

# 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".

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   | <a href="#"><u>Foreword</u></a>          |
| 17  | <a href="#"><u>Introduction</u></a>      |
| 26  | <a href="#"><u>People</u></a>            |
| 36  | <a href="#"><u>Place</u></a>             |
| 46  | <a href="#"><u>Prosperity</u></a>        |
| 61  | <a href="#"><u>Primary Tables</u></a>    |
| 106 | <a href="#"><u>Agency Tables</u></a>     |
| 181 | <a href="#"><u>Budget Background</u></a> |

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**

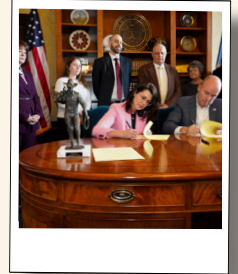
To bolster Utah's already elite economy, the administration worked with the legislature to allocate significant investments to Utah's workforce. **From 2021 to 2024, the state invested \$78.6 million in workforce initiatives.** These investments included funding for skills development training, economic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



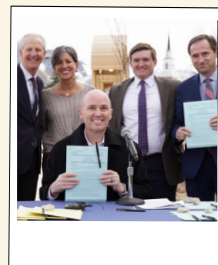
*"We hope to help victims, empower victims, [and] survivors..."  
(Lt. Gov. Henderson, 2023)*

## **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

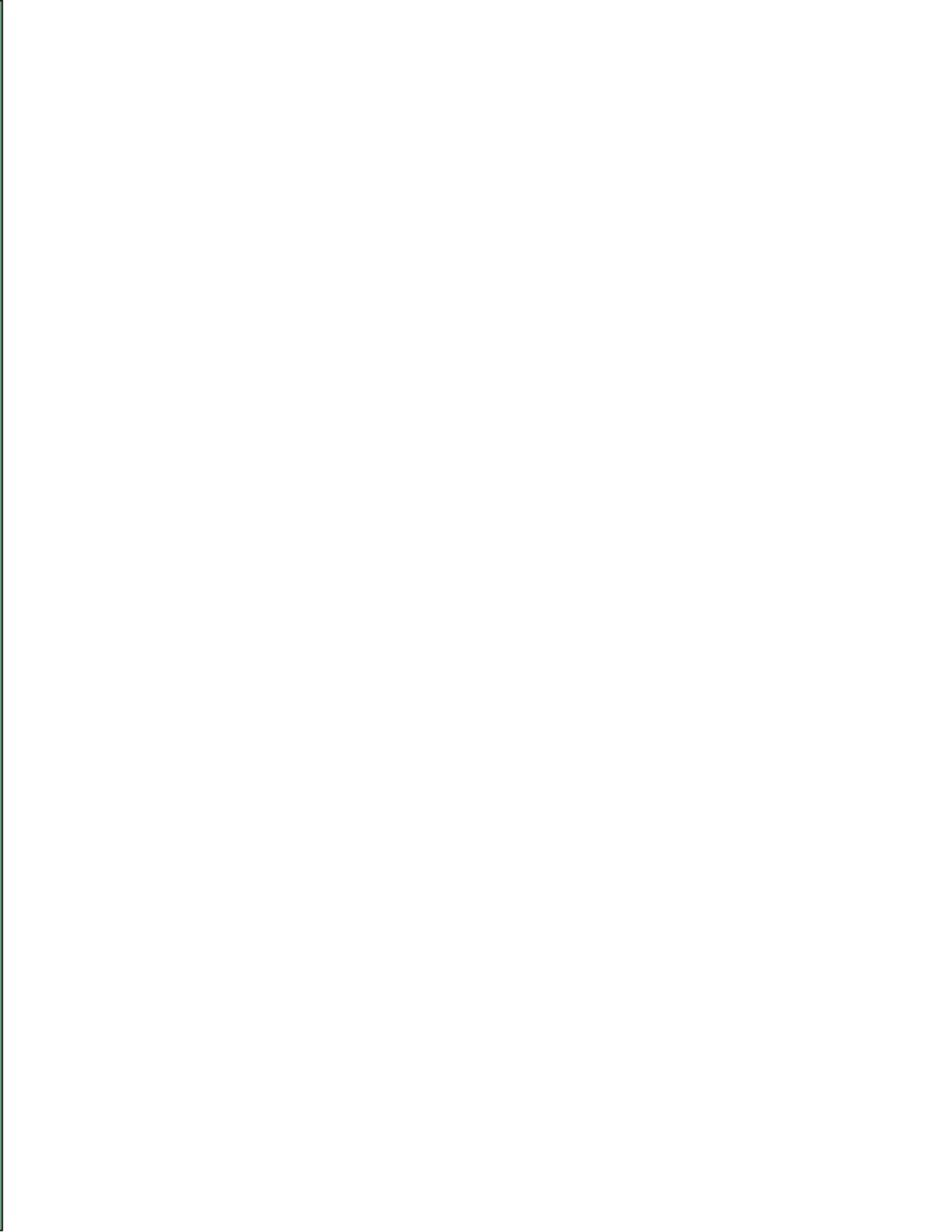
Rep. Nelson T. Abbott  
Rep. Cheryl K. Acton  
Rep. Carl R. Albrecht  
Rep. Melissa G. Ballard  
Rep. Stewart E. Barlow  
Rep. Gay Lynn Bennion  
Rep. Kera Birkeland  
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Rep. Quinn Kotter

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Rep. Ryan D. Wilcox  
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Sen. Jacob L. Anderegg  
Sen. Heidi Balderree  
Sen. Nate Blouin  
Sen. Curtis S. Bramble  
Sen. David G. Buxton  
Sen. Kirk A. Cullimore  
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Sen. Derrin R. Owens  
Sen. Stephanie Pitcher  
Sen. Jen Plumb  
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

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Eliminating Social Security tax



Doubling energy production



Proactive innovation, quality service,  
and fiscal responsibility

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*“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*

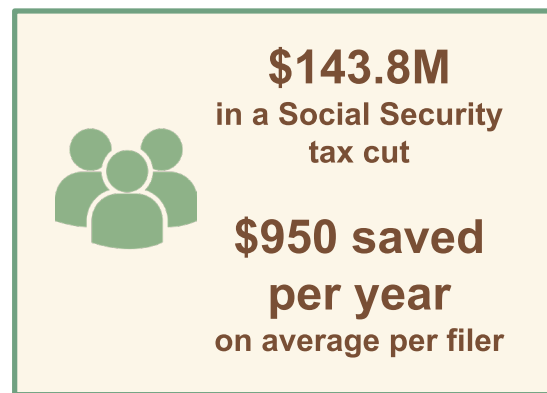
# INTRODUCTION

## 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.

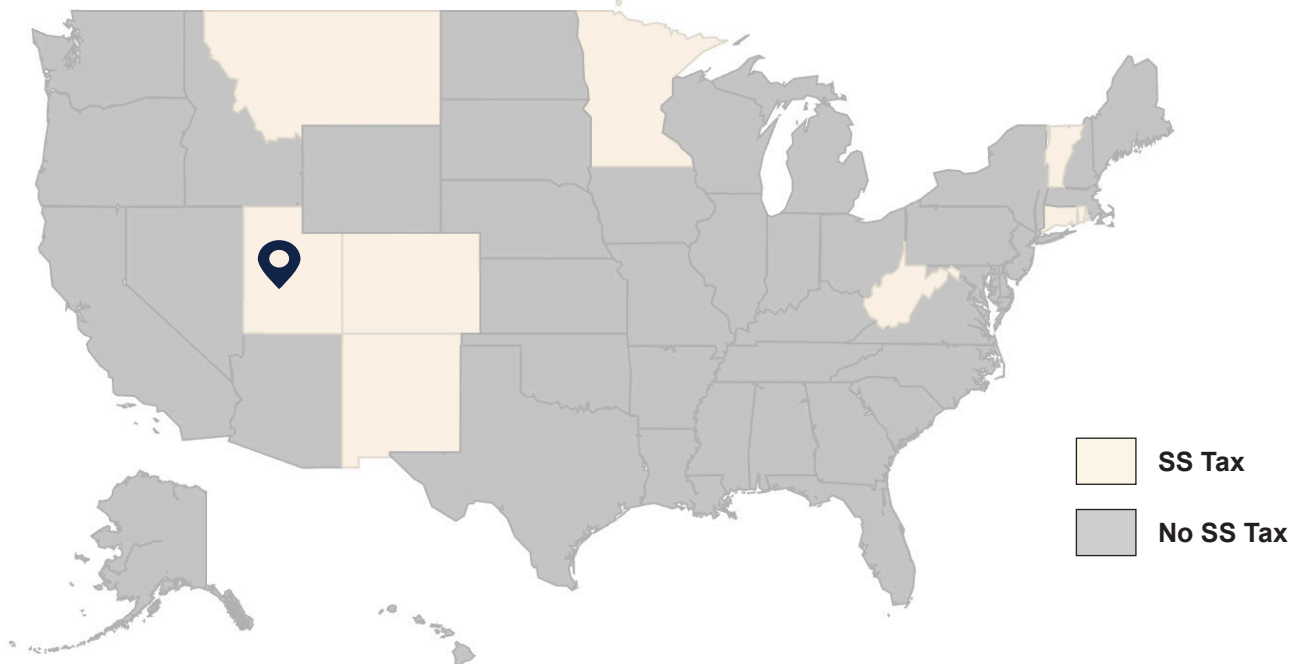
This year, the administration is proud to recommend a major tax overhaul that eliminates the state tax on Social Security benefits. Exempting Social Security income from state taxes recognizes the contributions of older residents and allows them to keep more of their hard-earned income. It provides direct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

relief to more than 150,000 Utahns, easing the burden of rising costs and promoting financial security during retirement.<sup>1</sup> 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.<sup>2</sup>
- **Healthy Reserves:** The state maintains robust rainy day funds, providing cushion during economic downturns and unexpected emergencies.<sup>3</sup>
- **Economic Growth:** Growth in economic output consistently ranks among the highest in the country.<sup>4</sup>
- **Debt Management:** The state has a low level of debt compared to other states, demonstrating responsible borrowing practices.<sup>5</sup>
- **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.<sup>6</sup>
- **Focus on Efficiency:** Utah’s government strives for efficiency in its operations, minimizing unnecessary spending and maximizing the use of taxpayer dollars.<sup>7</sup>

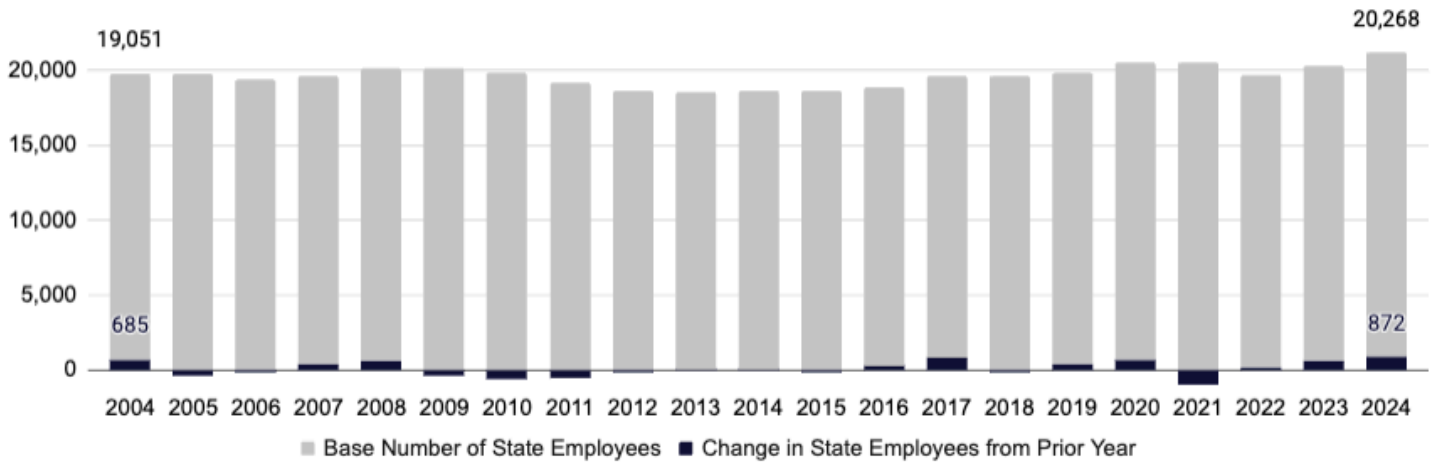
## BUDGET HIGHLIGHTS

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

The infographic features a central green trophy icon with a star on it. Surrounding the trophy are five text boxes, each representing a national recognition:

- 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

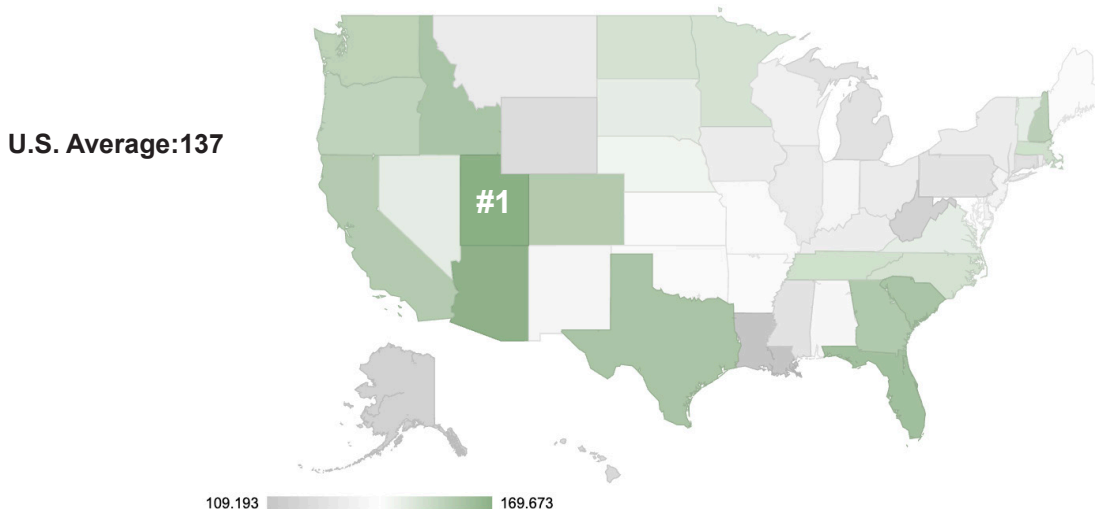
## ECONOMIC BACKDROP

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.<sup>8</sup>

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.<sup>9</sup>
- **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.<sup>10</sup>

- **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.<sup>11</sup>
- **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.<sup>12</sup>

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.<sup>13</sup>
- **Strong Job Market:** The state’s low unemployment rate and robust job growth offer ample opportunities for workers.<sup>14</sup>
- **Business-Friendly Environment:** Utah’s favorable tax policies and regulatory environment attract businesses and investment.<sup>15</sup>
- **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>   |
| <b>Total</b>                   | <b>\$55</b>   | <b>\$489</b>   |
| Contingent Appropriations      | \$100         |                |
| <u>Tax Reduction Set-Aside</u> | <u>(\$66)</u> | <u>(\$165)</u> |
| <b>FY26 Net Available</b>      | <b>\$89</b>   | <b>\$324</b>   |

## 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.

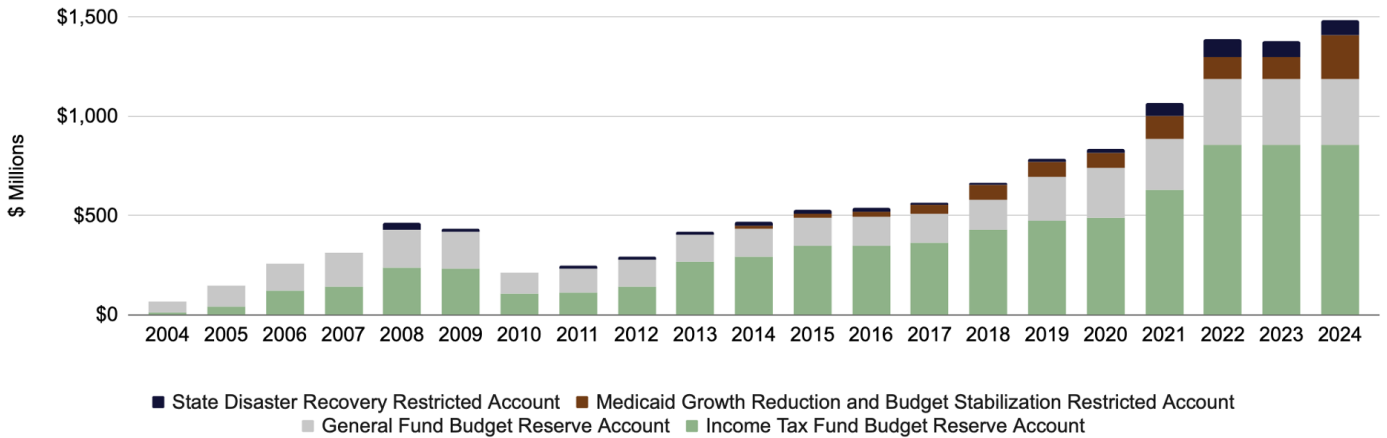
### *Where the Money Goes*

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**

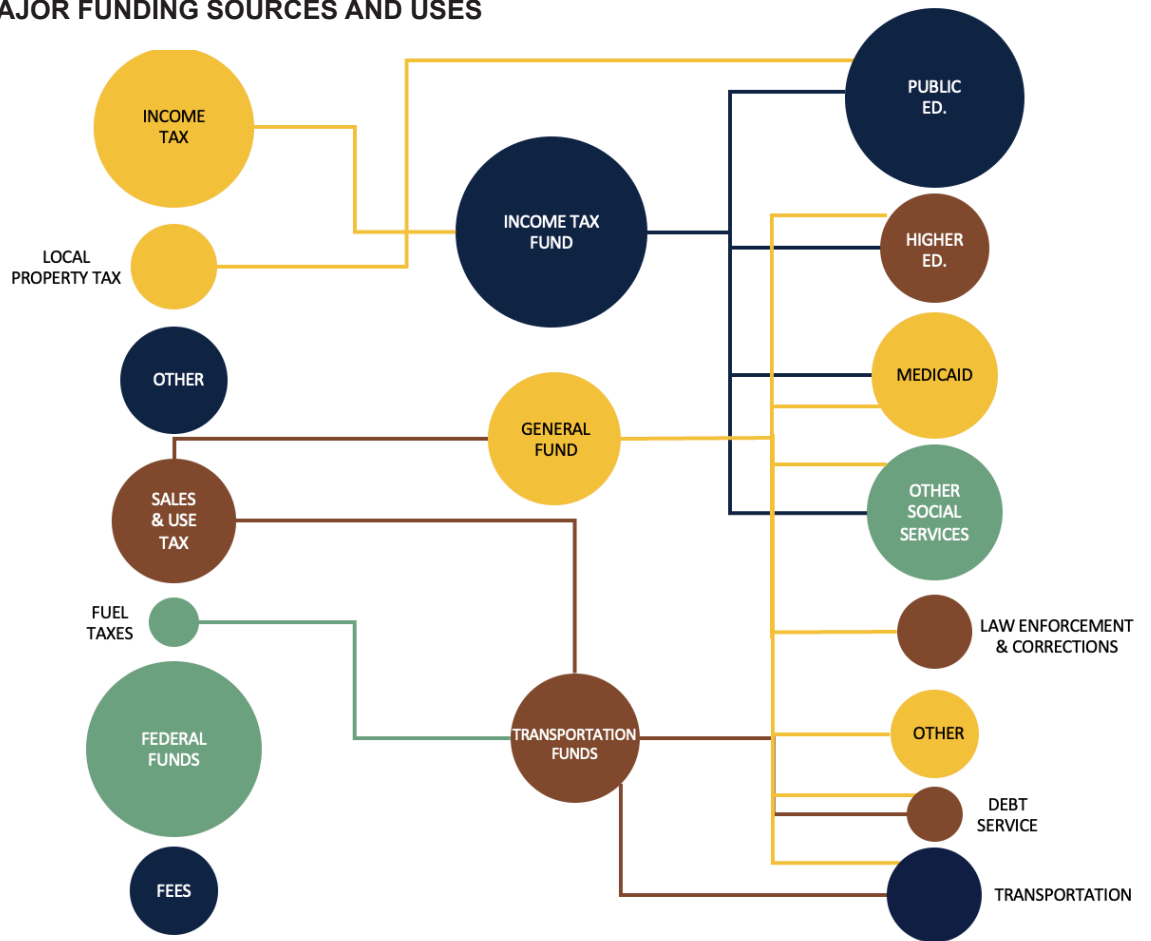
**\$1.48M**



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).<sup>16</sup>
- **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.

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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.<sup>1</sup> 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.

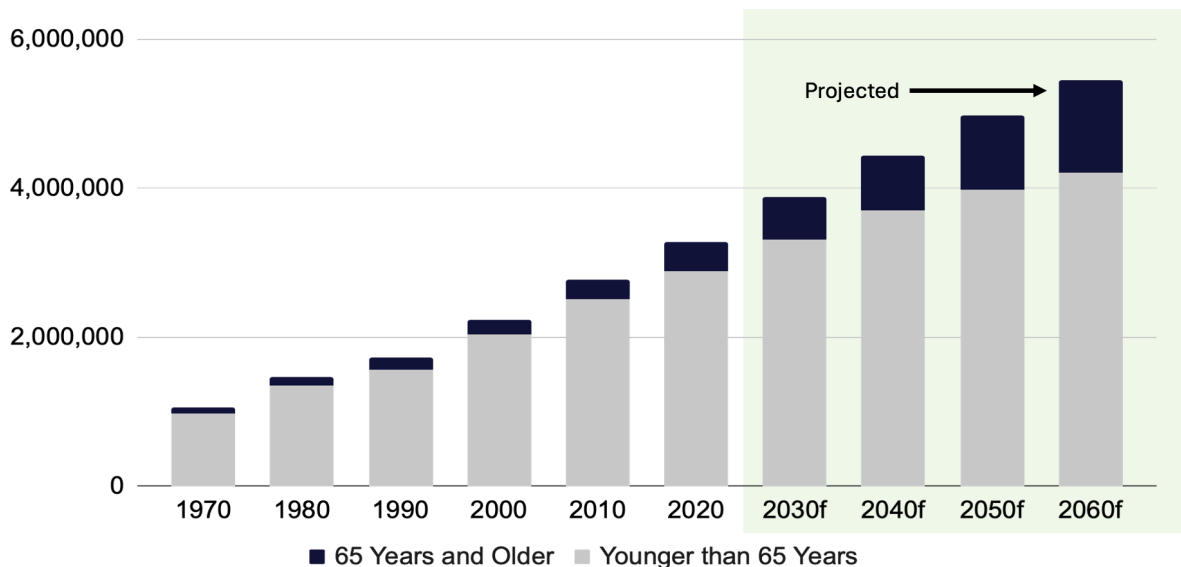
In total, the administration recommends \$170.3 million in WISE investments.

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

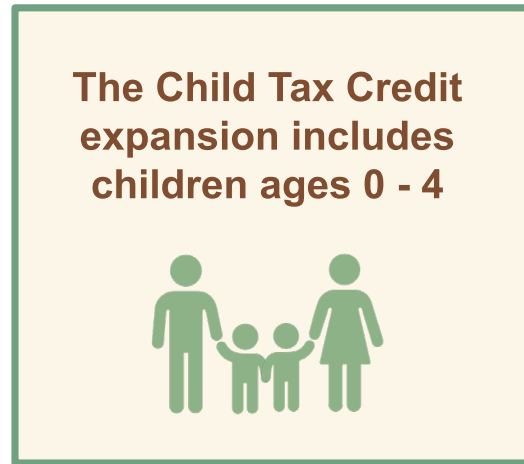


### Engagement

\$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.<sup>4</sup> 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.

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# PEOPLE CROSSWALK

| Pg #  | Item Name  | Agency           | Ongoing GF/ITF       | One-Time GF/ITF     | Ongoing OTHER       | One-Time OTHER       | Total Funds          |
|---|--|------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| <b>WISE</b>   |  |                  |                      |                     |                     |                      |                      |
|   | 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 <sup>a</sup>                      | Attorney General | 260,000              | –                   | 780,000             | –                    | 1,040,000            |
|   | Increase Capacity to Protect Vulnerable Adults & Seniors                       | DHHS             | 408,100              | –                   | –                   | –                    | 408,100              |
| 27  | <b>WISE Total</b>  |                  | <b>\$151,782,200</b> | <b>\$4,200,000</b>  | <b>\$13,987,900</b> | <b>\$300,000</b>     | <b>\$170,270,100</b> |
| <b>Strengthening Families</b>   |  |                  |                      |                     |                     |                      |                      |
|   | 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              |
| <b>Strengthening Families - Safeguard Children</b>                    |  |                  |                      |                     |                     |                      |                      |
|   | School Safety Needs Assessment Findings <sup>b</sup>                           | Public Education | –                    | –                   | –                   | 130,000,000          | 130,000,000          |
|   | SNAP Summer EBT <sup>b</sup>   | DWS              | –                    | –                   | –                   | 97,311,600           | 97,311,600           |
|   | Foster Care & Kinship Investments  | DHHS             | 5,050,000            | –                   | 548,600             | –                    | 5,598,600            |
|   | Reduced-Price School Lunch <sup>b</sup>  | Public Education | –                    | –                   | –                   | 5,245,300            | 5,245,300            |
|   | Managing Devices in Schools <sup>b</sup>                                       | Public Education | –                    | –                   | –                   | 3,661,700            | 3,661,700            |
|   | School Safety Guardian Stipends <sup>b</sup>                                   | 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  | <b>Strengthening Families Total</b>  |                  | <b>\$8,779,500</b>   | <b>\$3,129,500</b>  | <b>\$548,600</b>    | <b>\$245,468,600</b> | <b>\$257,926,200</b> |
| <b>Service and Civic Leadership</b>                                   |  |                  |                      |                     |                     |                      |                      |
|   | Camp Williams South Gate Access Point <sup>c</sup>                             | 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  | <b>Service and Civic Leadership Total</b>                                      |                  | <b>\$585,000</b>     | <b>\$19,516,200</b> | <b>–</b>            | <b>–</b>             | <b>\$20,101,200</b>  |
| <b>Vulnerable Populations</b>   |  |                  |                      |                     |                     |                      |                      |
|   | 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 <sup>d</sup>                         | 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              |
| <b>Vulnerable Populations - Victim Services</b>                       |  |                  |                      |                     |                     |                      |                      |
|   | 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>     |
| <b>Vulnerable Populations - Support Individuals with Disabilities</b> |  |                  |                      |                     |                     |                      |                      |
|   | 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>    |
| <b>Vulnerable Populations - Opioid Response</b>                       |  |                  |                      |                     |                     |                      |                      |
|   | 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>    |
| <b>Vulnerable Populations - Child &amp; Youth Services</b>            |  |                  |                      |                     |                     |                      |                      |
|   | 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 &amp; 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>   |
|      | <b>Vulnerable Populations - Homelessness Alleviation</b>          |        |                     |                    |                     |                    |                     |
|      | 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   | <b>Vulnerable Populations Total</b>                               |        | <b>\$29,462,300</b> | <b>\$8,667,200</b> | <b>\$39,987,000</b> | <b>\$6,900,100</b> | <b>\$85,016,600</b> |

<sup>a</sup> This item is also included in the Rural Success Total.

<sup>b</sup> This item is also included in the Public Education Total.

<sup>c</sup> This item is also included in the Responsible Fiscal Management - Capital Projects Subtotal.

<sup>d</sup> 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

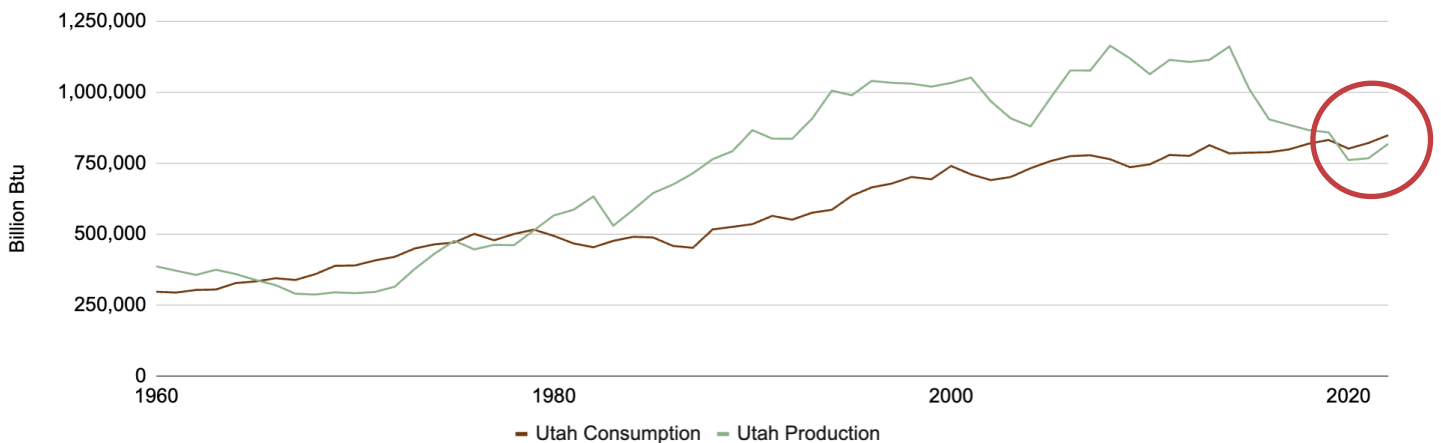
Utah has a rich history of producing more than enough energy for the state's needs. However, a growing population, emerging energy-intensive industries, increasing electrification of vehicles and other products, and aging baseload generation facilities necessitate expanding capacity to keep pace with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

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

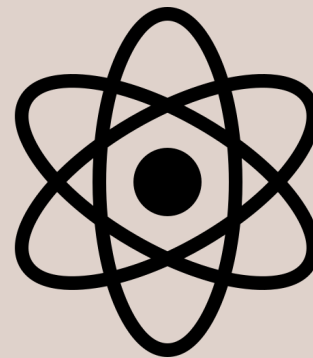


## THE CHALLENGE:

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

## UTAH'S STRATEGY:

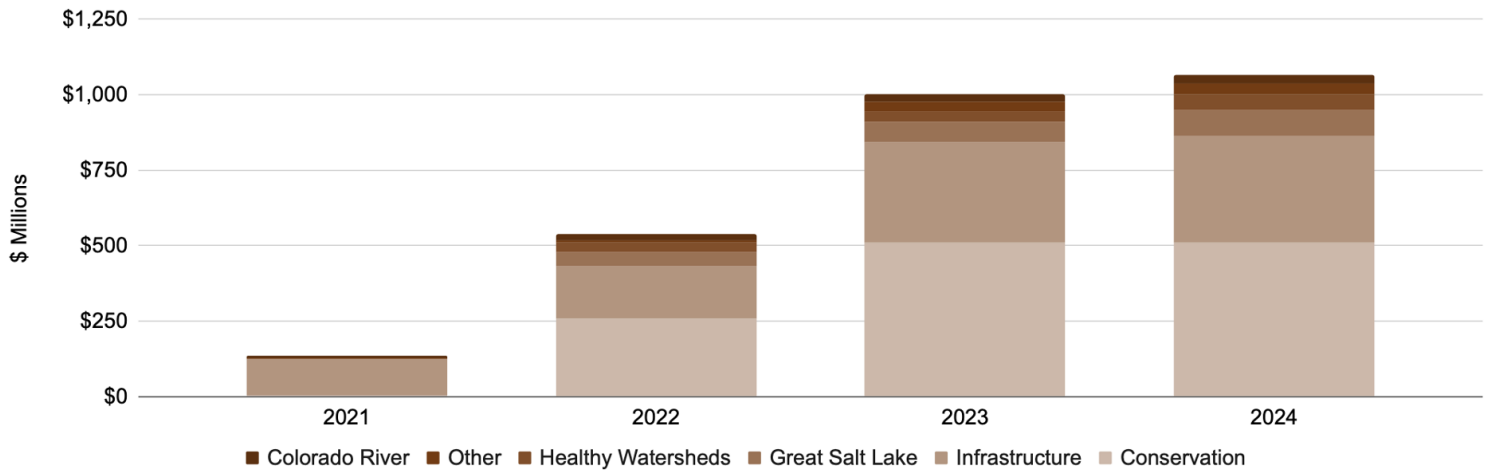
- Increase transmission capacity
- Boost energy production
- Provide clean and reliable energy through policy
- Invest in innovation and research



**\$20.4M Nuclear**

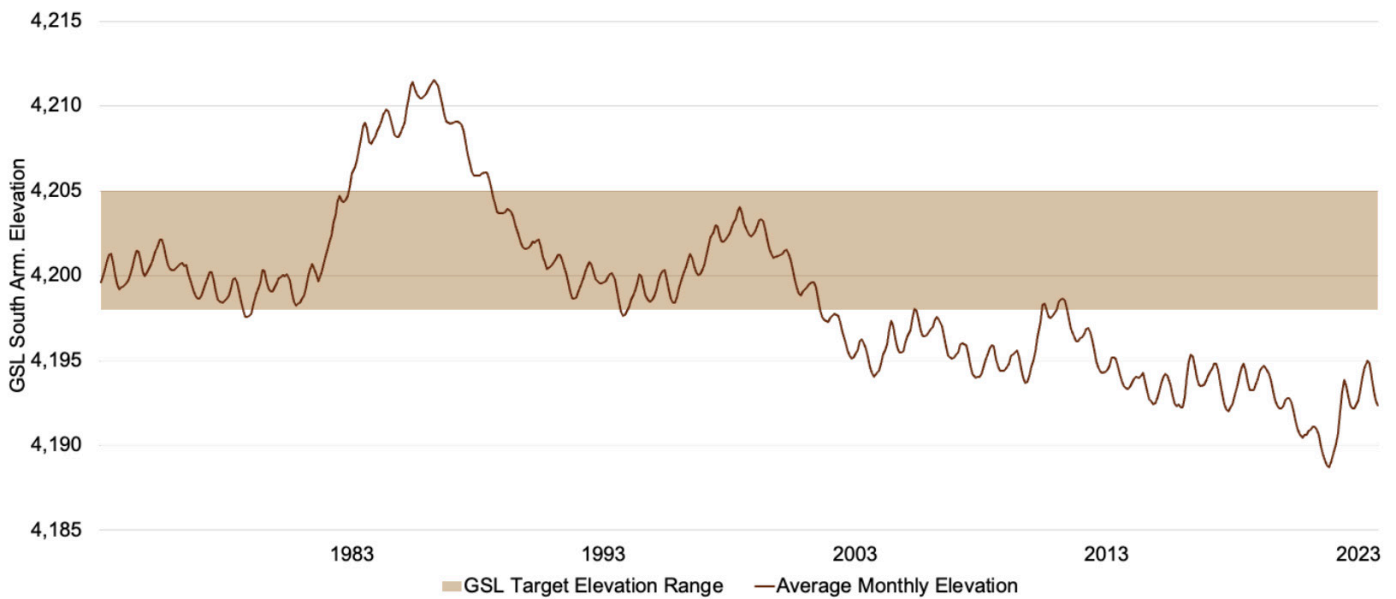
**\$4.3M Geothermal**

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



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

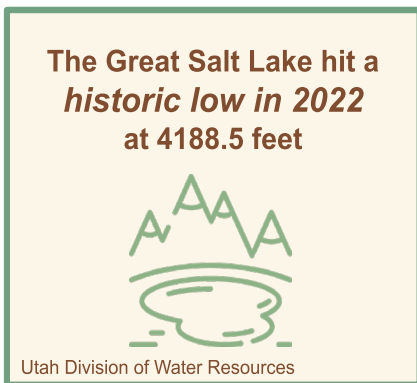
**FIGURE 11: GREAT SALT LAKE ELEVATION OVER TIME**



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.

