Built here.

Fiscal Year 2027 Budget Recommendations

STATE OF UTAH

SPENCER J. COX
GOVERNOR

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

DEIDRE M. HENDERSON
LIEUTENANT GOVERNOR

Friends,

Nearly 180 years ago, our predecessors looked out over an unforgiving desert. Through hard work, faith, and an unwavering determination to build, they transformed this arid land into a state synonymous with success. Today, we inherit not just the results of their work, but their charge: to keep building.

My fiscal year 2027 budget recommendations carry forward the vision to build a better Utah for the next generation and to keep our finances strong so that we can effectively weather through storms like a global pandemic, a 100-year drought, or the longest federal government shutdown in history. A balanced approach to meeting the service demands of a growing population, while keeping more in Utahns' wallets, position our state for continued success and responsible, steady, and strong fiscal management.

Continuing to build on long-term strategies in key policy areas will also help keep Utah strong. That is why I am recommending investments that promote literacy and student success, support strong families and a culture of volunteerism, responsibly manage growth, and strengthen systems that serve our people so all of Utah can prosper.

As we look to the years ahead, I have never been more hopeful. Utah has always risen to meet big challenges, and together, we will build the next remarkable chapter of our state's story. With the same pioneer spirit that brought us this far – we will, we must – keep building.

Sincerely,

Spencer J. Cox
Governor

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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State of Utah

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

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 Fiscal Year 2026 Budget for the fiscal year beginning July 1, 2025. 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 Fiscal Year 2026 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.

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Visit *gopb.utah.gov* to view this budget online and find additional information.

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FY27 BUDGET HIGHLIGHTS

Investing in Utah: People, Place, Prosperity

Responsible fiscal management

Taking care of the next generation

Building on long-term strategies

"Built here means being unrelentingly impatient in our pursuit to make this a happier place to live, because we know that success is not inevitable. It is earned."

Governor Spencer Cox

Introduction

Summary

Gov. Cox's $30.7 billion FY27 operating and capital budget recommendations emphasize the state's strong and stable fiscal management practices, while investing in Utah's next generation. Over the past 5 years, the state has effectively navigated through a global pandemic, a 100-year drought, and the longest federal government shutdown in history. Not only did Utah survive, it thrived. Amidst these challenges, Utah was recognized as the nation's leading economy, providing a pathway to $1.4 billion in tax relief–all while responsibly meeting the service demands of a growing population.

A clear vision for the state, along with actionable objectives and measurable outcomes, are outlined in the governor's *Built Here* strategic plan.[1] These budget recommendations advance and align with key elements of this strategic approach:

People. Strengthening families, promoting service opportunities, and supporting vulnerable populations.

Place. Advancing community, water conservation, and overall quality of life, including recreation.

Prosperity. Bolstering public education, workforce development, responsible government, and sound tax policy.

The budget recommendations reflected in this proposal align with the above goals and are grounded in the principle of responsible governance. Gov. Cox supports proactive planning for scaling down services in the event potential funding reductions are needed to respond to economic uncertainty. Accordingly, this proposed budget includes no new executive branch staff funded with state funds and recommends no new bonding. Funding recommendations responsibly address inflationary pressures on operations and continue support for key policy areas, such as strengthening families, alleviating homelessness, building affordable housing, doubling Utah's energy production, fortifying water, supporting vulnerable Utahns, and bolstering Utah's tradition of service.

Preparing Utah's Next Generation

Utah has benefited from generations of forward-thinking leaders who have set the state up for success. Gov. Cox recognizes that the decisions made today shape the opportunities available to the next generation and recommends investments in the following areas:

Literacy and Student Success. Budget recommendations include key investments to help raise literacy rates for Utahns. Providing reading opportunities to children at an early age leads to improved reading outcomes and empowers students to achieve academic and economic success into adulthood.

Social Media Impacts on Mental Health. Gov. Cox is committed to proactively mitigating the harmful effects of social media, which can negatively impact the mental health and well-being of all Utahns. This includes taking action to hold social media companies accountable for the costs associated with these harms and to address the root cause of these negative externalities. By continuing these efforts, Utah can lead the nation in making critical impacts in this area.

Future-Ready Workforce. Gov. Cox prioritizes developing a future-ready workforce, ensuring Utahns gain the education and skills needed to succeed in a rapidly evolving economy. Funding for higher education research grants, Talent Ready Utah, and technical college capacity programs develops talent in emerging industries, such as artificial intelligence, preparing the next generation for the jobs of tomorrow.

Housing Affordability. Addressing Utah's housing crisis remains a top priority. The new Utah Housing Strategic Plan provides actionable guidance for state, local, and private stakeholders.[2] Continuing to support programs, like the Utah Homes Investment Program, expands opportunities for younger residents to access affordable housing and achieve homeownership.[3]

Water Management. From declining Great Salt Lake levels and drought, to mounting pressures on the Colorado River, Utah faces historic water challenges. However, through wise stewardship, determined leadership, and strategic investments, Gov. Cox is committed to a resilient water future that supports our communities, economy, environment, and agricultural production.

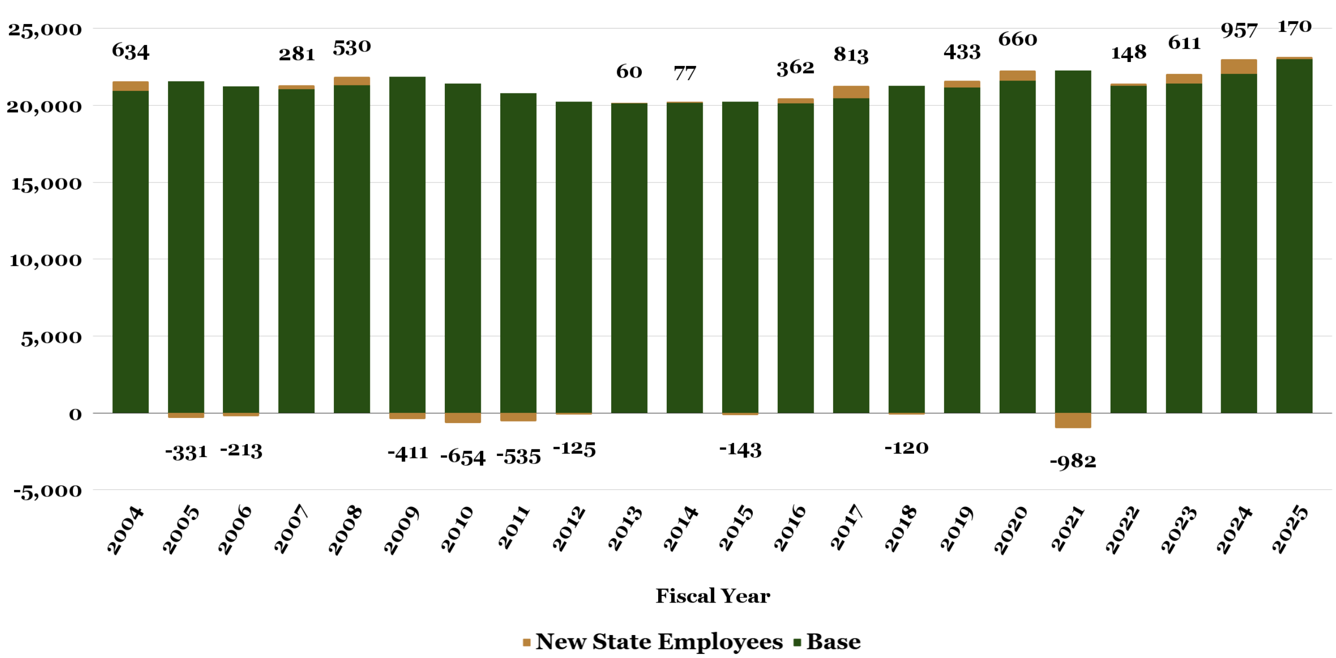
Building on a Solid Foundation

Utah leads the nation through its example of responsible fiscal management. The state is built for long-term success and utilizes various mechanisms to strengthen our fiscal foundation. These include:

Sound Budgetary Practices. Utah is constitutionally required to maintain a balanced budget, ensuring the state does not spend more than it collects in revenue. Since 2004, Utah's population has grown by an estimated 48 percent, but the number of executive branch and constitutional office employees has increased by only approximately 7 percent as shown in Figure 1.

