIEW

The state of Utah's fiscal year runs from July 1 to June 30. The fiscal year is commonly referred to using the latter of the two calendar years. For example, fiscal year 2025-2026 is sometimes referred to as fiscal year 2026, FY 2026, or FY26.

Prior to legislative general sessions, the governor proposes a budget to the legislature. Under the state's Budgetary Procedures Act, "The total appropriations requested for expenditures authorized by the budget may not exceed the estimated revenues from taxes, fees, and all other sources for the next ensuing fiscal year" ([63J-1-201\(7\)](#)).

The state's enacted budget is the sum of all items of appropriation contained in legislation. "Each item of appropriation is to be expended subject to any schedule of programs and any restriction attached to the item of appropriation, as designated by the Legislature" ([63J-1-206\(2\)\(a\)](#)).

Because the state budget is a representation of appropriations (authorization to expend funds), the state budgets on a modified accrual basis, consistent with how government funds are reported in the Annual Comprehensive Financial Report (ACFR). Items of appropriation authorize expenditures and include the following: the name of the agency and line item to which authorization is granted, the sources of financing from which authorization is granted, and the amounts authorized. Items of appropriation also may include a schedule of programs, intent language, approved full-time

equivalent employment, authorized capital outlay, and other conditions of appropriations.

REVENUE COLLECTIONS

The Governor's Office of Planning and Budget (GOPB), Office of the Legislative Fiscal Analyst (LFA), and the Utah State Tax Commission gather and analyze revenue collection data on a monthly basis. Monthly State Revenue Snapshots, which summarize state revenue collections are available on the legislature's website (<https://budget.utah.gov>).

REVENUE FORECASTING

Each fall, GOPB, the LFA and the Utah State Tax Commission engage in a consensus process to forecast state revenue collections for the current and upcoming fiscal years. These forecasts are based on economic indicator projections provided by the state's Revenue Assumptions Working Group, which includes economists and field experts from GOPB, LFA, the Utah State Tax Commission, Utah Department of Workforce Services, University of Utah and other representatives.

The governor's budget recommendations are based on revenue consensus forecasts that occur in the fall each year. These forecasts are also updated during the legislative general session and inform legislative budgeting decisions. Consensus revenue estimates are published on the Utah Treasurer's Office Budget and Revenue Information [website](#) and meeting materials for the legislature's Executive Appropriations Committee (EAC) website when revenue

estimates are [adopted](#). Additional information on the economic indicators that inform revenue forecasts is included on GOPB's websites for [Policy & Economic Analysis Reports](#) and [Policy & Economic Analysis Dashboards](#).

After the budget is enacted, GOPB, LFA, and the Utah State Tax Commission gather and analyze revenue collection data on a monthly basis.

BUDGET DEVELOPMENT

Each year, officials from public education, higher education, and state agencies submit two items to GOPB: planned expenditures for their base budget and budget change requests. Common budget requests include costs associated with population growth, inflationary increases, and federal mandates. GOPB works with agencies to develop budget proposals that drive the best investment and use of Utah's resources.

After analyzing anticipated revenues, base budgets, and new budget requests, GOPB assists the governor in preparing final budget recommendations. The governor's budget recommendations are summarized in the governor's budget recommendation book and online content. The governor delivers the budget message and transmits budget recommendations to the legislature through the legislature's staff budget office, the LFA.

CAPITAL BUDGET

The state's 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. Maintenance of existing roads is classified as part of the operating budget.

The transportation infrastructure portion of the state's capital budget is managed by the Utah Transportation Commission, in consultation with Utah Department of Transportation (UDOT) and

the state's Metropolitan Planning Organizations. The Division of Facilities Construction and Management (DFCM) is responsible for ensuring capital facilities are efficiently managed and effectively implemented for the state of Utah. Part of this process includes annual updates to the five-year building plan that presents current and future state building needs. This plan is submitted to the governor and legislature annually when capital development and improvement projects are considered.

When new capital projects are funded, the state typically allocates ongoing resources for future costs related to the projects. For example, Transportation Fund appropriations for maintenance are increased when new lane miles are added. Building operation and maintenance costs are reviewed to determine if additional ongoing funding needs to be appropriated at the time a new building is funded. State code requires at least 1.1 percent of the replacement value of buildings to be set aside for capital improvements. Capital improvements are currently funded at 1.5 percent of the replacement value.