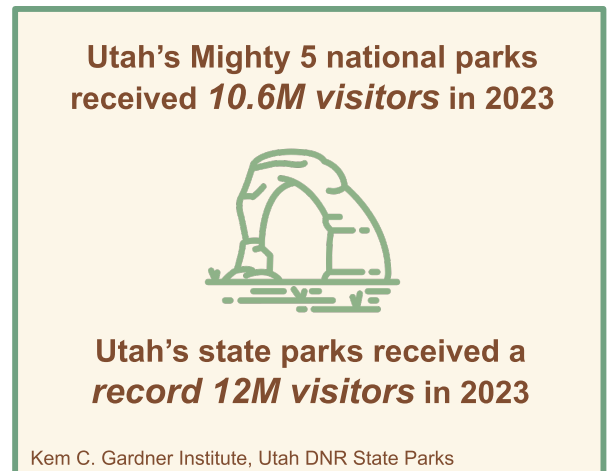
- **\$651,100 for Air Quality.** Clean air is essential for public health. Utah’s topography and weather patterns pose unique challenges to the state’s air quality. Utah has made significant progress in improving air quality through continued research and monitoring, public education, collaboration with 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.<sup>2</sup> 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         |
|---|--|----------------|--------------------|---------------------|--------------------|---------------------|---------------------|
| <b>Operation Gigawatt</b>                         |  |                |                    |                     |                    |                     |                     |
|   | Operation Gigawatt - Nuclear <sup>a</sup>                  | DNR            | 400,000            | 20,000,000          | –                  | –                   | 20,400,000          |
|   | Operation Gigawatt - Geothermal <sup>a</sup>               | DNR            | 150,000            | 4,199,000           | –                  | –                   | 4,349,000           |
| 37  | <b>Operation Gigawatt Total</b>                            |                | <b>\$550,000</b>   | <b>\$24,199,000</b> | <b>–</b>           | <b>–</b>            | <b>\$24,749,000</b> |
| <b>Quality of Life</b>                            |  |                |                    |                     |                    |                     |                     |
|   | Outdoor Recreation Maintenance Shop <sup>b</sup>           | 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 <sup>b</sup>                   | DNR            | –                  | –                   | –                  | 600,000             | 600,000             |
|   | Antelope Island Theater & Visitor Center Operations        | DNR            | –                  | –                   | 500,000            | –                   | 500,000             |
|   | Oil, Gas & Mining Field Vehicles <sup>a</sup>              | DNR            | –                  | –                   | 10,000             | 140,000             | 150,000             |
|   | Predator Control   | DNR            | –                  | –                   | 100,000            | –                   | 100,000             |
| <b>Water and Watershed</b>                        |  |                |                    |                     |                    |                     |                     |
|   | 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>   |
| <b>Public Lands</b>                               |  |                |                    |                     |                    |                     |                     |
|   | Shared Stewardship <sup>a</sup>                            | DNR            | –                  | 1,400,000           | –                  | –                   | 1,400,000           |
|   | Public Lands Legal Counsel <sup>a</sup>                    | 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>    |
| <b>Culture, History and Arts</b>                  |  |                |                    |                     |                    |                     |                     |
|   | 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  | <b>Quality of Life Total</b>                               |                | <b>\$2,151,100</b> | <b>\$37,742,500</b> | <b>\$2,160,000</b> | <b>\$33,705,000</b> | <b>\$75,758,600</b> |
| <b>Homes, Health &amp; Safety</b>                 |  |                |                    |                     |                    |                     |                     |
|   | Central Evidence Warehouse <sup>b</sup>                    | 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 <sup>a</sup>                    | 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            | –                  | –                   | –                  | –                   | –                   |
| <b>Homes, Health &amp; Safety - Public Safety</b> |  |                |                    |                     |                    |                     |                     |
|   | 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 <sup>a</sup>                                | 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 &amp; 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                          | <b>Homes, Health &amp; Safety Total</b>                    |                | <b>\$9,831,200</b> | <b>\$72,545,200</b> | <b>\$1,202,100</b> | <b>\$8,781,600</b>  | <b>\$92,360,100</b> |
| <b>Other Transportation</b> |  |                |                    |                     |                    |                     |                     |
|                             | Bluffdale Bonding Cash Swap                                | Transportation | -                  | -                   | -                  | 12,000,000          | 12,000,000          |
|                             | Multi-Agency Airport Hangar <sup>b</sup>                   | 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 | -                  | -                   | -                  | -                   | -                   |
|                             | <b>Other Transportation Total</b>                          |                | <b>\$-7,100</b>    | <b>\$9,001,600</b>  | <b>\$9,295,700</b> | <b>\$21,726,300</b> | <b>\$40,016,500</b> |

<sup>a</sup> This item is also included in the Rural Success Total.

<sup>b</sup> 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.

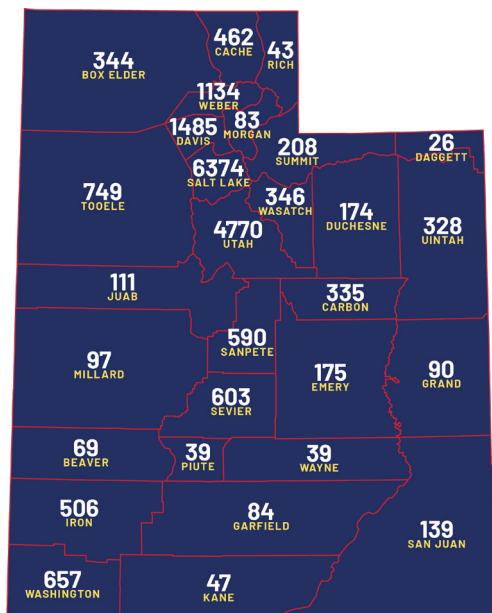
## RURAL SUCCESS

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



**76% of state jobs filled  
between 2021-2024  
were by rural Utahns**

Division of Human Resource Management

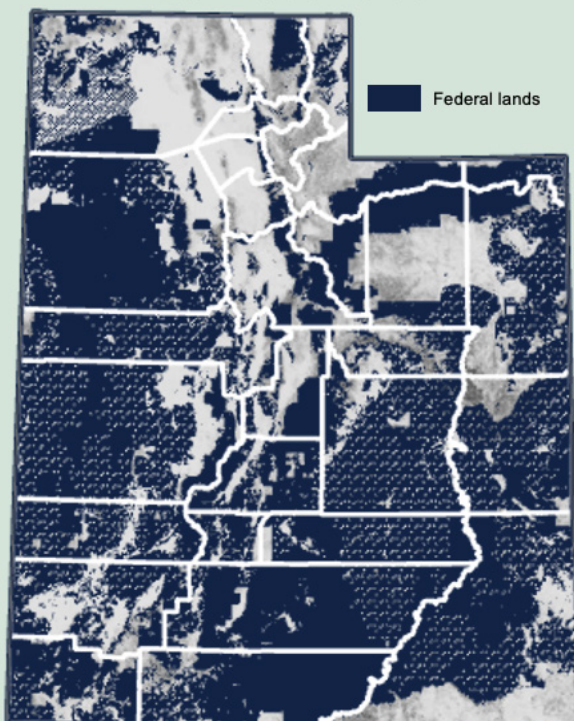
Source: Division of Human Resource Management

# 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

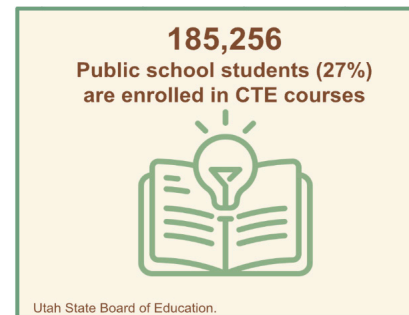
Utah’s public schools play a critical role in building engaged communities, enhancing economic opportunity, and laying the foundation for a prosperous future. Gov. Cox recommends \$759.8 million for public education, including \$133.3 million for school safety, \$101 million to support teachers and \$178.6 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).

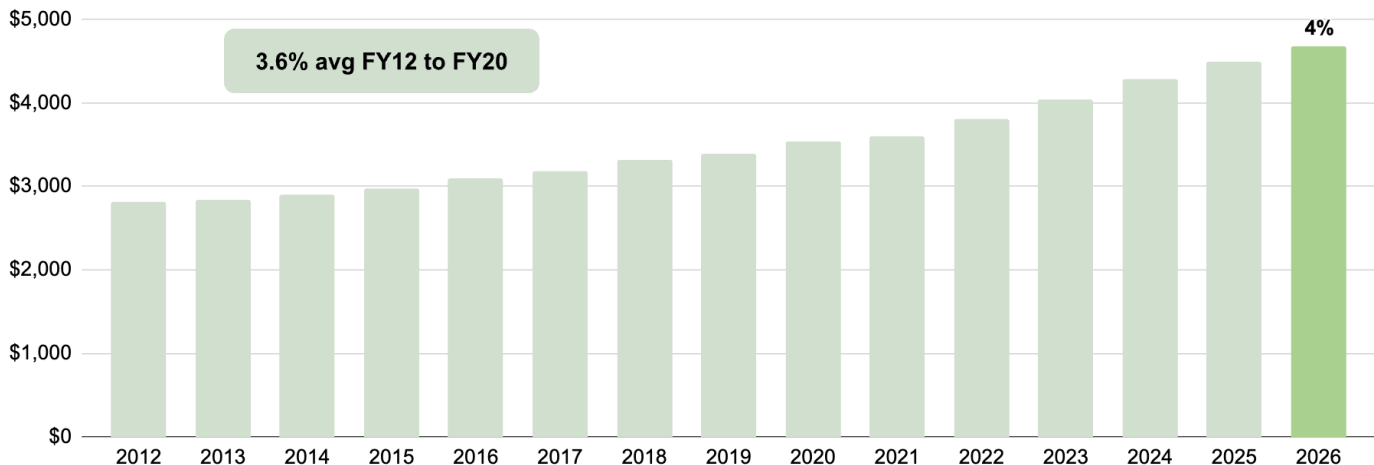
The administration believes every student should be well-equipped to earn a post-secondary credential or enter the workforce upon high

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.

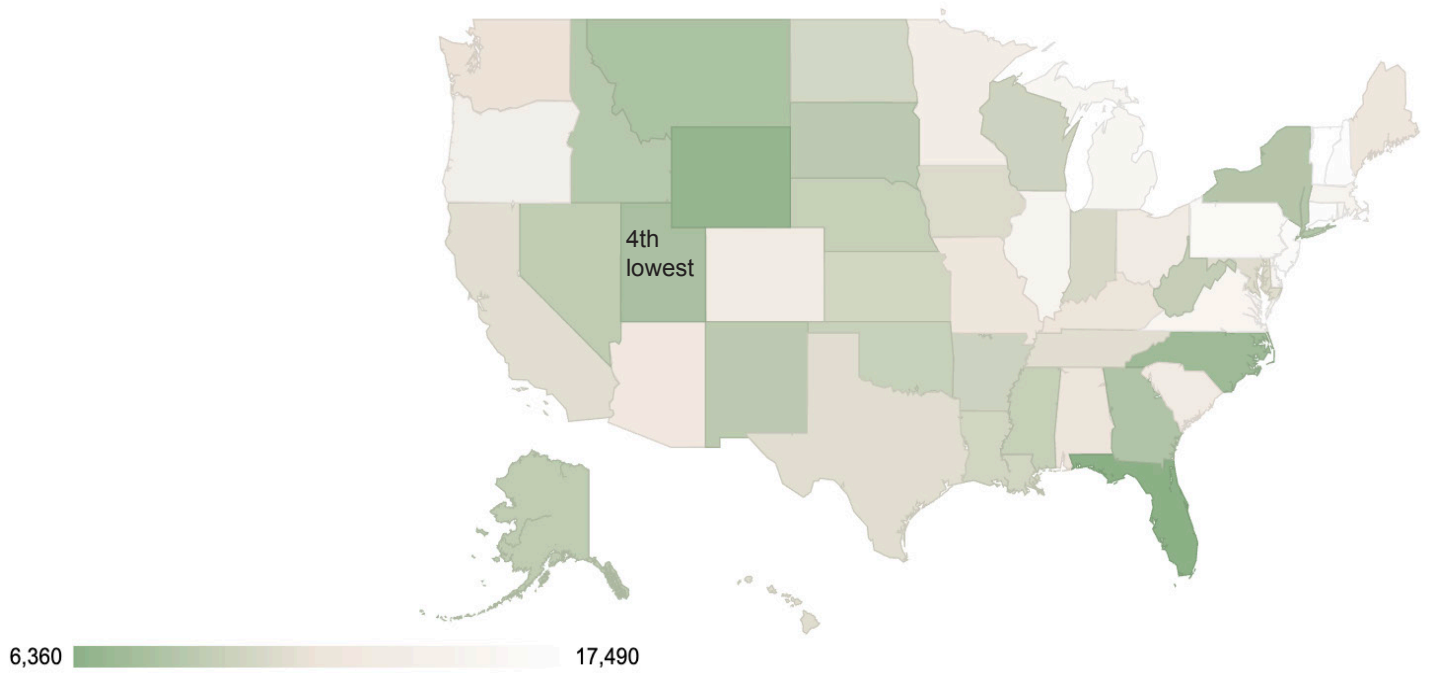


**FIGURE 13: RECOMMENDING WPU INCREASE GREATER THAN PRE-PANDEMIC AVERAGE**



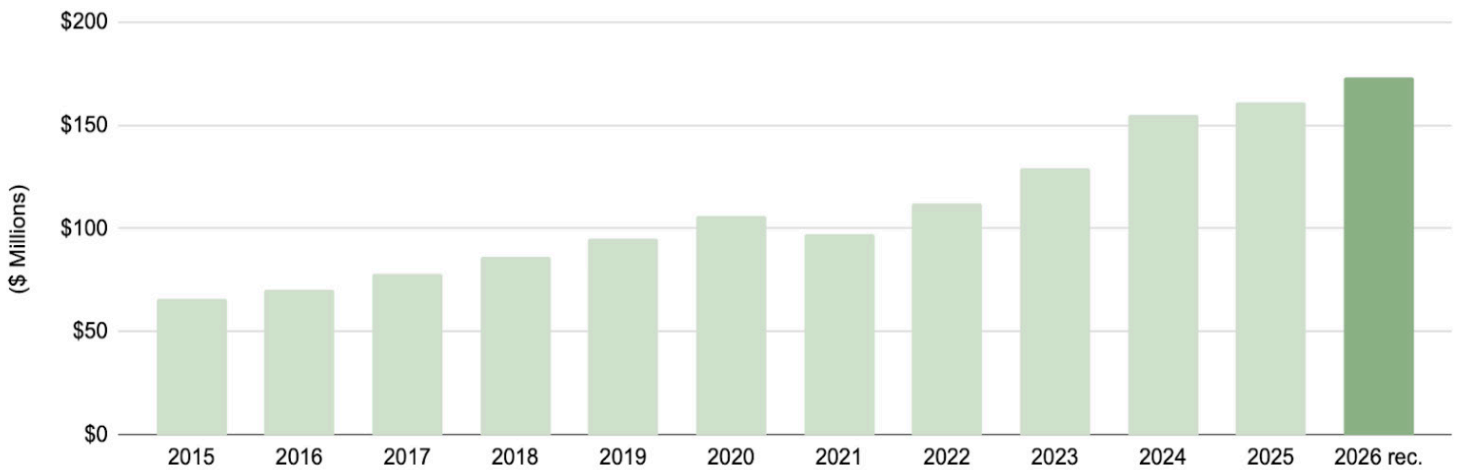
Source: Governor’s Office of Planning & Budget

**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.

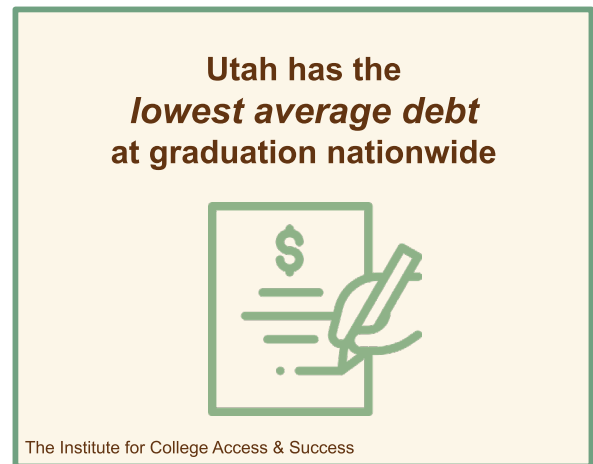
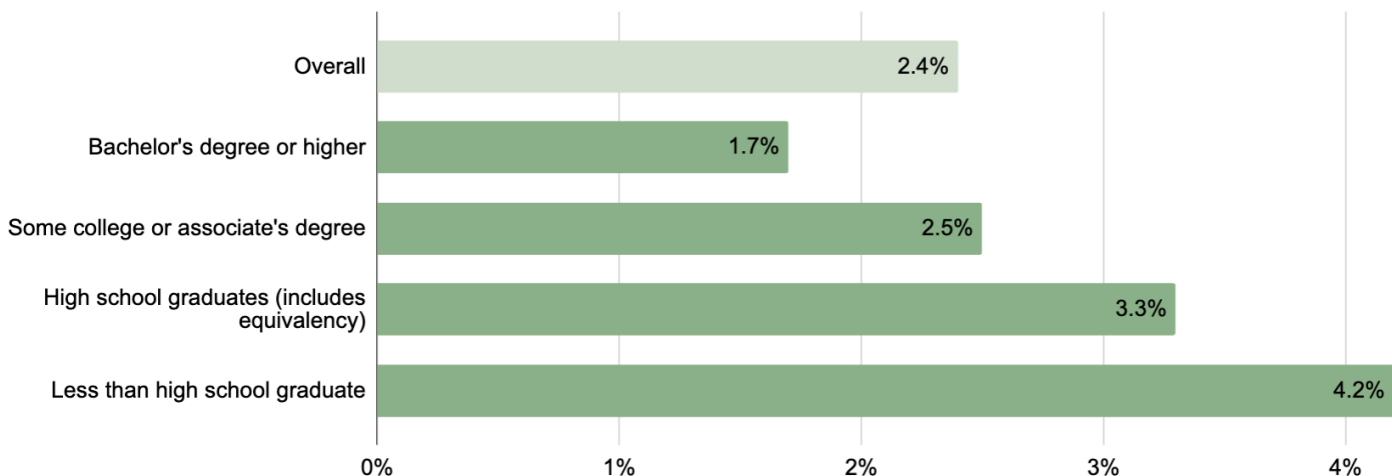


FIGURE 16: CORRELATION BETWEEN UNEMPLOYMENT RATE AND EDUCATIONAL ATTAINMENT



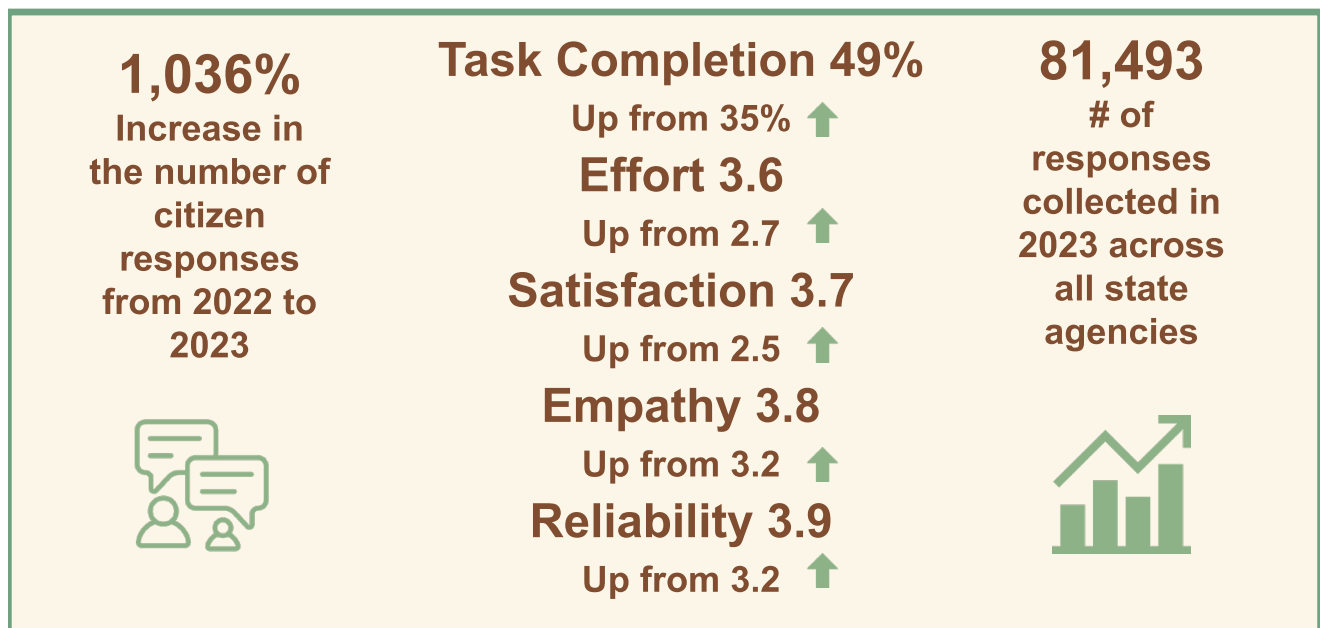
Source: US Census Bureau, 2022

## 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**

**SALARY**

- **\$59.7M:** State COLA 2.5%
- **\$50.5M:** Higher Ed. COLA 2.5%
- **\$48.4M:** P4P+
- **\$6.5M:** ISF set-aside
- **\$3.8M:** Misc. salary adjustments

**BENEFITS**

- **\$6.7M:** Maintain 401(k) match
- **\$1.2M:** Hold Tier-II plans harmless
- **\$20.5M:** Health and dental insurance
- **\$15.4M:** Higher Ed. health/dental insurance
- **-\$39.6M:** Misc. benefit rate impacts

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.<sup>1</sup> 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



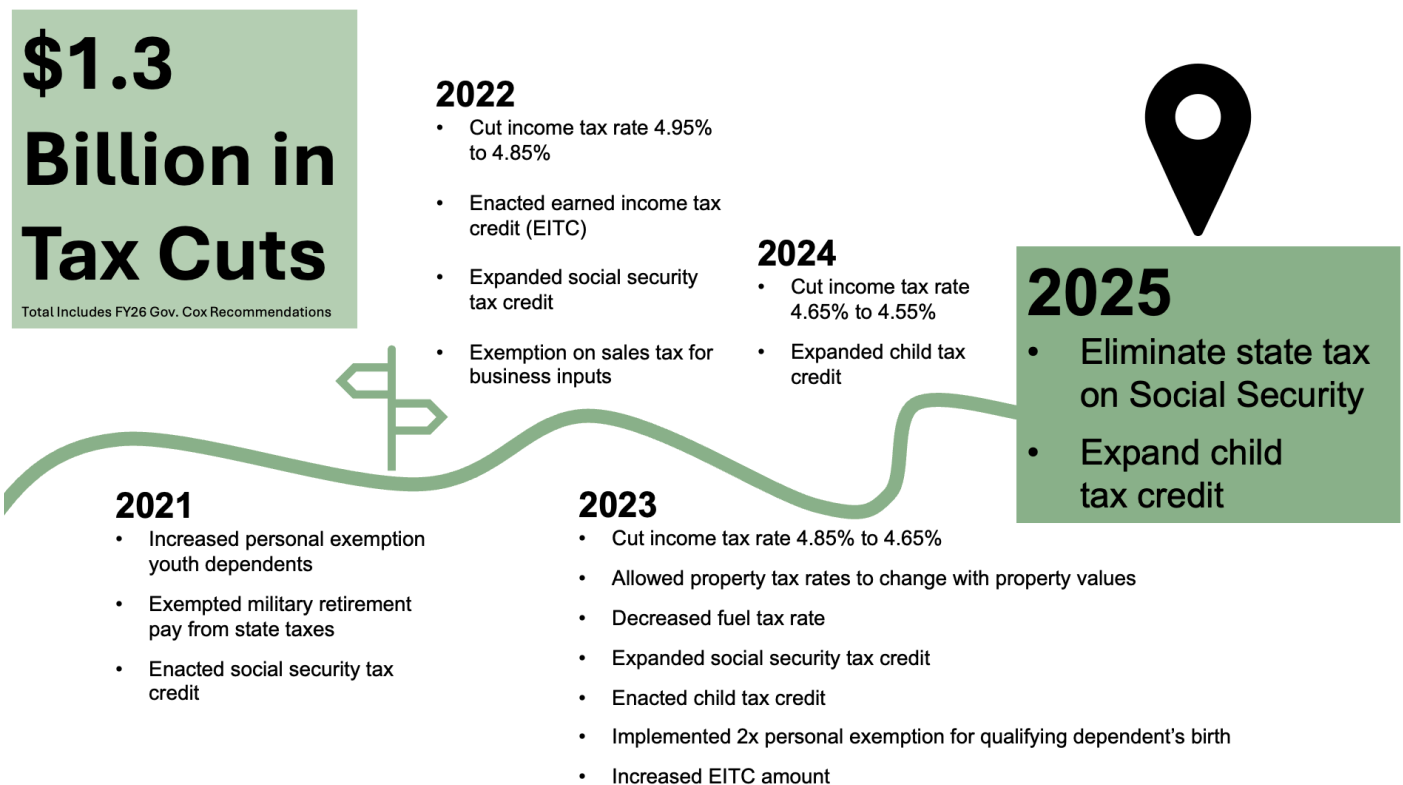
environment, consistently ranking among the top states for its business-friendly tax climate. This position is driven by a simple and competitive tax structure, with low flat rates for both corporate and individual income taxes and low real property taxes. Utah has experienced historic levels of tax relief over the past four years, totaling more than \$1 billion dollars.<sup>2</sup> 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/>





| 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>    |
| <b>52</b> | <b>Responsible Fiscal Management Total</b>            |                       | <b>\$115,580,300</b> | <b>\$128,744,200</b> | <b>\$41,305,800</b> | <b>\$146,960,200</b> | <b>\$432,590,500</b> |

<sup>a</sup> This item is also included in the Public Education Total.

<sup>b</sup> This item is also included in the Operation Gigawatt Total.

<sup>c</sup> This item is also included in the Homes, Health & Safety Total.

<sup>d</sup> This item is also included in the Quality of Life Total.

<sup>e</sup> This item is also included in the WISE Total.

<sup>f</sup> 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.

<sup>g</sup> This item is also included in the Rural Success Total.

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

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

<sup>j</sup> This item is also included in the Strengthening Families Total.

<sup>k</sup> 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.

<sup>l</sup> This item is also included in the Responsible Fiscal Management Total.

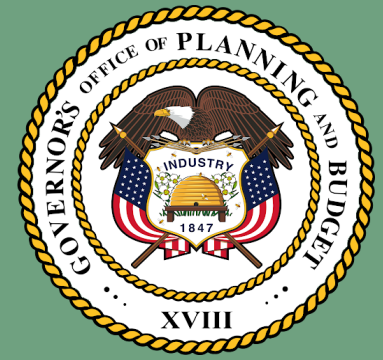
<sup>m</sup> Excludes the Higher Education portion (\$4,898,300) from the Public Education Total and the Public Education portion (\$1,563,300) from the Higher Education Total.