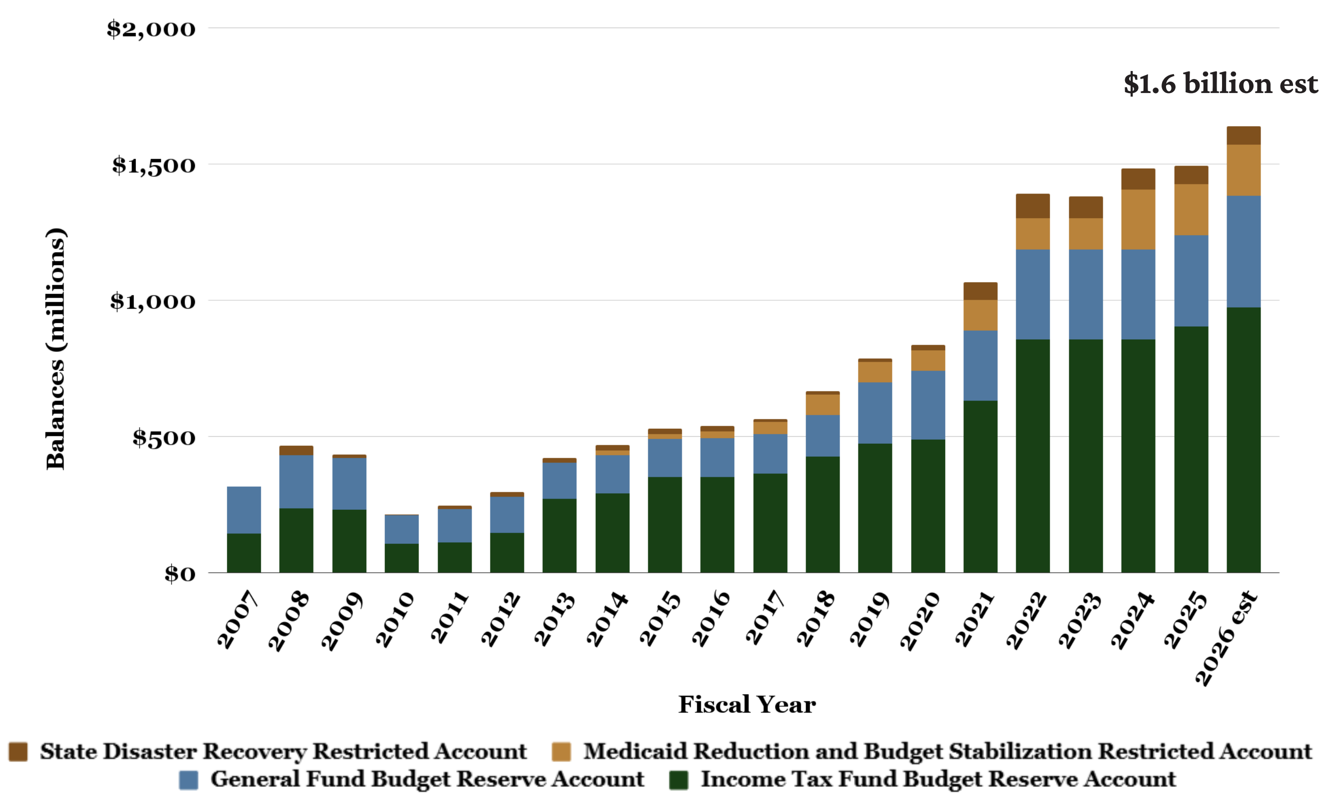
Tax Structure. Utah features a competitive tax structure for both residents and businesses, characterized by flat individual and corporate tax rates, moderate sales taxes, and low property taxes.

Figure 1: Since 2004 Utah's Population Grew 48% While State Government Grew 7%



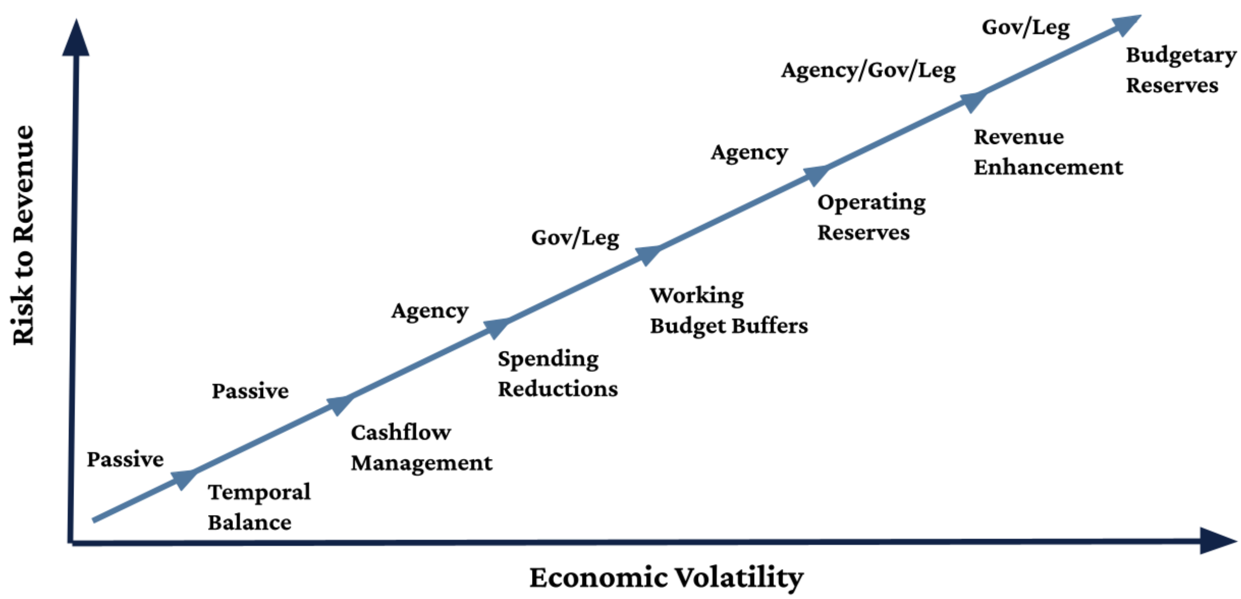
Note: State government defined as offices within the executive branch including state agencies, constitutional offices, and independent entities.
Source: Governor's Office of Planning & Budget, Division of Human Resource Management, U.S. Census Bureau.

Figure 2: Rainy Day Fund Balance (in millions)



Source: Governor's Office of Planning and Budget.

Figure 3: Utah's Budget Management Toolkit



Source: Governor's Office of Planning and Budget & The Office of Legislative Fiscal Analyst.

Healthy Reserves. Rainy day funds are estimated to total $1.6 billion in FY26. Robust rainy day funds serve as a financial buffer against economic slumps and unexpected crises. The state's major rainy day funds were at a historical high of $1.5 billion at the end of FY25. Rainy day fund balances include the Income Tax Fund Budget Reserve ($904 million), General Fund Budget Reserve ($334 million), Medicaid Growth Reduction and Budget Stabilization ($188 million), and Disaster Recovery ($68 million). See Figure 2.

Budget Management Toolkit. 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 utilized 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 budget buffers. See Figure 3.

Debt Management. The state borrows responsibly and maintains a low level of debt compared to other states. Utah was the first state to achieve the highest credit rating (AAA) from all three of the main rating agencies for its general obligation (GO) bonds. It has never been downgraded and is 1 of only 14 states with all 3 agencies' top ratings. The Office of State Treasurer publishes an updated Debt Affordability Study each year, which includes additional details related to debt management.[4]

Focus on Efficiency. Through Utah's Government, Reform, Innovation and Transparency (GRIT) Initiative, the administration prioritizes operational efficiency to minimize unnecessary spending and maximize the use of taxpayer dollars. By using data and evidence in its budgeting and government improvement processes, Utah has earned the Silver Standard of Excellence recognition from Results for America.[5] For more on government efficiency and GRIT-related dashboards and projects, visit *https://gopb.utah.gov/government-efficiency/*.

Program Evaluation and Evidence Based Decision-Making. Utah's success is driven by its collaborative culture and determination to find and implement effective solutions. The Governor's Office of Planning and Budget (GOPB) evaluates funding requests using a program evaluation perspective, thus facilitating data-driven budget recommendations.

Strategic Planning. Intentional decision-making is a core principle of the administration, as demonstrated in Gov. Cox's *Built Here* strategic plan. This approach cascades to state agencies, which all create, use, and regularly update their own strategic plans. These strategic plans are used to guide and evaluate budget requests. Other plans provide direction on specific policy priorities, such as affordable housing. An inventory of these plans is publicly available and located at *https://gopb.utah.gov/state-plan-library/*.

Economic Backdrop

Utah's economy continues to demonstrate robust growth and stability, outperforming many other states in key economic indicators and garnering national accolades. A combination of factors, including a diversified industrial base, a strong job market, and a business-friendly climate, help Utah's economy thrive. FY27 budget recommendations proactively address challenges and keep Utah well-positioned for continued economic prosperity.

Best State Overall. Three consecutive years of being recognized as the best state in the nation demonstrates Utah's overall quality of life, enviable economy, and excellence in state management (U.S. News & World Report).[6]

#1 Federal Reserve Bank of Philadelphia's Coincident Index year-over growth. This measure encompasses primary economic indicators including jobs, wages, unemployment rate, gross state product, and hours worked in manufacturing.[7]

#1 Economic Outlook - 18th consecutive year. Utah maintains its top spot as the most competitive and most promising economy in the nation due to the state's ability to effectively manage and support long-term growth, secure future opportunities for the next generation, and safeguard the overall financial health of the state (Rich States, Poor States).[8]

#1 Social Mobility. This ranking recognizes that Utah has the best environment for people to improve their economic standing and rise out of poverty. Investments that help families and vulnerable populations achieve greater self-reliance and success have affirmed Utahns' ability to obtain the "Utah Dream" of upward mobility (Archbridge Institute).[9]

#1 Best Economy and #1 Top State for Business. The number one ranking is based on an analysis that combines payroll and firm growth in each state and reflects Utah's strong position to attract businesses and provide quality jobs (PaidNice).[10]

#1 Economic Activity and #2 Best Economy. The number one ranking in economic activity and high ranking in best economy are based on the state's strong economic output, business-friendly climate, diversified economy, and stable financial base. These highlight Utah's potential to continue cultivating an expanding economy that provides long-term opportunities for residents and businesses (WalletHub).[11]

#1 Most Independent State. Utah's number one ranking is due to a relatively low reliance on federal and state-provided benefits, high financial independence, low unemployment rates, and high median household incomes. The state also boasts the second-lowest share of people in poverty and is among the states with the lowest share of people who smoke or binge drink in the country (WalletHub).[12]