BUDGET APPROVAL AND ADOPTION

Thirty days prior to each general legislative session, the LFA, by statute, receives the governor's budget recommendations. The LFA is required to review this executive budget before the legislature convenes and to make recommendations and comments to the legislature on each item or program.

To enact law, including a budget bill, the legislature must pass an identical bill in both the House of Representatives and the Senate.

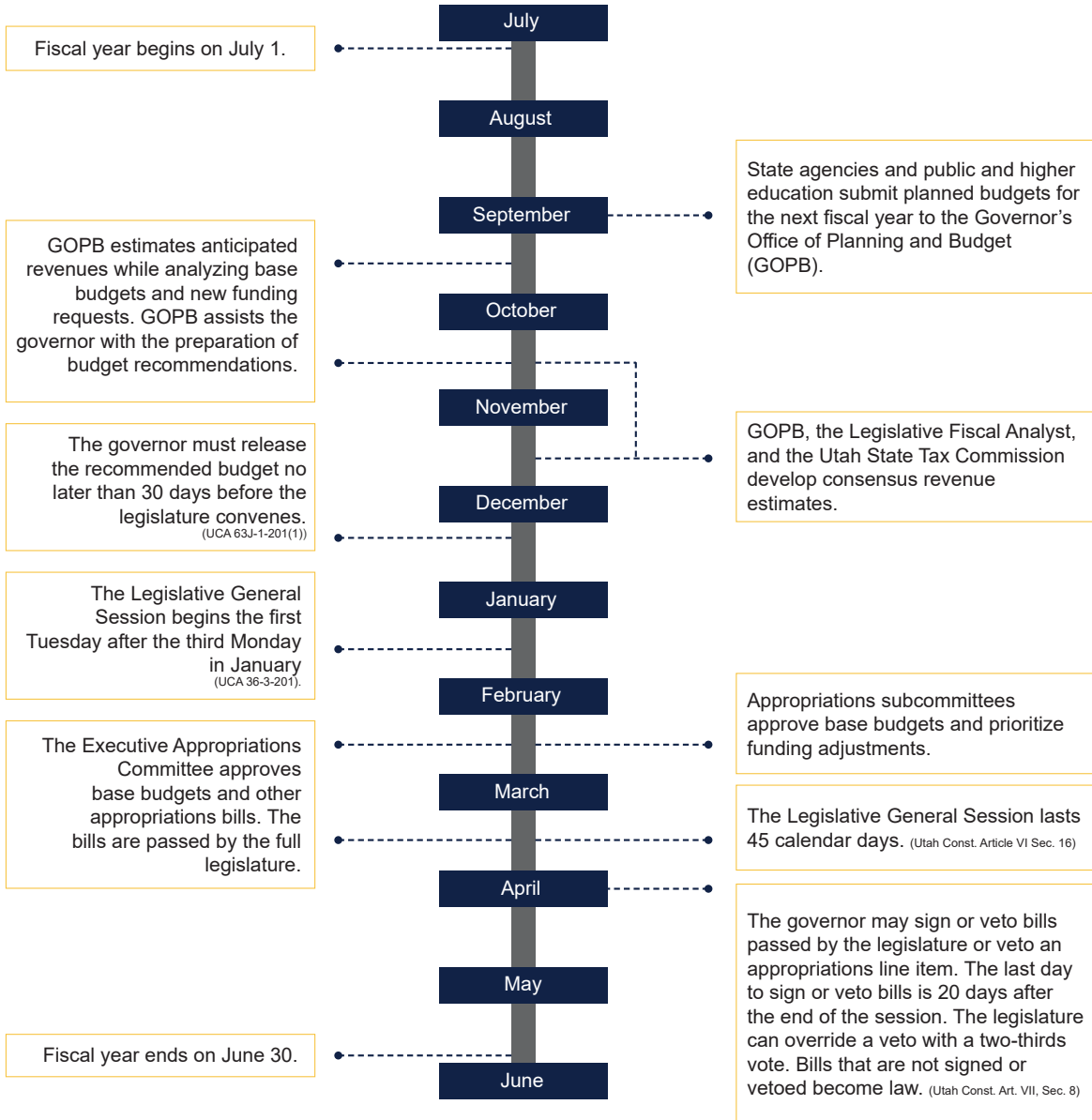
Utah is unique in that the appropriations committee is composed of the entire legislature that is divided into joint House and Senate appropriations subcommittees by topic, such as Public Education, Higher Education, Social Services, etc. After the LFA receives the governor's budget recommendations, it analyzes the recommendations and prepares its own

FIGURE 20: State of Utah Budget Timeline

BUDGET TIMELINE

The state of Utah's fiscal year runs from July 1 to June 30. The fiscal year is commonly referred to using the later of the two calendar years. For example, the fiscal year that goes from July 1, 2025 to June 30, 2026 is fiscal year 2026 (FY 2026 or FY26).