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

<sup>o</sup> 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<br>Actual   | FY 2025 Authorized<br>Consensus Estimate | FY 2025 Revised<br>Consensus Estimate | FY 2026<br>Consensus<br>Estimate | FY 25-26<br>Change from<br>Adopted |
|--|---------------------|--|---------------------------------------|----------------------------------|------------------------------------|
| <b>Sales and Use Tax Revenue</b>                         |                     |  |                                       |                                  |                                    |
| 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                              |
| <b>Subtotal - Sales and Use Tax Earmark</b>              | <b>\$1,226,077</b>  | <b>\$1,251,459</b>                       | <b>\$1,254,487</b>                    | <b>\$1,295,601</b>               | <b>\$44,142</b>                    |
| <b>Sales and Use Tax - General Fund</b>                  | <b>\$3,315,555</b>  | <b>\$3,380,526</b>                       | <b>\$3,388,538</b>                    | <b>\$3,499,288</b>               | <b>\$118,762</b>                   |
| <b>Total Sales and Use Tax</b>                           | <b>\$4,541,632</b>  | <b>\$4,631,985</b>                       | <b>\$4,643,026</b>                    | <b>\$4,794,889</b>               | <b>\$162,905</b>                   |
| <b>General Fund (GF) Revenue Sources</b>                 |                     |  |                                       |                                  |                                    |
| 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                               |
| <b>Subtotal General Fund</b>                             | <b>\$4,185,568</b>  | <b>\$4,208,069</b>                       | <b>\$4,183,597</b>                    | <b>\$4,250,566</b>               | <b>\$42,497</b>                    |
| <b>Subtotal General Fund / Sales and Use Tax Earmark</b> | <b>\$5,411,645</b>  | <b>\$5,459,527</b>                       | <b>\$5,438,085</b>                    | <b>\$5,546,166</b>               | <b>\$86,639</b>                    |
| <b>Income Tax Fund (ITF) Revenue Sources</b>             |                     |  |                                       |                                  |                                    |
| 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                              |
| <b>Subtotal Income Tax Fund</b>                          | <b>\$7,275,258</b>  | <b>\$7,412,550</b>                       | <b>\$7,494,059</b>                    | <b>\$7,805,638</b>               | <b>\$393,088</b>                   |
| <b>Subtotal GF/ITF/Sales and Use Tax Earmark</b>         | <b>\$12,686,903</b> | <b>\$12,872,078</b>                      | <b>\$12,932,144</b>                   | <b>\$13,351,805</b>              | <b>\$479,727</b>                   |
| <b>Subtotal GF/ITF</b>                                   | <b>\$11,460,826</b> | <b>\$11,620,619</b>                      | <b>\$11,677,657</b>                   | <b>\$12,056,204</b>              | <b>\$435,585</b>                   |
| <b>Transportation Fund (TF) Revenue Sources</b>          |                     |  |                                       |                                  |                                    |
| 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                             |
| <b>Subtotal Transportation Fund</b>                      | <b>\$830,692</b>    | <b>\$868,864</b>                         | <b>\$883,088</b>                      | <b>\$914,456</b>                 | <b>\$45,592</b>                    |
| <b>Subtotal GF/ITF/TF/Sales and Use Tax Earmark</b>      | <b>\$13,517,595</b> | <b>\$13,740,942</b>                      | <b>\$13,815,232</b>                   | <b>\$14,266,260</b>              | <b>\$525,319</b>                   |
| <b>Subtotal GF/ITF/TF</b>                                | <b>\$12,291,518</b> | <b>\$12,489,483</b>                      | <b>\$12,560,745</b>                   | <b>\$12,970,659</b>              | <b>\$481,176</b>                   |
| <b>Mineral Lease (ML) Revenue</b>                        |                     |  |                                       |                                  |                                    |
| Royalties  | 85,998              | 97,031                                   | 98,879                                | 103,065                          | 6,034                              |
| Bonuses  | 1,077               | 2,851                                    | 1,203                                 | 1,417                            | -1,434                             |
| <b>Subtotal Mineral Lease</b>                            | <b>\$87,074</b>     | <b>\$99,882</b>                          | <b>\$100,083</b>                      | <b>\$104,482</b>                 | <b>\$4,600</b>                     |
| <b>Total GF/ITF/TF/ML/Sales and Use Tax Earmark</b>      | <b>\$13,604,670</b> | <b>\$13,840,824</b>                      | <b>\$13,915,315</b>                   | <b>\$14,370,743</b>              | <b>\$529,919</b>                   |
| <b>Total GF/ITF/TF/ML</b>                                | <b>\$12,378,593</b> | <b>\$12,589,365</b>                      | <b>\$12,660,828</b>                   | <b>\$13,075,142</b>              | <b>\$485,777</b>                   |

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<br>FY 2024  | Authorized<br>FY 2025 | Consensus<br>FY 2025 | FY 24-25<br>% Change | Consensus<br>FY 2026 | FY 25-26<br>% Change |
|---|----------------------|--------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Sales and Use Tax</b>  |                      |                    |                       |                      |                      |                      |                      |
| <b>Transportation:</b>  |                      |                    |                       |                      |                      |                      |                      |
| 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%                 |
| <b>Subtotal - Sales and Use Tax Transportation</b>                    |                      | <b>\$909,671</b>   | <b>\$928,094</b>      | <b>\$930,319</b>     | <b>2.3%</b>          | <b>\$960,821</b>     | <b>3.3%</b>          |
| <b>Water:</b>   |                      |                    |                       |                      |                      |                      |                      |
| 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%                 |
| <b>Subtotal - Sales and Use Tax Water</b>                             |                      | <b>\$127,901</b>   | <b>\$130,668</b>      | <b>\$131,007</b>     | <b>2.4%</b>          | <b>\$135,392</b>     | <b>3.3%</b>          |
| <b>Other:</b>   |                      |                    |                       |                      |                      |                      |                      |
| 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%                 |
| <b>Subtotal - Sales and Use Tax Other</b>                             |                      | <b>\$188,505</b>   | <b>\$192,696</b>      | <b>\$193,162</b>     | <b>2.5%</b>          | <b>\$199,389</b>     | <b>3.2%</b>          |
| <b>Subtotal - All Sales and Use Tax Earmarks</b>                      |                      | <b>\$1,226,077</b> | <b>\$1,251,459</b>    | <b>\$1,254,487</b>   | <b>2.3%</b>          | <b>\$1,295,601</b>   | <b>3.3%</b>          |
| <b>Severance Tax:</b>   |                      |                    |                       |                      |                      |                      |                      |
| 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%               |
| <b>Subtotal - Severance Tax*</b>                                      |                      | <b>\$38,717</b>    | <b>\$44,474</b>       | <b>\$43,916</b>      | <b>13.4%</b>         | <b>\$45,961</b>      | <b>4.7%</b>          |
| <b>Cigarette Tax:</b>   |                      |                    |                       |                      |                      |                      |                      |
| 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%                 |
| <b>Subtotal - Cigarette Tax Earmarks</b>                              |                      | <b>\$7,950</b>     | <b>\$7,950</b>        | <b>\$7,950</b>       | <b>0.0%</b>          | <b>\$7,950</b>       | <b>0.0%</b>          |
| <b>Beer Tax:</b>  |                      |                    |                       |                      |                      |                      |                      |
| 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%               |
| <b>Subtotal - Beer Tax</b>  |                      | <b>\$9,588</b>     | <b>\$10,033</b>       | <b>\$10,033</b>      | <b>4.6%</b>          | <b>\$10,429</b>      | <b>3.9%</b>          |
| <b>Insurance Premium Tax:</b>   |                      |                    |                       |                      |                      |                      |                      |
| 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%                 |
| <b>Subtotal - Insurance Premium Tax</b>                               |                      | <b>\$25,598</b>    | <b>\$25,894</b>       | <b>\$27,149</b>      | <b>6.1%</b>          | <b>\$28,566</b>      | <b>5.2%</b>          |
| <b>General Fund Set-Asides</b>  |                      |                    |                       |                      |                      |                      |                      |
| Economic Development - Tax Increment Financing                        | 63N-2-109            | 2,920              | 3,255                 | 3,255                | 11.5%                | 3,255                | 0.0%                 |
| <b>Subtotal - General Fund Set-Asides</b>                             |                      | <b>\$2,920</b>     | <b>\$3,255</b>        | <b>\$3,255</b>       | <b>11.5%</b>         | <b>\$3,255</b>       | <b>0.0%</b>          |
| <b>Subtotal - All General Fund Earmarks and Set-Asides</b>            |                      | <b>\$1,310,849</b> | <b>\$1,343,064</b>    | <b>\$1,346,790</b>   | <b>2.7%</b>          | <b>\$1,391,761</b>   | <b>3.3%</b>          |
| <b>Income Tax Fund</b>  |                      |                    |                       |                      |                      |                      |                      |
| 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%                 |
| <b>Subtotal - Income Tax Fund</b>                                     |                      | <b>\$356,466</b>   | <b>\$208,876</b>      | <b>\$212,370</b>     | <b>-40.4%</b>        | <b>\$266,287</b>     | <b>25.4%</b>         |
| <b>Total - General Fund and Income Tax Fund Earmarks</b>              |                      | <b>\$1,667,315</b> | <b>\$1,551,940</b>    | <b>\$1,559,160</b>   | <b>-6.5%</b>         | <b>\$1,658,048</b>   | <b>6.3%</b>          |

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

| <b>Sources</b>                         | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Auth.</b> | <b>FY 2025<br/>Adj.</b> | <b>FY 2025<br/>Total</b> | <b>FY 2026<br/>Base</b> | <b>FY 2026<br/>Adj.</b> | <b>FY 2026<br/>Total</b> | <b>FY 25-26<br/>% Change</b> |
|--|---------------------------|--------------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------------------|------------------------------|
| 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%                        |
| <b>Total</b>                           | <b>\$15,034,828</b>       | <b>\$12,979,950</b>      | <b>\$86,055</b>         | <b>\$13,066,005</b>      | <b>\$11,651,453</b>     | <b>\$654,560</b>        | <b>\$12,306,013</b>      | <b>-6%</b>                   |

| <b>Uses</b>                   | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Auth.</b> | <b>FY 2025<br/>Adj.</b> | <b>FY 2025<br/>Total</b> | <b>FY 2026<br/>Base</b> | <b>FY 2026<br/>Adj.</b> | <b>FY 2026<br/>Total</b> | <b>FY 25-26<br/>% Change</b> |
|-------------------------------|---------------------------|--------------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------------------|------------------------------|
| 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%                         |
| <b>Total</b>                  | <b>\$13,673,519</b>       | <b>\$12,945,861</b>      | <b>-\$205,024</b>       | <b>\$12,740,837</b>      | <b>\$11,564,200</b>     | <b>\$560,183</b>        | <b>\$12,124,383</b>      | <b>-5%</b>                   |

| <b>Balances</b>                    | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Auth.</b> | <b>FY 2025<br/>Adj.</b> | <b>FY 2025<br/>Total</b> | <b>FY 2026<br/>Base</b> | <b>FY 2026<br/>Adj.</b> | <b>FY 2026<br/>Total</b> | <b>FY 25-26<br/>% Change</b> |
|------------------------------------|---------------------------|--------------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------------------|------------------------------|
| 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                    | -                        | -                       | -                        | -                       | -                       | -                        | -                            |
| <b>Total</b>                       | <b>\$1,361,309</b>        | <b>\$34,089</b>          | <b>\$291,079</b>        | <b>\$325,168</b>         | <b>\$87,253</b>         | <b>\$94,477</b>         | <b>\$181,730</b>         | <b>-44%</b>                  |

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<br>Actual   | FY 2025<br>Auth.    | FY 2025<br>Adj.   | FY 2025<br>Total    | FY 2026<br>Base     | FY 2026<br>Adj.  | FY 2026<br>Total    | FY 25-26<br>% 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%                 |
| <b>Total</b>                  | <b>\$13,673,519</b> | <b>\$12,945,861</b> | <b>-\$205,024</b> | <b>\$12,740,837</b> | <b>\$11,564,200</b> | <b>\$560,183</b> | <b>\$12,124,383</b> | <b>-5%</b>           |

| Uses                                  | FY 2024<br>Actual   | FY 2025<br>Auth.    | FY 2025<br>Adj.   | FY 2025<br>Total    | FY 2026<br>Base     | FY 2026<br>Adj.  | FY 2026<br>Total    | FY 25-26<br>% Change |
|---------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|------------------|---------------------|----------------------|
| <b>Operating/Capital</b>              |                     |                     |                   |                     |                     |                  |                     |                      |
| 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%                 |
| <b>Operating/Capital Total</b>        | <b>\$10,354,560</b> | <b>\$10,473,489</b> | <b>-\$209,150</b> | <b>\$10,264,339</b> | <b>\$10,020,847</b> | <b>\$362,772</b> | <b>\$10,383,619</b> | <b>1%</b>            |
| <b>Transfers</b>                      |                     |                     |                   |                     |                     |                  |                     |                      |
| 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

| <b>Uses</b>            | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Auth.</b> | <b>FY 2025<br/>Adj.</b> | <b>FY 2025<br/>Total</b> | <b>FY 2026<br/>Base</b> | <b>FY 2026<br/>Adj.</b> | <b>FY 2026<br/>Total</b> | <b>FY 25-26<br/>% Change</b> |
|------------------------|---------------------------|--------------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------------------|------------------------------|
| 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%                           |
| <b>Transfers Total</b> | <b>\$3,318,959</b>        | <b>\$2,472,372</b>       | <b>\$4,126</b>          | <b>\$2,476,498</b>       | <b>\$1,543,354</b>      | <b>\$197,410</b>        | <b>\$1,740,764</b>       | <b>-30%</b>                  |
| <b>Grand Total</b>     | <b>\$13,673,519</b>       | <b>\$12,945,861</b>      | <b>-\$205,024</b>       | <b>\$12,740,837</b>      | <b>\$11,564,200</b>     | <b>\$560,183</b>        | <b>\$12,124,383</b>      | <b>-5%</b>                   |

**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%               |
| <b>Total</b>                   | <b>\$26,263,090</b> | <b>\$29,361,792</b> | <b>\$667,791</b> | <b>\$30,029,583</b> | <b>\$27,956,675</b> | <b>\$2,626,586</b> | <b>\$30,583,260</b> | <b>2%</b>         |

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<br>Actual   | FY 2025<br>FY 2025 Auth. | FY 2025<br>Adj.  | FY 2025<br>Total    | FY 2026<br>Base     | FY 2026<br>Adj.    | FY 2026<br>Total    | FY 25-26<br>% Change |
|---------------------------------------|---------------------|--------------------------|------------------|---------------------|---------------------|--------------------|---------------------|----------------------|
| <b>Operating Budget</b>               |                     |                          |                  |                     |                     |                    |                     |                      |
| 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%                  |
| <b>Total</b>                          | <b>\$26,263,090</b> | <b>\$29,361,792</b>      | <b>\$667,791</b> | <b>\$30,029,583</b> | <b>\$27,956,675</b> | <b>\$2,626,586</b> | <b>\$30,583,260</b> | <b>2%</b>            |



# TABLE 6: TRANSFERS TO UNRESTRICTED GENERAL AND INCOME TAX FUNDS

(in thousands of dollars)

| Transfers by Source                                  | FY 2024<br>Actual | Governor's Recommendation |                 |                  |                 |                 |                  | FY 25-26<br>% Change |
|--|-------------------|---------------------------|-----------------|------------------|-----------------|-----------------|------------------|----------------------|
|  |                   | FY 2025<br>Auth.          | FY 2025<br>Adj. | FY 2025<br>Total | FY 2026<br>Base | FY 2026<br>Adj. | FY 2026<br>Total |                      |
| <b>Transfers to the General Fund</b>                 |                   |                           |                 |                  |                 |                 |                  |                      |
| 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%                |
| <b>Transfers to the Income Tax Fund</b>              |                   |                           |                 |                  |                 |                 |                  |                      |
| Public Education Program Balances                    | 166,655           | —                         | —               | —                | —               | —               | —                |                      |
| <b>Transfers to the Uniform School Fund</b>          |                   |                           |                 |                  |                 |                 |                  |                      |
| Transfer to Uniform School Fund from Income Tax Fund | 121,641           | —                         | —               | —                | —               | —               | —                |                      |
| <b>Total</b>   | <b>\$359,633</b>  | <b>\$893</b>              | <b>\$32,865</b> | <b>\$33,758</b>  | <b>—</b>        | <b>—</b>        | <b>—</b>         | <b>-100%</b>         |

*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<br>Actual  | FY 2025<br>Auth.   | FY 2025<br>Adj.   | FY 2025<br>Total   | FY 2026<br>Base    | FY 2026<br>Adj.  | FY 2026<br>Total   | FY 25-26<br>% 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%                  |
| <b>Total</b>                   | <b>\$2,722,095</b> | <b>\$4,105,711</b> | <b>-\$111,313</b> | <b>\$3,994,398</b> | <b>\$3,021,872</b> | <b>\$228,900</b> | <b>\$3,250,772</b> | <b>-19%</b>          |

| Destination Account or Fund                                     | FY 2024<br>Actual  | FY 2025<br>Auth.   | FY 2025<br>Adj.   | FY 2025<br>Total   | FY 2026<br>Base    | FY 2026<br>Adj.  | FY 2026<br>Total   | FY 25-26<br>% 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           | —                  | —                    |
| <b>Total</b>  | <b>\$2,722,095</b> | <b>\$4,105,711</b> | <b>-\$111,313</b> | <b>\$3,994,398</b> | <b>\$3,021,872</b> | <b>\$228,900</b> | <b>\$3,250,772</b> | <b>-19%</b>          |

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<br>Actual  | FY 2025<br>Auth.   | FY 2025<br>Adj. | FY 2025<br>Total   | FY 2026<br>Base    | FY 2026<br>Adj. | FY 2026<br>Total   | FY 25-26<br>% 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%                 |
| <b>Total</b>              | <b>\$1,615,140</b> | <b>\$1,389,263</b> | <b>-\$1,134</b> | <b>\$1,388,129</b> | <b>\$1,286,863</b> | <b>\$72,778</b> | <b>\$1,359,642</b> | <b>-2%</b>           |

| Destination Account or Fund  | FY 2024<br>Actual  | FY 2025<br>Auth.   | FY 2025<br>Adj. | FY 2025<br>Total   | FY 2026<br>Base    | FY 2026<br>Adj. | FY 2026<br>Total   | FY 25-26<br>% 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              | -                  | -               | -                  | -                  | -               | -                  | -                    |
| <b>Total</b>   | <b>\$1,615,140</b> | <b>\$1,389,263</b> | <b>-\$1,134</b> | <b>\$1,388,129</b> | <b>\$1,286,863</b> | <b>\$72,778</b> | <b>\$1,359,642</b> | <b>-2%</b>           |

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<br>Actual | FY 2025<br>Auth. | FY 2025<br>Adj. | FY 2025<br>Total | FY 2026<br>Base  | FY 2026<br>Adj. | FY 2026<br>Total | FY 25-26<br>% 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              | —                | —               | —                | —                | —               | —                |                      |
| <b>Total</b>            | <b>\$497,859</b>  | <b>\$574,418</b> | <b>\$14,050</b> | <b>\$588,468</b> | <b>\$552,950</b> | <b>\$54,953</b> | <b>\$607,903</b> | <b>3%</b>            |

| Program                   | FY 2024<br>Actual | FY 2025<br>Auth. | FY 2025<br>Adj. | FY 2025<br>Total | FY 2026<br>Base  | FY 2026<br>Adj. | FY 2026<br>Total | FY 25-26<br>% 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%                   |
| <b>Total</b>              | <b>\$497,859</b>  | <b>\$574,418</b> | <b>\$14,050</b> | <b>\$588,468</b> | <b>\$552,950</b> | <b>\$54,953</b> | <b>\$607,903</b> | <b>3%</b>            |

## TABLE 9b: INTERNAL SERVICE FUNDS (CONTINUED)

*(in thousands of dollars, all sources of finance)*

Governor's Recommendation

|                                      | Actual<br>FY 2024 | Recommended<br>FY 2025 | Recommended<br>FY 2026 |
|--------------------------------------|-------------------|------------------------|------------------------|
| <b>New Capital Acquisition Limit</b> |                   |                        |                        |
| 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                  |
| <b>Total</b>                         | <b>\$31,364</b>   | <b>\$47,907</b>        | <b>\$43,906</b>        |

|                           | Actual<br>FY 2024 | Recommended<br>FY 2025 | Recommended<br>FY 2026 |
|---------------------------|-------------------|------------------------|------------------------|
| <b>Retained Earnings</b>  |                   |                        |                        |
| 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                 |
| <b>Total</b>              | <b>\$75,227</b>   | <b>\$81,900</b>        | <b>\$84,014</b>        |

|  | Actual<br>FY 2024 | Recommended<br>FY 2025 | Recommended<br>FY 2026 |
|--|-------------------|------------------------|------------------------|
| <b>Budgeted FTE (Values Not Rounded)</b> |                   |                        |                        |
| 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                    |
| <b>Total</b>                             | <b>1,720</b>      | <b>1,839</b>           | <b>1,853</b>           |

*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     |
|--|---------|--------------|
| <b>Agriculture and Food</b>                                |         |              |
| AG ISF Funding Gap   |         | 71,500       |
| Industrial Hemp Adjustment                                 |         | 600,500      |
| <b>Corrections</b>   |         |              |
| Prison Operations & Maintenance                            |         | 4,404,500    |
| Staff Training & Risk Reduction                            |         | 300,000      |
| <b>Courts</b>  |         |              |
| Jury & Witness Interpreters                                |         | 450,000      |
| <b>Cultural and Community Engagement</b>                   |         |              |
| America250   |         | 500,000      |
| <b>Debt Service</b>  |         |              |
| Debt Service Adjustments                                   |         | -100,000,000 |
| <b>Economic Opportunity</b>                                |         |              |
| Child Care Services Infrastructure                         |         | 3,000,000    |
| <b>Government Operations</b>                               |         |              |
| Presidential Debate  |         | -2,500,000   |
| State Financial Enterprise Resource Planning Data Support  |         | 480,000      |
| <b>Governor and Lieutenant Governor</b>                    |         |              |
| Extradition Funding Adjustment                             |         | 321,000      |
| <b>Health and Human Services</b>                           |         |              |
| 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    |
| <b>Natural Resources</b>                                   |         |              |
| Dam Safety   |         | 5,000,000    |
| Energy Security Study                                      |         | 150,000      |
| <b>Public Education</b>                                    |         |              |
| Amendment A WPU Set-Aside                                  |         | -52,595,300  |
| Statutory Enrollment Growth                                |         | 3,493,700    |
| <b>Public Safety</b>                                       |         |              |
| Alcohol Beverage Control Fund Adjustment                   |         | 3,000,000    |
| Concealed Weapons Restricted Account Shortfall             |         | 1,800,000    |
| Fuel & Vehicle Costs                                       |         | 4,100,000    |
| <b>Tax Commission</b>                                      |         |              |
| Cloud-Based Call Center Upgrade                            |         | 160,200      |
| Motor Vehicle Enforcement Adjustment                       |         | -2,400,000   |
| <b>Transportation</b>                                      |         |              |
| Aeronautics Compensation Funding Split Adjustment          |         | -7,300       |
| <b>Veterans and Military Affairs</b>                       |         |              |
| Great Salt Lake Sentinel Landscape                         |         | 1,992,500    |
| <b>Workforce Services</b>                                  |         |              |
| HB3 Item 209 & 238 of 24GS                                 |         | -700,000     |

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

### FY 2026 Adjustments

| Recommended Adjustments                                     | Ongoing    | One-time    |
|---|------------|-------------|
| <b>Agriculture and Food</b>                                 |            |             |
| AG ISF Funding Gap  | 71,500     |             |
| Food Supply Chain Security                                  |            | 1,000,000   |
| Spanish Fork Veterinary Lab Technician                      | 52,500     | -26,300     |
| <b>Attorney General</b>                                     |            |             |
| Southern Utah Elder Abuse & Fraud Initiative                | 260,000    |             |
| <b>Capital Budget</b>                                       |            |             |
| 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  |
| <b>Corrections</b>  |            |             |
| Jail Contracting  | 5,705,100  |             |
| Overtime Management   |            | 6,000,000   |
| Prison Operations & Maintenance                             |            | 8,563,100   |
| <b>Courts</b>   |            |             |
| Jury & Witness Interpreters                                 | 470,000    |             |
| <b>Cultural and Community Engagement</b>                    |            |             |
| Arts & Museums General Operating Grants                     |            | 2,000,000   |
| One Utah Service Fellowship                                 |            | 2,000,000   |
| <b>Economic Opportunity</b>                                 |            |             |
| Rural Communities Opportunity Grant                         |            | 5,000,000   |
| Rural Opportunity Loans                                     |            | 5,000,000   |
| Sundance Film Festival                                      | 1,500,000  | 1,500,000   |
| <b>Environmental Quality</b>                                |            |             |
| Addressing Critical Dust Concerns                           | 651,100    |             |
| <b>Government Operations</b>                                |            |             |
| 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   |
| <b>Governor and Lieutenant Governor</b>                     |            |             |
| Extradition Funding Adjustment                              | 210,000    |             |
| Indigent Defense Commission Grant Program                   |            | 700,000     |
| Utah Debate Commission                                      |            | 50,000      |
| <b>Health and Human Services</b>                            |            |             |
| 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    |             |

| <b>Recommended Adjustments</b>                             | <b>Ongoing</b> | <b>One-time</b> |
|--|----------------|-----------------|
| 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       |
| <b>Higher Education</b>                                    |                |                 |
| 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       |
| <b>Insurance</b>   |                |                 |
| State Mandated Insurer Payments                            | 2,221,000      |                 |
| Legislature  |                |                 |
| Legislative Services Office Personnel                      | 150,000        |                 |
| <b>National Guard</b>                                      |                |                 |
| 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       |
| <b>Natural Resources</b>                                   |                |                 |
| 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      |
| <b>Public Education</b>                                    |                |                 |
| 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    |                 |
| <b>Public Safety</b>                                       |                |                 |
| Aero Bureau Operations                                     | 250,000        | 1,775,000       |
| Crime Center Operations                                    |                | 500,000         |



| <b>Recommended Adjustments</b>                       | <b>Ongoing</b>       | <b>One-time</b>      |
|--|----------------------|----------------------|
| 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              |
| <b>Tax Commission</b>                                |                      |                      |
| Cloud-Based Call Center Upgrade                      | 160,200              |                      |
| Motor Vehicle Enforcement Adjustment                 |                      | -2,400,000           |
| <b>Transportation</b>                                |                      |                      |
| Aeronautics Compensation Funding Split Adjustment    | -7,100               |                      |
| <b>Treasurer</b>                                     |                      |                      |
| Financial Education                                  |                      | 100,000              |
| <b>Utah Education and Telehealth Network</b>         |                      |                      |
| Video Conferencing Software                          |                      | 4,898,300            |
| <b>Veterans and Military Affairs</b>                 |                      |                      |
| State Veterans Cemetery Operations                   | 250,000              |                      |
| Veterans Suicide Prevention Program Coordinator      | 150,000              | 100,000              |
| <b>Workforce Services</b>                            |                      |                      |
| 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           |
| <b>Compensation</b>                                  |                      |                      |
| 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             |                      |
| <b>Internal Service Fund (ISF) Rate Impact</b>       |                      |                      |
| Attorney General ISF Rate Impact                     | 449,300              |                      |
| Government Operations ISF Rate Impact                | 11,833,800           |                      |
| Property Insurance ISF Rate Impact                   | -6,272,600           |                      |
| <b>FY 2026 Total Recommended Adjustments</b>         | <b>\$338,496,600</b> | <b>\$221,686,000</b> |

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           |
|---|------------|--------------------|
| <b>Alcoholic Beverage Services</b>                |            |                    |
| Parents Empowered Technical Adjustment            |            | 129,500            |
| <b>Compensation</b>                               |            |                    |
| P4P Reallocation                                  |            | 1,381,400          |
| <b>Total FY 2025 General Fund Revenue Impacts</b> | <b>\$0</b> | <b>\$1,510,900</b> |

## FY 2026 Adjustments to Other Funds that Impact General Fund Revenue

| Recommended Adjustments                            | Ongoing            | One-time           |
|--|--------------------|--------------------|
| <b>Commerce</b>                                    |                    |                    |
| Construction Fraud Attorney                        | 265,000            |                    |
| Financial Analyst                                  | 75,000             |                    |
| <b>Insurance</b>                                   |                    |                    |
| Captive Insurance Annual Adjustment                | 33,100             |                    |
| Consumer Service Analyst                           | 128,000            |                    |
| <b>Alcoholic Beverage Services</b>                 |                    |                    |
| Alcoholic Beverage Services - Required (32B-2-301) | 1,892,500          |                    |
| Parents Empowered Technical Adjustment             | 129,500            |                    |
| <b>Compensation</b>                                |                    |                    |
| 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            |                    |
| <b>Internal Service Fund (ISF) Rate Impact</b>     |                    |                    |
| Attorney General ISF Rate Impact                   | 55,300             |                    |
| Government Operations ISF Rate Impact              | 1,145,200          |                    |
| Property Insurance ISF Rate Impact                 | -58,600            |                    |
| <b>Total FY 2026 General Fund Revenue Impacts</b>  | <b>\$6,410,000</b> | <b>\$1,852,000</b> |

*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    |
|--|--------------------------------------|---------|-------------|
| <b>Agriculture and Food</b>                                      |                                      |         |             |
| 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    |
| <b>Attorney General</b>  |                                      |         |             |
| 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     |
| <b>Capital Budget</b>  |                                      |         |             |
| Tax Credit - Inflation Reduction Act                             | Capital Projects Fund                |         | 100,000     |
| <b>Commerce</b>  |                                      |         |             |
| DRE Appraisal Subcommittee Federal Grant                         | Federal Funds                        |         | 107,300     |
| <b>Corrections</b>   |                                      |         |             |
| Inmate Tablet Programming  | Federal Funds - American Rescue Plan |         | 1,204,300   |
| <b>Courts</b>  |                                      |         |             |
| Increase Court Security Fund Appropriation                       | Court Security Account (GFR)         |         | 3,987,900   |
| <b>Cultural and Community Engagement</b>                         |                                      |         |             |
| 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    |
| <b>Debt Service</b>  |                                      |         |             |
| Debt Service Adjustments   | Dedicated Credits                    |         | 1,358,400   |
| Debt Service Adjustments   | Federal Funds                        |         | -1,358,400  |
| <b>Economic Opportunity</b>                                      |                                      |         |             |
| 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     |
| <b>Environmental Quality</b>                                     |                                      |         |             |
| 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   |
| <b>Financial Institutions</b>                                    |                                      |         |             |
| Office Moving Costs  | Financial Institutions (GFR)         |         | 500,000     |
| <b>Government Operations</b>                                     |                                      |         |             |
| 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      |
| <b>Governor and Lieutenant Governor</b>                          |                                      |         |             |
| 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     |
| <b>Health and Human Services</b>                                 |                                      |         |             |
| 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  |
| <b>Labor Commission</b>   |  |         |             |
| Workplace Safety Adjustment                                       | Workplace Safety (GFR)   |         | -27,000     |
| <b>Legislature</b>  |  |         |             |
| Dedicated Credit Adjustment                                       | Dedicated Credits  |         | 42,000      |
| <b>Natural Resources</b>  |  |         |             |
| 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   |
| <b>Public Education</b>   |  |         |             |
| 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             |
|---|---|------------|----------------------|
| <b>Public Safety</b>                                  |   |            |                      |
| 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              |
| <b>Public Service Commission</b>                      |   |            |                      |
| Utah Universal Service Fund Distributions             | Dedicated Credits   |            | 5,688,700            |
| <b>Tax Commission</b>                                 |   |            |                      |
| 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            |
| <b>Transfers</b>                                      |   |            |                      |
| ARPA SLFRF Interest                                   | ARPA Administrative Fund                                    |            | 32,000,000           |
| HB2 Item 3 of 24GS                                    | Beginning Nonlapsing Balance                                |            | 865,100              |
| <b>Transportation</b>                                 |   |            |                      |
| 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          |
| <b>Treasurer</b>                                      |   |            |                      |
| Investment Accounting System Upgrade                  | Dedicated Credits   |            | 55,000               |
| Unclaimed Property Staffing & Support                 | Trust and Agency Funds                                      |            | 110,400              |
| <b>Workforce Services</b>                             |   |            |                      |
| 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             |
| <b>Compensation</b>                                   |   |            |                      |
| P4P Reallocation                                      |   |            | 22,148,900           |
| <b>Total FY 2025</b>                                  |   | <b>\$0</b> | <b>\$771,128,700</b> |

**FY 2026 Adjustments**

| Recommended Adjustments                              | Funding Source                           | Ongoing   | One-time   |
|--|--|-----------|------------|
| <b>Agriculture and Food</b>                          |  |           |            |
| 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  |            |
| <b>Attorney General</b>                              |  |           |            |
| Southern Utah Elder Abuse & Fraud Initiative         | Federal Funds                            | 780,000   |            |
| Supplemental Increase in Transfers from DWS for CDIU | Transfers                                | 155,000   |            |
| <b>Capital Budget</b>                                |  |           |            |
| 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  |
| <b>Corrections</b>  |  |              |            |
| Opiate Use Disorder Treatment                                   | Opioid Litigation Settlement Restricted Account (GFR)                      | 447,000      |            |
| <b>Courts</b>   |  |              |            |
| Increase Court Security Fund Appropriation                      | Court Security Account (GFR)   | 3,987,900    |            |
| <b>Cultural and Community Engagement</b>                        |  |              |            |
| 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     |            |
| <b>Debt Service</b>   |  |              |            |
| 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 |            |
| <b>Economic Opportunity</b>                                     |  |              |            |
| 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 |
| <b>Environmental Quality</b>                                    |  |              |            |
| 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    |            |
| <b>Financial Institutions</b>                                   |  |              |            |
| Financial Institutions Operations                               | Financial Institutions (GFR)   | 550,000      |            |
| Office Moving Costs   | Financial Institutions (GFR)   | 168,000      |            |
| <b>Government Operations</b>                                    |  |              |            |
| 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       |            |
| <b>Governor and Lieutenant Governor</b>                         |  |              |            |
| 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      |            |
| <b>Health and Human Services</b>                                |  |              |            |
| 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   |             |
| <b>Higher Education</b>   |  |              |             |
| New Performance Funding   | Performance Funding Restricted Account (EFR)                               |              | 20,000,000  |
| Performance Funding Earned  | Performance Funding Restricted Account (EFR)                               | 2,180,800    |             |
| <b>Labor Commission</b>   |  |              |             |
| Workplace Safety Adjustment                                       | Workplace Safety (GFR)   | -3,600       |             |
| <b>Legislature</b>  |  |              |             |
| Dedicated Credit Adjustment                                       | Dedicated Credits  | 42,000       |             |
| <b>Natural Resources</b>  |  |              |             |
| 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  |             |
| <b>Public Education</b>                               |  |            |             |
| 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   |
| <b>Public Safety</b>                                  |  |            |             |
| 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    |             |
| <b>Public Service Commission</b>                      |  |            |             |
| 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      |
| <b>School and Inst. Trust Lands Admin.</b>            |  |            |             |
| 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    |             |
| <b>Tax Commission</b>                                 |  |            |             |
| 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   |
| <b>Transportation</b>                                 |  |            |             |
| 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            |
| <b>Treasurer</b>  |   |                      |                        |
| Investment Accounting System Upgrade                    | Dedicated Credits   | 145,000              |                        |
| Unclaimed Property Staffing & Support                   | Trust and Agency Funds                                      | 892,000              |                        |
| <b>Utah Education and Telehealth Network</b>            |   |                      |                        |
| Video Conferencing Software                             | Public Education Economic Stabilization Restricted Account  |                      | 1,563,300              |
| <b>Workforce Services</b>                               |   |                      |                        |
| 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              |
| <b>Compensation</b>                                     |   |                      |                        |
| 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             |                        |
| <b>Internal Service Fund (ISF) Rate Impact</b>          |   |                      |                        |
| Attorney General ISF Rate Impact                        |   | 226,100              |                        |
| Government Operations ISF Rate Impact                   |   | 6,177,000            |                        |
| Property Insurance ISF Rate Impact                      |   | -2,574,900           |                        |
| <b>Total FY 2026</b>                                    |   | <b>\$644,880,000</b> | <b>\$1,851,931,300</b> |

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<br>Actual | FY 2025<br>Auth. | FY 2025<br>Adj. | FY 2025<br>Total | FY 2026<br>Base  | FY 2026<br>Adj. | FY 2026<br>Total | FY 25-26<br>% 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              | —                | —               | —                | —                | —               | —                | —                    |
| <b>Total</b>                 | <b>\$610,429</b>  | <b>\$696,675</b> | <b>-\$3,422</b> | <b>\$693,253</b> | <b>\$603,712</b> | <b>\$82,083</b> | <b>\$685,796</b> | <b>-1%</b>           |

| Programs  | FY 2024<br>Actual | FY 2025<br>Auth. | FY 2025<br>Adj. | FY 2025<br>Total | FY 2026<br>Base  | FY 2026<br>Adj. | FY 2026<br>Total | FY 25-26<br>% 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%                   |
| <b>Total</b>  | <b>\$610,429</b>  | <b>\$696,675</b> | <b>-\$3,422</b> | <b>\$693,253</b> | <b>\$603,712</b> | <b>\$82,083</b> | <b>\$685,796</b> | <b>-1%</b>           |

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<br>Actual | FY 2025<br>Auth. | FY 2025<br>Adj. | FY 2025<br>Total | FY 2026<br>Base  | FY 2026<br>Adj. | FY 2026<br>Total | FY 25-26<br>% 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%                   |
| <b>Total</b>                 | <b>\$336,952</b>  | <b>\$265,901</b> | <b>\$0</b>      | <b>\$265,901</b> | <b>\$264,498</b> | <b>\$91</b>     | <b>\$264,589</b> | <b>0%</b>            |

| Programs  | FY 2024<br>Actual | FY 2025<br>Auth. | FY 2025<br>Adj. | FY 2025<br>Total | FY 2026<br>Base  | FY 2026<br>Adj. | FY 2026<br>Total | FY 25-26<br>% 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%                   |
| <b>Total</b>  | <b>\$336,952</b>  | <b>\$265,901</b> | <b>\$0</b>      | <b>\$265,901</b> | <b>\$264,498</b> | <b>\$91</b>     | <b>\$264,589</b> | <b>0%</b>            |

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             |
|---|--|------------------------|
| <b>State and Local Fiscal Recovery Fund</b> |  |                        |
| 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              |
| <b>Subtotal</b>                             |  | <b>\$1,378,292,713</b> |

# TABLE 15: AMERICAN RESCUE PLAN ACT (CONTINUED)

| Lead Agency                  | Programs   | Authorized             |
|------------------------------|--|------------------------|
| <b>Capital Projects Fund</b> |  |                        |
| 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              |
| <b>Subtotal</b>              |  | <b>\$137,895,435</b>   |
| <b>Total</b>                 |  | <b>\$1,516,188,148</b> |

## TABLE 16: RECOMMENDATIONS FOR EDUCATION

| Recommended Adjustments   | GF/ITF               |                    | Other               |                      | Total                |
|---|----------------------|--------------------|---------------------|----------------------|----------------------|
|   | Ongoing              | One-time           | Ongoing             | One-time             |                      |
| <b>Public Education</b>   |                      |                    |                     |                      |                      |
| WPU Value Increase - Inflationary Adjustment (4%)                     | 178,615,500          | –                  | –                   | –                    | 178,615,500          |
| Statutory Enrollment Growth <sup>a</sup>                              | 13,438,200           | 3,493,700          | 29,767,500          | –                    | 46,699,400           |
| Basic Levy - WPU Value Rate <sup>b</sup>                              | –                    | –                  | 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 <sup>c</sup>  | 51,409,200           | –                  | -51,409,200         | –                    | –                    |
| <b>Public Education Subtotal</b>                                      | <b>\$246,775,400</b> | <b>\$4,819,900</b> | <b>\$15,505,500</b> | <b>\$649,000</b>     | <b>\$267,749,800</b> |
| <b>Public Education Economic Stabilization Account Appropriations</b> |                      |                    |                     |                      |                      |
| 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 <sup>d</sup>                              | –                    | –                  | –                   | 1,563,300            | 1,563,300            |
| <b>Public Education Economic Stabilization Account Subtotal</b>       | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>          | <b>\$492,049,600</b> | <b>\$492,049,600</b> |
| <b>Public Education Total</b>   | <b>\$246,775,400</b> | <b>\$4,819,900</b> | <b>\$15,505,500</b> | <b>\$492,698,600</b> | <b>\$759,799,400</b> |

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

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

<sup>c</sup> 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.