#1 in Government Efficiency, Regulatory Freedom, and Energy Resiliency. This ranking reflects Utah's top position in factors such as its economic outlook, state debt burden, government spending, tax system, state's liability system, property rights, health insurance, labor market, and consumer energy costs (Schweitzer Engineering Laboratories).[13]

#1 Youngest State in the Nation. This demographic factor, coupled with low federal dependency, allows the state to prioritize and invest taxpayer funds into local areas that directly benefit Utahns, such as public education, water conservation, and workforce development (U.S. Census Data).[14]

Strong Population Growth. Utah was the fastest growing state between the 2010 and 2020 censuses, experiencing an 18.4 percent population increase and continued strong population growth, supporting a thriving economy (U.S. Census Data July 2024 population estimate of 3.5 million).[15]

#1 Innovation Index. This accolade demonstrates how Utah is leading the nation by excelling across the board, from educating a highly skilled workforce and attracting significant investments to successfully generating patents, new high-tech jobs, and higher work productivity (StatsAmerica).[16]

#1 Best State for Kids' Online Safety. Gov. Cox has recognized the critical role the state plays in helping safeguard Utah's youth from harms that can come from online engagement. The state excelled in the index's criteria most significantly through proactive and comprehensive legislation designed to protect minors online (Cloudwards).[17]

#3 Best State to Start a Business. It is no secret that Utah is a great place to start and run a business. This top spot recognizes the state's history of strong job growth, low operational overhead costs for start-ups, and pro-business environment (WalletHub).[18]

#4 Job Growth. Utah's 2025 employment growth rate of 1.9 percent from January to August was more than double the national rate of 0.9 percent, making it one of the country's best job markets. Industries showing the highest year-over percentage growth within Utah's economy include education, health, construction, technology, and professional services (U.S. Bureau of Labor Statistics).[19]

Top 10 in the Nation: State Business Tax Climate. This index is designed to show how well states structure their tax systems, with Utah ranking high in this measure for levying all major tax types with low rates on broad bases. Compared to other states, Utah has one of the lowest top statutory tax rates for individual income tax, a low corporate tax rate, and a low property tax rate (Tax Foundation).[20]

#5 Least Federally Dependent State Government. Utah's high ranking in low dependence of state government on federal resources reflects the state's foundation of self-reliance (WalletHub).[21]

Budget Basics

Where the Money Comes From

Utah government programs are primarily funded by state-collected revenue, including income, sales, and fuel taxes, along with fees and balances.

Income Tax. The largest source of state-collected revenues is the individual income tax. The Utah Constitution requires that the estimated $7 billion of individual income tax and $717.5 million of corporate income tax be available in FY27 to support K-12 public education, higher education, children, or individuals with disabilities. These funds are available through the Income Tax Fund (ITF) and Uniform School Fund (USF). See Table 1.

Sales and Use Tax. In FY27, the state will collect an estimated $5 billion in sales and use tax revenue, including $3.3 billion that will be deposited into the General Fund (GF). The remaining $1.7 billion is earmarked for non-GF uses, including $1.3 billion for transportation, $145.9 million for Medicaid expansion, $48.5 million for outdoor recreation infrastructure, and more than $157.9 million for water and other purposes. See Tables 1 and 2.

Other GF and ITF Sources. The ITF will also receive an estimated $144.6 million from withholding on mineral royalties income and other non-income tax sources in FY27. In addition to sales and use taxes, the GF will receive an estimated $707 million from other taxes and revenue in FY27. Other revenue sources for the GF and ITF are summarized in Table 1.

Transportation Fund. An estimated $907 million from motor vehicle fees and fuel taxes will be deposited into the Transportation Fund (TF) to be used for transportation purposes in FY27. See Table 1.

Fees. The state collects about $1 billion in fees annually (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 intent language in appropriations bills.

Opioid Settlement. The state expects to receive $543 million in opioid settlement funds between 2022 and 2039, with $276.7 million available to the state and the remaining $266.3 million available to counties. The state portion is deposited in the Opioid Litigation Proceeds Fund. As of November 2025, the state has received $105 million of payments. H.B. 10, *Fund and Account Modifications* (V. Peterson), from the 2025 General Session limits future appropriations to interest earnings. An estimated $3 million will be available from interest earnings in FY27.

Revenue Forecasts

Revenue forecasts provide the revenue estimates for the governor's budget recommendations. The governor's recommendations, "may not exceed the estimated revenues from taxes, fees, and all other sources for the next ensuing fiscal year" (63J-1-201(7)). GOPB, the Office of the Legislative Fiscal Analyst (LFA), and the Utah State Tax Commission (Tax Commission) partner to provide estimates for unrestricted GF, ITF, TF, and earmarked sales and use tax revenues through a consensus process. In November 2025, GOPB, LFA, and Tax Commission revised the state's FY26 revenue forecast and developed a consensus revenue forecast for FY27 with results illustrated in Figure 4.

Figure 4: Summary of available new revenue estimates for FY27 (in millions)

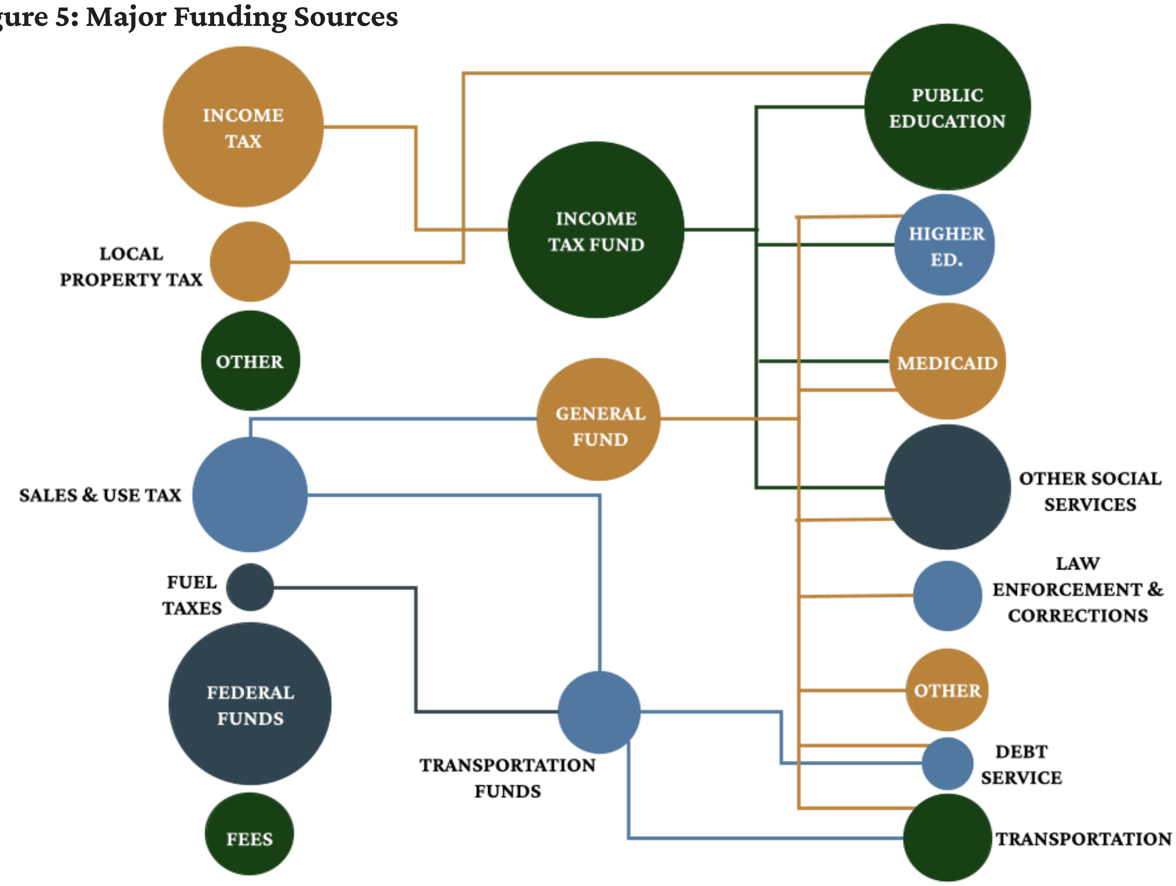
	Ongoing	One-Time
General Fund (GF)	$85	$37
Income Tax Fund (ITF)	$478	$461
Total Before Tax Cut	**$563**	**$498**
H.R.1 (OBBBA) Tax Cuts	- $201	- $314
Available GF & ITF	**$362**	**$184**

Where the Money Goes

The governor's budget and legislative appropriations processes primarily focus on the state's $30.7 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 budget for an additional $5.5 billion outside of the operating and capital budget, including inter-account transfers, internal service funds, enterprise funds, loan funds, and capital project funds. Because these additional sections of the budget include significant amounts of funding already accounted for in the operating and capital budget, they are typically displayed in separate tables to avoid double counting.