State of Utah Budget Process



Source: Governor's Office of Planning and Budget

recommendations for the legislature and its appropriation subcommittees.

The appropriation subcommittees analyze the budgets within their assigned topic area and submit their final recommendations to EAC. EAC receives the recommendations from the joint appropriations subcommittees, makes final budgetary decisions to balance the budget, and directs the LFA to prepare appropriations bills. The appropriations bills are debated and the House of Representatives and the Senate pass the budget bills.

BUDGET EXECUTION

After the legislature passes the budget bills, the governor decides whether or not to sign the bills. Once a bill is signed by the governor, it goes into effect on the date specified in the bill. State agencies use the funding provided to them in the budget to carry out their responsibilities.

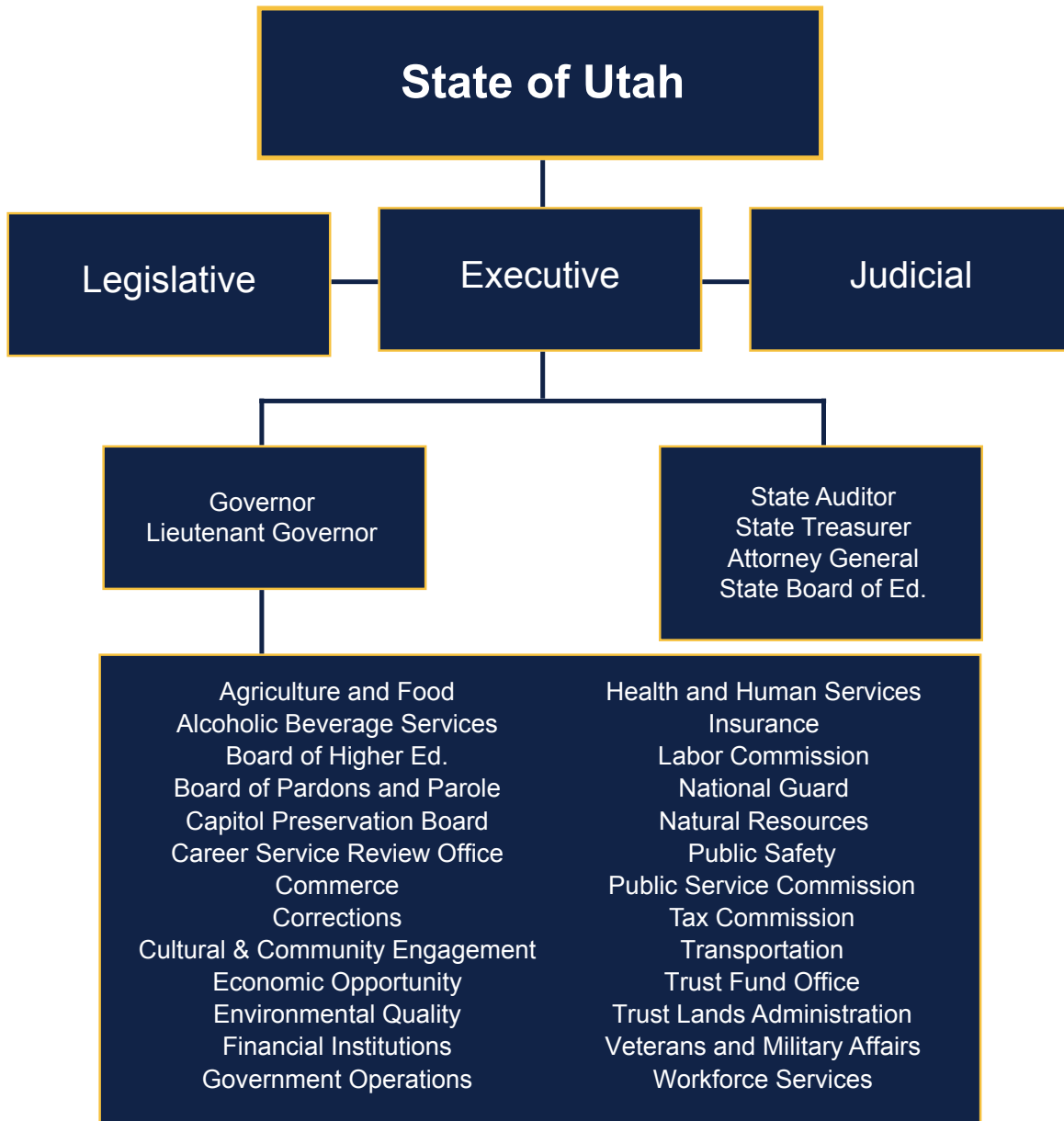
The LFA prepares an appropriations report annually that summarizes the actual enacted budget. The report and other legislative budget materials are available on <https://budget.utah.gov>. Details on agency budgets, missions, and programs are available in the LFA's Compendium of Budget Information ([COBI](#)).