<sup>d</sup> 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             |                      |
| <b>Higher Education</b>                                      |                      |                     |                     |                      |                      |
| Higher Ed COLA (2.5%)  | 39,282,300           | –                   | 11,203,900          | –                    | 50,486,200           |
| New Performance Funding <sup>a</sup>                         | –                    | 20,000,000          | –                   | –                    | 20,000,000           |
| Higher Ed Health Insurance Increase (5%)                     | 11,489,100           | –                   | 3,209,900           | –                    | 14,699,000           |
| Video Conferencing Software <sup>b</sup>                     | –                    | 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           |
| <b>Higher Education Subtotal</b>                             | <b>\$55,186,300</b>  | <b>\$18,056,400</b> | <b>\$16,732,600</b> | <b>-\$1,146,500</b>  | <b>\$88,828,800</b>  |
| <b>Higher Education - Capital Projects</b>                   |                      |                     |                     |                      |                      |
| 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              |
| <b>Higher Education - Capital Projects Subtotal</b>          | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>          | <b>\$89,474,600</b>  | <b>\$89,474,600</b>  |
| <b>Higher Education Total</b>                                | <b>\$55,186,300</b>  | <b>\$18,056,400</b> | <b>\$16,732,600</b> | <b>\$88,328,100</b>  | <b>\$178,303,400</b> |
| <b>Education Total</b>                                       | <b>\$301,961,700</b> | <b>\$22,876,300</b> | <b>\$32,238,100</b> | <b>\$581,026,700</b> | <b>\$938,102,800</b> |

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

<sup>b</sup> 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 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             | -                  | -                | -                  | -                  | -                | -                  | -                 |
| <b>Total</b>                   | <b>\$3,028,221</b> | <b>\$3,149,702</b> | <b>\$700,310</b> | <b>\$3,850,012</b> | <b>\$2,910,963</b> | <b>\$964,998</b> | <b>\$3,875,961</b> | <b>1%</b>         |

| 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%                |
| <b>Total</b>  | <b>\$3,028,221</b> | <b>\$3,149,702</b> | <b>\$700,310</b> | <b>\$3,850,012</b> | <b>\$2,910,963</b> | <b>\$964,998</b> | <b>\$3,875,961</b> | <b>1%</b>         |

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                |
| <b>Total General Obligation Bonds Payable</b>     |             |               |               |                | <b>\$1,554,245</b>    |

## State Building Ownership Authority Lease Revenue Bonds Payable

| Bond Issue   | Date Issued | Maturity Date | Interest Rate | Original Issue | Balance June 30, 2024 |
|--|-------------|---------------|---------------|----------------|-----------------------|
| <b>Government Activities</b>                             |             |               |               |                |                       |
| 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)                 |
| <b>Total Lease Revenue Bonds Payable</b>                 |             |               |               |                | <b>\$137,012</b>      |
| <b>Business-Type Activities</b>                          |             |               |               |                |                       |
| 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                 |
| <b>Total Lease Revenue Bonds Payable</b>                 |             |               |               |                | <b>\$107,998</b>      |
| <b>Grand Total Revenue / Lease Revenue Bonds Payable</b> |             |               |               |                | <b>\$245,010</b>      |

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<br>Required | Total Interest<br>Required | Total Amount<br>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                   |
| <b>Total</b> | <b>\$1,469,510</b>          | <b>\$184,249</b>           | <b>\$1,653,759</b>       |

*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<br>Actual   | FY 2025<br>Auth.    | FY 2025<br>Adj.  | FY 2025<br>Total    | FY 2026<br>Base     | FY 2026<br>Adj.    | FY 2026<br>Total    | FY 25-26<br>% 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%                  |
| <b>Total</b>                   | <b>\$32,405,198</b> | <b>\$36,394,651</b> | <b>\$598,838</b> | <b>\$36,993,490</b> | <b>\$33,686,570</b> | <b>\$3,065,392</b> | <b>\$36,751,961</b> | <b>-1%</b>           |

| Appropriation Categories            | FY 2024<br>Actual   | FY 2025<br>Auth.    | FY 2025<br>Adj.  | FY 2025<br>Total    | FY 2026<br>Base     | FY 2026<br>Adj.    | FY 2026<br>Total    | FY 25-26<br>% 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%                   |
| <b>Total</b>                        | <b>\$32,405,198</b> | <b>\$36,394,651</b> | <b>\$598,838</b> | <b>\$36,993,490</b> | <b>\$33,686,570</b> | <b>\$3,065,392</b> | <b>\$36,751,961</b> | <b>-1%</b>           |

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 (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    |
|--|---------------|-----------------|---------------------|---------------|-------------------|------------------|---------------|----------------|
| <b>School and Inst. Trust Lands Admin.</b>   |               |                 |                     |               |                   |                  |               |                |
| 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     |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>0%</i>     | <i>0%</i>       | <i>0%</i>           | <i>0%</i>     | <i>0%</i>         | <i>1%</i>        | <i>-100%</i>  | <i>-15%</i>    |
| <b>Tax Commission</b>                        |               |                 |                     |               |                   |                  |               |                |
| 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    |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>1%</i>     | <i>3%</i>       | <i>0%</i>           | <i>3%</i>     | <i>2%</i>         | <i>-1%</i>       | <i>-97%</i>   | <i>-5%</i>     |
| <b>Transportation</b>                        |               |                 |                     |               |                   |                  |               |                |
| 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  |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>-90%</i>   | <i>0%</i>       | <i>2%</i>           | <i>-3%</i>    | <i>0%</i>         | <i>12%</i>       | <i>-10%</i>   | <i>4%</i>      |
| <b>Treasurer</b>                             |               |                 |                     |               |                   |                  |               |                |
| 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      |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>-1%</i>    | <i>0%</i>       | <i>0%</i>           | <i>0%</i>     | <i>-4%</i>        | <i>-1%</i>       | <i>36%</i>    | <i>12%</i>     |
| <b>Utah Communications Authority</b>         |               |                 |                     |               |                   |                  |               |                |
| 2024 Actuals                                 | -             | -               | -                   | -             | -                 | 32,000,000       | -             | 32,000,000     |
| 2025 Recommended                             | -             | -               | -                   | -             | -                 | 32,100,400       | -             | 32,100,400     |
| 2026 Recommended                             | -             | -               | -                   | -             | -                 | 32,100,400       | -             | 32,100,400     |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>0%</i>     | <i>0%</i>       | <i>0%</i>           | <i>0%</i>     | <i>0%</i>         | <i>0%</i>        | <i>0%</i>     | <i>0%</i>      |
| <b>Utah Education and Telehealth Network</b> |               |                 |                     |               |                   |                  |               |                |
| 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     |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>0%</i>     | <i>4%</i>       | <i>0%</i>           | <i>4%</i>     | <i>0%</i>         | <i>0%</i>        | <i>362%</i>   | <i>22%</i>     |
| <b>Veterans and Military Affairs</b>         |               |                 |                     |               |                   |                  |               |                |
| 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     |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>-33%</i>   | <i>0%</i>       | <i>0%</i>           | <i>6%</i>     | <i>1%</i>         | <i>0%</i>        | <i>-1558%</i> | <i>-42%</i>    |
| <b>Workforce Services</b>                    |               |                 |                     |               |                   |                  |               |                |
| 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  |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>5%</i>     | <i>-91%</i>     | <i>0%</i>           | <i>1%</i>     | <i>-7%</i>        | <i>-10%</i>      | <i>-12%</i>   | <i>-2%</i>     |
| <b>Total Funds</b>                           |               |                 |                     |               |                   |                  |               |                |
| 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 |
| <i>FY 2025 to FY 2026 % Change</i>           | <i>19%</i>    | <i>-7%</i>      | <i>2%</i>           | <i>2%</i>     | <i>1%</i>         | <i>1%</i>        | <i>6%</i>     | <i>2%</i>      |

## TABLE 22: ESTIMATED FTE BY AGENCY

Governor's Recommendation

| Agency                                | Actual<br>FY 2024 | Recommended<br>FY 2025 | Base<br>FY 2026 | FY2026<br>Change | Recommended<br>FY 2026 | FY25-26<br>% 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%                  |
| <b>Total</b>                          | <b>22,705</b>     | <b>23,835</b>          | <b>23,835</b>   | <b>130</b>       | <b>23,965</b>          |                     |

*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            |                      |
| <b>State Agencies</b>                              |                     |                     |                     |                     |                      |
| 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          |
| <b>State Agencies Subtotal</b>                     | <b>\$30,888,900</b> | <b>\$29,550,300</b> | <b>\$18,503,300</b> | <b>\$27,563,200</b> | <b>\$106,505,700</b> |
| <b>Higher Education***</b>                         |                     |                     |                     |                     |                      |
| 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              |
| <b>Higher Education Subtotal</b>                   | <b>\$51,296,500</b> | <b>\$553,700</b>    | <b>\$14,551,800</b> | <b>\$67,100</b>     | <b>\$66,469,100</b>  |
| <b>Total Compensation Adjustments</b>              | <b>\$82,185,400</b> | <b>\$30,104,000</b> | <b>\$33,055,100</b> | <b>\$27,630,300</b> | <b>\$172,974,800</b> |

\*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       |
|--|-------------------|-----------------|---------------------|------------------|-------------------|-------------------|------------------|-------------------|
| <b>Variable Revenue Adjustment</b>           |                   |                 |                     |                  |                   |                   |                  |                   |
| 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)         |
| <b>FY 2026 Recommended Adjustments Total</b> | <b>1,020,500</b>  | <b>8,400</b>    | <b>-</b>            | <b>84,400</b>    | <b>29,900</b>     | <b>1,058,000</b>  | <b>(456,300)</b> | <b>1,744,900</b>  |
| <b>FY 2026 Total</b>                         | <b>22,778,600</b> | <b>272,400</b>  | <b>-</b>            | <b>8,449,000</b> | <b>17,770,300</b> | <b>11,071,300</b> | <b>6,183,800</b> | <b>66,525,400</b> |

**Enterprise & Loan Funds**

|  | General Fund      | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds         | Total Funds      |
|--|-------------------|-----------------|---------------------|---------------|-------------------|------------------|---------------------|------------------|
| <b>FY 2024</b>                                 |                   |                 |                     |               |                   |                  |                     |                  |
| <b>FY 2024 Actual</b>                          | <b>25,000,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>4,148,700</b>  | <b>419,400</b>   | <b>(23,957,100)</b> | <b>5,611,000</b> |
| <b>FY 2024 Total</b>                           | <b>25,000,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>4,148,700</b>  | <b>419,400</b>   | <b>(23,957,100)</b> | <b>5,611,000</b> |
| <b>FY 2025</b>                                 |                   |                 |                     |               |                   |                  |                     |                  |
| <b>FY 2025 Authorized</b>                      | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>4,328,900</b>  | <b>436,500</b>   | <b>782,500</b>      | <b>5,547,900</b> |
| <b>FY 2025 Recommended Adjustments</b>         |                   |                 |                     |               |                   |                  |                     |                  |
| <b>One-time</b>                                |                   |                 |                     |               |                   |                  |                     |                  |
| <b>Adjustment</b>                              |                   |                 |                     |               |                   |                  |                     |                  |
| AG ISF Funding Gap                             | -                 | -               | -                   | -             | 17,900            | -                | -                   | 17,900           |
| <b>Compensation</b>                            |                   |                 |                     |               |                   |                  |                     |                  |
| P4P Reallocation                               | -                 | -               | -                   | -             | 45,300            | 5,200            | -                   | 50,500           |
| <i>One-time Total</i>                          | -                 | -               | -                   | -             | 63,200            | 5,200            | -                   | 68,400           |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>63,200</b>     | <b>5,200</b>     | <b>-</b>            | <b>68,400</b>    |
| <b>FY 2025 Total</b>                           | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>4,392,100</b>  | <b>441,700</b>   | <b>782,500</b>      | <b>5,616,300</b> |
| <b>FY 2026</b>                                 |                   |                 |                     |               |                   |                  |                     |                  |
| <b>FY 2026 Base</b>                            | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>4,322,300</b>  | <b>433,800</b>   | <b>967,000</b>      | <b>5,723,100</b> |
| <b>FY 2026 Recommended Adjustments</b>         |                   |                 |                     |               |                   |                  |                     |                  |
| <b>One-time</b>                                |                   |                 |                     |               |                   |                  |                     |                  |
| <b>Compensation</b>                            |                   |                 |                     |               |                   |                  |                     |                  |
| 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           |
| <b>Ongoing</b>                                 |                   |                 |                     |               |                   |                  |                     |                  |
| <b>Adjustment</b>                              |                   |                 |                     |               |                   |                  |                     |                  |
| AG ISF Funding Gap                             | -                 | -               | -                   | -             | 17,900            | -                | -                   | 17,900           |
| <b>Compensation</b>                            |                   |                 |                     |               |                   |                  |                     |                  |
| 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)          |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                   |                 |                     |               |                   |                  |                     |                  |
| Government Operations ISF Rate Impact          | -                 | -               | -                   | -             | (8,800)           | 500              | -                   | (8,300)          |
| <i>Ongoing Total</i>                           | -                 | -               | -                   | -             | 95,100            | 10,600           | -                   | 105,700          |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>151,500</b>    | <b>19,200</b>    | <b>-</b>            | <b>170,700</b>   |
| <b>FY 2026 Total</b>                           | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>4,473,800</b>  | <b>453,000</b>   | <b>967,000</b>      | <b>5,893,800</b> |

**Transfers to Restricted Funds & Accounts**

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





# 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 |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2024</b>                                     |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2024 Actual</b>                              | -            | -               | -                   | -             | 99,600            | 83,721,000       | 4,330,200   | 88,150,800  |
| <b>FY 2024 Total</b>                               | -            | -               | -                   | -             | 99,600            | 83,721,000       | 4,330,200   | 88,150,800  |
| <b>FY 2025</b>                                     |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2025 Authorized</b>                          | -            | -               | -                   | -             | -                 | 91,751,600       | (5,061,000) | 86,690,600  |
| <b>FY 2025 Recommended Adjustments</b>             |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                    |              |                 |                     |               |                   |                  |             |             |
| <b>Adjustment</b>                                  |              |                 |                     |               |                   |                  |             |             |
| Parents Empowered Technical Adjustment             | -            | -               | -                   | -             | -                 | 129,500          | -           | 129,500     |
| <b>Compensation</b>                                |              |                 |                     |               |                   |                  |             |             |
| P4P Reallocation                                   | -            | -               | -                   | -             | -                 | 709,800          | -           | 709,800     |
| <b>One-time Total</b>                              | -            | -               | -                   | -             | -                 | 839,300          | -           | 839,300     |
| <b>FY 2025 Recommended Adjustments Total</b>       | -            | -               | -                   | -             | -                 | 839,300          | -           | 839,300     |
| <b>FY 2025 Total</b>                               | -            | -               | -                   | -             | -                 | 92,590,900       | (5,061,000) | 87,529,900  |
| <b>FY 2026</b>                                     |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2026 Base</b>                                | -            | -               | -                   | -             | -                 | 94,828,400       | 4,868,400   | 99,696,800  |
| <b>FY 2026 Recommended Adjustments</b>             |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                    |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                                |              |                 |                     |               |                   |                  |             |             |
| Employee 401(k) Match                              | -            | -               | -                   | -             | -                 | 169,700          | -           | 169,700     |
| Pay-for-Performance                                | -            | -               | -                   | -             | -                 | 767,000          | -           | 767,000     |
| <b>One-time Total</b>                              | -            | -               | -                   | -             | -                 | 936,700          | -           | 936,700     |
| <b>Ongoing</b>                                     |              |                 |                     |               |                   |                  |             |             |
| <b>Adjustment</b>                                  |              |                 |                     |               |                   |                  |             |             |
| Alcoholic Beverage Services - Required (32B-2-301) | -            | -               | -                   | -             | -                 | 1,892,500        | -           | 1,892,500   |
| Parents Empowered Technical Adjustment             | -            | -               | -                   | -             | -                 | 129,500          | -           | 129,500     |
| <b>Compensation</b>                                |              |                 |                     |               |                   |                  |             |             |
| 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)    |
| <b>Internal Service Fund (ISF) Rate Impact</b>     |              |                 |                     |               |                   |                  |             |             |
| 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)    |
| <b>Ongoing Total</b>                               | -            | -               | -                   | -             | -                 | 4,195,100        | -           | 4,195,100   |
| <b>FY 2026 Recommended Adjustments Total</b>       | -            | -               | -                   | -             | -                 | 5,131,800        | -           | 5,131,800   |
| <b>FY 2026 Total</b>                               | -            | -               | -                   | -             | -                 | 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 |
|--------------------|--------------|-----------------|---------------------|---------------|-------------------|------------------|---------------|-------------|
| <b>FY 2024</b>     |              |                 |                     |               |                   |                  |               |             |
| 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   |
| <b>FY 2025</b>     |              |                 |                     |               |                   |                  |               |             |
| FY 2025 Authorized | -            | -               | -                   | -             | -                 | -                | 70,000,000    | 70,000,000  |
| FY 2025 Total      | -            | -               | -                   | -             | -                 | -                | 70,000,000    | 70,000,000  |
| <b>FY 2026</b>     |              |                 |                     |               |                   |                  |               |             |
| 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       |
|--|-------------------|------------------|---------------------|------------------|-------------------|------------------|---------------------|-------------------|
| <b>FY 2024</b>   |                   |                  |                     |                  |                   |                  |                     |                   |
| <b>FY 2024 Actual</b>  | <b>38,738,000</b> | <b>4,848,100</b> | <b>-</b>            | <b>4,002,900</b> | <b>5,118,200</b>  | <b>8,777,600</b> | <b>(11,932,400)</b> | <b>49,552,400</b> |
| <b>FY 2024 Total</b>   | <b>38,738,000</b> | <b>4,848,100</b> | <b>-</b>            | <b>4,002,900</b> | <b>5,118,200</b>  | <b>8,777,600</b> | <b>(11,932,400)</b> | <b>49,552,400</b> |
| <b>FY 2025</b>   |                   |                  |                     |                  |                   |                  |                     |                   |
| <b>FY 2025 Authorized</b>  | <b>40,391,400</b> | <b>156,600</b>   | <b>-</b>            | <b>5,945,500</b> | <b>3,857,000</b>  | <b>5,305,800</b> | <b>8,794,300</b>    | <b>64,450,600</b> |
| <b>FY 2025 Recommended Adjustments</b>                           |                   |                  |                     |                  |                   |                  |                     |                   |
| <b>One-time</b>  |                   |                  |                     |                  |                   |                  |                     |                   |
| <b>Variable Revenue Adjustment</b>                               |                   |                  |                     |                  |                   |                  |                     |                   |
| 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>    |
| <b>FY 2025 Recommended Adjustments Total</b>                     | <b>-</b>          | <b>-</b>         | <b>-</b>            | <b>63,000</b>    | <b>8,000</b>      | <b>-</b>         | <b>155,000</b>      | <b>226,000</b>    |
| <b>FY 2025 Total</b>   | <b>40,391,400</b> | <b>156,600</b>   | <b>-</b>            | <b>6,008,500</b> | <b>3,865,000</b>  | <b>5,305,800</b> | <b>8,949,300</b>    | <b>64,676,600</b> |
| <b>FY 2026</b>   |                   |                  |                     |                  |                   |                  |                     |                   |
| <b>FY 2026 Base</b>  | <b>39,696,100</b> | <b>156,200</b>   | <b>-</b>            | <b>6,544,100</b> | <b>3,855,000</b>  | <b>3,629,600</b> | <b>7,070,600</b>    | <b>60,951,600</b> |
| <b>FY 2026 Recommended Adjustments</b>                           |                   |                  |                     |                  |                   |                  |                     |                   |
| <b>One-time</b>  |                   |                  |                     |                  |                   |                  |                     |                   |
| <b>Compensation</b>  |                   |                  |                     |                  |                   |                  |                     |                   |
| 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>    |
| <b>Ongoing</b>   |                   |                  |                     |                  |                   |                  |                     |                   |
| <b>Adjustment</b>  |                   |                  |                     |                  |                   |                  |                     |                   |
| Southern Utah Elder Abuse & Fraud Initiative                     | 260,000           | -                | -                   | 780,000          | -                 | -                | -                   | 1,040,000         |
| <b>Compensation</b>  |                   |                  |                     |                  |                   |                  |                     |                   |
| 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)          |
| <b>Internal Service Fund (ISF) Rate Impact</b>                   |                   |                  |                     |                  |                   |                  |                     |                   |
| Government Operations ISF Rate Impact                            | 204,300           | -                | -                   | -                | (100)             | 400              | 100                 | 204,700           |
| <b>Variable Revenue Adjustment</b>                               |                   |                  |                     |                  |                   |                  |                     |                   |
| 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>  |
| <b>FY 2026 Recommended Adjustments Total</b>                     | <b>1,619,600</b>  | <b>-</b>         | <b>-</b>            | <b>780,000</b>   | <b>(100)</b>      | <b>10,800</b>    | <b>156,700</b>      | <b>2,567,000</b>  |
| <b>FY 2026 Total</b>   | <b>41,315,700</b> | <b>156,200</b>   | <b>-</b>            | <b>7,324,100</b> | <b>3,854,900</b>  | <b>3,640,400</b> | <b>7,227,300</b>    | <b>63,518,600</b> |

## Internal Service Funds

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

|  | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds | Total Funds |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2026 Base</b>                            | -            | -               | -                   | -             | 68,445,400        | -                | 364,200     | 68,809,600  |
| <b>FY 2026 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| Employee 401(k) Match                          | -            | -               | -                   | -             | 189,900           | -                | -           | 189,900     |
| Pay-for-Performance                            | -            | -               | -                   | -             | 1,150,600         | -                | -           | 1,150,600   |
| <b>One-time Total</b>                          | -            | -               | -                   | -             | 1,340,500         | -                | -           | 1,340,500   |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| 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)    |
| <b>Internal Service Fund (ISF) Rate Impact</b> |              |                 |                     |               |                   |                  |             |             |
| Government Operations ISF Rate Impact          | -            | -               | -                   | -             | 4,200             | -                | -           | 4,200       |
| Property Insurance ISF Rate Impact             | -            | -               | -                   | -             | (2,000)           | -                | -           | (2,000)     |
| <b>Ongoing Total</b>                           | -            | -               | -                   | -             | 798,500           | -                | -           | 798,500     |
| <b>FY 2026 Recommended Adjustments Total</b>   | -            | -               | -                   | -             | 2,139,000         | -                | -           | 2,139,000   |
| <b>FY 2026 Total</b>                           | -            | -               | -                   | -             | 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 |
|---------------------------|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2024</b>            |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2024 Actual</b>     | -            | -               | -                   | -             | -                 | -                | 11,800      | 11,800      |
| <b>FY 2024 Total</b>      | -            | -               | -                   | -             | -                 | -                | 11,800      | 11,800      |
| <b>FY 2025</b>            |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2025 Authorized</b> | -            | -               | -                   | -             | -                 | -                | 1,225,000   | 1,225,000   |
| <b>FY 2025 Total</b>      | -            | -               | -                   | -             | -                 | -                | 1,225,000   | 1,225,000   |
| <b>FY 2026</b>            |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2026 Base</b>       | -            | -               | -                   | -             | -                 | -                | 1,225,000   | 1,225,000   |
| <b>FY 2026 Total</b>      | -            | -               | -                   | -             | -                 | -                | 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      |
|--|------------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|------------------|
| <b>FY 2024</b>                                 |                  |                 |                     |               |                   |                  |             |                  |
| 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        |
| <b>FY 2025</b>                                 |                  |                 |                     |               |                   |                  |             |                  |
| 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        |
| <b>FY 2026</b>                                 |                  |                 |                     |               |                   |                  |             |                  |
| FY 2026 Base                                   | 4,878,600        | -               | -                   | -             | 3,280,000         | -                | -           | 8,158,600        |
| <b>FY 2026 Recommended Adjustments</b>         |                  |                 |                     |               |                   |                  |             |                  |
| <b>One-time</b>                                |                  |                 |                     |               |                   |                  |             |                  |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                  |             |                  |
| 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>   |
| <b>Ongoing</b>                                 |                  |                 |                     |               |                   |                  |             |                  |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                  |             |                  |
| 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)          |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                  |                 |                     |               |                   |                  |             |                  |
| 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>   |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>182,100</b>   | -               | -                   | -             | <b>112,400</b>    | -                | -           | <b>294,500</b>   |
| <b>FY 2026 Total</b>                           | <b>5,060,700</b> | -               | -                   | -             | <b>3,392,400</b>  | -                | -           | <b>8,453,100</b> |



# Table 28 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 |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2024</b>                                 |              |                 |                     |               |                   |                  |             |             |
| FY 2024 Actual                                 | 7,267,600    | -               | -                   | -             | -                 | -                | (157,100)   | 7,110,500   |
| FY 2024 Total                                  | 7,267,600    | -               | -                   | -             | -                 | -                | (157,100)   | 7,110,500   |
| <b>FY 2025</b>                                 |              |                 |                     |               |                   |                  |             |             |
| FY 2025 Authorized                             | 8,485,300    | -               | -                   | -             | 2,300             | -                | 1,000,000   | 9,487,600   |
| <b>FY 2025 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| P4P Reallocation                               | 98,300       | -               | -                   | -             | -                 | -                | -           | 98,300      |
| <i>One-time Total</i>                          | 98,300       | -               | -                   | -             | -                 | -                | -           | 98,300      |
| FY 2025 Recommended Adjustments Total          | 98,300       | -               | -                   | -             | -                 | -                | -           | 98,300      |
| FY 2025 Total                                  | 8,583,600    | -               | -                   | -             | 2,300             | -                | 1,000,000   | 9,585,900   |
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |             |             |
| FY 2026 Base                                   | 8,162,700    | -               | -                   | -             | 2,300             | -                | -           | 8,165,000   |
| <b>FY 2026 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| Employee 401(k) Match                          | 21,500       | -               | -                   | -             | -                 | -                | -           | 21,500      |
| Pay-for-Performance                            | 103,300      | -               | -                   | -             | -                 | -                | -           | 103,300     |
| <i>One-time Total</i>                          | 124,800      | -               | -                   | -             | -                 | -                | -           | 124,800     |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| 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)     |
| <b>Internal Service Fund (ISF) Rate Impact</b> |              |                 |                     |               |                   |                  |             |             |
| 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>                           | 222,200      | -               | -                   | -             | -                 | -                | -           | 222,200     |
| 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   |
|---|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|---------------|
| <b>FY 2024</b>                                    |              |                 |                     |               |                   |                  |             |               |
| <b>FY 2024 Actual</b>                             | 167,141,900  | 129,608,700     | –                   | 14,322,500    | 1,323,700         | –                | 741,470,900 | 1,053,867,700 |
| <b>FY 2024 Total</b>                              | 167,141,900  | 129,608,700     | –                   | 14,322,500    | 1,323,700         | –                | 741,470,900 | 1,053,867,700 |
| <b>FY 2025</b>                                    |              |                 |                     |               |                   |                  |             |               |
| <b>FY 2025 Authorized</b>                         | 198,725,000  | 142,816,200     | –                   | –             | –                 | –                | 160,357,400 | 501,898,600   |
| <b>FY 2025 Total</b>                              | 198,725,000  | 142,816,200     | –                   | –             | –                 | –                | 160,357,400 | 501,898,600   |
| <b>FY 2026</b>                                    |              |                 |                     |               |                   |                  |             |               |
| <b>FY 2026 Base</b>                               | 102,375,000  | 142,816,200     | –                   | –             | –                 | –                | 2,077,400   | 247,268,600   |
| <b>FY 2026 Recommended Adjustments</b>            |              |                 |                     |               |                   |                  |             |               |
| <b>One-time</b>                                   |              |                 |                     |               |                   |                  |             |               |
| <b>Adjustment</b>                                 |              |                 |                     |               |                   |                  |             |               |
| 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     |
| <b>One-time Total</b>                             | (19,349,300) | –               | –                   | –             | –                 | –                | 89,474,600  | 70,125,300    |
| <b>Ongoing</b>                                    |              |                 |                     |               |                   |                  |             |               |
| <b>Adjustment</b>                                 |              |                 |                     |               |                   |                  |             |               |
| Capital Improvement 1.5%                          | 19,349,300   | –               | –                   | –             | –                 | –                | –           | 19,349,300    |
| <b>Ongoing Total</b>                              | 19,349,300   | –               | –                   | –             | –                 | –                | –           | 19,349,300    |
| <b>FY 2026 Recommended Adjustments Total</b>      | –            | –               | –                   | –             | –                 | –                | 89,474,600  | 89,474,600    |
| <b>FY 2026 Total</b>                              | 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   |
|---|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|---------------|
| <b>FY 2024</b>  |              |                 |                     |               |                   |                  |             |               |
| <b>FY 2024 Actual</b>   | 178,390,500  | 387,102,400     | –                   | 14,322,600    | 1,564,300         | –                | 937,322,000 | 1,518,701,800 |
| <b>FY 2024 Total</b>  | 178,390,500  | 387,102,400     | –                   | 14,322,600    | 1,564,300         | –                | 937,322,000 | 1,518,701,800 |
| <b>FY 2025</b>  |              |                 |                     |               |                   |                  |             |               |
| <b>FY 2025 Authorized</b>   | 12,877,400   | 204,024,100     | –                   | –             | 450,000           | –                | 45,200,000  | 262,551,500   |
| <b>FY 2025 Recommended Adjustments</b>                            |              |                 |                     |               |                   |                  |             |               |
| <b>One-time</b>   |              |                 |                     |               |                   |                  |             |               |
| <b>Reallocation</b>   |              |                 |                     |               |                   |                  |             |               |
| 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     |
| <b>Variable Revenue Adjustment</b>                                |              |                 |                     |               |                   |                  |             |               |
| Tax Credit - Inflation Reduction Act                              | –            | –               | –                   | –             | –                 | –                | 100,000     | 100,000       |
| <b>One-time Total</b>   | –            | –               | –                   | –             | –                 | –                | 100,000     | 100,000       |
| <b>FY 2025 Recommended Adjustments Total</b>                      | –            | –               | –                   | –             | –                 | –                | 100,000     | 100,000       |
| <b>FY 2025 Total</b>  | 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        |
|---|--------------------|--------------------|---------------------|---------------|-------------------|------------------|-------------------|--------------------|
| <b>FY 2026</b>  |                    |                    |                     |               |                   |                  |                   |                    |
| <b>FY 2026 Base</b>   | <b>2,077,400</b>   | <b>120,000,000</b> | <b>-</b>            | <b>-</b>      | <b>450,000</b>    | <b>1,000,000</b> | <b>10,200,000</b> | <b>133,727,400</b> |
| <b>FY 2026 Recommended Adjustments</b>                            |                    |                    |                     |               |                   |                  |                   |                    |
| <b>One-time</b>   |                    |                    |                     |               |                   |                  |                   |                    |
| <b>Adjustment</b>   |                    |                    |                     |               |                   |                  |                   |                    |
| 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> |
| <b>Ongoing</b>  |                    |                    |                     |               |                   |                  |                   |                    |
| <b>Reallocation</b>   |                    |                    |                     |               |                   |                  |                   |                    |
| 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          |
| <b>Variable Revenue Adjustment</b>                                |                    |                    |                     |               |                   |                  |                   |                    |
| 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>   |
| <b>FY 2026 Recommended Adjustments Total</b>                      | <b>119,349,300</b> | <b>-</b>           | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>-</b>         | <b>2,000,000</b>  | <b>121,349,300</b> |
| <b>FY 2026 Total</b>  | <b>121,426,700</b> | <b>120,000,000</b> | <b>-</b>            | <b>-</b>      | <b>450,000</b>    | <b>1,000,000</b> | <b>12,200,000</b> | <b>255,076,700</b> |