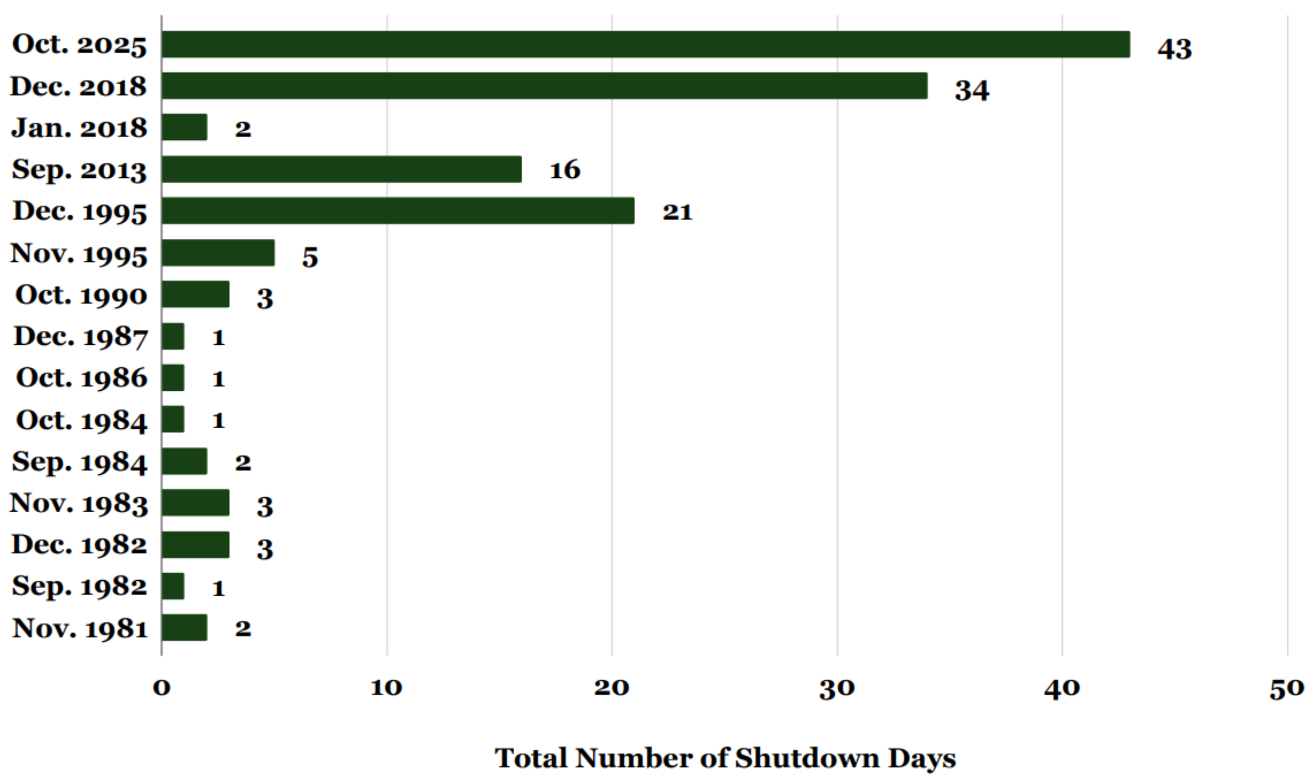
GF, ITF, and USF. The governor's FY27 budget includes $12.1 billion from the GF, ITF, and USF, also collectively referred to as, "state funds." Total FY26 and FY27 funding levels for these core state funds are summarized in Table 4. Recommended changes for FY26 and FY27 are summarized in Table 10.

Figure 5: Major Funding Sources



Note: Illustrative of the most significant sources and uses but doesn't show the flow of all funds.
Source: Governor's Office of Planning and Budget and Kem C. Gardner Policy Institute.

Figure 6: Federal Shutdowns Throughout History



Source: Congressional Research Service as reported by the BBC.

Operating and Capital Budget. Total FY26 and FY27 funding levels for the broader $30.7 billion 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 $3.3 billion capital portion of the operating and capital budget are provided in Table 18. In addition, the recommended budget includes $110.3 million of transfers from the GF and ITF to various capital project funds. See capital budget transfers on Tables 7 and 18.

Federal Funding

The federal funding totals reflected in the FY26 and FY27 budget recommendations include amounts authorized by the legislature to spend or requests for authorization. They do not necessarily reflect actual amounts available to agencies to spend. Every federal grant is subject to the Utah Federal Funds Procedures Act (63J-5-1) and is reviewed and approved prior to acceptance.

2025 Federal Shutdown. The United States experienced its longest federal government shutdown ever in October 2025, lasting 43 days. Utah's culture of strong fiscal management enabled the state to make targeted interventions, such as keeping national park visitor centers open and supporting local food banks. See Figure 6.

Federal Taxes. In federal FY24, Utah taxpayers paid more than $38 billion in federal taxes, made up of primarily individual income, Federal Insurance Contributions Act (FICA), and employment taxes ($35.9 billion). These funds support various federal expenditures, including federal employee salaries, Social Security benefits, and programs like Medicaid.[22]

Federal Funding in the State Budget. Utah is set to receive $8.2 billion from federal funds to support a variety of services, representing 26.8 percent of Utah's total budget. 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.

H.R.1, or OBBBA (One Big Beautiful Bill Act). In response to state administrative requirements outlined in OBBBA, Utah is responsible for an additional $13.3 million to cover Supplemental Nutrition Assistance Program (SNAP) administrative costs. Additionally, Utah is required to redetermine eligibility every six months and implement work requirements for a subset of the Medicaid population, which is expected to create an additional administrative cost.

Managing Dependency on Federal Funding. Utah is among the least-reliant states on federal funding, ranking third-lowest in spending by Federal Funds Information for States in 2024[23] and fourth-lowest in total federal funding compared to all revenue sources by Pew Charitable Trusts.[24] 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 an updated contingency planning process for all federal grants that amount to 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. These plans allow the state to use federal funds while managing the risk of unexpected funding reductions, prioritizing state funds for essential services.

American Rescue Plan Act (ARPA). The state received a total of $1.5 billion from the ARPA State and Fiscal Recovery Fund and Capital Projects Fund. Utah has until Dec. 31, 2026, to spend these funds. ARPA-funded projects are summarized in Table 15.

Rural Health Transformation Grant.
Utah has applied for the new $50 billion Rural Health Transformation Program, a five-year federal grant designed to improve rural healthcare access, technology, and workforce development. Each state will receive $500 million over five years. Following a statewide application process led by the Utah Department of Health and Human Services, Utah could receive additional funds beyond the $100 million annually from FY26 to FY30 to fund this transformation.

Endnotes

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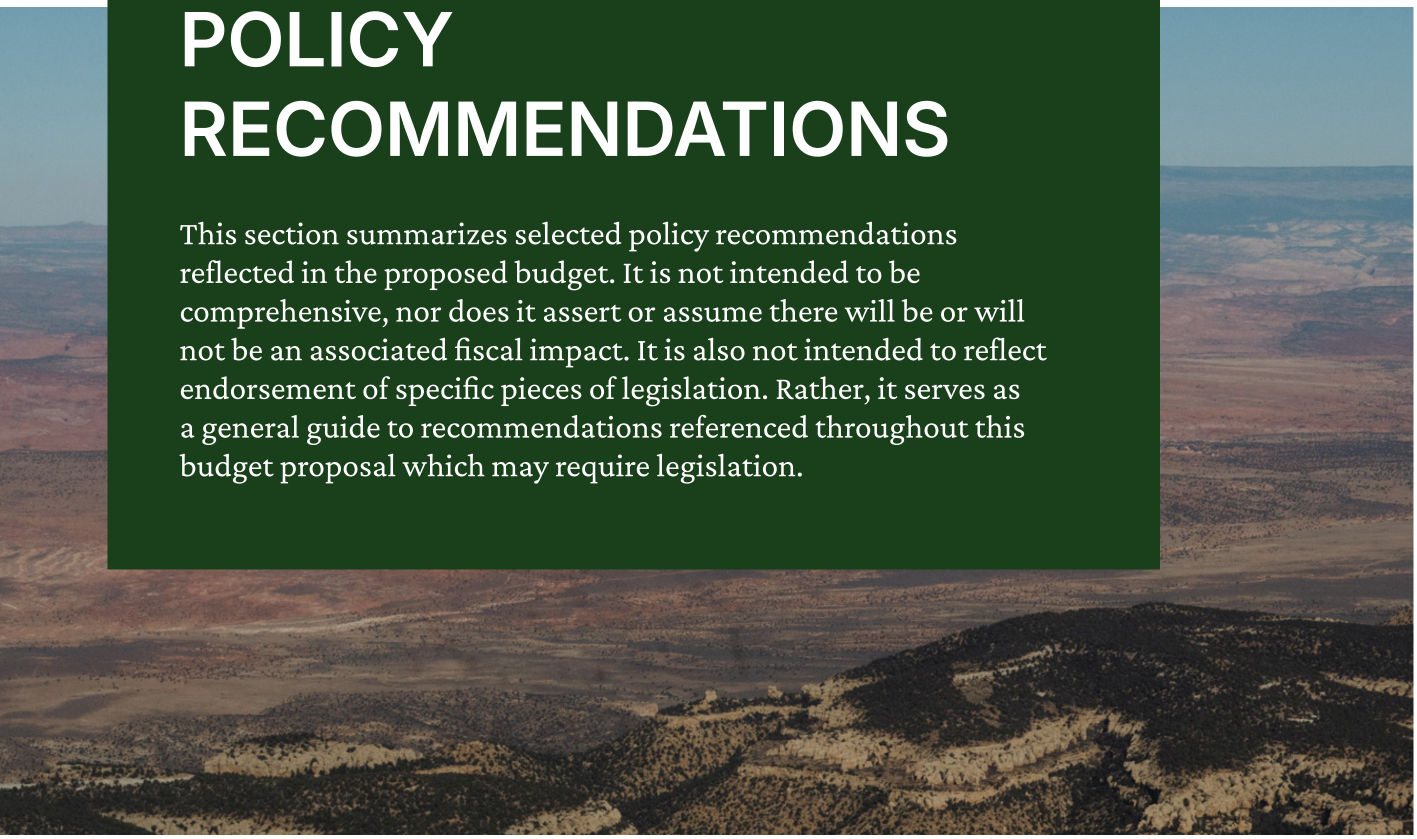
POLICY RECOMMENDATIONS

This section summarizes selected policy recommendations reflected in the proposed budget. It is not intended to be comprehensive, nor does it assert or assume there will be or will not be an associated fiscal impact. It is also not intended to reflect endorsement of specific pieces of legislation. Rather, it serves as a general guide to recommendations referenced throughout this budget proposal which may require legislation.