Since the state of Utah only appropriates one-time revenues and balances for one-time purposes, it is common for the governor's recommended budget and the enacted budget to hold back available one-time funding in one fiscal year so it can be used for one-time uses in a future fiscal year. A summary of sources, uses, and unappropriated balances from the General Fund, Income Tax Fund, and Uniform School Fund is displayed in Table 3 of the governor's budget recommendations book. A similar table is typically provided in Table 11 of the Budget of the state of Utah after the budget is [enacted](#).

Besides the unappropriated General Fund, Income Tax Fund, and Uniform School Fund balances carried over from FY25 to FY26, the

governor's FY26 budget recommendations do not anticipate any significant change in fund balances compared to the end of FY24 fund balances. A list of FY24 balances by fund is available in the FY24 Fund Balance Report, available on [GOPB's website](#). Additional summaries of FY24 fund balances are available in the Financial Highlights and ACFR available on the Division of Finance Financial Reports [website](#).

State of Utah Org. Chart



Agency links in the organization chart are linked to agency descriptions, enacted budgets, staffing levels, and performance measures in the Compendium of Budget Information (COBI). (<https://cobi.utah.gov/2025/1/overview>)

Agency strategic plans are available on the GOPB strategic plan website. (<https://gopb.utah.gov/agency-strategic-plans>)

In addition to agency measures reported in the COBI and strategic plans, measures are also available at: <https://performance.utah.gov/>

Glossary of Budget Terms

Term	Definition
Actual Amount	The actual amount appropriated or expended in a given fiscal year. The actual expenditures may be less than the appropriated or authorized amount.
Adjustment	A recommended one-time change in an amount appropriated in the current fiscal year or a recommended one-time or ongoing change in funding for the upcoming fiscal year.
Administrative Rules	The detailed procedures established by state agencies to implement statute and programs.
American Rescue Plan Act (ARPA)	ARPA is the federal stimulus program providing money to states, counties, cities, and tribal governments to cover increased expenditures, replenish lost revenue, and mitigate economic harm from the COVID-19 pandemic. It passed in 2021 and provided \$1.9 trillion in funding, \$1.5 billion of which came to the state.
Appropriation	A legislative authorization to make expenditures and incur obligations.
Authorized Amount	The amount appropriated for the current fiscal year.
Backfill	The use of one-time funds (state or federal) to replace reductions in ongoing programmatic funding for one year.
Base Budget	The starting point budget for a future fiscal year that reflects the previous fiscal year's ongoing appropriations.
Basic School Program	The state's foundation program for funding public schools with funding based on the Weighted Pupil Unit and distributed to support basic educational programs for all public kindergarten, elementary, and secondary students in the state.
Bill	A proposed law or statute presented to the Legislature for their consideration.