**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      |
|--|------------------|-----------------|---------------------|---------------|-------------------|------------------|-----------------|------------------|
| <b>FY 2024</b>                                 |                  |                 |                     |               |                   |                  |                 |                  |
| <b>FY 2024 Actual</b>                          | <b>5,205,100</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>656,900</b>    | <b>-</b>         | <b>(22,100)</b> | <b>5,839,900</b> |
| <b>FY 2024 Total</b>                           | <b>5,205,100</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>656,900</b>    | <b>-</b>         | <b>(22,100)</b> | <b>5,839,900</b> |
| <b>FY 2025</b>                                 |                  |                 |                     |               |                   |                  |                 |                  |
| <b>FY 2025 Authorized</b>                      | <b>4,632,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>548,000</b>    | <b>-</b>         | <b>(27,400)</b> | <b>5,152,600</b> |
| <b>FY 2025 Recommended Adjustments</b>         |                  |                 |                     |               |                   |                  |                 |                  |
| <b>One-time</b>                                |                  |                 |                     |               |                   |                  |                 |                  |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                  |                 |                  |
| 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>    |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>20,700</b>    | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>1,100</b>      | <b>-</b>         | <b>-</b>        | <b>21,800</b>    |
| <b>FY 2025 Total</b>                           | <b>4,652,700</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>549,100</b>    | <b>-</b>         | <b>(27,400)</b> | <b>5,174,400</b> |
| <b>FY 2026</b>                                 |                  |                 |                     |               |                   |                  |                 |                  |
| <b>FY 2026 Base</b>                            | <b>6,008,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>558,300</b>    | <b>-</b>         | <b>152,900</b>  | <b>6,719,200</b> |
| <b>FY 2026 Recommended Adjustments</b>         |                  |                 |                     |               |                   |                  |                 |                  |
| <b>One-time</b>                                |                  |                 |                     |               |                   |                  |                 |                  |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                  |                 |                  |
| 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>    |
| <b>Ongoing</b>                                 |                  |                 |                     |               |                   |                  |                 |                  |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                  |                 |                  |
| 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)            |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                  |                 |                     |               |                   |                  |                 |                  |
| 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> |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>1,248,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>71,500</b>     | <b>-</b>         | <b>-</b>        | <b>1,319,500</b> |
| <b>FY 2026 Total</b>                           | <b>7,256,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>629,800</b>    | <b>-</b>         | <b>152,900</b>  | <b>8,038,700</b> |



**Table 32  
COMMERCE**

**Operating & Capital Budget**

|  | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds | Total Funds |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2024</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2024 Actual</b>                          | -            | -               | -                   | 321,000       | 2,559,200         | 46,083,900       | 7,086,700   | 56,050,800  |
| <b>FY 2024 Total</b>                           | -            | -               | -                   | 321,000       | 2,559,200         | 46,083,900       | 7,086,700   | 56,050,800  |
| <b>FY 2025</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2025 Authorized</b>                      | 288,000      | -               | -                   | 513,500       | 3,804,500         | 50,264,500       | 2,905,100   | 57,775,600  |
| <b>FY 2025 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| P4P Reallocation                               | -            | -               | -                   | -             | 3,000             | 583,500          | -           | 586,500     |
| <b>Variable Revenue Adjustment</b>             |              |                 |                     |               |                   |                  |             |             |
| DRE Appraisal Subcommittee Federal Grant       | -            | -               | -                   | 107,300       | -                 | -                | -           | 107,300     |
| <b>One-time Total</b>                          | -            | -               | -                   | 107,300       | 3,000             | 583,500          | -           | 693,800     |
| <b>FY 2025 Recommended Adjustments Total</b>   | -            | -               | -                   | 107,300       | 3,000             | 583,500          | -           | 693,800     |
| <b>FY 2025 Total</b>                           | 288,000      | -               | -                   | 620,800       | 3,807,500         | 50,848,000       | 2,905,100   | 58,469,400  |
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2026 Base</b>                            | 288,000      | -               | -                   | 606,100       | 3,683,800         | 48,005,400       | 3,752,000   | 56,335,300  |
| <b>FY 2026 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| 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     |
| <b>One-time Total</b>                          | -            | -               | -                   | 8,800         | 47,800            | 717,700          | 23,400      | 797,700     |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>Adjustment</b>                              |              |                 |                     |               |                   |                  |             |             |
| Construction Fraud Attorney                    | -            | -               | -                   | -             | -                 | 265,000          | -           | 265,000     |
| Financial Analyst                              | -            | -               | -                   | -             | -                 | 75,000           | -           | 75,000      |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| 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)    |
| <b>Internal Service Fund (ISF) Rate Impact</b> |              |                 |                     |               |                   |                  |             |             |
| 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)     |
| <b>Ongoing Total</b>                           | -            | -               | -                   | 6,600         | 58,800            | 1,762,600        | 27,000      | 1,855,000   |
| <b>FY 2026 Recommended Adjustments Total</b>   | -            | -               | -                   | 15,400        | 106,600           | 2,480,300        | 50,400      | 2,652,700   |
| <b>FY 2026 Total</b>                           | 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        |
|--|--------------------|-----------------|---------------------|------------------|-------------------|-------------------|---------------------|--------------------|
| <b>FY 2024</b>                                 |                    |                 |                     |                  |                   |                   |                     |                    |
| <b>FY 2024 Actual</b>                          | <b>425,482,400</b> | <b>49,000</b>   | <b>-</b>            | <b>-</b>         | <b>4,132,400</b>  | <b>51,870,000</b> | <b>(54,284,200)</b> | <b>427,249,600</b> |
| <b>FY 2024 Total</b>                           | <b>425,482,400</b> | <b>49,000</b>   | <b>-</b>            | <b>-</b>         | <b>4,132,400</b>  | <b>51,870,000</b> | <b>(54,284,200)</b> | <b>427,249,600</b> |
| <b>FY 2025</b>                                 |                    |                 |                     |                  |                   |                   |                     |                    |
| <b>FY 2025 Authorized</b>                      | <b>474,066,100</b> | <b>49,000</b>   | <b>-</b>            | <b>705,900</b>   | <b>3,747,800</b>  | <b>1,829,600</b>  | <b>4,013,100</b>    | <b>484,411,500</b> |
| <b>FY 2025 Recommended Adjustments</b>         |                    |                 |                     |                  |                   |                   |                     |                    |
| <b>One-time</b>                                |                    |                 |                     |                  |                   |                   |                     |                    |
| <b>Adjustment</b>                              |                    |                 |                     |                  |                   |                   |                     |                    |
| 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            |
| <b>Compensation</b>                            |                    |                 |                     |                  |                   |                   |                     |                    |
| 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>  |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>10,307,900</b>  | <b>-</b>        | <b>-</b>            | <b>1,204,300</b> | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>11,512,200</b>  |
| <b>FY 2025 Total</b>                           | <b>484,374,000</b> | <b>49,000</b>   | <b>-</b>            | <b>1,910,200</b> | <b>3,747,800</b>  | <b>1,829,600</b>  | <b>4,013,100</b>    | <b>495,923,700</b> |
| <b>FY 2026</b>                                 |                    |                 |                     |                  |                   |                   |                     |                    |
| <b>FY 2026 Base</b>                            | <b>464,398,400</b> | <b>49,000</b>   | <b>-</b>            | <b>-</b>         | <b>3,747,800</b>  | <b>1,829,600</b>  | <b>507,500</b>      | <b>470,532,300</b> |
| <b>FY 2026 Recommended Adjustments</b>         |                    |                 |                     |                  |                   |                   |                     |                    |
| <b>One-time</b>                                |                    |                 |                     |                  |                   |                   |                     |                    |
| <b>Adjustment</b>                              |                    |                 |                     |                  |                   |                   |                     |                    |
| Overtime Management                            | 6,000,000          | -               | -                   | -                | -                 | -                 | -                   | 6,000,000          |
| Prison Operations & Maintenance                | 8,563,100          | -               | -                   | -                | -                 | -                 | -                   | 8,563,100          |
| <b>Compensation</b>                            |                    |                 |                     |                  |                   |                   |                     |                    |
| 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>  |
| <b>Ongoing</b>                                 |                    |                 |                     |                  |                   |                   |                     |                    |
| <b>Adjustment</b>                              |                    |                 |                     |                  |                   |                   |                     |                    |
| Jail Contracting                               | 5,705,100          | -               | -                   | -                | -                 | -                 | -                   | 5,705,100          |
| Opiate Use Disorder Treatment                  | -                  | -               | -                   | -                | -                 | 447,000           | -                   | 447,000            |
| <b>Compensation</b>                            |                    |                 |                     |                  |                   |                   |                     |                    |
| 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)          |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                    |                 |                     |                  |                   |                   |                     |                    |
| 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>  |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>39,354,600</b>  | <b>-</b>        | <b>-</b>            | <b>-</b>         | <b>-</b>          | <b>439,500</b>    | <b>-</b>            | <b>39,794,100</b>  |
| <b>FY 2026 Total</b>                           | <b>503,753,000</b> | <b>49,000</b>   | <b>-</b>            | <b>-</b>         | <b>3,747,800</b>  | <b>2,269,100</b>  | <b>507,500</b>      | <b>510,326,400</b> |

## Enterprise & Loan Funds

|  | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds      | Total Funds       |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|------------------|-------------------|
| <b>FY 2024</b>                                 |              |                 |                     |               |                   |                  |                  |                   |
| FY 2024 Actual                                 | 1,700        | -               | -                   | -             | 15,375,700        | -                | (390,400)        | 14,987,000        |
| <b>FY 2024 Total</b>                           | <b>1,700</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>15,375,700</b> | <b>-</b>         | <b>(390,400)</b> | <b>14,987,000</b> |
| <b>FY 2025</b>                                 |              |                 |                     |               |                   |                  |                  |                   |
| FY 2025 Authorized                             | -            | -               | -                   | -             | 19,703,400        | -                | (481,300)        | 19,222,100        |
| FY 2025 Recommended Adjustments                |              |                 |                     |               |                   |                  |                  |                   |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |                  |                   |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |                  |                   |
| P4P Reallocation                               | -            | -               | -                   | -             | 111,800           | -                | -                | 111,800           |
| <b>One-time Total</b>                          | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>111,800</b>    | <b>-</b>         | <b>-</b>         | <b>111,800</b>    |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>111,800</b>    | <b>-</b>         | <b>-</b>         | <b>111,800</b>    |
| <b>FY 2025 Total</b>                           | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>19,815,200</b> | <b>-</b>         | <b>(481,300)</b> | <b>19,333,900</b> |
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |                  |                   |
| FY 2026 Base                                   | -            | -               | -                   | -             | 19,473,700        | -                | (478,600)        | 18,995,100        |
| FY 2026 Recommended Adjustments                |              |                 |                     |               |                   |                  |                  |                   |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |                  |                   |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |                  |                   |
| Employee 401(k) Match                          | -            | -               | -                   | -             | 31,600            | -                | -                | 31,600            |
| Pay-for-Performance                            | -            | -               | -                   | -             | 116,100           | -                | -                | 116,100           |
| <b>One-time Total</b>                          | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>147,700</b>    | <b>-</b>         | <b>-</b>         | <b>147,700</b>    |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |                  |                   |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |                  |                   |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b> |              |                 |                     |               |                   |                  |                  |                   |
| Government Operations ISF Rate Impact          | -            | -               | -                   | -             | 16,900            | -                | -                | 16,900            |
| <b>Ongoing Total</b>                           | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>244,400</b>    | <b>-</b>         | <b>-</b>         | <b>244,400</b>    |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>392,100</b>    | <b>-</b>         | <b>-</b>         | <b>392,100</b>    |
| <b>FY 2026 Total</b>                           | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>19,865,800</b> | <b>-</b>         | <b>(478,600)</b> | <b>19,387,200</b> |

## Transfers to Restricted Funds & Accounts

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

Table 34  
COURTS

## Recommended Operating &amp; Capital Budget

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

**Requested Operating & Capital Budget**

|   | General Fund       | Income Tax Fund | Federal Funds    | Dedicated Credits | Restricted Funds  | Other Funds      | Total Funds        |
|---|--------------------|-----------------|------------------|-------------------|-------------------|------------------|--------------------|
| <b>FY 2024</b>                                      |                    |                 |                  |                   |                   |                  |                    |
| 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        |
| <b>FY 2024 Total</b>                                | <b>362,924,800</b> |                 | <b>5,155,200</b> | <b>7,104,000</b>  | <b>46,609,400</b> | <b>4,409,800</b> | <b>426,203,200</b> |
| <b>FY 2025</b>                                      |                    |                 |                  |                   |                   |                  |                    |
| 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                                   |                    |                 |                  |                   |                   |                  |                    |
| <b>One-time</b>                                     |                    |                 |                  |                   |                   |                  |                    |
| <b>Adjustment</b>                                   |                    |                 |                  |                   |                   |                  |                    |
| Jury & Witness Interpreters                         | 450,000            |                 |                  |                   |                   |                  | 450,000            |
| <b>Adjustment Total</b>                             | <b>450,000</b>     |                 |                  |                   |                   |                  | <b>450,000</b>     |
| <b>Variable Revenue Adjustment</b>                  |                    |                 |                  |                   |                   |                  |                    |
| Increase Court Security Fund Appropriation          |                    |                 |                  |                   | 3,987,900         |                  | 3,987,900          |
| <b>Variable Revenue Adjustment Total</b>            |                    |                 |                  |                   | <b>3,987,900</b>  |                  | <b>3,987,900</b>   |
| <i>One-time Total</i>                               | <i>450,000</i>     |                 |                  |                   | <i>3,987,900</i>  |                  | <i>4,437,900</i>   |
| <b>FY 2025 Requested Total</b>                      | <b>450,000</b>     |                 |                  |                   | <b>3,987,900</b>  |                  | <b>4,437,900</b>   |
| <b>FY 2025 Recommended Adjustments</b>              | <b>450,000</b>     |                 |                  |                   | <b>3,987,900</b>  |                  | <b>4,437,900</b>   |
| <b>FY 2025 Total</b>                                | <b>387,569,600</b> |                 | <b>1,481,800</b> | <b>9,587,200</b>  | <b>55,610,600</b> | <b>6,283,700</b> | <b>460,532,900</b> |
| <b>2026</b>   |                    |                 |                  |                   |                   |                  |                    |
| 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                       |                    |                 |                  |                   |                   |                  |                    |
| <b>Ongoing</b>                                      |                    |                 |                  |                   |                   |                  |                    |
| <b>Adjustment</b>                                   |                    |                 |                  |                   |                   |                  |                    |
| 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          |
| <b>Adjustment Total</b>                             | <b>15,544,300</b>  |                 |                  |                   |                   |                  | <b>15,544,300</b>  |
| <b>Compensation</b>                                 |                    |                 |                  |                   |                   |                  |                    |
| 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             |
| <b>Compensation Total</b>                           | <b>2,593,200</b>   |                 |                  | <b>7,700</b>      |                   |                  | <b>2,600,900</b>   |



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

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       |
|---|-------------------|-----------------|---------------------|-------------------|-------------------|------------------|------------------|-------------------|
| <b>FY 2024</b>                                      |                   |                 |                     |                   |                   |                  |                  |                   |
| 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        |
| <b>FY 2025</b>                                      |                   |                 |                     |                   |                   |                  |                  |                   |
| FY 2025 Authorized                                  | 50,668,700        | -               | -                   | 15,507,500        | 7,298,700         | 174,700          | 9,599,200        | 83,248,800        |
| <b>FY 2025 Recommended Adjustments</b>              |                   |                 |                     |                   |                   |                  |                  |                   |
| <b>One-time</b>                                     |                   |                 |                     |                   |                   |                  |                  |                   |
| <b>Adjustment</b>                                   |                   |                 |                     |                   |                   |                  |                  |                   |
| America250  | 500,000           | -               | -                   | -                 | -                 | -                | -                | 500,000           |
| <b>Compensation</b>                                 |                   |                 |                     |                   |                   |                  |                  |                   |
| P4P Reallocation                                    | 246,300           | -               | -                   | 38,300            | 8,100             | -                | -                | 292,700           |
| <b>Reallocation</b>                                 |                   |                 |                     |                   |                   |                  |                  |                   |
| 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           |
| <b>Variable Revenue Adjustment</b>                  |                   |                 |                     |                   |                   |                  |                  |                   |
| 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)          |
| <b>FY 2025 Recommended Adjustments Total</b>        | <b>746,300</b>    | <b>-</b>        | <b>-</b>            | <b>(759,600)</b>  | <b>8,100</b>      | <b>(7,500)</b>   | <b>-</b>         | <b>(12,700)</b>   |
| <b>FY 2025 Total</b>                                | <b>51,415,000</b> | <b>-</b>        | <b>-</b>            | <b>14,747,900</b> | <b>7,306,800</b>  | <b>167,200</b>   | <b>9,599,200</b> | <b>83,236,100</b> |
| <b>FY 2026</b>                                      |                   |                 |                     |                   |                   |                  |                  |                   |
| FY 2026 Base  | 42,311,900        | -               | -                   | 15,495,100        | 6,289,900         | 174,700          | 6,156,000        | 70,427,600        |
| <b>FY 2026 Recommended Adjustments</b>              |                   |                 |                     |                   |                   |                  |                  |                   |
| <b>One-time</b>                                     |                   |                 |                     |                   |                   |                  |                  |                   |
| <b>Adjustment</b>                                   |                   |                 |                     |                   |                   |                  |                  |                   |
| Arts & Museums General Operating Grants             | 2,000,000         | -               | -                   | -                 | -                 | -                | -                | 2,000,000         |
| One Utah Service Fellowship                         | 2,000,000         | -               | -                   | -                 | -                 | -                | -                | 2,000,000         |
| <b>Compensation</b>                                 |                   |                 |                     |                   |                   |                  |                  |                   |
| 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       |
|---|-------------------|-----------------|---------------------|-------------------|-------------------|------------------|------------------|-------------------|
| <b>Ongoing</b>                                      |                   |                 |                     |                   |                   |                  |                  |                   |
| <b>Compensation</b>                                 |                   |                 |                     |                   |                   |                  |                  |                   |
| 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)          |
| <b>Internal Service Fund (ISF) Rate Impact</b>      |                   |                 |                     |                   |                   |                  |                  |                   |
| 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)          |
| <b>Reallocation</b>                                 |                   |                 |                     |                   |                   |                  |                  |                   |
| 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           |
| <b>Variable Revenue Adjustment</b>                  |                   |                 |                     |                   |                   |                  |                  |                   |
| 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>  |
| <b>FY 2026 Recommended Adjustments Total</b>        | <b>5,408,600</b>  | <b>–</b>        | <b>–</b>            | <b>(672,400)</b>  | <b>1,591,100</b>  | <b>(113,500)</b> | <b>400</b>       | <b>6,214,200</b>  |
| <b>FY 2026 Total</b>                                | <b>47,720,500</b> | <b>–</b>        | <b>–</b>            | <b>14,822,700</b> | <b>7,881,000</b>  | <b>61,200</b>    | <b>6,156,400</b> | <b>76,641,800</b> |

**Table 36**  
**DEBT SERVICE**

**Operating & Capital Budget**

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

# 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        |
|---|--------------------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>FY 2024</b>  |                    |                   |                     |                   |                   |                   |                     |                    |
| <b>FY 2024 Actual</b>   | <b>165,923,200</b> | <b>24,234,100</b> | <b>118,000</b>      | <b>21,359,400</b> | <b>724,700</b>    | <b>41,804,300</b> | <b>(39,252,600)</b> | <b>214,911,100</b> |
| <b>FY 2024 Total</b>  | <b>165,923,200</b> | <b>24,234,100</b> | <b>118,000</b>      | <b>21,359,400</b> | <b>724,700</b>    | <b>41,804,300</b> | <b>(39,252,600)</b> | <b>214,911,100</b> |
| <b>FY 2025</b>  |                    |                   |                     |                   |                   |                   |                     |                    |
| <b>FY 2025 Authorized</b>                                       | <b>79,904,700</b>  | <b>24,242,300</b> | <b>118,000</b>      | <b>16,437,300</b> | <b>1,147,800</b>  | <b>25,606,900</b> | <b>27,068,200</b>   | <b>174,525,200</b> |
| <b>FY 2025 Recommended Adjustments</b>                          |                    |                   |                     |                   |                   |                   |                     |                    |
| <b>One-time</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| <b>Adjustment</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| Child Care Services Infrastructure                              | 3,000,000          | -                 | -                   | -                 | -                 | -                 | -                   | 3,000,000          |
| <b>Compensation</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| P4P Reallocation  | 221,300            | -                 | -                   | -                 | -                 | -                 | -                   | 221,300            |
| <b>Reallocation</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| 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         |
| <b>Variable Revenue Adjustment</b>                              |                    |                   |                     |                   |                   |                   |                     |                    |
| Childcare Solutions & Workforce Productivity Plan               | -                  | -                 | -                   | -                 | 150,000           | -                 | -                   | 150,000            |
| <b>One-time Total</b>   | <b>3,171,300</b>   | <b>-</b>          | <b>-</b>            | <b>-</b>          | <b>150,000</b>    | <b>-</b>          | <b>12,300,000</b>   | <b>15,621,300</b>  |
| <b>FY 2025 Recommended Adjustments Total</b>                    | <b>3,171,300</b>   | <b>-</b>          | <b>-</b>            | <b>-</b>          | <b>150,000</b>    | <b>-</b>          | <b>12,300,000</b>   | <b>15,621,300</b>  |
| <b>FY 2025 Total</b>  | <b>83,076,000</b>  | <b>24,242,300</b> | <b>118,000</b>      | <b>16,437,300</b> | <b>1,297,800</b>  | <b>25,606,900</b> | <b>39,368,200</b>   | <b>190,146,500</b> |
| <b>FY 2026</b>  |                    |                   |                     |                   |                   |                   |                     |                    |
| <b>FY 2026 Base</b>   | <b>47,679,600</b>  | <b>24,241,600</b> | <b>118,000</b>      | <b>21,721,500</b> | <b>1,145,400</b>  | <b>25,601,900</b> | <b>34,150,900</b>   | <b>154,658,900</b> |
| <b>FY 2026 Recommended Adjustments</b>                          |                    |                   |                     |                   |                   |                   |                     |                    |
| <b>One-time</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| <b>Adjustment</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| 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          |
| <b>Compensation</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| 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            |
| <b>Variable Revenue Adjustment</b>                              |                    |                   |                     |                   |                   |                   |                     |                    |
| Broadband Equity, Access, and Deployment (BEAD)                 | -                  | -                 | -                   | 10,000,000        | -                 | -                 | -                   | 10,000,000         |
| <b>One-time Total</b>   | <b>11,762,800</b>  | <b>3,500</b>      | <b>1,500</b>        | <b>10,024,000</b> | <b>6,500</b>      | <b>-</b>          | <b>-</b>            | <b>21,798,300</b>  |
| <b>Ongoing</b>  |                    |                   |                     |                   |                   |                   |                     |                    |
| <b>Adjustment</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| Sundance Film Festival  | 1,500,000          | -                 | -                   | -                 | -                 | -                 | -                   | 1,500,000          |
| <b>Compensation</b>   |                    |                   |                     |                   |                   |                   |                     |                    |
| 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        |
|--|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Internal Service Fund (ISF) Rate Impact</b>             |                   |                   |                     |                   |                   |                   |                   |                    |
| 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)              |
| <b>Reallocation</b>  |                   |                   |                     |                   |                   |                   |                   |                    |
| 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          |
| <b>FY 2026 Recommended Adjustments Total</b>               | <b>13,697,900</b> | <b>6,400</b>      | <b>2,800</b>        | <b>10,043,200</b> | <b>11,300</b>     | <b>-</b>          | <b>-</b>          | <b>23,761,600</b>  |
| <b>FY 2026 Total</b>                                       | <b>61,377,500</b> | <b>24,248,000</b> | <b>120,800</b>      | <b>31,764,700</b> | <b>1,156,700</b>  | <b>25,601,900</b> | <b>34,150,900</b> | <b>178,420,500</b> |

**Enterprise & Loan Funds**

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

|   | General Fund     | Income Tax Fund | Transportation Fund | Federal Funds     | Dedicated Credits | Restricted Funds | Other Funds       | Total Funds       |
|---|------------------|-----------------|---------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>Variable Revenue Adjustment</b>                  |                  |                 |                     |                   |                   |                  |                   |                   |
| 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         |
| <b>FY 2026 Recommended Adjustments Total</b>        | -                | -               | -                   | <b>23,019,300</b> | <b>1,091,000</b>  | -                | -                 | <b>24,110,300</b> |
| <b>FY 2026 Total</b>                                | <b>2,250,000</b> | -               | -                   | <b>23,019,300</b> | <b>1,241,000</b>  | -                | <b>12,152,600</b> | <b>38,662,900</b> |

### Transfers to Restricted Funds & Accounts

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

### Fiduciary Funds

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

Table 38  
**ENVIRONMENTAL QUALITY**

**Operating & Capital Budget**

|   | General Fund      | Income Tax Fund | Transportation Fund | Federal Funds      | Dedicated Credits | Restricted Funds  | Other Funds      | Total Funds        |
|---|-------------------|-----------------|---------------------|--------------------|-------------------|-------------------|------------------|--------------------|
| <b>FY 2024</b>  |                   |                 |                     |                    |                   |                   |                  |                    |
| FY 2024 Actual  | 24,290,200        | -               | -                   | 26,221,100         | 18,080,900        | 16,989,900        | 1,494,100        | 87,076,200         |
| <b>FY 2024 Total</b>  | <b>24,290,200</b> | <b>-</b>        | <b>-</b>            | <b>26,221,100</b>  | <b>18,080,900</b> | <b>16,989,900</b> | <b>1,494,100</b> | <b>87,076,200</b>  |
| <b>FY 2025</b>  |                   |                 |                     |                    |                   |                   |                  |                    |
| FY 2025 Authorized  | 24,901,000        | -               | -                   | 54,037,800         | 20,383,200        | 19,237,300        | 1,955,200        | 120,514,500        |
| <b>FY 2025 Recommended Adjustments</b>                          |                   |                 |                     |                    |                   |                   |                  |                    |
| <b>One-time</b>   |                   |                 |                     |                    |                   |                   |                  |                    |
| <b>Compensation</b>   |                   |                 |                     |                    |                   |                   |                  |                    |
| P4P Reallocation  | 425,300           | -               | -                   | -                  | 249,000           | 273,000           | 38,500           | 985,800            |
| <b>Variable Revenue Adjustment</b>                              |                   |                 |                     |                    |                   |                   |                  |                    |
| 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>  |
| <b>FY 2025 Recommended Adjustments Total</b>                    | <b>425,300</b>    | <b>-</b>        | <b>-</b>            | <b>35,782,900</b>  | <b>(400,000)</b>  | <b>273,000</b>    | <b>1,070,800</b> | <b>37,152,000</b>  |
| <b>FY 2025 Total</b>  | <b>25,326,300</b> | <b>-</b>        | <b>-</b>            | <b>89,820,700</b>  | <b>19,983,200</b> | <b>19,510,300</b> | <b>3,026,000</b> | <b>157,666,500</b> |
| <b>FY 2026</b>  |                   |                 |                     |                    |                   |                   |                  |                    |
| FY 2026 Base  | 24,257,600        | -               | -                   | 23,659,800         | 20,318,500        | 17,672,300        | 16,508,100       | 102,416,300        |
| <b>FY 2026 Recommended Adjustments</b>                          |                   |                 |                     |                    |                   |                   |                  |                    |
| <b>One-time</b>   |                   |                 |                     |                    |                   |                   |                  |                    |
| <b>Compensation</b>   |                   |                 |                     |                    |                   |                   |                  |                    |
| 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          |
| <b>Variable Revenue Adjustment</b>                              |                   |                 |                     |                    |                   |                   |                  |                    |
| 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> |
| <b>Ongoing</b>  |                   |                 |                     |                    |                   |                   |                  |                    |
| <b>Adjustment</b>   |                   |                 |                     |                    |                   |                   |                  |                    |
| Addressing Critical Dust Concerns                               | 651,100           | -               | -                   | -                  | -                 | -                 | -                | 651,100            |
| Radioactive Materials Program Operations                        | -                 | -               | -                   | -                  | -                 | 152,100           | -                | 152,100            |
| <b>Compensation</b>   |                   |                 |                     |                    |                   |                   |                  |                    |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b>                  |                   |                 |                     |                    |                   |                   |                  |                    |
| 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 |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2024</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2024 Actual</b>                          | -            | -               | -                   | -             | -                 | 10,281,300       | (426,500)   | 9,854,800   |
| <b>FY 2024 Total</b>                           | -            | -               | -                   | -             | -                 | 10,281,300       | (426,500)   | 9,854,800   |
| <b>FY 2025</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2025 Authorized</b>                      | -            | -               | -                   | -             | -                 | 11,021,900       | 70,000      | 11,091,900  |
| <b>FY 2025 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |             |             |
| <b>Adjustment</b>                              |              |                 |                     |               |                   |                  |             |             |
| Office Moving Costs                            | -            | -               | -                   | -             | -                 | 500,000          | -           | 500,000     |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| P4P Reallocation                               | -            | -               | -                   | -             | -                 | 152,800          | -           | 152,800     |
| <b>One-time Total</b>                          | -            | -               | -                   | -             | -                 | 652,800          | -           | 652,800     |
| <b>FY 2025 Recommended Adjustments Total</b>   | -            | -               | -                   | -             | -                 | 652,800          | -           | 652,800     |
| <b>FY 2025 Total</b>                           | -            | -               | -                   | -             | -                 | 11,674,700       | 70,000      | 11,744,700  |
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2026 Base</b>                            | -            | -               | -                   | -             | -                 | 10,950,700       | -           | 10,950,700  |
| <b>FY 2026 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| Employee 401(k) Match                          | -            | -               | -                   | -             | -                 | 41,200           | -           | 41,200      |
| Pay-for-Performance                            | -            | -               | -                   | -             | -                 | 176,100          | -           | 176,100     |
| <b>One-time Total</b>                          | -            | -               | -                   | -             | -                 | 217,300          | -           | 217,300     |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>Adjustment</b>                              |              |                 |                     |               |                   |                  |             |             |
| Financial Institutions Operations              | -            | -               | -                   | -             | -                 | 550,000          | -           | 550,000     |
| Office Moving Costs                            | -            | -               | -                   | -             | -                 | 168,000          | -           | 168,000     |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| 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)     |
| <b>Internal Service Fund (ISF) Rate Impact</b> |              |                 |                     |               |                   |                  |             |             |
| Attorney General ISF Rate Impact               | -            | -               | -                   | -             | -                 | 300              | -           | 300         |
| Government Operations ISF Rate Impact          | -            | -               | -                   | -             | -                 | 20,000           | -           | 20,000      |
| Property Insurance ISF Rate Impact             | -            | -               | -                   | -             | -                 | (300)            | -           | (300)       |
| <b>Ongoing Total</b>                           | -            | -               | -                   | -             | -                 | 1,021,300        | -           | 1,021,300   |
| <b>FY 2026 Recommended Adjustments Total</b>   | -            | -               | -                   | -             | -                 | 1,238,600        | -           | 1,238,600   |
| <b>FY 2026 Total</b>                           | -            | -               | -                   | -             | -                 | 12,189,300       | -           | 12,189,300  |



|  | General Fund       | Income Tax Fund  | Transportation Fund | Federal Funds   | Dedicated Credits | Restricted Funds | Other Funds       | Total Funds        |
|--|--------------------|------------------|---------------------|-----------------|-------------------|------------------|-------------------|--------------------|
| <b>Compensation</b>                                  |                    |                  |                     |                 |                   |                  |                   |                    |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b>       |                    |                  |                     |                 |                   |                  |                   |                    |
| 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)           |
| <b>Reallocation</b>                                  |                    |                  |                     |                 |                   |                  |                   |                    |
| Reallocate FROM EDO & Finance TO Data Privacy Office | (145,800)          | -                | -                   | -               | -                 | -                | -                 | (145,800)          |
| Reallocate TO Data Privacy Office FROM EDO & Finance | 145,800            | -                | -                   | -               | -                 | -                | -                 | 145,800            |
| <b>Variable Revenue Adjustment</b>                   |                    |                  |                     |                 |                   |                  |                   |                    |
| 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> |
| <b>FY 2026 Recommended Adjustments Total</b>         | <b>(9,121,900)</b> | <b>(370,300)</b> | <b>12,300</b>       | <b>(31,100)</b> | <b>1,978,500</b>  | <b>41,400</b>    | <b>6,138,900</b>  | <b>(1,352,200)</b> |
| <b>FY 2026 Total</b>                                 | <b>54,797,200</b>  | <b>840,600</b>   | <b>463,400</b>      | <b>184,400</b>  | <b>15,126,300</b> | <b>5,191,700</b> | <b>54,919,000</b> | <b>131,522,600</b> |