Supporting Utahns

Social Media. Implement proactive measures to mitigate the harmful effects of social media on youth.

Child Tax Credit. Expand the current benefit to target those with children ages 0-3.

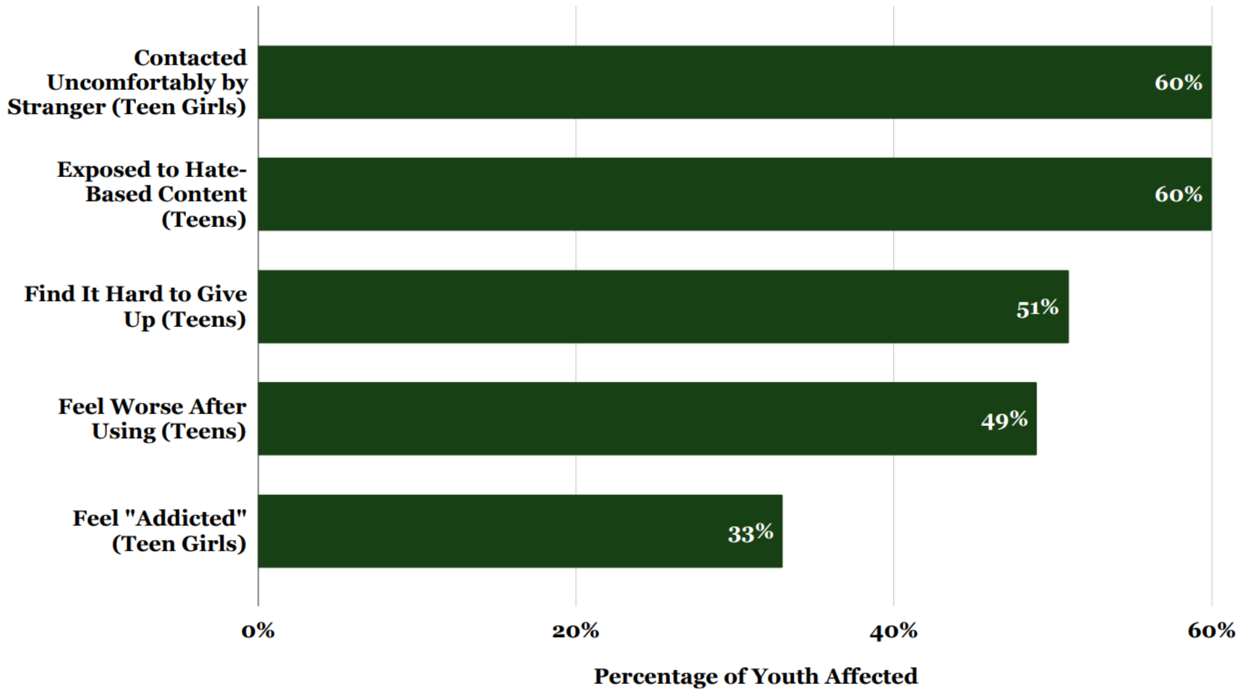
Property Tax. Right-size the property tax burden distribution between residential and commercial properties.

Earmarks

A healthy annual budget prioritization process is essential to preserving the state's strong fiscal standing. When general state tax revenue is statutorily earmarked for specific purposes, it limits transparency, accountability, and the state's ability to evaluate the highest and best use of Utah's resources. As Figure 8 illustrates, earmarking has increased significantly over the past 15 years, including a recent expansion of the transportation funding earmark in FY26 of an estimated $340 million based on the most recent consensus revenue forecast. Gov. Cox recommends rethinking the state's earmark approach by replacing small fixed-amount items with ongoing appropriations, resulting in a net-neutral fiscal impact.

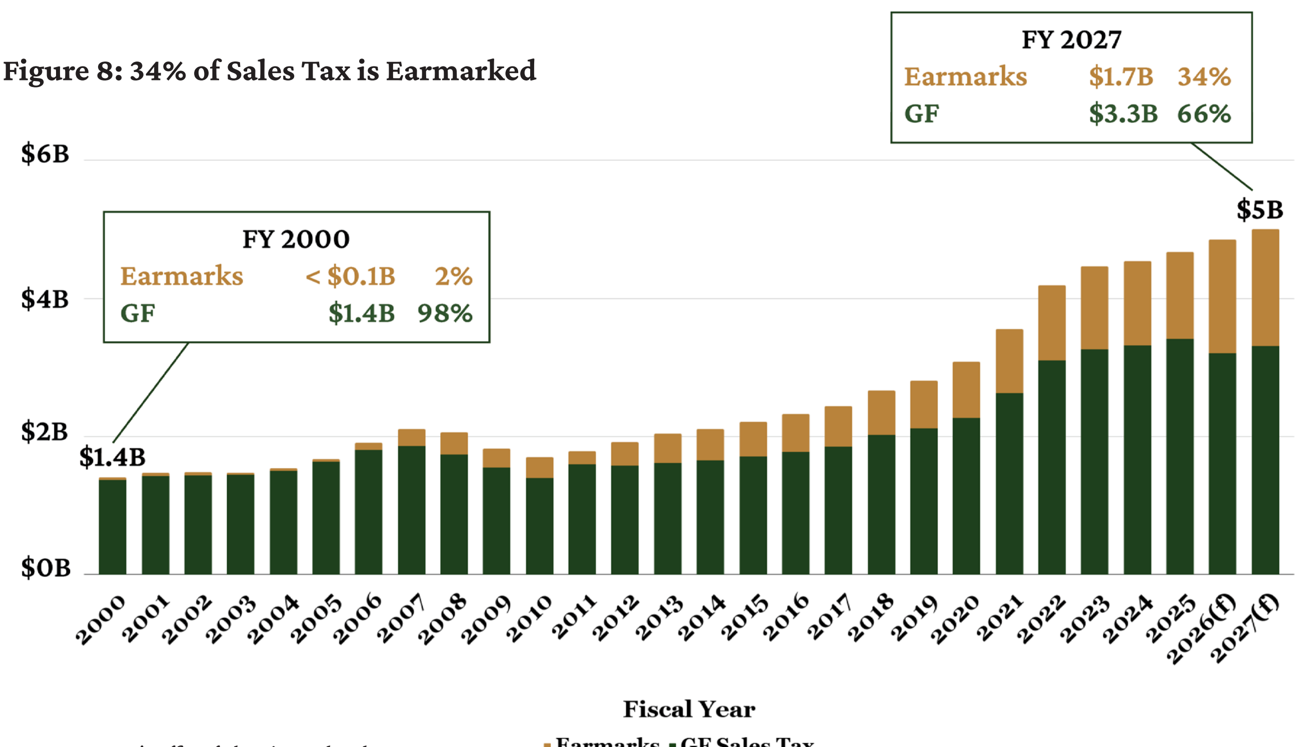
- Emergency Food: $534,000
- Watershed Rehabilitation: $500,000
- Search and Rescue Financial Assistance Program: $200,000
- Cloud Seeding: $150,000

Figure 7: Negative Externalities of Social Media on Youth



Source: U.S. Surgeon General and other sources, via Utah Social Harms Initiative.

Figure 8: 34% of Sales Tax is Earmarked



Source: Governor's Office of Planning and Budget.

Reorganizations

Utah Commission on Criminal Justice (CCJJ). Reorganize CCJJ as its own department with the goal of being cost-neutral.

Colorado River Authority of Utah (CRAU). Move CRAU from the Governor's Office to the Department of Natural Resources.

Housing Programs. Move housing attainability programs within the Department of Workforce Services to the Governor's Office of Economic Opportunity.

Compensation

Long-Term Disability Pilot Program. Sunset the Long-Term Disability Pilot Program while continuing disability insurance, as recommended by PEHP, to help offset increased costs of other benefits.

Postpartum Recovery Leave. Expand postpartum recovery leave for new mothers from three weeks to nine weeks. Mothers will still be eligible for 3 weeks of parental leave, providing them with a total of 12 weeks of leave.

Tier 2 Percent Retirement Match. Update the state employee 401(k) match statute to allow Tier 2 employees to receive a 50 percent employer match of up to 2 percent of their salary. For example, a four percent employee contribution would receive a two percent match. Tier 2 employees for whom the $26 match is more beneficial can elect to receive that amount instead.

Budgetary Items

Agency Public Policy Legal Support. Consolidate funding for agency public policy legal support costs, such as expenses for including the Office of the Attorney General's staff, discovery, outside counsel, and overhead. Add statutory authority to other various restricted accounts to allow funding to be transferred to the new consolidated funding mechanism.

Specialized Products Enforcement and Education. Expand the statutory uses of the Qualified Patient Enterprise Fund to allow the fund to support the Utah Department of Agriculture and Food's hemp and kratom enforcement.