Bill of Bills (Appropriations Adjustments)	A bill which contains funding for legislation that has fiscal impact and funding for other legislative action. It covers two fiscal years: the current fiscal year and the next.
Board Local Levy	An optional property tax that local school boards may levy to fund their school districts' general funds. Additionally, the state guarantees a specific amount of funding per weighted pupil unit if school districts levy this tax. See Utah Code 53F-8-302.
Bond	A certificate of indebtedness issued by a government entity as evidence of money borrowed. It is a written promise to pay a specified sum at a specified date or dates together with specific periodic interest at a specified rate. The primary bonds used by the state are General Obligation Bonds, Lease Revenue Bonds, and Revenue Bonds.
Budget	An itemized summary of estimated or intended expenditures for a fiscal year along with estimated revenues. The enacted budget is the sum of all appropriations in enacted bills.
Calendar Year	The year beginning 1 January and ending 31 December.
Capital Outlay	Expenditures which result in the acquisition or replacement of fixed assets other than computers and related hardware.
Consensus Revenue Forecast	A revenue projection developed in agreement through an official forecasting group representing both the executive and legislative branches.
Coronavirus Aid, Relief, and Economic Security Act (CARES)	Passed in 2020 and provided \$2.2 trillion in funding in response to the COVID-19 pandemic. Funding included direct payments to citizens along with money for education, disaster relief, agriculture, energy, transportation, expanded unemployment benefits, and other purposes related to the pandemic.
Current Expense	An expenditure category which includes general operational expenses of the programs including: consultants, contracts, building maintenance, small office supplies, etc.
Data Processing Capital (DP Capital)	The expenditure category that includes computer hardware, support equipment, systems, and software over \$5,000.

Data Processing Current Expense (DP Current Expense)	An expenditure category which includes costs incurred to operate information technology systems, such as Local Area Network (LAN) connections, software under \$5,000, and supplies.
Debt (General Obligation)	Debt backed by the full faith and credit of the state. Property taxes secure general obligation debt and general tax revenue pays for the debt service.
Debt (Revenue)	A bond that does not carry the “full faith and credit” of the state but rather pledges a revenue or lease stream to pay for debt service.
Debt Limit (Constitutional)	Caps total general obligation debt at 1.5 percent of total fair market value of taxable property.
Debt Limit (Statutory)	UCA 63J-3-402 limits general obligation debt to 45 percent of the allowable spending limit from the General Fund, Uniform School Fund, and Transportation Fund less debt service. A more-than two-thirds vote of both houses of the Legislature is necessary to exceed this limit.
Debt Service	The money required to pay the current outstanding principle and interest payments on existing obligations according to the terms of the obligations.
Dedicated Credits Revenue	Money that is paid to an agency by other agencies or the public for services or goods. The agency usually uses these dedicated funds to pay for its expenses in the manner it chooses and amounts can be spent up to 125% of the appropriated amount.
Earmark	A portion of a lump-sum amount designated for particular purposes by means of constitutional or statutory language.
Education Fund (EF)	See Income Tax Fund
Encumbrance	An obligation in the form of purchase orders, contracts, or salary commitments which an agency charges to an appropriation and for which the agency reserves a portion of its appropriation. Encumbrances cease when paid or when the actual liability is set up.

Enterprise Fund	Fund established by a governmental unit which operates like a business. Used by governmental units that cover most or all of their operating costs through user charges.
Expendable Special Revenue Fund	Funds and accounts that have a dedicated revenue source and can be spent without legislative action.
Expenditures	Expense categories for personnel, goods, and services needed by state programs. These include: personnel services, in-state travel, out-of-state travel, current expense, DP current expense, DP capital, capital outlay, other charges/passthrough, and cost of goods sold.
Families First Coronavirus Response Act (FFCRA)	Passed in 2020, FFCRA provided funding to address the COVID-19 pandemic including paid sick leave, insurance coverage of coronavirus testing, nutrition assistance, and unemployment benefits.
Federal Funds	Money made available to the state by an act of the Federal Congress. The Governor may accept on behalf of the State any federal assistance funds for programs that are consistent with the needs and goals of the State and its citizens and that are not prohibited by law. Generally, money comes to the State from the federal government with specific requirements. In many cases, the State must provide a match in state funds or in-kind services.
Federal Medical Assistance Percentage (FMAP)	FMAP is the federal government's share of most Medicaid expenditures. The remainder is referred to as the state share. The FMAP rate is used to reimburse states for Medicaid expenditures. The formula is designed so that the federal share is larger in states with lower per capita incomes relative to the national average.
Fee	A fixed charge for a good or service usually recorded as Dedicated Credit revenue.
Fiscal Note	An estimate by the legislative fiscal analyst of the direct and measurable costs, savings, revenue gains, or revenue losses associated with implementing a legislative bill. Fiscal notes are required for every bill and show impacts for state agencies, local governments, individuals, and businesses.