**Enterprise & Loan Funds**

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

**Internal Service Funds**

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

|  | General Fund      | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits  | Restricted Funds    | Other Funds       | Total Funds        |
|--|-------------------|-----------------|---------------------|---------------|--------------------|---------------------|-------------------|--------------------|
| <b>FY 2025</b>                                       |                   |                 |                     |               |                    |                     |                   |                    |
| <b>FY 2025 Authorized</b>                            | <b>21,750,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>462,299,800</b> | <b>-</b>            | <b>21,579,500</b> | <b>505,629,300</b> |
| <b>FY 2025 Recommended Adjustments</b>               |                   |                 |                     |               |                    |                     |                   |                    |
| <b>One-time</b>                                      |                   |                 |                     |               |                    |                     |                   |                    |
| <b>Compensation</b>                                  |                   |                 |                     |               |                    |                     |                   |                    |
| P4P Reallocation                                     | -                 | -               | -                   | -             | 2,752,400          | -                   | -                 | 2,752,400          |
| <b>Reallocation</b>                                  |                   |                 |                     |               |                    |                     |                   |                    |
| 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          |
| <b>Variable Revenue Adjustment</b>                   |                   |                 |                     |               |                    |                     |                   |                    |
| 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         |
| <b>FY 2025 Recommended Adjustments Total</b>         | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>37,050,000</b>  | <b>(25,000,000)</b> | <b>2,000,000</b>  | <b>14,050,000</b>  |
| <b>FY 2025 Total</b>                                 | <b>21,750,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>499,349,800</b> | <b>(25,000,000)</b> | <b>23,579,500</b> | <b>519,679,300</b> |
| <b>FY 2026</b>                                       |                   |                 |                     |               |                    |                     |                   |                    |
| <b>FY 2026 Base</b>                                  | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>462,293,200</b> | <b>-</b>            | <b>21,846,700</b> | <b>484,139,900</b> |
| <b>FY 2026 Recommended Adjustments</b>               |                   |                 |                     |               |                    |                     |                   |                    |
| <b>One-time</b>                                      |                   |                 |                     |               |                    |                     |                   |                    |
| <b>Compensation</b>                                  |                   |                 |                     |               |                    |                     |                   |                    |
| Employee 401(k) Match                                | -                 | -               | -                   | -             | 683,400            | -                   | -                 | 683,400            |
| Pay-for-Performance                                  | -                 | -               | -                   | -             | 2,864,600          | -                   | -                 | 2,864,600          |
| <b>Reallocation</b>                                  |                   |                 |                     |               |                    |                     |                   |                    |
| Reallocate FROM Div of Purchasing TO Div of Finance  | -                 | -               | -                   | -             | -                  | -                   | (2,500,000)       | (2,500,000)        |
| <b>Variable Revenue Adjustment</b>                   |                   |                 |                     |               |                    |                     |                   |                    |
| Interest Income collection authority in Risk         | -                 | -               | -                   | -             | -                  | -                   | 2,500,000         | 2,500,000          |
| <i>One-time Total</i>                                | -                 | -               | -                   | -             | 3,548,000          | -                   | -                 | 3,548,000          |
| <b>Ongoing</b>                                       |                   |                 |                     |               |                    |                     |                   |                    |
| <b>Compensation</b>                                  |                   |                 |                     |               |                    |                     |                   |                    |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b>       |                   |                 |                     |               |                    |                     |                   |                    |
| Attorney General ISF Rate Impact                     | -                 | -               | -                   | -             | 100                | -                   | -                 | 100                |

|   | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits  | Restricted Funds | Other Funds       | Total Funds        |
|---|--------------|-----------------|---------------------|---------------|--------------------|------------------|-------------------|--------------------|
| <b>Variable Revenue Adjustment</b>                  |              |                 |                     |               |                    |                  |                   |                    |
| 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         |
| <b>FY 2026 Recommended Adjustments Total</b>        | -            | -               | -                   | -             | <b>52,814,200</b>  | -                | -                 | <b>52,814,200</b>  |
| <b>FY 2026 Total</b>                                | -            | -               | -                   | -             | <b>515,107,400</b> | -                | <b>21,846,700</b> | <b>536,954,100</b> |

**Transfers to Restricted Funds & Accounts**

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

**Fiduciary Funds**

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



**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        |
|---|-------------------|-----------------|---------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <b>FY 2024</b>  |                   |                 |                     |                   |                   |                   |                     |                    |
| <b>FY 2024 Actual</b>   | <b>61,041,000</b> | <b>-</b>        | <b>-</b>            | <b>29,800,600</b> | <b>5,463,100</b>  | <b>25,232,500</b> | <b>(10,844,800)</b> | <b>110,692,400</b> |
| <b>FY 2024 Total</b>  | <b>61,041,000</b> | <b>-</b>        | <b>-</b>            | <b>29,800,600</b> | <b>5,463,100</b>  | <b>25,232,500</b> | <b>(10,844,800)</b> | <b>110,692,400</b> |
| <b>FY 2025</b>  |                   |                 |                     |                   |                   |                   |                     |                    |
| <b>FY 2025 Authorized</b>   | <b>54,272,400</b> | <b>-</b>        | <b>-</b>            | <b>37,095,200</b> | <b>6,211,400</b>  | <b>20,370,400</b> | <b>19,712,200</b>   | <b>137,661,600</b> |
| <b>FY 2025 Recommended Adjustments</b>                            |                   |                 |                     |                   |                   |                   |                     |                    |
| <b>One-time</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| <b>Adjustment</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| Extradition Funding Adjustment                                    | 321,000           | -               | -                   | -                 | -                 | -                 | -                   | 321,000            |
| <b>Compensation</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| P4P Reallocation  | 311,800           | -               | -                   | 43,900            | 18,800            | 77,400            | -                   | 451,900            |
| <b>Reallocation</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| 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            |
| <b>Variable Revenue Adjustment</b>                                |                   |                 |                     |                   |                   |                   |                     |                    |
| 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            |
| <b>One-time Total</b>   | <b>632,800</b>    | <b>-</b>        | <b>-</b>            | <b>343,900</b>    | <b>479,500</b>    | <b>77,400</b>     | <b>379,000</b>      | <b>1,912,600</b>   |
| <b>FY 2025 Recommended Adjustments Total</b>                      | <b>632,800</b>    | <b>-</b>        | <b>-</b>            | <b>343,900</b>    | <b>479,500</b>    | <b>77,400</b>     | <b>379,000</b>      | <b>1,912,600</b>   |
| <b>FY 2025 Total</b>  | <b>54,905,200</b> | <b>-</b>        | <b>-</b>            | <b>37,439,100</b> | <b>6,690,900</b>  | <b>20,447,800</b> | <b>20,091,200</b>   | <b>139,574,200</b> |
| <b>FY 2026</b>  |                   |                 |                     |                   |                   |                   |                     |                    |
| <b>FY 2026 Base</b>   | <b>49,488,900</b> | <b>-</b>        | <b>-</b>            | <b>37,092,300</b> | <b>6,208,000</b>  | <b>20,349,700</b> | <b>8,590,700</b>    | <b>121,729,600</b> |
| <b>FY 2026 Recommended Adjustments</b>                            |                   |                 |                     |                   |                   |                   |                     |                    |
| <b>One-time</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| <b>Adjustment</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| 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             |
| <b>Compensation</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| 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            |
| <b>One-time Total</b>   | <b>444,800</b>    | <b>-</b>        | <b>-</b>            | <b>53,100</b>     | <b>22,900</b>     | <b>5,794,400</b>  | <b>-</b>            | <b>6,315,200</b>   |
| <b>Ongoing</b>  |                   |                 |                     |                   |                   |                   |                     |                    |
| <b>Adjustment</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| 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            |
| <b>Compensation</b>   |                   |                 |                     |                   |                   |                   |                     |                    |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b>                    |                   |                 |                     |                   |                   |                   |                     |                    |
| 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       |
|--|-------------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------------|
| <b>Variable Revenue Adjustment</b>           |                   |                 |                     |               |                   |                  |             |                   |
| Conflict of Interest Penalty Revenue         | -                 | -               | -                   | -             | -                 | -                | 700         | 700               |
| <i>Ongoing Total</i>                         | 140,100           | -               | -                   | -             | -                 | -                | 700         | 140,800           |
| <b>FY 2026 Recommended Adjustments Total</b> | <b>931,700</b>    | -               | -                   | -             | -                 | -                | <b>700</b>  | <b>932,400</b>    |
| <b>FY 2026 Total</b>                         | <b>24,168,800</b> | -               | -                   | -             | -                 | -                | <b>700</b>  | <b>24,169,500</b> |

### Fiduciary Funds

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

# 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          |
|---|--------------------|--------------------|---------------------|----------------------|--------------------|--------------------|--------------------|----------------------|
| <b>FY 2024</b>  |                    |                    |                     |                      |                    |                    |                    |                      |
| <b>FY 2024 Actual</b>   | <b>755,687,900</b> | <b>696,358,300</b> | <b>-</b>            | <b>4,190,038,100</b> | <b>590,030,500</b> | <b>570,550,300</b> | <b>558,878,600</b> | <b>7,361,543,700</b> |
| <b>FY 2024 Total</b>  | <b>755,687,900</b> | <b>696,358,300</b> | <b>-</b>            | <b>4,190,038,100</b> | <b>590,030,500</b> | <b>570,550,300</b> | <b>558,878,600</b> | <b>7,361,543,700</b> |
| <b>FY 2025</b>  |                    |                    |                     |                      |                    |                    |                    |                      |
| <b>FY 2025 Authorized</b>   | <b>874,003,200</b> | <b>657,736,500</b> | <b>-</b>            | <b>5,080,017,000</b> | <b>787,208,700</b> | <b>369,700,500</b> | <b>972,922,400</b> | <b>8,741,588,300</b> |
| <b>FY 2025 Recommended Adjustments</b>                            |                    |                    |                     |                      |                    |                    |                    |                      |
| <b>One-time</b>   |                    |                    |                     |                      |                    |                    |                    |                      |
| <b>Adjustment</b>   |                    |                    |                     |                      |                    |                    |                    |                      |
| 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              |
| <b>Compensation</b>   |                    |                    |                     |                      |                    |                    |                    |                      |
| P4P Reallocation  | 4,987,900          | -                  | -                   | 4,240,900            | 1,040,400          | -                  | 1,736,900          | 12,006,100           |
| <b>Reallocation</b>   |                    |                    |                     |                      |                    |                    |                    |                      |
| 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          |
|---|----------------------|--------------------|---------------------|----------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Variable Revenue Adjustment</b>                                |                      |                    |                     |                      |                    |                    |                    |                      |
| 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>   | (69,135,400)         | -                  | -                   | (192,318,000)        | (1,686,000)        | 106,208,500        | 14,581,900         | (142,349,000)        |
| <b>FY 2025 Recommended Adjustments Total</b>                      | <b>(69,135,400)</b>  | <b>-</b>           | <b>-</b>            | <b>(192,318,000)</b> | <b>(1,686,000)</b> | <b>106,208,500</b> | <b>14,581,900</b>  | <b>(142,349,000)</b> |
| <b>FY 2025 Total</b>  | <b>804,867,800</b>   | <b>657,736,500</b> | <b>-</b>            | <b>4,887,699,000</b> | <b>785,522,700</b> | <b>475,909,000</b> | <b>987,504,300</b> | <b>8,599,239,300</b> |
| <b>FY 2026</b>  |                      |                    |                     |                      |                    |                    |                    |                      |
| <b>FY 2026 Base</b>   | <b>1,515,138,800</b> | <b>4,329,500</b>   | <b>-</b>            | <b>5,067,333,100</b> | <b>787,464,200</b> | <b>369,630,100</b> | <b>823,635,000</b> | <b>8,567,530,700</b> |
| <b>FY 2026 Recommended Adjustments</b>                            |                      |                    |                     |                      |                    |                    |                    |                      |
| <b>One-time</b>   |                      |                    |                     |                      |                    |                    |                    |                      |
| <b>Adjustment</b>   |                      |                    |                     |                      |                    |                    |                    |                      |
| 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            |
| <b>Compensation</b>   |                      |                    |                     |                      |                    |                    |                    |                      |
| 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>   | (21,241,300)         | 32,900             | -                   | (56,680,500)         | 725,900            | 5,913,600          | 1,433,200          | (69,816,200)         |



|   | General Fund         | Income Tax Fund  | Transportation Fund | Federal Funds        | Dedicated Credits  | Restricted Funds   | Other Funds        | Total Funds          |
|---|----------------------|------------------|---------------------|----------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Variable Revenue Adjustment</b>                                |                      |                  |                     |                      |                    |                    |                    |                      |
| 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          |
| <b>FY 2026 Recommended Adjustments Total</b>                      | <b>83,159,000</b>    | <b>221,100</b>   | <b>-</b>            | <b>(81,269,000)</b>  | <b>(585,900)</b>   | <b>81,233,300</b>  | <b>2,212,800</b>   | <b>84,971,300</b>    |
| <b>FY 2026 Total</b>  | <b>1,598,297,800</b> | <b>4,550,600</b> | <b>-</b>            | <b>4,986,064,100</b> | <b>786,878,300</b> | <b>450,863,400</b> | <b>825,847,800</b> | <b>8,652,502,000</b> |

**Enterprise & Loan Funds**

|  | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds      | Total Funds      |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|------------------|------------------|
| <b>FY 2024</b>   |              |                 |                     |               |                   |                  |                  |                  |
| FY 2024 Actual   | -            | -               | -                   | -             | 6,256,600         | -                | 1,126,300        | 7,382,900        |
| <b>FY 2024 Total</b>                                     | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>6,256,600</b>  | <b>-</b>         | <b>1,126,300</b> | <b>7,382,900</b> |
| <b>FY 2025</b>   |              |                 |                     |               |                   |                  |                  |                  |
| FY 2025 Authorized                                       | -            | -               | -                   | -             | 5,478,600         | -                | (219,400)        | 5,259,200        |
| <b>FY 2025 Recommended Adjustments</b>                   | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>One-time</b>  |              |                 |                     |               |                   |                  |                  |                  |
| <b>Compensation</b>                                      |              |                 |                     |               |                   |                  |                  |                  |
| P4P Reallocation   | -            | -               | -                   | -             | 57,100            | -                | -                | 57,100           |
| <b>Variable Revenue Adjustment</b>                       |              |                 |                     |               |                   |                  |                  |                  |
| Center for Medical Cannabis Variable Revenue Adjustments | -            | -               | -                   | -             | 1,291,000         | -                | -                | 1,291,000        |
| <i>One-time Total</i>                                    | -            | -               | -                   | -             | 1,348,100         | -                | -                | 1,348,100        |
| <b>FY 2025 Recommended Adjustments Total</b>             | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>1,348,100</b>  | <b>-</b>         | <b>-</b>         | <b>1,348,100</b> |
| <b>FY 2025 Total</b>                                     | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>6,826,700</b>  | <b>-</b>         | <b>(219,400)</b> | <b>6,607,300</b> |
| <b>FY 2026</b>   |              |                 |                     |               |                   |                  |                  |                  |
| FY 2026 Base   | -            | -               | -                   | -             | 5,493,800         | -                | (2,190,600)      | 3,303,200        |
| <b>FY 2026 Recommended Adjustments</b>                   | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>One-time</b>  |              |                 |                     |               |                   |                  |                  |                  |
| <b>Compensation</b>                                      |              |                 |                     |               |                   |                  |                  |                  |
| 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 |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>Ongoing</b>   |              |                 |                     |               |                   |                  |             |             |
| <b>Compensation</b>                                      |              |                 |                     |               |                   |                  |             |             |
| 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)       |
| <b>Internal Service Fund (ISF) Rate Impact</b>           |              |                 |                     |               |                   |                  |             |             |
| Government Operations ISF Rate Impact                    | -            | -               | -                   | -             | 7,800             | -                | -           | 7,800       |
| <b>Variable Revenue Adjustment</b>                       |              |                 |                     |               |                   |                  |             |             |
| Center for Medical Cannabis Variable Revenue Adjustments | -            | -               | -                   | -             | 1,656,800         | -                | -           | 1,656,800   |
| <i>Ongoing Total</i>                                     | -            | -               | -                   | -             | 1,742,900         | -                | -           | 1,742,900   |
| <b>FY 2026 Recommended Adjustments Total</b>             | -            | -               | -                   | -             | 1,779,700         | -                | -           | 1,779,700   |
| <b>2026 Total</b>  | -            | -               | -                   | -             | 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  |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|---------------|--------------|
| <b>Y 2024</b>                                |              |                 |                     |               |                   |                  |               |              |
| <b>FY 2024 Actual</b>                        | 68,550,900   | -               | -                   | -             | 392,264,200       | 23,700,000       | 70,894,500    | 555,409,600  |
| <b>2024 Total</b>                            | 68,550,900   | -               | -                   | -             | 392,264,200       | 23,700,000       | 70,894,500    | 555,409,600  |
| <b>Y 2025</b>                                |              |                 |                     |               |                   |                  |               |              |
| <b>FY 2025 Authorized</b>                    | 42,089,900   | -               | -                   | -             | 319,354,700       | -                | (72,894,400)  | 288,550,200  |
| <b>FY 2025 Recommended Adjustments</b>       |              |                 |                     |               |                   |                  |               |              |
| <b>One-time</b>                              |              |                 |                     |               |                   |                  |               |              |
| <b>Reallocation</b>                          |              |                 |                     |               |                   |                  |               |              |
| Reallocate FROM Crisis Fund 1119 TO OSUMH    | (1,210,700)  | -               | -                   | -             | -                 | -                | -             | (1,210,700)  |
| <i>One-time Total</i>                        | (1,210,700)  | -               | -                   | -             | -                 | -                | -             | (1,210,700)  |
| <b>FY 2025 Recommended Adjustments Total</b> | (1,210,700)  | -               | -                   | -             | -                 | -                | -             | (1,210,700)  |
| <b>2025 Total</b>                            | 40,879,200   | -               | -                   | -             | 319,354,700       | -                | (72,894,400)  | 287,339,500  |
| <b>Y 2026</b>                                |              |                 |                     |               |                   |                  |               |              |
| <b>FY 2026 Base</b>                          | 71,951,000   | -               | -                   | -             | 319,354,700       | -                | (113,995,100) | 277,310,600  |
| <b>FY 2026 Recommended Adjustments</b>       |              |                 |                     |               |                   |                  |               |              |
| <b>One-time</b>                              |              |                 |                     |               |                   |                  |               |              |
| <b>Adjustment</b>                            |              |                 |                     |               |                   |                  |               |              |
| Medicaid ACA Expansion Fund                  | (6,554,800)  | -               | -                   | -             | -                 | -                | -             | (6,554,800)  |
| <i>One-time Total</i>                        | (6,554,800)  | -               | -                   | -             | -                 | -                | -             | (6,554,800)  |
| <b>Ongoing</b>                               |              |                 |                     |               |                   |                  |               |              |
| <b>Adjustment</b>                            |              |                 |                     |               |                   |                  |               |              |
| Medicaid ACA Expansion Fund                  | (23,306,300) | -               | -                   | -             | -                 | -                | -             | (23,306,300) |
| <b>Reallocation</b>                          |              |                 |                     |               |                   |                  |               |              |
| Reallocate FROM Crisis Fund 1119 TO OSUMH    | (1,210,700)  | -               | -                   | -             | -                 | -                | -             | (1,210,700)  |
| <i>Ongoing Total</i>                         | (24,517,000) | -               | -                   | -             | -                 | -                | -             | (24,517,000) |
| <b>FY 2026 Recommended Adjustments Total</b> | (31,071,800) | -               | -                   | -             | -                 | -                | -             | (31,071,800) |
| <b>2026 Total</b>                            | 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 |
|-----------------------|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>Y 2024</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2024 Actual</b> | -            | -               | -                   | -             | 91,800            | -                | 198,038,500 | 198,130,300 |
| <b>2024 Total</b>     | -            | -               | -                   | -             | 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        |
| <b>FY 2025 Total</b> | -            | -               | -                   | -             | <b>10,100</b>     | -                | <b>221,483,800</b> | <b>221,493,900</b> |
| FY 2026              |              |                 |                     |               |                   |                  |                    |                    |
| FY 2026 Base         | -            | -               | -                   | -             | 10,100            | -                | 221,483,800        | 221,493,900        |
| <b>FY 2026 Total</b> | -            | -               | -                   | -             | <b>10,100</b>     | -                | <b>221,483,800</b> | <b>221,493,900</b> |

# 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          |
|---|----------------------|----------------------|---------------------|------------------|----------------------|-------------------|--------------------|----------------------|
| <b>FY 2024</b>                                  |                      |                      |                     |                  |                      |                   |                    |                      |
| 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        |
| <b>FY 2025</b>                                  |                      |                      |                     |                  |                      |                   |                    |                      |
| 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        |
| <b>FY 2026</b>                                  |                      |                      |                     |                  |                      |                   |                    |                      |
| 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        |
| <b>FY 2026 Recommended Adjustments</b>          |                      |                      |                     |                  |                      |                   |                    |                      |
| <b>One-time</b>                                 |                      |                      |                     |                  |                      |                   |                    |                      |
| <b>Adjustment</b>                               |                      |                      |                     |                  |                      |                   |                    |                      |
| 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            |
| <b>Compensation</b>                             |                      |                      |                     |                  |                      |                   |                    |                      |
| Pay-for-Performance                             | –                    | 247,800              | –                   | –                | –                    | –                 | –                  | 247,800              |
| <b>Reallocation</b>                             |                      |                      |                     |                  |                      |                   |                    |                      |
| 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>    |
| <b>Ongoing</b>                                  |                      |                      |                     |                  |                      |                   |                    |                      |
| <b>Adjustment</b>                               |                      |                      |                     |                  |                      |                   |                    |                      |
| 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            |
| <b>Compensation</b>                             |                      |                      |                     |                  |                      |                   |                    |                      |
| 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           |
| <b>Internal Service Fund (ISF) Rate Impact</b>  |                      |                      |                     |                  |                      |                   |                    |                      |
| 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)          |
| <b>Reallocation</b>                             |                      |                      |                     |                  |                      |                   |                    |                      |
| 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>    |
| <b>FY 2026 Recommended Adjustments Total</b>    | <b>(146,400,000)</b> | <b>193,951,000</b>   | <b>–</b>            | <b>–</b>         | <b>12,830,100</b>    | <b>22,180,800</b> | <b>–</b>           | <b>82,561,900</b>    |
| <b>FY 2026 Total</b>                            | <b>307,658,100</b>   | <b>1,457,113,900</b> | <b>–</b>            | <b>3,902,300</b> | <b>1,040,497,700</b> | <b>85,983,800</b> | <b>226,138,800</b> | <b>3,121,294,600</b> |



## Transfers to Restricted Funds &amp; 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       |
|--|------------------|-----------------|---------------------|---------------|-------------------|-------------------|---------------------|-------------------|
| <b>FY 2024</b>                                 |                  |                 |                     |               |                   |                   |                     |                   |
| FY 2024 Actual                                 | 10,100           | -               | -                   | -             | 70,800            | 26,304,700        | (10,345,500)        | 16,040,100        |
| <b>FY 2024 Total</b>                           | <b>10,100</b>    | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>70,800</b>     | <b>26,304,700</b> | <b>(10,345,500)</b> | <b>16,040,100</b> |
| <b>FY 2025</b>                                 |                  |                 |                     |               |                   |                   |                     |                   |
| FY 2025 Authorized                             | -                | -               | -                   | 2,600         | 75,000            | 28,643,300        | 189,700             | 28,910,600        |
| <b>FY 2024 Recommended Adjustments</b>         |                  |                 |                     |               |                   |                   |                     |                   |
| <b>One-time</b>                                |                  |                 |                     |               |                   |                   |                     |                   |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                   |                     |                   |
| P4P Reallocation                               | -                | -               | -                   | -             | -                 | 211,700           | -                   | 211,700           |
| <i>One-time Total</i>                          | -                | -               | -                   | -             | -                 | 211,700           | -                   | 211,700           |
| <b>FY 2024 Recommended Adjustments Total</b>   | <b>-</b>         | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>211,700</b>    | <b>-</b>            | <b>211,700</b>    |
| <b>FY 2025 Total</b>                           | <b>-</b>         | <b>-</b>        | <b>-</b>            | <b>2,600</b>  | <b>75,000</b>     | <b>28,855,000</b> | <b>189,700</b>      | <b>29,122,300</b> |
| <b>FY 2026</b>                                 |                  |                 |                     |               |                   |                   |                     |                   |
| FY 2026 Base                                   | -                | -               | -                   | -             | 75,000            | 28,188,600        | 3,757,800           | 32,021,400        |
| <b>FY 2026 Recommended Adjustments</b>         |                  |                 |                     |               |                   |                   |                     |                   |
| <b>One-time</b>                                |                  |                 |                     |               |                   |                   |                     |                   |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                   |                     |                   |
| 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           |
| <b>Ongoing</b>                                 |                  |                 |                     |               |                   |                   |                     |                   |
| <b>Adjustment</b>                              |                  |                 |                     |               |                   |                   |                     |                   |
| 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         |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                   |                     |                   |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                  |                 |                     |               |                   |                   |                     |                   |
| 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         |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>2,221,000</b> | <b>-</b>        | <b>-</b>            | <b>100</b>    | <b>100</b>        | <b>933,200</b>    | <b>-</b>            | <b>3,154,400</b>  |
| <b>FY 2026 Total</b>                           | <b>2,221,000</b> | <b>-</b>        | <b>-</b>            | <b>100</b>    | <b>75,100</b>     | <b>29,121,800</b> | <b>3,757,800</b>    | <b>35,175,800</b> |

## Transfers to Restricted Funds & Accounts

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

# Table 45 LABOR COMMISSION

## Operating & Capital Budget

|  | General Fund     | Income Tax Fund | Transportation Fund | Federal Funds    | Dedicated Credits | Restricted Funds | Other Funds      | Total Funds     |
|--|------------------|-----------------|---------------------|------------------|-------------------|------------------|------------------|-----------------|
| <b>FY 2024</b>                                 |                  |                 |                     |                  |                   |                  |                  |                 |
| <b>FY 2024 Actual</b>                          | <b>8,017,100</b> | <b>-</b>        | <b>-</b>            | <b>3,221,300</b> | <b>108,900</b>    | <b>5,730,000</b> | <b>(686,100)</b> | <b>16,391,2</b> |
| <b>2024 Total</b>                              | <b>8,017,100</b> | <b>-</b>        | <b>-</b>            | <b>3,221,300</b> | <b>108,900</b>    | <b>5,730,000</b> | <b>(686,100)</b> | <b>16,391,2</b> |
| <b>FY 2025</b>                                 |                  |                 |                     |                  |                   |                  |                  |                 |
| <b>FY 2025 Authorized</b>                      | <b>8,311,600</b> | <b>-</b>        | <b>-</b>            | <b>3,638,500</b> | <b>131,300</b>    | <b>5,940,300</b> | <b>98,100</b>    | <b>18,119,8</b> |
| <b>FY 2025 Recommended Adjustments</b>         |                  |                 |                     |                  |                   |                  |                  |                 |
| <b>One-time</b>                                |                  |                 |                     |                  |                   |                  |                  |                 |
| <b>Compensation</b>                            |                  |                 |                     |                  |                   |                  |                  |                 |
| P4P Reallocation                               | 104,400          | -               | -                   | 71,300           | -                 | 51,900           | -                | 227,6           |
| <b>Variable Revenue Adjustment</b>             |                  |                 |                     |                  |                   |                  |                  |                 |
| Workplace Safety Adjustment                    | -                | -               | -                   | -                | -                 | (27,000)         | -                | (27,000)        |
| <b>One-time Total</b>                          | <b>104,400</b>   | <b>-</b>        | <b>-</b>            | <b>71,300</b>    | <b>-</b>          | <b>24,900</b>    | <b>-</b>         | <b>200,6</b>    |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>104,400</b>   | <b>-</b>        | <b>-</b>            | <b>71,300</b>    | <b>-</b>          | <b>24,900</b>    | <b>-</b>         | <b>200,6</b>    |
| <b>2025 Total</b>                              | <b>8,416,000</b> | <b>-</b>        | <b>-</b>            | <b>3,709,800</b> | <b>131,300</b>    | <b>5,965,200</b> | <b>98,100</b>    | <b>18,320,4</b> |
| <b>FY 2026</b>                                 |                  |                 |                     |                  |                   |                  |                  |                 |
| <b>FY 2026 Base</b>                            | <b>8,311,800</b> | <b>-</b>        | <b>-</b>            | <b>3,623,900</b> | <b>130,800</b>    | <b>5,869,900</b> | <b>97,800</b>    | <b>18,034,2</b> |
| <b>FY 2026 Recommended Adjustments</b>         |                  |                 |                     |                  |                   |                  |                  |                 |
| <b>One-time</b>                                |                  |                 |                     |                  |                   |                  |                  |                 |
| <b>Compensation</b>                            |                  |                 |                     |                  |                   |                  |                  |                 |
| 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           |
| <b>One-time Total</b>                          | <b>139,100</b>   | <b>-</b>        | <b>-</b>            | <b>65,200</b>    | <b>2,500</b>      | <b>84,700</b>    | <b>1,400</b>     | <b>292,9</b>    |
| <b>Ongoing</b>                                 |                  |                 |                     |                  |                   |                  |                  |                 |
| <b>Compensation</b>                            |                  |                 |                     |                  |                   |                  |                  |                 |
| 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)         |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                  |                 |                     |                  |                   |                  |                  |                 |
| 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)         |
| <b>Variable Revenue Adjustment</b>             |                  |                 |                     |                  |                   |                  |                  |                 |
| Workplace Safety Adjustment                    | -                | -               | -                   | -                | -                 | (3,600)          | -                | (3,600)         |
| <b>Ongoing Total</b>                           | <b>371,800</b>   | <b>-</b>        | <b>-</b>            | <b>132,700</b>   | <b>2,000</b>      | <b>117,600</b>   | <b>1,700</b>     | <b>625,8</b>    |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>510,900</b>   | <b>-</b>        | <b>-</b>            | <b>197,900</b>   | <b>4,500</b>      | <b>202,300</b>   | <b>3,100</b>     | <b>918,7</b>    |
| <b>2026 Total</b>                              | <b>8,822,700</b> | <b>-</b>        | <b>-</b>            | <b>3,821,800</b> | <b>135,300</b>    | <b>6,072,200</b> | <b>100,900</b>   | <b>18,952,9</b> |