State-Endorsed Digital Identity. Expand the Division of Technology Services' authority to provide additional options for researching, proposing, and implementing a state-endorsed digital identity.

Vehicle Registration Verification Funding Source. S.B. 52, *Vehicle Registration Modifications* (B. Brammer) of the 2025 General Session funded vehicle registration verifications with uninsured motorist fees that are insufficient to cover ongoing costs for the new program and other programs covered by the fees. These statutory fees will need to be increased by no later than FY28.

Agricultural Water Optimization Restricted Account. Revise the Agricultural Water Optimization Restricted Account statute to allow a one-time transfer of $12 million from the account for other water conservation purposes.

Suicide Prevention. Consolidate the Governor's Suicide Prevention Fund and other suicide prevention funding sources under the Department of Health and Human Services.

Securities Education Fund Cap Increase. Increase the Department of Commerce's spending authority from the Securities Education Fund for increased education, training, and enforcement.

Education

Higher Education Research Grants. Create a three-year pilot program to support applied and innovative research at Utah's public universities.

Master Teacher Mentoring Pilot Program. Extend the Master Teacher Mentoring Pilot Program for two more years to continue collecting efficacy data.

Paraprofessional K-3 Grants. Create a three-year competitive 1:1 local matching grant pilot program to recruit, train, and deploy paraprofessionals in schools.

"Utah is one of the best managed states in the nation because we work hard to live within our means, allowing us to invest in the future."

Governor Spencer Cox

People

$11.6 million for Strengthening Families

$5.1 million for Utah's Tradition of Service

$131.5 million for Vulnerable Populations

Summary

To support Utahns' dedication to making positive community contributions, the FY27 budget recommendations are designed to provide essential government support that make responsible use of taxpayer dollars. The Cox-Henderson administration is committed to achieving this by maximizing existing resources and making targeted, data-driven investments in programs that strengthen families, expand quality service opportunities, and strategically support our vulnerable populations. These recommendations prioritize investments aimed at fostering long-term stability and self-reliance. See page 23 for a detailed summary of investments.

Strengthening Families

Families are Utah's foundation. Helping them thrive is key to the success of Utah's communities, economy, and quality of life. To build upon past efforts and address the rising challenges Utahns face, Gov. Cox recommends investing $11.6 million in strengthening Utah's families with the following investments:

$7.6 million for Reduced-Price School Lunch. No child should have to learn on an empty stomach. Gov. Cox recommends a three-year commitment to cover the National School Lunch Program reduced-price category to give Utah children the best chance to succeed.

$2.5 million for Child Tax Credit Expansion. Families are the heart of our state and should be able to grow without sacrificing financial stability. The expansion provides an additional average benefit of $220 to more than 11,100 families with children ages 0-3. This investment will forge stronger families and communities by providing financial relief to families with young children.

$1.5 million for Baby Watch: Sustaining Early Intervention Services. The administration recommends additional funding for Baby Watch, a program enhancing early growth and development in infants and toddlers with developmental delays or disabilities. This investment is essential to meet growing demand and to give every child the opportunity to thrive from the start.

10th *highest in the nation for birthrate, reflecting our need to create an environment that supports growing families.*

42% *increase in eligible children for the Baby Watch program.*

Utah's Tradition of Service

Service is deeply woven into Utah's identity, as reflected in the state's long-standing example of volunteerism nationwide. Utah is the second most charitable state nationwide, with the highest volunteer rate and the most volunteer hours per capita.[1] Building on this legacy, the administration proposes $5.1 million to continue service opportunities and impact.

$5 million for the National Guard. The Utah National Guard provides a specialized service to both the state and country along with vital support in times of need. Gov. Cox recommends $3.4 million for recruitment and retention bonuses, as well as $1.6 million for tuition assistance to strengthen the National Guard workforce and retain their highly trained existing members.

$100,000 for Volunteer for Good. The Volunteer for Good program engages high school students in service and encourages civic engagement and community connection.

Figure 9: Volunteer for Good Program Status, as of November 2025

10,638	23	17	182,265
Students	Schools	Average Hours Per Student	Total Hours

Source: UServe Utah.

This investment will allow the program to expand to more than 200 public high schools statewide and 200,000 high school students. The administration supports efforts to preserve the tradition of service for Utah's youth, which cultivates resiliency and belonging.

Vulnerable Populations

The state thrives when all Utahns have the opportunity to succeed. The administration recommends $131.5 million to maintain vital services for vulnerable Utahns statewide. These targeted investments aim to create sustainable solutions, not just temporary fixes. Key investments include:

$30 million FY26 and $20 million FY27 for Homelessness & Criminal Justice High Utilizers. Gov. Cox remains committed to ending the harm and prevalence of homelessness and addressing criminal activity associated with substance use and behavioral health. The administration calls on the legislature to set aside $25 million for capital and $20 million in ongoing operational support. This funding will help Utah align with President Trump's executive order on Ending Crime and Disorder on America's Streets.[2] Legislative adoption of this recommendation will signal Utah's commitment to doing its part to address a nationwide problem while leveraging matching federal dollars to fund solutions that work. The Cox-Henderson administration recognizes that this will entail a long-term effort and recommends $5 million for the Other Side Village to address short-term improvements.

$3 million for Continued Victim Services. More than 7,000 Utahns receive services through domestic violence and sexual assault intervention programs. The administration recognizes the ongoing need to support survivors. This investment is critical to continue access to essential services, including crisis intervention, shelter, therapy, and case management. The recommendation is for $2.1 million to be administered by the Utah Office of Victims of Crime and $886,000 to be administered by the Department of Health and Human Services.

$2.8 million for Juvenile Justice and Youth Services (JJYS) Recidivism Reduction Support. The administration supports agencies driving the best investment and use of Utah's resources through research-informed program evaluation. An evidence-based model for measuring outcomes suggests that this funding will reduce the risk of recidivism.

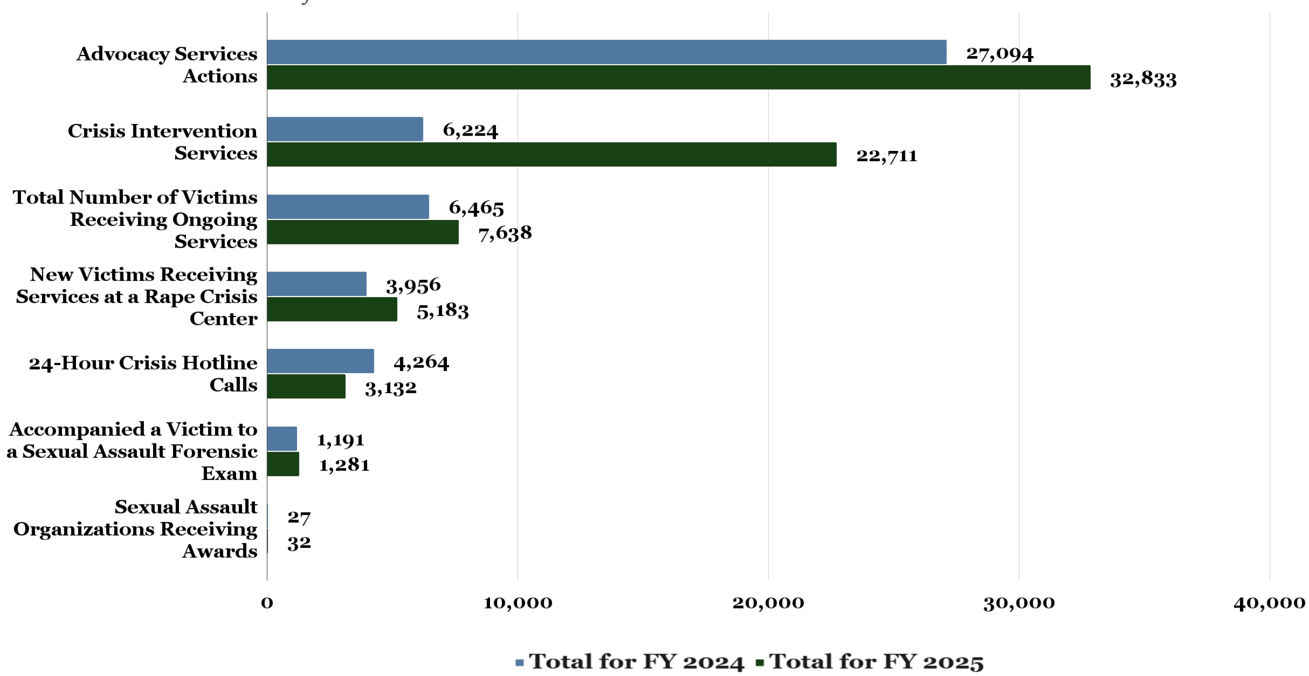
$1.8 million for Essential Nutrition and Well-Being to Utah's Seniors. These resources will provide more than 159,000 meals, helping to maintain vital services, combat social isolation, and promote the health and independence of Utah's most vulnerable seniors. As federal support declines and operational costs rise, this critical investment will bridge an immediate funding gap for Meals on Wheels and other senior center nutrition programs.

Conclusion

These recommendations empower individuals and families to achieve greater self-reliance and success. The administration is committed to supporting and partnering with the community. With data-driven policy solutions guiding this budget, Utah's legacy of hard work and community strength will drive successful outcomes for generations to come.

Figure 10: More Victims Receiving Services

Increase in the Total Number of Services Provided between FY24 and FY25.



Source: Commission on Criminal and Juvenile Justice.