Fiscal Year (FY)	An accounting period of 12 months at the end of which the organization ascertains its financial conditions. The state fiscal year (FY) runs from July 1 through June 30. The federal fiscal year (FFY) is from Oct. 1 through Sept. 30.
Fixed Assets	Long-term assets which will normally last in excess of one year such as land, buildings, machinery, furniture, etc.
Full Faith and Credit	A pledge of the general taxing power of the government for the payment of a debt obligation.
Full Time Equivalent (FTE)	A method of standardizing the personnel count. One person working 40 hours per week for one year is equal to one full-time equivalent. Two people working 20 hours each per weeks are equal to one FTE. One FTE is any combination of hours that equals a full-time 40-hour a week employee.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts.
General Fund (GF)	The primary or catchall fund of a government. It is similar to a firm's general ledger account, and records all assets and liabilities of the entity that are not assigned to a special purpose fund. It provides the resources necessary to sustain the day-to-day activities with state government. When governments or administrators talk about 'balancing the budget' they typically mean balancing the budget for their general fund. The primary source of this revenue in Utah is sales tax, although there are several other taxes that contribute to the General Fund.
General Obligation Bonds (G.O.)	The full faith and credit of the State is the security for G.O. debt. The state Constitution and statute limit the level of G.O. debt that may be issued.
Grant	A contribution by one entity to another without expectation of repayment. This is usually made in support of some specified function or goal.
Income Tax Fund	Previously called the Education Fund. The Income Tax Fund receives all revenues from taxes on intangible property or from income tax. It is the main funding source for public and higher education and provides funding for children and individuals with disabilities.

Indirect Charges	Costs that are not directly accountable to a cost object, such as a particular project, function, service, or product. They are also called overhead shared expenses, and are often allocated rather than computed. These can be either fixed or variable.
Inflation	The rate of increase in prices over a given period of time
Infrastructure Investment and Jobs Act (IIJA)	This act authorized \$1.2 trillion in spending to address long-term investments in transportation, energy, water, broadband, public lands, environmental remediation, and resiliency. Funds are distributed through new and existing grant programs which are managed at the state agency level.
Initiative	A procedure by which citizens can propose a law and ensure its submission to the electorate.
Intent Language	A statement added to appropriations bills to explain or put conditions on the use of line item appropriations. These statements are part of an appropriations act but expire at the end of the fiscal year. Intent language cannot replace or supersede current statutes.
Interim	The period between regular sessions of the Legislature.
Internal Service Fund	A fund established by a governmental unit to provide goods and services primarily to other governmental agencies. User charges usually finance these funds. ISFs employ business practices to take advantage of economies of scale, to avoid duplication of effort, and to provide an accounting mechanism to identify costs of certain governmental services.
Lapse	The automatic termination of an appropriation and the return of the unexpended funds to the base fund.
Lapsing Funds	Unspent money remaining at the end of the year reverts (or lapses) back to the base fund unless otherwise designated.
Lease Revenue Bonds	The State Building Ownership Authority issues lease revenue bonds as the official owner of state facilities. Debt service (usually paid over 20 years) comes from rents collected from

user agencies and carries an interest rate slightly higher than general obligation debt.

Legislative Oversight

The responsibility of the legislature to review operations of executive and judicial agencies.

Line Item

Each appropriated sum has an item number in an appropriations bill. Each line item appropriation may have several programs. Once the appropriation becomes law, an agency may move funds from program to program within the line item, but not from one line item to another.

Maintenance of Effort (MOE)

An MOE requires entities to maintain their financial contribution to a program at not less than the amount of their contribution for some prior time period to ensure federal assistance results in an increased level of activity rather than replacing state dollars with federal dollars.

Minimum Basic Rate (Basic Levy)

The local property tax that school districts are required to levy to be eligible for state appropriations toward the Minimum School Program. Revenue from this tax is used to fund programs within the Basic School Program of the Minimum School Program. If a district does not generate enough revenue with this tax to fund its entitlement, the state makes up the difference. See Utah Code 53F-2-301.

Minimum School Program (MSP)

The framework for funding school districts and charter schools in Utah. The MSP is composed of multiple programs organized, according to funding source, into the Basic School Program, Related to Basic School Program, and the Voted & Board Local Levy Programs. The MSP funding consists of local property tax funds, state income tax funds, and other state-appropriated tax funds. The MSP funds are distributed according to formulas provided by state law, and State Board of Education rules. See Utah Code 53F-2.