## 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  |
| <b>FY 2024 Total</b>                         | -            | -               | -                   | -             | 8,916,200         | -                | 6,917,300   | 15,833,500  |
| FY 2025                                      |              |                 |                     |               |                   |                  |             |             |
| FY 2025 Authorized                           | -            | -               | -                   | -             | 26,890,100        | -                | 2,423,800   | 29,313,900  |
| <b>FY 2025 Total</b>                         | -            | -               | -                   | -             | 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       |
| Ongoing Total                                | -            | -               | -                   | -             | -                 | -                | 5,900       | 5,900       |
| <b>FY 2026 Recommended Adjustments Total</b> | -            | -               | -                   | -             | -                 | -                | 5,900       | 5,900       |
| <b>FY 2026 Total</b>                         | -            | -               | -                   | -             | 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       |
|--|-------------------|-----------------|---------------------|---------------|-------------------|------------------|--------------------|-------------------|
| <b>FY 2024</b>                                 |                   |                 |                     |               |                   |                  |                    |                   |
| FY 2024 Actual                                 | 52,220,800        | -               | -                   | -             | 47,600            | -                | (5,460,500)        | 46,807,900        |
| <b>FY 2024 Total</b>                           | <b>52,220,800</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>47,600</b>     | <b>-</b>         | <b>(5,460,500)</b> | <b>46,807,900</b> |
| <b>FY 2025</b>                                 |                   |                 |                     |               |                   |                  |                    |                   |
| FY 2025 Authorized                             | 50,659,400        | -               | -                   | -             | 100               | -                | 1,620,600          | 52,280,100        |
| <b>FY 2025 Recommended Adjustments</b>         |                   |                 |                     |               |                   |                  |                    |                   |
| <b>One-time</b>                                |                   |                 |                     |               |                   |                  |                    |                   |
| <b>Variable Revenue Adjustment</b>             |                   |                 |                     |               |                   |                  |                    |                   |
| Dedicated Credit Adjustment                    | -                 | -               | -                   | -             | 42,000            | -                | -                  | 42,000            |
| <i>One-time Total</i>                          | -                 | -               | -                   | -             | 42,000            | -                | -                  | 42,000            |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>-</b>          | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>42,000</b>     | <b>-</b>         | <b>-</b>           | <b>42,000</b>     |
| <b>FY 2025 Total</b>                           | <b>50,659,400</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>42,100</b>     | <b>-</b>         | <b>1,620,600</b>   | <b>52,322,100</b> |
| <b>FY 2026</b>                                 |                   |                 |                     |               |                   |                  |                    |                   |
| FY 2026 Base                                   | 50,639,300        | -               | -                   | -             | -                 | -                | 125,600            | 50,764,900        |
| <b>FY 2026 Recommended Adjustments</b>         |                   |                 |                     |               |                   |                  |                    |                   |
| <b>One-time</b>                                |                   |                 |                     |               |                   |                  |                    |                   |
| <b>Compensation</b>                            |                   |                 |                     |               |                   |                  |                    |                   |
| 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           |
| <b>Ongoing</b>                                 |                   |                 |                     |               |                   |                  |                    |                   |
| <b>Adjustment</b>                              |                   |                 |                     |               |                   |                  |                    |                   |
| Legislative Services Office Personnel          | 150,000           | -               | -                   | -             | -                 | -                | -                  | 150,000           |
| <b>Compensation</b>                            |                   |                 |                     |               |                   |                  |                    |                   |
| 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)          |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                   |                 |                     |               |                   |                  |                    |                   |
| Government Operations ISF Rate Impact          | 57,100            | -               | -                   | -             | 800               | -                | -                  | 57,900            |
| Property Insurance ISF Rate Impact             | (2,400)           | -               | -                   | -             | (100)             | -                | -                  | (2,500)           |
| <b>Variable Revenue Adjustment</b>             |                   |                 |                     |               |                   |                  |                    |                   |
| Dedicated Credit Adjustment                    | -                 | -               | -                   | -             | 42,000            | -                | -                  | 42,000            |
| <i>Ongoing Total</i>                           | 633,500           | -               | -                   | -             | 46,000            | -                | -                  | 679,500           |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>1,376,900</b>  | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>51,400</b>     | <b>-</b>         | <b>-</b>           | <b>1,428,300</b>  |
| <b>FY 2026 Total</b>                           | <b>52,016,200</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>51,400</b>     | <b>-</b>         | <b>125,600</b>     | <b>52,193,200</b> |

# 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       |
|--|-------------------|------------------|---------------------|-------------------|-------------------|------------------|--------------------|-------------------|
| <b>FY 2024</b>                                 |                   |                  |                     |                   |                   |                  |                    |                   |
| FY 2024 Actual                                 | 15,108,900        | 3,000,000        | –                   | 61,610,600        | 2,880,400         | –                | (2,567,300)        | 80,032,600        |
| <b>FY 2024 Total</b>                           | <b>15,108,900</b> | <b>3,000,000</b> | <b>–</b>            | <b>61,610,600</b> | <b>2,880,400</b>  | <b>–</b>         | <b>(2,567,300)</b> | <b>80,032,600</b> |
| <b>FY 2025</b>                                 |                   |                  |                     |                   |                   |                  |                    |                   |
| FY 2025 Authorized                             | 15,976,400        | 3,300,300        | –                   | 62,912,500        | 2,910,600         | –                | 4,300,800          | 89,400,600        |
| <b>FY 2025 Recommended Adjustments</b>         |                   |                  |                     |                   |                   |                  |                    |                   |
| <b>One-time</b>                                |                   |                  |                     |                   |                   |                  |                    |                   |
| <b>Compensation</b>                            |                   |                  |                     |                   |                   |                  |                    |                   |
| P4P Reallocation                               | 64,700            | –                | –                   | 348,000           | –                 | –                | –                  | 412,700           |
| <b>One-time Total</b>                          | <b>64,700</b>     | <b>–</b>         | <b>–</b>            | <b>348,000</b>    | <b>–</b>          | <b>–</b>         | <b>–</b>           | <b>412,700</b>    |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>64,700</b>     | <b>–</b>         | <b>–</b>            | <b>348,000</b>    | <b>–</b>          | <b>–</b>         | <b>–</b>           | <b>412,700</b>    |
| <b>FY 2025 Total</b>                           | <b>16,041,100</b> | <b>3,300,300</b> | <b>–</b>            | <b>63,260,500</b> | <b>2,910,600</b>  | <b>–</b>         | <b>4,300,800</b>   | <b>89,813,300</b> |
| <b>FY 2026</b>                                 |                   |                  |                     |                   |                   |                  |                    |                   |
| FY 2026 Base                                   | 9,613,900         | 1,650,300        | –                   | 63,467,200        | 2,908,500         | –                | 3,053,400          | 80,693,300        |
| <b>FY 2026 Recommended Adjustments</b>         |                   |                  |                     |                   |                   |                  |                    |                   |
| <b>One-time</b>                                |                   |                  |                     |                   |                   |                  |                    |                   |
| <b>Adjustment</b>                              |                   |                  |                     |                   |                   |                  |                    |                   |
| 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         |
| <b>Compensation</b>                            |                   |                  |                     |                   |                   |                  |                    |                   |
| Employee 401(k) Match                          | 15,900            | –                | –                   | 85,900            | 3,500             | –                | –                  | 105,300           |
| Pay-for-Performance                            | 70,700            | –                | –                   | 355,400           | 14,100            | –                | –                  | 440,200           |
| <b>One-time Total</b>                          | <b>8,086,600</b>  | <b>–</b>         | <b>–</b>            | <b>441,300</b>    | <b>17,600</b>     | <b>–</b>         | <b>–</b>           | <b>8,545,500</b>  |
| <b>Ongoing</b>                                 |                   |                  |                     |                   |                   |                  |                    |                   |
| <b>Adjustment</b>                              |                   |                  |                     |                   |                   |                  |                    |                   |
| IT Staffing & Infrastructure Upgrade           | 335,000           | –                | –                   | –                 | –                 | –                | –                  | 335,000           |
| <b>Compensation</b>                            |                   |                  |                     |                   |                   |                  |                    |                   |
| 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)          |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                   |                  |                     |                   |                   |                  |                    |                   |
| 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)         |
| <b>Ongoing Total</b>                           | <b>450,300</b>    | <b>–</b>         | <b>–</b>            | <b>560,000</b>    | <b>15,800</b>     | <b>–</b>         | <b>–</b>           | <b>1,026,100</b>  |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>8,536,900</b>  | <b>–</b>         | <b>–</b>            | <b>1,001,300</b>  | <b>33,400</b>     | <b>–</b>         | <b>–</b>           | <b>9,571,600</b>  |
| <b>FY 2026 Total</b>                           | <b>18,150,800</b> | <b>1,650,300</b> | <b>–</b>            | <b>64,468,500</b> | <b>2,941,900</b>  | <b>–</b>         | <b>3,053,400</b>   | <b>90,264,900</b> |



Table 48  
**NATURAL RESOURCES**

**Operating & Capital Budget**

|   | General Fund       | Income Tax Fund  | Transportation Fund | Federal Funds      | Dedicated Credits | Restricted Funds   | Other Funds          | Total Funds        |
|---|--------------------|------------------|---------------------|--------------------|-------------------|--------------------|----------------------|--------------------|
| <b>FY 2024</b>  |                    |                  |                     |                    |                   |                    |                      |                    |
| <b>FY 2024 Actual</b>                                       | <b>284,492,400</b> | <b>259,400</b>   | <b>-</b>            | <b>152,307,100</b> | <b>36,005,500</b> | <b>210,474,300</b> | <b>(157,294,900)</b> | <b>526,243,800</b> |
| <b>FY 2024 Total</b>  | <b>284,492,400</b> | <b>259,400</b>   | <b>-</b>            | <b>152,307,100</b> | <b>36,005,500</b> | <b>210,474,300</b> | <b>(157,294,900)</b> | <b>526,243,800</b> |
| <b>FY 2025</b>  |                    |                  |                     |                    |                   |                    |                      |                    |
| <b>FY 2025 Authorized</b>                                   | <b>127,573,100</b> | <b>260,100</b>   | <b>-</b>            | <b>181,152,600</b> | <b>31,024,600</b> | <b>242,903,500</b> | <b>124,604,300</b>   | <b>707,518,200</b> |
| <b>FY 2025 Recommended Adjustments</b>                      |                    |                  |                     |                    |                   |                    |                      |                    |
| <b>One-time</b>   |                    |                  |                     |                    |                   |                    |                      |                    |
| <b>Adjustment</b>   |                    |                  |                     |                    |                   |                    |                      |                    |
| 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            |
| <b>Compensation</b>   |                    |                  |                     |                    |                   |                    |                      |                    |
| P4P Reallocation  | 742,300            | -                | -                   | 479,900            | 198,800           | 1,299,000          | 111,300              | 2,831,300          |
| <b>Reallocation</b>   |                    |                  |                     |                    |                   |                    |                      |                    |
| 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            |
| <b>Variable Revenue Adjustment</b>                          |                    |                  |                     |                    |                   |                    |                      |                    |
| 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>  |
| <b>FY 2025 Recommended Adjustments Total</b>                | <b>892,300</b>     | <b>(260,100)</b> | <b>-</b>            | <b>45,191,200</b>  | <b>2,580,400</b>  | <b>16,739,000</b>  | <b>(1,638,700)</b>   | <b>63,504,100</b>  |
| <b>FY 2025 Total</b>  | <b>128,465,400</b> | <b>-</b>         | <b>-</b>            | <b>226,343,800</b> | <b>33,605,000</b> | <b>259,642,500</b> | <b>122,965,600</b>   | <b>771,022,300</b> |
| <b>FY 2026</b>  |                    |                  |                     |                    |                   |                    |                      |                    |
| <b>FY 2026 Base</b>   | <b>96,539,300</b>  | <b>259,800</b>   | <b>-</b>            | <b>102,362,500</b> | <b>30,170,000</b> | <b>191,157,100</b> | <b>475,873,000</b>   | <b>896,361,700</b> |
| <b>FY 2026 Recommended Adjustments</b>                      |                    |                  |                     |                    |                   |                    |                      |                    |
| <b>One-time</b>   |                    |                  |                     |                    |                   |                    |                      |                    |
| <b>Adjustment</b>   |                    |                  |                     |                    |                   |                    |                      |                    |
| 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)        |
| <b>Compensation</b>   |                    |                  |                     |                    |                   |                    |                      |                    |
| 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          |
| <b>Variable Revenue Adjustment</b>                          |                    |                  |                     |                    |                   |                    |                      |                    |
| 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          |
|---|--------------------|------------------|---------------------|--------------------|-------------------|--------------------|--------------------|----------------------|
| <b>Ongoing</b>  |                    |                  |                     |                    |                   |                    |                    |                      |
| <b>Adjustment</b>   |                    |                  |                     |                    |                   |                    |                    |                      |
| 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              |
| <b>Compensation</b>   |                    |                  |                     |                    |                   |                    |                    |                      |
| 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)             |
| <b>Internal Service Fund (ISF) Rate Impact</b>              |                    |                  |                     |                    |                   |                    |                    |                      |
| 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)            |
| <b>Reallocation</b>   |                    |                  |                     |                    |                   |                    |                    |                      |
| 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              |
| <b>Variable Revenue Adjustment</b>                          |                    |                  |                     |                    |                   |                    |                    |                      |
| 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>    |
| <b>FY 2026 Recommended Adjustments Total</b>                | <b>40,675,300</b>  | <b>(259,800)</b> | <b>-</b>            | <b>151,115,400</b> | <b>3,104,600</b>  | <b>22,817,100</b>  | <b>356,600</b>     | <b>217,809,200</b>   |
| <b>FY 2026 Total</b>  | <b>137,214,600</b> | <b>-</b>         | <b>-</b>            | <b>253,477,900</b> | <b>33,274,600</b> | <b>213,974,200</b> | <b>476,229,600</b> | <b>1,114,170,900</b> |

## Enterprise & Loan Funds

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

|   | General Fund     | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds  | Other Funds | Total Funds       |
|---|------------------|-----------------|---------------------|---------------|-------------------|-------------------|-------------|-------------------|
| <b>FY 2026</b>  |                  |                 |                     |               |                   |                   |             |                   |
| <b>FY 2026 Base</b>                                   | <b>1,000,000</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>53,800,000</b> | <b>-</b>    | <b>54,800,000</b> |
| <b>FY 2026 Recommended Adjustments</b>                |                  |                 |                     |               |                   |                   |             |                   |
| <b>One-time</b>                                       |                  |                 |                     |               |                   |                   |             |                   |
| <b>Adjustment</b>                                     |                  |                 |                     |               |                   |                   |             |                   |
| Dam Safety  | 5,000,000        | -               | -                   | -             | -                 | -                 | -           | 5,000,000         |
| <b>Compensation</b>                                   |                  |                 |                     |               |                   |                   |             |                   |
| Employee 401(k) Match                                 | 3,400            | -               | -                   | -             | -                 | -                 | -           | 3,400             |
| Pay-for-Performance                                   | 11,200           | -               | -                   | -             | -                 | -                 | -           | 11,200            |
| <b>One-time Total</b>                                 | <b>5,014,600</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>    | <b>5,014,600</b>  |
| <b>Ongoing</b>  |                  |                 |                     |               |                   |                   |             |                   |
| <b>Compensation</b>                                   |                  |                 |                     |               |                   |                   |             |                   |
| 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)             |
| <b>Reallocation</b>                                   |                  |                 |                     |               |                   |                   |             |                   |
| Reallocate TO Energy Research FROM Energy Development | -                | 259,800         | -                   | -             | -                 | -                 | -           | 259,800           |
| <b>Ongoing Total</b>                                  | <b>8,800</b>     | <b>259,800</b>  | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>    | <b>268,600</b>    |
| <b>FY 2026 Recommended Adjustments Total</b>          | <b>5,023,400</b> | <b>259,800</b>  | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>    | <b>5,283,200</b>  |
| <b>FY 2026 Total</b>                                  | <b>6,023,400</b> | <b>259,800</b>  | <b>-</b>            | <b>-</b>      | <b>-</b>          | <b>53,800,000</b> | <b>-</b>    | <b>60,083,200</b> |

**Transfers to Restricted Funds & Accounts**

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

**Table 49  
PUBLIC EDUCATION**

**Operating & Capital Budget**

|  | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds   | Total Funds   |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|---------------|---------------|
| <b>FY 2024</b>                                     |              |                 |                     |               |                   |                  |               |               |
| <b>FY 2024 Actual</b>                              | 8,758,300    | 4,546,260,400   | -                   | 810,130,000   | 69,905,000        | 794,829,700      | 1,644,527,500 | 7,874,410,900 |
| <b>FY 2024 Total</b>                               | 8,758,300    | 4,546,260,400   | -                   | 810,130,000   | 69,905,000        | 794,829,700      | 1,644,527,500 | 7,874,410,900 |
| <b>FY 2025</b>                                     |              |                 |                     |               |                   |                  |               |               |
| <b>FY 2025 Authorized</b>                          | 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 |
| <b>FY 2025 Recommended Adjustments</b>             |              |                 |                     |               |                   |                  |               |               |
| <b>One-time</b>                                    |              |                 |                     |               |                   |                  |               |               |
| <b>Adjustment</b>                                  |              |                 |                     |               |                   |                  |               |               |
| Amendment A WPU Set-Aside                          | -            | (52,595,300)    | -                   | -             | -                 | -                | -             | (52,595,300)  |
| Statutory Enrollment Growth                        | -            | 3,493,700       | -                   | -             | -                 | -                | -             | 3,493,700     |
| <b>Reallocation</b>                                |              |                 |                     |               |                   |                  |               |               |
| 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    |
| <b>Variable Revenue Adjustment</b>                 |              |                 |                     |               |                   |                  |               |               |
| 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)     |
| <b>One-time Total</b>                              | -            | (49,101,600)    | -                   | 86,297,000    | -                 | -                | -             | 37,195,400    |
| <b>FY 2025 Recommended Adjustments Total</b>       | -            | (49,101,600)    | -                   | 86,297,000    | -                 | -                | -             | 37,195,400    |
| <b>FY 2025 Total</b>                               | 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 |
| <b>FY 2026</b>                                     |              |                 |                     |               |                   |                  |               |               |
| <b>FY 2026 Base</b>                                | 9,035,700    | 4,924,842,400   | -                   | 598,282,000   | 67,434,200        | 553,169,200      | 1,761,637,900 | 7,914,401,400 |
| <b>FY 2026 Recommended Adjustments</b>             |              |                 |                     |               |                   |                  |               |               |
| <b>One-time</b>                                    |              |                 |                     |               |                   |                  |               |               |
| <b>Adjustment</b>                                  |              |                 |                     |               |                   |                  |               |               |
| 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     |
| <b>Compensation</b>                                |              |                 |                     |               |                   |                  |               |               |
| 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     |
| <b>One-time Total</b>                              | 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          |
|--|------------------|----------------------|---------------------|--------------------|-------------------|----------------------|----------------------|----------------------|
| <b>Ongoing</b>   |                  |                      |                     |                    |                   |                      |                      |                      |
| <b>Adjustment</b>  |                  |                      |                     |                    |                   |                      |                      |                      |
| 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          |
| <b>Compensation</b>                                      |                  |                      |                     |                    |                   |                      |                      |                      |
| 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)             |
| <b>Internal Service Fund (ISF) Rate Impact</b>           |                  |                      |                     |                    |                   |                      |                      |                      |
| 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)             |
| <b>Reallocation</b>                                      |                  |                      |                     |                    |                   |                      |                      |                      |
| Reallocate FROM Grades 1-12 TO Teacher & Student Success | -                | (31,508,600)         | -                   | -                  | -                 | -                    | -                    | (31,508,600)         |
| <b>Variable Revenue Adjustment</b>                       |                  |                      |                     |                    |                   |                      |                      |                      |
| 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          |
| <b>FY 2026 Recommended Adjustments Total</b>             | <b>11,400</b>    | <b>63,476,100</b>    | <b>-</b>            | <b>86,935,100</b>  | <b>151,500</b>    | <b>533,196,800</b>   | <b>127,654,400</b>   | <b>811,425,300</b>   |
| <b>FY 2026 Total</b>                                     | <b>9,047,100</b> | <b>4,988,318,500</b> | <b>-</b>            | <b>685,217,100</b> | <b>67,585,700</b> | <b>1,086,366,000</b> | <b>1,889,292,300</b> | <b>8,725,826,700</b> |

**Transfers to Restricted Funds & Accounts**

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

**Fiduciary Funds**

|                      | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds | Total Funds |
|----------------------|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2024</b>       |              |                 |                     |               |                   |                  |             |             |
| FY 2024 Actual       | -            | -               | -                   | -             | 36,200            | -                | 26,600      | 62,800      |
| <b>FY 2024 Total</b> | -            | -               | -                   | -             | 36,200            | -                | 26,600      | 62,800      |
| <b>FY 2025</b>       |              |                 |                     |               |                   |                  |             |             |
| FY 2025 Authorized   | -            | -               | -                   | -             | 120,400           | -                | (1,800)     | 118,600     |
| <b>FY 2025 Total</b> | -            | -               | -                   | -             | 120,400           | -                | (1,800)     | 118,600     |
| <b>FY 2026</b>       |              |                 |                     |               |                   |                  |             |             |
| FY 2026 Base         | -            | -               | -                   | -             | 120,400           | -                | (1,800)     | 118,600     |
| <b>FY 2026 Total</b> | -            | -               | -                   | -             | 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        |
|---|--------------------|-----------------|---------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| <b>FY 2024</b>  |                    |                 |                     |                    |                   |                   |                   |                    |
| <b>FY 2024 Actual</b>                                 | <b>170,516,100</b> | <b>69,700</b>   | <b>5,495,500</b>    | <b>76,748,500</b>  | <b>31,716,900</b> | <b>66,119,400</b> | <b>6,706,200</b>  | <b>357,372,300</b> |
| <b>FY 2024 Total</b>                                  | <b>170,516,100</b> | <b>69,700</b>   | <b>5,495,500</b>    | <b>76,748,500</b>  | <b>31,716,900</b> | <b>66,119,400</b> | <b>6,706,200</b>  | <b>357,372,300</b> |
| <b>FY 2025</b>  |                    |                 |                     |                    |                   |                   |                   |                    |
| <b>FY 2025 Authorized</b>                             | <b>181,265,300</b> | <b>75,500</b>   | <b>5,495,500</b>    | <b>148,634,900</b> | <b>41,030,800</b> | <b>68,198,800</b> | <b>27,354,900</b> | <b>472,055,700</b> |
| <b>FY 2025 Recommended Adjustments</b>                |                    |                 |                     |                    |                   |                   |                   |                    |
| <b>One-time</b>                                       |                    |                 |                     |                    |                   |                   |                   |                    |
| <b>Adjustment</b>                                     |                    |                 |                     |                    |                   |                   |                   |                    |
| 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            |
| <b>Compensation</b>                                   |                    |                 |                     |                    |                   |                   |                   |                    |
| P4P Reallocation                                      | 2,476,300          | 300             | -                   | 44,000             | 242,600           | 712,000           | 11,300            | 3,486,500          |
| <b>Variable Revenue Adjustment</b>                    |                    |                 |                     |                    |                   |                   |                   |                    |
| 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>  |
| <b>FY 2025 Recommended Adjustments Total</b>          | <b>11,376,300</b>  | <b>300</b>      | <b>-</b>            | <b>3,507,000</b>   | <b>(313,900)</b>  | <b>5,493,600</b>  | <b>511,300</b>    | <b>20,574,600</b>  |
| <b>FY 2025 Total</b>                                  | <b>192,641,600</b> | <b>75,800</b>   | <b>5,495,500</b>    | <b>152,141,900</b> | <b>40,716,900</b> | <b>73,692,400</b> | <b>27,866,200</b> | <b>492,630,300</b> |
| <b>FY 2026</b>  |                    |                 |                     |                    |                   |                   |                   |                    |
| <b>FY 2026 Base</b>                                   | <b>175,000,200</b> | <b>75,300</b>   | <b>5,495,500</b>    | <b>124,589,600</b> | <b>40,872,000</b> | <b>68,427,100</b> | <b>11,803,600</b> | <b>426,263,300</b> |
| <b>FY 2026 Recommended Adjustments</b>                |                    |                 |                     |                    |                   |                   |                   |                    |
| <b>One-time</b>                                       |                    |                 |                     |                    |                   |                   |                   |                    |
| <b>Adjustment</b>                                     |                    |                 |                     |                    |                   |                   |                   |                    |
| 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            |
| <b>Compensation</b>                                   |                    |                 |                     |                    |                   |                   |                   |                    |
| 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       |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------------|-------------------|
| <b>FY 2024</b>                                 |              |                 |                     |               |                   |                  |                   |                   |
| FY 2024 Actual                                 | -            | -               | -                   | -             | 22,711,400        | 2,925,700        | 6,998,800         | 32,635,900        |
| <b>FY 2024 Total</b>                           | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>22,711,400</b> | <b>2,925,700</b> | <b>6,998,800</b>  | <b>32,635,900</b> |
| <b>FY 2025</b>                                 |              |                 |                     |               |                   |                  |                   |                   |
| FY 2025 Authorized                             | -            | -               | -                   | -             | 37,811,900        | 3,006,300        | 10,930,900        | 51,749,100        |
| <b>FY 2025 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |                   |                   |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |                   |                   |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |                   |                   |
| P4P Reallocation                               | -            | -               | -                   | -             | -                 | 46,800           | -                 | 46,800            |
| <b>Variable Revenue Adjustment</b>             |              |                 |                     |               |                   |                  |                   |                   |
| Utah Universal Service Fund Distributions      | -            | -               | -                   | -             | 5,688,700         | -                | -                 | 5,688,700         |
| <i>One-time Total</i>                          | -            | -               | -                   | -             | 5,688,700         | 46,800           | -                 | 5,735,500         |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>5,688,700</b>  | <b>46,800</b>    | <b>-</b>          | <b>5,735,500</b>  |
| <b>FY 2025 Total</b>                           | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>43,500,600</b> | <b>3,053,100</b> | <b>10,930,900</b> | <b>57,484,600</b> |
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |                   |                   |
| FY 2026 Base                                   | -            | -               | -                   | -             | 16,526,300        | 2,996,200        | 10,533,400        | 30,055,900        |
| <b>FY 2026 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |                   |                   |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |                   |                   |
| <b>Adjustment</b>                              |              |                 |                     |               |                   |                  |                   |                   |
| Utility Risk Management Analyst                | -            | -               | -                   | -             | -                 | 35,000           | -                 | 35,000            |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |                   |                   |
| 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            |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |                   |                   |
| <b>Adjustment</b>                              |              |                 |                     |               |                   |                  |                   |                   |
| Commissioner Salary Adjustment                 | -            | -               | -                   | -             | -                 | 77,000           | -                 | 77,000            |
| Utility Risk Management Analyst                | -            | -               | -                   | -             | -                 | 150,000          | -                 | 150,000           |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |                   |                   |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b> |              |                 |                     |               |                   |                  |                   |                   |
| Government Operations ISF Rate Impact          | -            | -               | -                   | -             | 500               | 5,100            | -                 | 5,600             |
| Property Insurance ISF Rate Impact             | -            | -               | -                   | -             | -                 | (600)            | -                 | (600)             |
| <b>Variable Revenue Adjustment</b>             |              |                 |                     |               |                   |                  |                   |                   |
| Utah Universal Service Fund Distributions      | -            | -               | -                   | -             | 27,474,300        | -                | -                 | 27,474,300        |
| <i>Ongoing Total</i>                           | -            | -               | -                   | -             | 27,478,900        | 310,500          | 200               | 27,789,600        |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>27,483,000</b> | <b>400,000</b>   | <b>400</b>        | <b>27,883,400</b> |
| <b>FY 2026 Total</b>                           | <b>-</b>     | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>44,009,300</b> | <b>3,396,200</b> | <b>10,533,800</b> | <b>57,939,300</b> |





# 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 |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2024</b>                                 |              |                 |                     |               |                   |                  |             |             |
| FY 2024 Actual                                 | -            | -               | -                   | -             | -                 | 23,987,200       | (4,901,100) | 19,086,100  |
| <b>FY 2024 Total</b>                           | -            | -               | -                   | -             | -                 | 23,987,200       | (4,901,100) | 19,086,100  |
| <b>FY 2025</b>                                 |              |                 |                     |               |                   |                  |             |             |
| FY 2025 Authorized                             | -            | -               | -                   | -             | -                 | 21,984,000       | 4,300,000   | 26,284,000  |
| <b>FY 2025 Total</b>                           | -            | -               | -                   | -             | -                 | 21,984,000       | 4,300,000   | 26,284,000  |
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |             |             |
| FY 2026 Base                                   | -            | -               | -                   | -             | -                 | 20,942,700       | -           | 20,942,700  |
| <b>FY 2026 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |             |             |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |             |             |
| <b>Adjustment</b>                              |              |                 |                     |               |                   |                  |             |             |
| Land Planning Resource Specialist & Valuation  | -            | -               | -                   | -             | -                 | 100,000          | -           | 100,000     |
| Performance-Based Compensation                 | -            | -               | -                   | -             | -                 | 260,000          | -           | 260,000     |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| Employee 401(k) Match                          | -            | -               | -                   | -             | -                 | 41,700           | -           | 41,700      |
| <b>One-time Total</b>                          | -            | -               | -                   | -             | -                 | 401,700          | -           | 401,700     |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |             |             |
| <b>Adjustment</b>                              |              |                 |                     |               |                   |                  |             |             |
| 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     |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |             |             |
| 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)     |
| <b>Internal Service Fund (ISF) Rate Impact</b> |              |                 |                     |               |                   |                  |             |             |
| Government Operations ISF Rate Impact          | -            | -               | -                   | -             | -                 | 46,900           | -           | 46,900      |
| Property Insurance ISF Rate Impact             | -            | -               | -                   | -             | -                 | (1,700)          | -           | (1,700)     |
| <b>Ongoing Total</b>                           | -            | -               | -                   | -             | -                 | 869,000          | -           | 869,000     |
| <b>FY 2026 Recommended Adjustments Total</b>   | -            | -               | -                   | -             | -                 | 1,270,700        | -           | 1,270,700   |
| <b>FY 2026 Total</b>                           | -            | -               | -                   | -             | -                 | 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        |
|--|--------------------|-------------------|---------------------|----------------|-------------------|-------------------|--------------------|--------------------|
| <b>FY 2024</b>                                 |                    |                   |                     |                |                   |                   |                    |                    |
| <b>FY 2024 Actual</b>                          | <b>35,104,000</b>  | <b>27,858,500</b> | <b>5,857,400</b>    | <b>689,100</b> | <b>9,578,000</b>  | <b>43,944,800</b> | <b>(6,945,500)</b> | <b>116,086,300</b> |
| <b>FY 2024 Total</b>                           | <b>35,104,000</b>  | <b>27,858,500</b> | <b>5,857,400</b>    | <b>689,100</b> | <b>9,578,000</b>  | <b>43,944,800</b> | <b>(6,945,500)</b> | <b>116,086,300</b> |
| <b>FY 2025</b>                                 |                    |                   |                     |                |                   |                   |                    |                    |
| <b>FY 2025 Authorized</b>                      | <b>37,267,100</b>  | <b>28,841,100</b> | <b>5,857,400</b>    | <b>757,400</b> | <b>10,983,300</b> | <b>46,850,900</b> | <b>8,212,200</b>   | <b>138,769,400</b> |
| <b>FY 2025 Recommended Adjustments</b>         |                    |                   |                     |                |                   |                   |                    |                    |
| <b>One-time</b>                                |                    |                   |                     |                |                   |                   |                    |                    |
| <b>Adjustment</b>                              |                    |                   |                     |                |                   |                   |                    |                    |
| 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         | -                  | -                  |
| <b>Compensation</b>                            |                    |                   |                     |                |                   |                   |                    |                    |
| P4P Reallocation                               | 423,800            | 349,400           | -                   | 12,200         | 99,300            | 260,700           | 3,400              | 1,148,800          |
| <b>One-time Total</b>                          | <b>(1,888,800)</b> | <b>422,200</b>    | <b>-</b>            | <b>12,200</b>  | <b>99,600</b>     | <b>3,950,200</b>  | <b>3,400</b>       | <b>2,598,800</b>   |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>(1,888,800)</b> | <b>422,200</b>    | <b>-</b>            | <b>12,200</b>  | <b>99,600</b>     | <b>3,950,200</b>  | <b>3,400</b>       | <b>2,598,800</b>   |
| <b>FY 2025 Total</b>                           | <b>35,378,300</b>  | <b>29,263,300</b> | <b>5,857,400</b>    | <b>769,600</b> | <b>11,082,900</b> | <b>50,801,100</b> | <b>8,215,600</b>   | <b>141,368,200</b> |
| <b>FY 2026</b>                                 |                    |                   |                     |                |                   |                   |                    |                    |
| <b>FY 2026 Base</b>                            | <b>36,559,400</b>  | <b>28,750,300</b> | <b>5,857,400</b>    | <b>754,600</b> | <b>10,950,200</b> | <b>45,903,400</b> | <b>211,500</b>     | <b>128,986,800</b> |
| <b>FY 2026 Recommended Adjustments</b>         |                    |                   |                     |                |                   |                   |                    |                    |
| <b>One-time</b>                                |                    |                   |                     |                |                   |                   |                    |                    |
| <b>Adjustment</b>                              |                    |                   |                     |                |                   |                   |                    |                    |
| Motor Vehicle Enforcement Adjustment           | (2,400,000)        | -                 | -                   | -              | -                 | 2,400,000         | -                  | -                  |
| <b>Compensation</b>                            |                    |                   |                     |                |                   |                   |                    |                    |
| 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          |
| <b>One-time Total</b>                          | <b>(1,840,200)</b> | <b>451,400</b>    | <b>-</b>            | <b>15,200</b>  | <b>144,000</b>    | <b>2,737,800</b>  | <b>4,200</b>       | <b>1,512,400</b>   |
| <b>Ongoing</b>                                 |                    |                   |                     |                |                   |                   |                    |                    |
| <b>Adjustment</b>                              |                    |                   |                     |                |                   |                   |                    |                    |
| 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)          |
| <b>Compensation</b>                            |                    |                   |                     |                |                   |                   |                    |                    |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                    |                   |                     |                |                   |                   |                    |                    |
| 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)            |
| <b>Ongoing Total</b>                           | <b>1,150,900</b>   | <b>929,600</b>    | <b>-</b>            | <b>23,300</b>  | <b>217,100</b>    | <b>1,799,400</b>  | <b>6,600</b>       | <b>4,126,900</b>   |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>(689,300)</b>   | <b>1,381,000</b>  | <b>-</b>            | <b>38,500</b>  | <b>361,100</b>    | <b>4,537,200</b>  | <b>10,800</b>      | <b>5,639,300</b>   |
| <b>FY 2026 Total</b>                           | <b>35,870,100</b>  | <b>30,131,300</b> | <b>5,857,400</b>    | <b>793,100</b> | <b>11,311,300</b> | <b>50,440,600</b> | <b>222,300</b>     | <b>134,626,100</b> |