Endnotes

1. WalletHub. (2025, October). Most & least charitable states. Retrieved from WalletHub: https://wallethub.com/edu/most-and-least-charitable-states/8555/
2. The White House. (2025, July). Ending Crime and Disorder on America's Streets. Retrieved from The White House: https://www.whitehouse.gov/presidential-actions/2025/07/ending-crime-and-disorder-on-americas-streets/

People: Narrative Crosswalk

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
	Strengthening Families						
	Reduced-Price School Lunch	Public Education	-	-	-	7,550,700	7,550,700
	Child Tax Credit	Revenue Impact	2,500,000	-	-	-	2,500,000
	Baby Watch: Sustaining Early Intervention Services	Health and Human Services	-	1,500,000	-	-	1,500,000
19	**Strengthening Families Total**		**$2,500,000**	**$1,500,000**	**-**	**$7,550,700**	**$11,550,700**
	Tradition of Service						
	Volunteer For Good	Cultural and Community Engagement	-	100,000	-	-	100,000
	Tradition of Service – National Guard						
	Recruiting & Retention Bonuses	National Guard	-	3,400,000	-	-	3,400,000
	National Guard Tuition Assistance	National Guard	-	1,600,000	-	-	1,600,000
	Subtotal – Tradition of Service – National Guard		-	*5,000,000*	-	-	*5,000,000*
19	**Tradition of Service Total**		**-**	**$5,100,000**	**-**	**-**	**$5,100,000**
	Vulnerable Populations						
	Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	Health and Human Services	12,514,600	-311,100	21,249,300	-528,200	32,924,600
	HR1 Medicaid Eligibility Administration	Workforce Services	-	-	21,386,000	-4,913,900	16,472,100
	State Mandated Insurer Payments	Insurance	6,779,000	-	6,779,000	2,221,000	15,779,000
	HR1 SNAP Administrative Budget	Workforce Services	13,300,000	-3,325,000	-	-	9,975,000
	Victim Services	Governor and Lieutenant Governor	-	3,000,000	-	2,114,000	5,114,000
	JJYS Recidivism Reduction Support	Health and Human Services	2,800,000	-	-	-	2,800,000
	Medicaid Aging Waiver Mandated Services for At-Home Care	Health and Human Services	953,200	-	1,526,600	-	2,479,800
	Securing Meals on Wheels & Senior Nutrition	Health and Human Services	-	1,750,000	-	-	1,750,000
	Indigent Appellate Defense Division	Governor and Lieutenant Governor	867,500	-	867,500	-	1,735,000
	Opioid Grant Programs	Health and Human Services	-	-	-	1,600,000	1,600,000
	Indigent Defense Commission Grant Program	Governor and Lieutenant Governor	700,000	-	700,000	-	1,400,000
	Adoption of Utah's Hardest to Place Children	Health and Human Services	-	1,000,000	-	-	1,000,000
	Food Banks	Workforce Services	-	1,000,000	-	-	1,000,000
	Victim Services	Health and Human Services	-	-	-	886,000	886,000
	UOVC Victim Services Grants	Governor and Lieutenant Governor	-	-	-	543,000	543,000
	Aspen Center for Learning	Capital Budget	-	500,000	-	-	500,000
	Indigent Defense Commission Compensation	Governor and Lieutenant Governor	233,500	233,500	-	-	467,000
	Supporting the Growth of a Trauma-Informed Workforce in Utah	Health and Human Services	-	70,000	-	-	70,000
	Vulnerable Populations – Homelessness & Criminal Justice High Utilizers						
	Homelessness & Criminal Justice High Utilizers - Capital	Workforce Services	-	25,000,000	-	-	25,000,000
	Homelessness & Criminal Justice High Utilizers - Operations	Workforce Services	20,000,000	-15,000,000	-	-	5,000,000
	The Other Side Village	Workforce Services	-	5,000,000	-	-	5,000,000
	Subtotal – Vulnerable Populations – Homelessness & Criminal Justice High Utilizers		*20,000,000*	*15,000,000*	-	-	*35,000,000*
20	**Vulnerable Populations Total**		**$58,147,800**	**$18,917,400**	**$52,508,400**	**$1,921,900**	**$131,495,500**
	Other						
	Driver License Operations	Public Safety	-	-	5,000,000	5,000,000	10,000,000
	Jail Reimbursement	Governor and Lieutenant Governor	7,000,000	-	-	-	7,000,000
	Business Operations	Corrections	-	3,500,000	-	-	3,500,000
	Unemployment Insurance Modernization Spending Authority	Workforce Services	-	-	-	3,500,000	3,500,000
	Jail Contracting	Corrections	3,192,700	-	-	-	3,192,700
	Specialized Products Enforcement & Education	Agriculture and Food	-	-	1,721,300	-	1,721,300
	Aero Bureau Operations	Public Safety	1,670,000	-	-	-	1,670,000
	Corrections Overtime	Corrections	-	1,500,000	-	-	1,500,000
	Combined DNA Index System Operations	Public Safety	-	1,000,000	-	-	1,000,000
	Industrial Hemp Adjustment	Agriculture and Food	-	-	-	850,000	850,000
	DUI Overtime Operations	Public Safety	-	-	400,000	400,000	800,000
	Medical Examiner Mandated Services	Health and Human Services	-	677,100	-	-	677,100
	Fire Marshal Trailer & Equipment	Public Safety	-	-	15,000	620,000	635,000
	Nicotine Cartridges Disposal	Public Safety	-	-	165,000	275,000	440,000
	Fire Protection Plans Examiner	Public Safety	-	-	180,000	75,000	255,000
	Restricted Land Purchase Technology	Public Safety	170,000	-	-	-	170,000
	Aqueous Film Forming Foam Disposal	Public Safety	-	-	-	100,000	100,000
	Local Alcohol Law Enforcement and Treatment Adjustment	Public Safety	-	-	39,200	34,700	73,900
	DSPD Program Savings	Health and Human Services	-1,640,000	-5,280,000	-	-	-6,920,000
	Other Total		**$10,392,700**	**$1,397,100**	**$7,520,500**	**$10,854,700**	**$30,165,000**

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.

Place

$53.8 million for Water

$9 million for Community

$7.2 million for Outdoor Recreation

Summary

The Cox-Henderson administration is committed to fostering neighborhoods and communities where the American Dream thrives. Aligning with the governor's *Built Here* strategic plan, this budget supports maintaining Utah's vibrant, sustainable, and safe environment, while ensuring it thrives as a hub of innovation, natural beauty, economic opportunity, and cultural richness. The administration is working to preserve the state's unique pioneer spirit, promote responsible growth, and support initiatives that contribute to long-term prosperity and community well-being. See page 29 for a detailed summary of investments.

Water

Wise stewardship of our water resources is essential to Utah's prosperity, supporting everything from household use to agriculture and economic growth. The state is seizing unique opportunities to demonstrate its resilience in the face of significant water challenges, including declining Great Salt Lake water levels. Over the past five years, Utah has invested more than a billion dollars in water conservation, infrastructure improvements, and watershed management to address the effects of drought, population growth, and aging infrastructure. Building on these efforts, the administration recommends $53.8 million in continued investments, utilizing resources available from fund balances. This sustained support aims to improve residents' quality of life and facilitate productive agriculture, while ensuring a reliable water supply for future generations.

$6.2 million for Dam Safety Upgrades. Dams play a crucial role in water management and flood control. This investment targets dam safety repairs and upgrades to protect communities and build resilience of the state's water supply. These upgrades are necessary to address aging infrastructure and mitigate risks associated with potential catastrophic failures to nearby communities.

$5 million for Great Salt Lake Long-Term Water Program. The Great Salt Lake is a vital ecosystem and economic driver for Utah. Protecting this resource requires adequate amounts of water reaching the lake. This investment will cover water leases while building on $50 million in federal funding, $200 million in pledged private investment, and the Great Salt Lake 2034 Charter.

$5 million for Demand Management Pilot Program Extension. Changes to water use in the Colorado River Basin, which covers 43 percent of Utah's land mass, will likely occur with drought, litigation, or policy changes. To keep Utah in the driver's seat, and to minimize disruptions to agricultural production, the Demand Management Pilot Program provides control and flexibility to agricultural producers while securing water to address needs in the Colorado River Basin.

Figure 11: Utah's Major Basins

Source: Utah Geospatial Resource Center, Governor's Office of Planning and Budget.

$2 million for Agriculture Voluntary Incentive Program. Utah's Agriculture Voluntary Incentive Program (AgVIP) helps farmers and ranchers adopt sustainable practices, from upgrading irrigation systems to improving nutrient management. AgVIP effectively reduces agricultural water demand and improves efficiency, supporting Utah's critical conservation goals, including the preservation of the Great Salt Lake.

Community

Utah leads the nation in social capital with its strong communities and service-oriented citizens. The administration supports continuing to strengthen communities with $9 million in state funding, in addition to leveraging federal funding opportunities presented in OBBBA. The initiatives detailed below ensure that good health and access to opportunity are not limited by geographic location.