Non-lapsing Funds

The Legislature can authorize an agency, via statute or intent language, to keep unused funds at the end of a fiscal year. Otherwise unexpended funds return (lapse) to their account of origin.

Obligations

Orders placed for goods and services, contracts and subawards made, and similar transactions that require payment.

One-time vs. Ongoing Funding	Both revenue and expenditures may be one-time (short, distinct period of time) or ongoing (lasting from year to year).
Operating Expenses	Those costs which are necessary to the operations of an agency and its program(s).
Operating Surplus	The amount by which annual revenues exceed outlays.
Operations and Maintenance (O&M)	Expenses to clean and maintain facilities on a regular basis.
Pass-through	An expenditure category for funds collected by one program or agency and “passed-through” to another group for services or expenditure.
Per Diem	Daily allowance for living expenses that is provided to employees when they are required to travel for work.
Personnel Services	An expenditure category which includes all personnel costs, including salary and benefits.
Rainy Day Fund	A fund established by the State of Utah to ensure emergency funding is available in the event of a crisis, economic downturn, or emergency
Referendum	A popular vote of the electorate on a measure adopted by the Legislature.
Regulation	A rule or order of an agency promulgated under the authority of a statute.
Related to Basic School Program	A group of programs intended to complement the general education programs of the Basic School Program. These programs are funded by legislative appropriation and entirely funded from state revenue sources.
Restricted Funds	Accounts consisting of revenues restricted for use in or for specific programs or purposes e.g. Transportation Fund, Uniform School Fund, various General Fund-Restricted Funds.

Retained Earnings	The accumulated earnings of an Internal Service Fund (ISF) or Enterprise Fund (EF) still in the fund and not reserved for any specific purpose.
Revenue	The yield of taxes and other sources of income that the state collects.
Revenue Bonds	A bond for which the state guarantees repayment with revenues generated by a specified revenue-generating activity associated with the purpose of the bond. For example, tuition could be dedicated to repay the revenue bond for a new classroom building.
Revenue Surplus	The amount by which annual collections exceed forecasted revenue. The Legislature uses this in the context of Rainy Day Fund deposits.
Shared Revenue	Revenue levied by one governmental unit and distributed to one or more other governmental units.
Short-term Debt	Debt of less than one year.
Statute	A written law enacted by a duly organized and constituted legislative body and approved by the governor.
Supplemental Appropriation	The adjustment of funds allocated over/under the original appropriation. Generally, an increase in current year appropriations above the original legislative appropriation.
Surety Bond	A written commitment to pay damages for losses caused by the parties named due to non-performance or default.
Tax	A compulsory charge or contribution levied by the government on persons or organizations for financial support.
Transfers	Movement of money from one governmental unit account to another governmental unit account. (Usually reflects the exchange of funds between line items.)

Transportation Fund	A revenue fund consisting primarily of revenue from fuel taxes. The state Constitution restricts this revenue to road and highway-related issues.
Unified Economic Opportunity Commission (UEOC)	Interbranch commission that recommends policy and budgetary changes regarding seven policy areas: talent, education, and industry alignment; housing affordability; women in the economy; water infrastructure and environment; growth and transportation; government efficiency and cooperation; and innovation. The governor chairs the commission, and many of the recommendations are included in the governor's annual budget.
Uniform School Fund (USF)	A source of revenue for purposes of public education. The Uniform School Fund is a special revenue fund within the Income Tax Fund.
Veto	An official action of the governor to nullify legislative action. The Legislature may override the action by a constitutional two-thirds vote of each house if still in session or if called back into a veto override session.
Voted & Board Local Levy Programs	Optional state-supported property tax guarantee programs. School districts may levy a voted or board local levy and receive a guaranteed amount of revenue per weighted pupil unit from the state.
Voted Local Levy	An optional property tax that individual school districts may levy only with voter approval. Additionally, the state guarantees a specific amount of funding per weighted pupil unit if school districts levy this tax. Utah Code 53F-2-601 & 53F-8-301.
Weighted Pupil Unit (WPU)	The basic unit of measure used to calculate a school's entitlement to funding for specific programs within the Minimum School Program. Every full-time student generates one WPU. Students with certain characteristics (e.g. special education, economically disadvantaged, etc.) receive additional WPUs.