**Transfers to Restricted Funds & Accounts**

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



# Table 56 TRANSPORTATION

## Operating & Capital Budget

|   | General Fund       | Income Tax Fund | Transportation Fund | Federal Funds      | Dedicated Credits | Restricted Funds     | Other Funds         | Total Funds          |
|---|--------------------|-----------------|---------------------|--------------------|-------------------|----------------------|---------------------|----------------------|
| <b>FY 2024</b>                                    |                    |                 |                     |                    |                   |                      |                     |                      |
| 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        |
| <b>FY 2024 Total</b>                              | <b>268,396,800</b> | <b>-</b>        | <b>683,481,500</b>  | <b>531,246,500</b> | <b>69,048,900</b> | <b>785,704,400</b>   | <b>(52,103,200)</b> | <b>2,285,774,900</b> |
| <b>FY 2025</b>                                    |                    |                 |                     |                    |                   |                      |                     |                      |
| 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        |
| <b>FY 2025 Recommended Adjustments</b>            |                    |                 |                     |                    |                   |                      |                     |                      |
| <b>One-time</b>                                   |                    |                 |                     |                    |                   |                      |                     |                      |
| <b>Adjustment</b>                                 |                    |                 |                     |                    |                   |                      |                     |                      |
| 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               | -                   | -                    |
| <b>Compensation</b>                               |                    |                 |                     |                    |                   |                      |                     |                      |
| P4P Reallocation                                  | 7,900              | -               | 3,943,100           | -                  | -                 | 41,000               | -                   | 3,992,000            |
| <b>Variable Revenue Adjustment</b>                |                    |                 |                     |                    |                   |                      |                     |                      |
| 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>   |
| <b>FY 2025 Recommended Adjustments Total</b>      | <b>600</b>         | <b>-</b>        | <b>61,596,000</b>   | <b>79,481,000</b>  | <b>14,990,000</b> | <b>500,539,900</b>   | <b>(4,690,200)</b>  | <b>651,917,300</b>   |
| <b>FY 2025 Total</b>                              | <b>28,358,500</b>  | <b>-</b>        | <b>835,910,900</b>  | <b>774,665,100</b> | <b>87,995,700</b> | <b>1,690,033,800</b> | <b>201,264,600</b>  | <b>3,618,228,600</b> |
| <b>FY 2026</b>                                    |                    |                 |                     |                    |                   |                      |                     |                      |
| 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        |
| <b>FY 2026 Recommended Adjustments</b>            |                    |                 |                     |                    |                   |                      |                     |                      |
| <b>One-time</b>                                   |                    |                 |                     |                    |                   |                      |                     |                      |
| <b>Adjustment</b>                                 |                    |                 |                     |                    |                   |                      |                     |                      |
| 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            |
| <b>Compensation</b>                               |                    |                 |                     |                    |                   |                      |                     |                      |
| 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            |
| <b>Variable Revenue Adjustment</b>                |                    |                 |                     |                    |                   |                      |                     |                      |
| 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          |
|---|------------------|-----------------|---------------------|--------------------|-------------------|----------------------|--------------------|----------------------|
| <b>Ongoing</b>                                    |                  |                 |                     |                    |                   |                      |                    |                      |
| <b>Adjustment</b>                                 |                  |                 |                     |                    |                   |                      |                    |                      |
| 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            |
| <b>Compensation</b>                               |                  |                 |                     |                    |                   |                      |                    |                      |
| 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)            |
| <b>Internal Service Fund (ISF) Rate Impact</b>    |                  |                 |                     |                    |                   |                      |                    |                      |
| 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)            |
| <b>Variable Revenue Adjustment</b>                |                  |                 |                     |                    |                   |                      |                    |                      |
| 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>   |
| <b>FY 2026 Recommended Adjustments Total</b>      | <b>27,400</b>    | <b>-</b>        | <b>79,396,200</b>   | <b>59,976,600</b>  | <b>14,990,000</b> | <b>714,540,800</b>   | <b>39,709,800</b>  | <b>908,640,800</b>   |
| <b>FY 2026 Total</b>                              | <b>2,883,600</b> | <b>-</b>        | <b>852,917,700</b>  | <b>754,850,700</b> | <b>87,963,800</b> | <b>1,886,058,000</b> | <b>180,435,200</b> | <b>3,765,109,000</b> |

### Capital Project Funds

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

|  | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds   | Total Funds   |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|---------------|---------------|
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |               |               |
| <b>FY 2026 Base</b>                            | 333,660,000  | –               | 80,170,800          | –             | 118,090,100       | 1,318,100        | 2,354,905,400 | 2,888,144,400 |
| <b>FY 2026 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |               |               |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |               |               |
| <b>Variable Revenue Adjustment</b>             |              |                 |                     |               |                   |                  |               |               |
| 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   |
| <b>FY 2026 Recommended Adjustments Total</b>   | –            | –               | 84,170,800          | –             | 79,000,000        | –                | (55,620,000)  | 107,550,800   |
| <b>FY 2026 Total</b>                           | 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 |
|---------------------------|--------------|-----------------|---------------------|---------------|-------------------|------------------|-------------|-------------|
| <b>FY 2024</b>            |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2024 Actual</b>     | –            | –               | –                   | –             | 2,642,600         | –                | (2,641,000) | 1,600       |
| <b>FY 2024 Total</b>      | –            | –               | –                   | –             | 2,642,600         | –                | (2,641,000) | 1,600       |
| <b>FY 2025</b>            |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2025 Authorized</b> | –            | –               | –                   | –             | 11,450,000        | –                | 501,500     | 11,951,500  |
| <b>FY 2025 Total</b>      | –            | –               | –                   | –             | 11,450,000        | –                | 501,500     | 11,951,500  |
| <b>FY 2026</b>            |              |                 |                     |               |                   |                  |             |             |
| <b>FY 2026 Base</b>       | –            | –               | –                   | –             | 11,450,000        | –                | 501,500     | 11,951,500  |
| <b>FY 2026 Total</b>      | –            | –               | –                   | –             | 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      |
|--|------------------|-----------------|---------------------|---------------|-------------------|------------------|------------------|------------------|
| <b>FY 2024</b>                                 |                  |                 |                     |               |                   |                  |                  |                  |
| FY 2024 Actual                                 | 1,277,900        | -               | -                   | -             | 1,415,600         | 707,200          | 2,216,300        | 5,617,000        |
| <b>FY 2024 Total</b>                           | <b>1,277,900</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>1,415,600</b>  | <b>707,200</b>   | <b>2,216,300</b> | <b>5,617,000</b> |
| <b>FY 2025</b>                                 |                  |                 |                     |               |                   |                  |                  |                  |
| FY 2025 Authorized                             | 1,486,400        | -               | -                   | -             | 1,703,300         | 708,700          | 2,399,700        | 6,298,100        |
| <b>FY 2025 Recommended Adjustments</b>         |                  |                 |                     |               |                   |                  |                  |                  |
| <b>One-time</b>                                |                  |                 |                     |               |                   |                  |                  |                  |
| <b>Adjustment</b>                              |                  |                 |                     |               |                   |                  |                  |                  |
| Investment Accounting System Upgrade           | -                | -               | -                   | -             | 55,000            | -                | -                | 55,000           |
| Unclaimed Property Staffing & Support          | -                | -               | -                   | -             | -                 | -                | 110,400          | 110,400          |
| <i>One-time Total</i>                          | <i>-</i>         | <i>-</i>        | <i>-</i>            | <i>-</i>      | <i>55,000</i>     | <i>-</i>         | <i>110,400</i>   | <i>165,400</i>   |
| <b>FY 2025 Recommended Adjustments Total</b>   | <b>-</b>         | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>55,000</b>     | <b>-</b>         | <b>110,400</b>   | <b>165,400</b>   |
| <b>FY 2025 Total</b>                           | <b>1,486,400</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>1,758,300</b>  | <b>708,700</b>   | <b>2,510,100</b> | <b>6,463,500</b> |
| <b>FY 2026</b>                                 |                  |                 |                     |               |                   |                  |                  |                  |
| FY 2026 Base                                   | 1,333,100        | -               | -                   | -             | 1,490,000         | 687,400          | 2,452,000        | 5,962,500        |
| <b>FY 2026 Recommended Adjustments</b>         |                  |                 |                     |               |                   |                  |                  |                  |
| <b>One-time</b>                                |                  |                 |                     |               |                   |                  |                  |                  |
| <b>Adjustment</b>                              |                  |                 |                     |               |                   |                  |                  |                  |
| Financial Education                            | 100,000          | -               | -                   | -             | -                 | -                | -                | 100,000          |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                  |                  |                  |
| 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>                          | <i>120,600</i>   | <i>-</i>        | <i>-</i>            | <i>-</i>      | <i>22,500</i>     | <i>9,500</i>     | <i>35,900</i>    | <i>188,500</i>   |
| <b>Ongoing</b>                                 |                  |                 |                     |               |                   |                  |                  |                  |
| <b>Adjustment</b>                              |                  |                 |                     |               |                   |                  |                  |                  |
| Investment Accounting System Upgrade           | -                | -               | -                   | -             | 145,000           | -                | -                | 145,000          |
| Unclaimed Property Staffing & Support          | -                | -               | -                   | -             | -                 | -                | 892,000          | 892,000          |
| <b>Compensation</b>                            |                  |                 |                     |               |                   |                  |                  |                  |
| 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)          |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                  |                 |                     |               |                   |                  |                  |                  |
| 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>                           | <i>19,000</i>    | <i>-</i>        | <i>-</i>            | <i>-</i>      | <i>167,300</i>    | <i>6,800</i>     | <i>920,600</i>   | <i>1,113,700</i> |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>139,600</b>   | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>189,800</b>    | <b>16,300</b>    | <b>956,500</b>   | <b>1,302,200</b> |
| <b>FY 2026 Total</b>                           | <b>1,472,700</b> | <b>-</b>        | <b>-</b>            | <b>-</b>      | <b>1,679,800</b>  | <b>703,700</b>   | <b>3,408,500</b> | <b>7,264,700</b> |

**Fiduciary Funds**

|  | General Fund | Income Tax Fund | Transportation Fund | Federal Funds | Dedicated Credits | Restricted Funds | Other Funds      | Total Funds      |
|--|--------------|-----------------|---------------------|---------------|-------------------|------------------|------------------|------------------|
| <b>FY 2024</b>                                 |              |                 |                     |               |                   |                  |                  |                  |
| FY 2024 Actual                                 | -            | -               | -                   | -             | -                 | -                | 4,660,900        | 4,660,900        |
| <b>FY 2024 Total</b>                           | -            | -               | -                   | -             | -                 | -                | <b>4,660,900</b> | <b>4,660,900</b> |
| <b>FY 2025</b>                                 |              |                 |                     |               |                   |                  |                  |                  |
| FY 2025 Authorized                             | -            | -               | -                   | -             | -                 | -                | 3,950,200        | 3,950,200        |
| <b>FY 2025 Total</b>                           | -            | -               | -                   | -             | -                 | -                | <b>3,950,200</b> | <b>3,950,200</b> |
| <b>FY 2026</b>                                 |              |                 |                     |               |                   |                  |                  |                  |
| FY 2026 Base                                   | -            | -               | -                   | -             | -                 | -                | 2,547,800        | 2,547,800        |
| <b>FY 2026 Recommended Adjustments</b>         |              |                 |                     |               |                   |                  |                  |                  |
| <b>One-time</b>                                |              |                 |                     |               |                   |                  |                  |                  |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |                  |                  |
| Employee 401(k) Match                          | -            | -               | -                   | -             | -                 | -                | 3,200            | 3,200            |
| Pay-for-Performance                            | -            | -               | -                   | -             | -                 | -                | 23,600           | 23,600           |
| <i>One-time Total</i>                          | -            | -               | -                   | -             | -                 | -                | 26,800           | 26,800           |
| <b>Ongoing</b>                                 |              |                 |                     |               |                   |                  |                  |                  |
| <b>Compensation</b>                            |              |                 |                     |               |                   |                  |                  |                  |
| 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)            |
| <b>Internal Service Fund (ISF) Rate Impact</b> |              |                 |                     |               |                   |                  |                  |                  |
| 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           |
| <b>FY 2026 Recommended Adjustments Total</b>   | -            | -               | -                   | -             | -                 | -                | <b>85,100</b>    | <b>85,100</b>    |
| <b>FY 2026 Total</b>                           | -            | -               | -                   | -             | -                 | -                | <b>2,632,900</b> | <b>2,632,900</b> |

Table 58

## UTAH COMMUNICATIONS AUTHORITY

## Operating &amp; 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       |
|--|----------------|-------------------|---------------------|------------------|-------------------|------------------|--------------------|-------------------|
| <b>FY 2024</b>                                 |                |                   |                     |                  |                   |                  |                    |                   |
| <b>FY 2024 Actual</b>                          | <b>881,100</b> | <b>34,445,700</b> | <b>-</b>            | <b>4,622,000</b> | <b>9,352,100</b>  | <b>-</b>         | <b>(1,341,200)</b> | <b>47,959,700</b> |
| <b>FY 2024 Total</b>                           | <b>881,100</b> | <b>34,445,700</b> | <b>-</b>            | <b>4,622,000</b> | <b>9,352,100</b>  | <b>-</b>         | <b>(1,341,200)</b> | <b>47,959,700</b> |
| <b>FY 2025</b>                                 |                |                   |                     |                  |                   |                  |                    |                   |
| <b>FY 2025 Authorized</b>                      | <b>881,100</b> | <b>39,134,500</b> | <b>-</b>            | <b>4,694,300</b> | <b>15,813,100</b> | <b>-</b>         | <b>2,912,900</b>   | <b>63,435,900</b> |
| <b>FY 2025 Total</b>                           | <b>881,100</b> | <b>39,134,500</b> | <b>-</b>            | <b>4,694,300</b> | <b>15,813,100</b> | <b>-</b>         | <b>2,912,900</b>   | <b>63,435,900</b> |
| <b>FY 2026</b>                                 |                |                   |                     |                  |                   |                  |                    |                   |
| <b>FY 2026 Base</b>                            | <b>881,100</b> | <b>35,134,500</b> | <b>-</b>            | <b>4,694,300</b> | <b>15,813,100</b> | <b>-</b>         | <b>13,444,100</b>  | <b>69,967,100</b> |
| <b>FY 2026 Recommended Adjustments</b>         |                |                   |                     |                  |                   |                  |                    |                   |
| <b>One-time</b>                                |                |                   |                     |                  |                   |                  |                    |                   |
| <b>Adjustment</b>                              |                |                   |                     |                  |                   |                  |                    |                   |
| Video Conferencing Software                    | -              | 4,898,300         | -                   | -                | -                 | 1,563,300        | -                  | 6,461,600         |
| <b>Compensation</b>                            |                |                   |                     |                  |                   |                  |                    |                   |
| Pay-for-Performance                            | -              | 305,900           | -                   | 67,100           | -                 | -                | -                  | 373,000           |
| <b>One-time Total</b>                          | <b>-</b>       | <b>5,204,200</b>  | <b>-</b>            | <b>67,100</b>    | <b>-</b>          | <b>1,563,300</b> | <b>-</b>           | <b>6,834,600</b>  |
| <b>Ongoing</b>                                 |                |                   |                     |                  |                   |                  |                    |                   |
| <b>Compensation</b>                            |                |                   |                     |                  |                   |                  |                    |                   |
| 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           |
| <b>Internal Service Fund (ISF) Rate Impact</b> |                |                   |                     |                  |                   |                  |                    |                   |
| Attorney General ISF Rate Impact               | -              | 100               | -                   | 100              | -                 | -                | -                  | 200               |
| <b>Ongoing Total</b>                           | <b>-</b>       | <b>487,600</b>    | <b>-</b>            | <b>108,200</b>   | <b>-</b>          | <b>-</b>         | <b>-</b>           | <b>595,800</b>    |
| <b>FY 2026 Recommended Adjustments Total</b>   | <b>-</b>       | <b>5,691,800</b>  | <b>-</b>            | <b>175,300</b>   | <b>-</b>          | <b>1,563,300</b> | <b>-</b>           | <b>7,430,400</b>  |
| <b>FY 2026 Total</b>                           | <b>881,100</b> | <b>40,826,300</b> | <b>-</b>            | <b>4,869,600</b> | <b>15,813,100</b> | <b>1,563,300</b> | <b>13,444,100</b>  | <b>77,397,500</b> |

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       |
|--|-------------------|-----------------|---------------------|-------------------|-------------------|------------------|---------------------|-------------------|
| <b>FY 2024</b>   |                   |                 |                     |                   |                   |                  |                     |                   |
| <b>FY 2024 Actual</b>                                      | <b>11,109,000</b> | <b>200,000</b>  | <b>-</b>            | <b>49,034,800</b> | <b>1,366,100</b>  | <b>-</b>         | <b>(2,813,000)</b>  | <b>58,896,900</b> |
| <b>FY 2024 Total</b>                                       | <b>11,109,000</b> | <b>200,000</b>  | <b>-</b>            | <b>49,034,800</b> | <b>1,366,100</b>  | <b>-</b>         | <b>(2,813,000)</b>  | <b>58,896,900</b> |
| <b>FY 2025</b>   |                   |                 |                     |                   |                   |                  |                     |                   |
| <b>FY 2025 Authorized</b>                                  | <b>8,011,700</b>  | <b>200,000</b>  | <b>-</b>            | <b>78,000,700</b> | <b>601,200</b>    | <b>-</b>         | <b>2,562,000</b>    | <b>89,375,600</b> |
| <b>FY 2025 Recommended Adjustments</b>                     |                   |                 |                     |                   |                   |                  |                     |                   |
| <b>One-time</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| <b>Adjustment</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| Great Salt Lake Sentinel Landscape                         | 1,992,500         | -               | -                   | -                 | -                 | -                | -                   | 1,992,500         |
| <b>Compensation</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| P4P Reallocation   | 52,400            | -               | -                   | 23,900            | 4,400             | -                | -                   | 80,700            |
| <b>Reallocation</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| 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>  |
| <b>FY 2025 Recommended Adjustments Total</b>               | <b>2,094,900</b>  | <b>-</b>        | <b>-</b>            | <b>23,900</b>     | <b>4,400</b>      | <b>-</b>         | <b>-</b>            | <b>2,123,200</b>  |
| <b>FY 2025 Total</b>                                       | <b>10,106,600</b> | <b>200,000</b>  | <b>-</b>            | <b>78,024,600</b> | <b>605,600</b>    | <b>-</b>         | <b>2,562,000</b>    | <b>91,498,800</b> |
| <b>FY 2026</b>   |                   |                 |                     |                   |                   |                  |                     |                   |
| <b>FY 2026 Base</b>  | <b>6,061,500</b>  | <b>200,000</b>  | <b>-</b>            | <b>82,896,100</b> | <b>597,100</b>    | <b>-</b>         | <b>(37,366,700)</b> | <b>52,388,000</b> |
| <b>FY 2026 Recommended Adjustments</b>                     |                   |                 |                     |                   |                   |                  |                     |                   |
| <b>One-time</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| <b>Adjustment</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| Veterans Suicide Prevention Program Coordinator            | 100,000           | -               | -                   | -                 | -                 | -                | -                   | 100,000           |
| <b>Compensation</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| 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>    |
| <b>Ongoing</b>   |                   |                 |                     |                   |                   |                  |                     |                   |
| <b>Adjustment</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| State Veterans Cemetery Operations                         | 250,000           | -               | -                   | -                 | -                 | -                | -                   | 250,000           |
| Veterans Suicide Prevention Program Coordinator            | 150,000           | -               | -                   | -                 | -                 | -                | -                   | 150,000           |
| <b>Compensation</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| 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)           |
| <b>Internal Service Fund (ISF) Rate Impact</b>             |                   |                 |                     |                   |                   |                  |                     |                   |
| 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)          |
| <b>Reallocation</b>  |                   |                 |                     |                   |                   |                  |                     |                   |
| 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>    |
| <b>FY 2026 Recommended Adjustments Total</b>               | <b>666,300</b>    | <b>-</b>        | <b>-</b>            | <b>98,300</b>     | <b>14,500</b>     | <b>-</b>         | <b>-</b>            | <b>779,100</b>    |
| <b>FY 2026 Total</b>                                       | <b>6,727,800</b>  | <b>200,000</b>  | <b>-</b>            | <b>82,994,400</b> | <b>611,600</b>    | <b>-</b>         | <b>(37,366,700)</b> | <b>53,167,100</b> |

# Table 61 WORKFORCE SERVICES

## Operating & Capital Budget

|  | General Fund       | Income Tax Fund   | Transportation Fund | Federal Funds        | Dedicated Credits | Restricted Funds   | Other Funds       | Total Funds          |
|--|--------------------|-------------------|---------------------|----------------------|-------------------|--------------------|-------------------|----------------------|
| <b>FY 2024</b>   |                    |                   |                     |                      |                   |                    |                   |                      |
| <b>FY 2024 Actual</b>  | 179,023,000        | 34,485,500        | -                   | 996,595,900          | 36,831,400        | 110,565,200        | (5,174,600)       | 1,352,326,400        |
| <b>FY 2024 Total</b>   | 179,023,000        | 34,485,500        | -                   | 996,595,900          | 36,831,400        | 110,565,200        | (5,174,600)       | 1,352,326,400        |
| <b>FY 2025</b>   |                    |                   |                     |                      |                   |                    |                   |                      |
| <b>FY 2025 Authorized</b>                                    | 139,354,800        | 36,178,000        | -                   | 1,208,489,200        | 27,294,900        | 166,352,200        | 87,556,400        | 1,665,225,500        |
| <b>FY 2025 Recommended Adjustments</b>                       |                    |                   |                     |                      |                   |                    |                   |                      |
| <b>One-time</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| <b>Adjustment</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| HB3 Item 209 & 238 of 24GS                                   | (700,000)          | -                 | -                   | -                    | -                 | -                  | -                 | (700,000)            |
| <b>Compensation</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| P4P Reallocation   | 903,500            | -                 | -                   | 2,539,600            | -                 | -                  | -                 | 3,443,100            |
| <b>Reallocation</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| 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            |
| <b>Variable Revenue Adjustment</b>                           |                    |                   |                     |                      |                   |                    |                   |                      |
| 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)            |
| <b>One-time Total</b>  | <b>203,500</b>     | <b>-</b>          | <b>-</b>            | <b>79,955,000</b>    | <b>153,600</b>    | <b>2,580,100</b>   | <b>(489,500)</b>  | <b>82,402,700</b>    |
| <b>FY 2025 Recommended Adjustments Total</b>                 | <b>203,500</b>     | <b>-</b>          | <b>-</b>            | <b>79,955,000</b>    | <b>153,600</b>    | <b>2,580,100</b>   | <b>(489,500)</b>  | <b>82,402,700</b>    |
| <b>FY 2025 Total</b>   | <b>139,558,300</b> | <b>36,178,000</b> | <b>-</b>            | <b>1,288,444,200</b> | <b>27,448,500</b> | <b>168,932,300</b> | <b>87,066,900</b> | <b>1,747,628,200</b> |
| <b>FY 2026</b>   |                    |                   |                     |                      |                   |                    |                   |                      |
| <b>FY 2026 Base</b>  | 128,835,800        | 3,160,900         | -                   | 1,075,132,500        | 24,685,000        | 143,508,300        | 74,940,100        | 1,450,262,600        |
| <b>FY 2026 Recommended Adjustments</b>                       |                    |                   |                     |                      |                   |                    |                   |                      |
| <b>One-time</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| <b>Adjustment</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| 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            |
| <b>Compensation</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| 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            |
| <b>Variable Revenue Adjustment</b>                           |                    |                   |                     |                      |                   |                    |                   |                      |
| 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              |
| <b>One-time Total</b>  | <b>12,168,300</b>  | <b>23,800</b>     | <b>-</b>            | <b>170,432,200</b>   | <b>547,500</b>    | <b>5,166,700</b>   | <b>944,700</b>    | <b>189,283,200</b>   |
| <b>Ongoing</b>   |                    |                   |                     |                      |                   |                    |                   |                      |
| <b>Adjustment</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| 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            |
| <b>Compensation</b>  |                    |                   |                     |                      |                   |                    |                   |                      |
| 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.

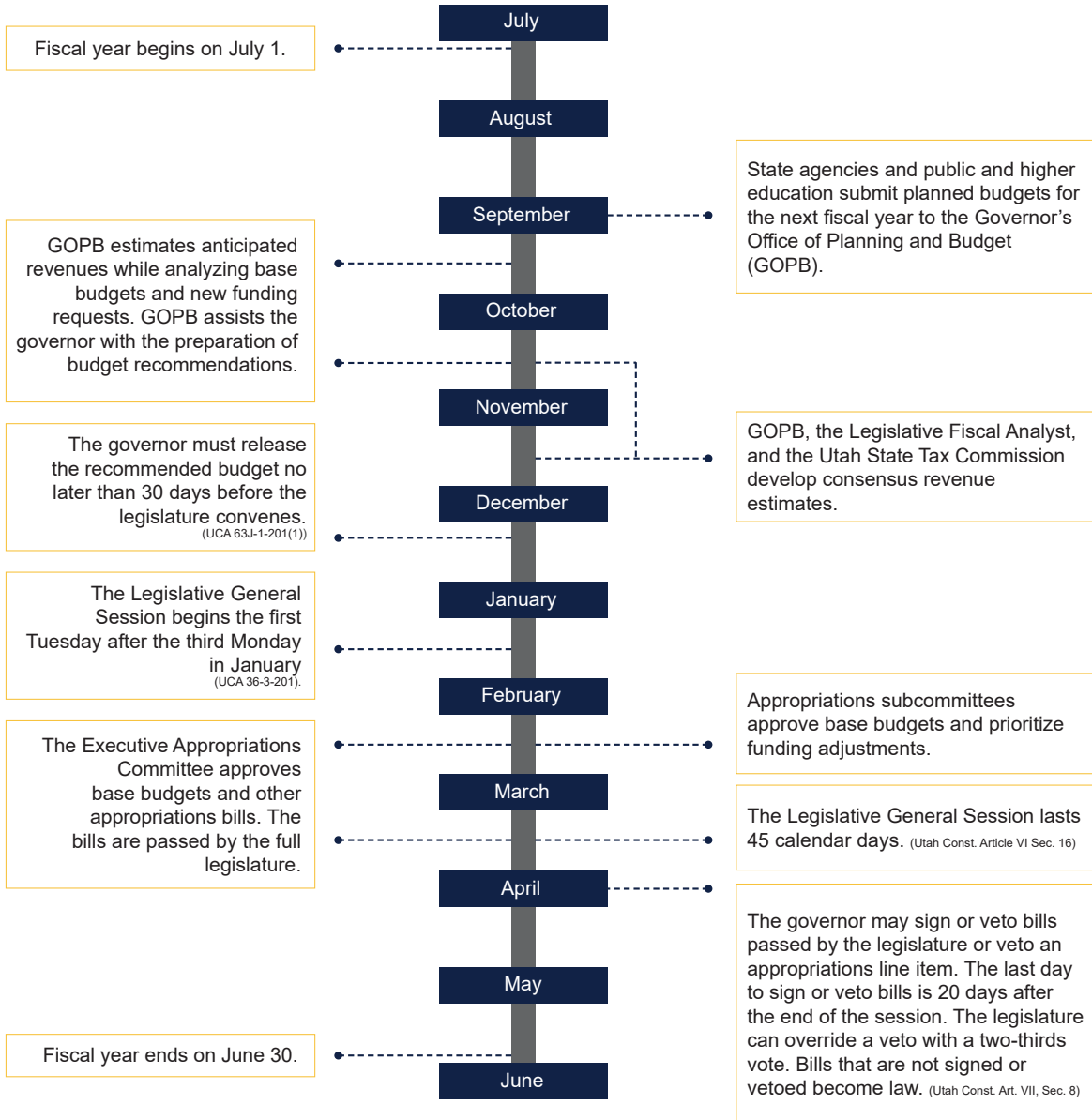
Utah is unique in that the appropriations committee is composed of the entire legislature that is divided into joint House and Senate appropriations subcommittees by topic, such as Public Education, Higher Education, Social Services, etc. After the LFA receives the governor's budget recommendations,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

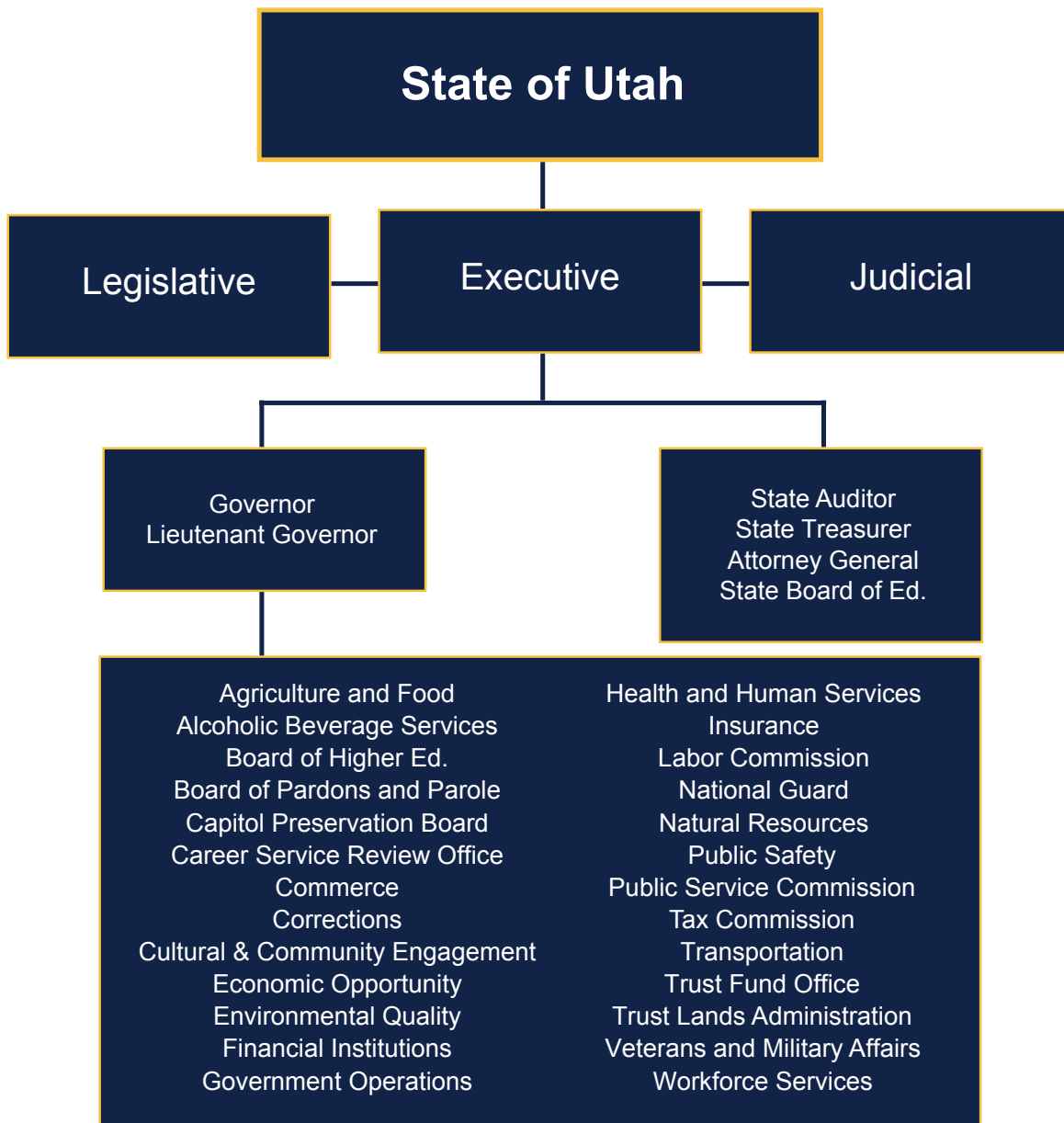
The LFA prepares an appropriations report annually that summarizes the actual enacted budget. The report and other legislative budget materials are available on <https://budget.utah.gov>. Details on agency budgets, missions, and programs are available in the LFA's Compendium of Budget Information ([COBI](#)).

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.  |

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| 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.   |

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| 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.                  |

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| 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.   |

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| 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.)   |

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| 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.   |