$5 million for the Pioneer Trail. With the help of community partners, this proposed one-mile walking loop will connect historic sites in downtown Salt Lake City to share Utah's inspirational story and values. The route concept includes public art, monuments, and trail markers.[1]

$4 million for Targeted Industry Initiatives Grant. Utah's economic development strategy outlines five targeted industries that work together to diversify and enhance the state's economy. These grants will align industry investments around a coordinated state economic development strategy.[2]

Rural Health Transformation Grant Items. The administration prioritizes investing in Utah's rural areas, including boosting access to healthcare. The state anticipates receiving at least $500 million over five years in federal funding through the Rural Health Transformation Program. The funding will support the rural healthcare ecosystem, including creating access to healthy food and healthy communities. It also aims to make rural Utahns healthy, develop the rural healthcare workforce, increase innovation and access, and support technology innovation. Recommended investments include:[3]

- **Utah Food Security Grant.** This grant supports projects that expand access to fresh, local food, while strengthening Utah's agricultural economy. Investing in local production and distribution helps reduce food insecurity and builds more resilient, community-based food systems across the state.
- **Get Healthy Utah.** Get Healthy Utah is a statewide organization driving changes to improve the health and quality of life of all Utah residents. They connect cities and towns with the education, resources, and support they need to implement health-promoting strategies to create environments that support physical and mental well-being.[4]
- **Utah Trails.** With the goal of linking all parts of the state through active transportation, the Utah Trails Network aims to improve the walkability and recreation opportunities of rural communities in support of regular physical activity.

Outdoor Recreation

Utah's unmatched outdoor recreation opportunities are a core part of Utahns' quality of life and enhance the state's economic competitive advantage. Utah will continue to maintain and expand recreational amenities throughout the state with a recommended $7.2 million in investments, collaborative planning, and resource stewardship.

$2.5 million for Off-Highway Vehicle Recreation Grants. Utah's Off-Highway Vehicle (OHV) Recreation Grant supports motorized recreation projects across seven key categories: trail work, access protection, education, search and rescue, snowmobile, OHV tourism, and OHV land acquisition. This investment provides opportunities to maintain safe and accessible recreation for residents and visitors alike.

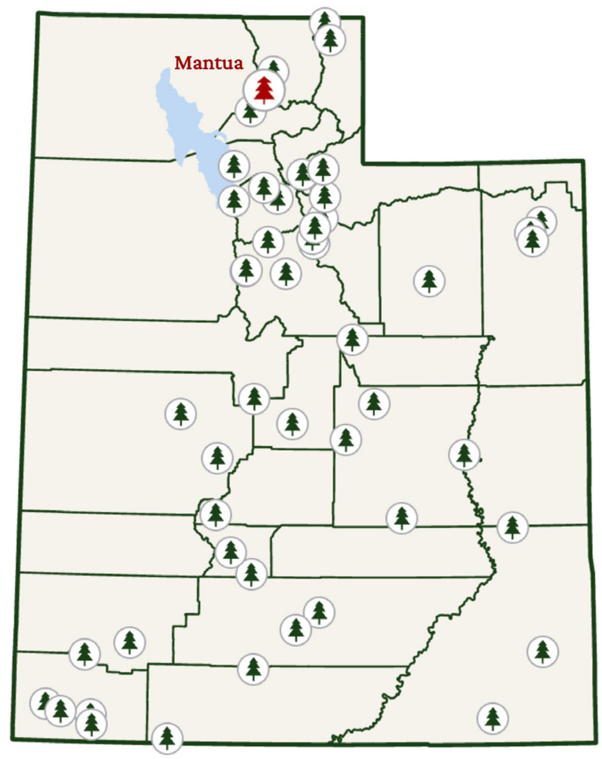
$2 million for Mantua State Park Improvements. Demand for Utah's outdoor recreation is growing. The state is working to meet this need by establishing a new state park and improved amenities at Mantua Reservoir. See Figure 12 for a detailed map. Utah's world-class state parks provide affordable settings with top-tier amenities to strengthen families and improve Utahns' health and well-being.[5]

$610,000 for OHV Trails. Utah's 80,000 miles of motorized trails, mostly on federal land, provide recreation opportunities for residents and visitors. State funding for additional trail maintenance will allow the Division of Outdoor Recreation to lead out in keeping routes open and accessible statewide.

Conclusion

Utah's enviable quality of life is underpinned by a strong economy, an enduring commitment to water conservation, abundant and accessible outdoor recreation, and preservation of the state's rich culture. These recommendations build on this strong foundation and continue investments in the physical and economic health of current and future generations.

Figure 12: Utah's State Parks



Source: Governor's Office of Planning and Budget, Utah Geospatial Resource Center, & Utah Department of Natural Resources.

Endnotes

1. Utah Capitol Preservation Board. (2025, May). Capitol Preservation Board Meeting Minutes. Retrieved from Utah Government: https://www.utah.gov/pmn/files/1323343.pdf
2. Utah Governor's Office of Economic Opportunity. (2025). Targeted Industries. Retrieved from Utah Governor's Office of Economic Opportunity: https://business.utah.gov/targeted-industries/
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5. Utah Department of Natural Resources, Division of State Parks. (2025). Utah State Parks. Retrieved from Utah State Parks: https://stateparks.utah.gov/#displaymap

Place: Narrative Crosswalk

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
	Water						
	Agriculture Water Optimization	Agriculture and Food	-	-	-	34,500,800	34,500,800
	Dam Safety Upgrades	Natural Resources	-	-	6,200,000	-	6,200,000
	Colorado River Auth. of UT: Demand Management Pilot Extension	Governor and Lieutenant Governor	-	5,000,000	-	-	5,000,000
	Great Salt Lake Long Term Water Program	Natural Resources	-	5,000,000	-	-	5,000,000
	Agriculture Voluntary Incentive Program	Agriculture and Food	-	2,000,000	-	-	2,000,000
	Colorado River Authority Operations	Governor and Lieutenant Governor	-	800,000	-	-	800,000
	Hydrologic Monitoring, Studies & GIS Software	Natural Resources	-	-	310,000	-	310,000
25	**Water Total**		**-**	**$12,800,000**	**$6,510,000**	**$34,500,800**	**$53,810,800**
	Community						
	The Pioneer Trail	Economic Opportunity	-	5,000,000	-	-	5,000,000
	Targeted Industry Initiatives Grants	Economic Opportunity	-	4,000,000	-	-	4,000,000
26	**Community Total**		**-**	**$9,000,000**	**-**	**-**	**$9,000,000**
	Outdoor Recreation						
	Off-Highway Vehicle Recreation Grant	Natural Resources	-	-	2,500,000	-	2,500,000
	Mantua State Park Improvements	Natural Resources	-	-	100,000	1,900,000	2,000,000
	Parks Operations	Natural Resources	-	-	1,000,000	-	1,000,000
	OHV Trails	Natural Resources	-	-	460,000	150,000	610,000
	Parks Seasonal Employee Housing	Natural Resources	-	-	-	500,000	500,000
	Trails Design Engineer	Transportation	-	-	250,000	-	250,000
	Land & Forestry Resource Specialist & Vehicle	School and Inst. Trust Lands Admin.	-	-	177,000	60,000	237,000
	Outdoor Recreation Initiative Project Management	Natural Resources	-	-	120,000	-	120,000
27	**Outdoor Recreation Total**		**-**	**-**	**$4,607,000**	**$2,610,000**	**$7,217,000**
	Other						
	Agriculture Water Optimization	Transfers	-	-	-	12,000,000	12,000,000
	Inflation for Materials, Contracts, & Facilities	Transportation	-	-	7,296,000	-	7,296,000
	Endangered Species Listing Prevention & Recovery	Natural Resources	-	-	6,000,000	-	6,000,000
	Restricted Account Spending Authority	Governor and Lieutenant Governor	-	-	-	5,000,000	5,000,000
	Additional Lane Miles Maintenance	Transportation	-	-	1,121,000	2,400,000	3,521,000
	Division of Oil, Gas & Mining Operations	Natural Resources	-	-	1,200,000	1,200,000	2,400,000
	Materials Lab & Ports of Entry Operations	Transportation	-	-	1,101,000	1,101,000	2,202,000
	Legal Support	Transportation	-	-	750,000	750,000	1,500,000
	Truck-Mounted Attenuators	Transportation	-	-	-	1,301,000	1,301,000
	Advanced Air Mobility Vehicles	Transportation	-	-	-	1,000,000	1,000,000
	Oil & Gas Digital Upgrade	Natural Resources	-	-	-	860,000	860,000
	Utah Geological Survey Operations	Natural Resources	-	-	700,000	-	700,000
	Brand Inspections Operations	Agriculture and Food	-	-	300,000	300,000	600,000
	Fiber Deployment & Maintenance Staff	Transportation	-	-	600,000	-	600,000
	HB483 (25GS) Implementation	School and Inst. Trust Lands Admin.	-	-	250,000	200,000	450,000
	Incorporation Studies	Governor and Lieutenant Governor	-	200,000	-	-	200,000
	Transportation Service Study	Transportation	-	-	-	150,000	150,000
	New National Defense Authorization Act Compliant Drone	Natural Resources	-	-	-	80,000	80,000
	Attorney Funding Gap	Natural Resources	-	-	75,000	-	75,000
	Incident Management Adjustment	Transportation	-	-	-	-	-
	Gas Tax Transfer Adjustment	Transportation	-	-	-84,170,800	-84,170,800	-168,341,600
	Other Total		**-**	**$200,000**	**($64,777,800)**	**($57,828,800)**	**($122,406,600)**

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.

Prosperity

$654.2 million for Public Education

$110 million for Workforce

$405.3 million for Responsible Government

Summary

The Cox-Henderson administration's second-term goals prioritize strategic investments to maintain Utah's high quality of life, excellent public education, strong workforce development, and responsible fiscal management. These investments lay the foundation for a prosperous future for all Utahns while emphasizing quality public service and commitment to high standards of government operations. See pages 36 and 37 for a detailed summary of investments.

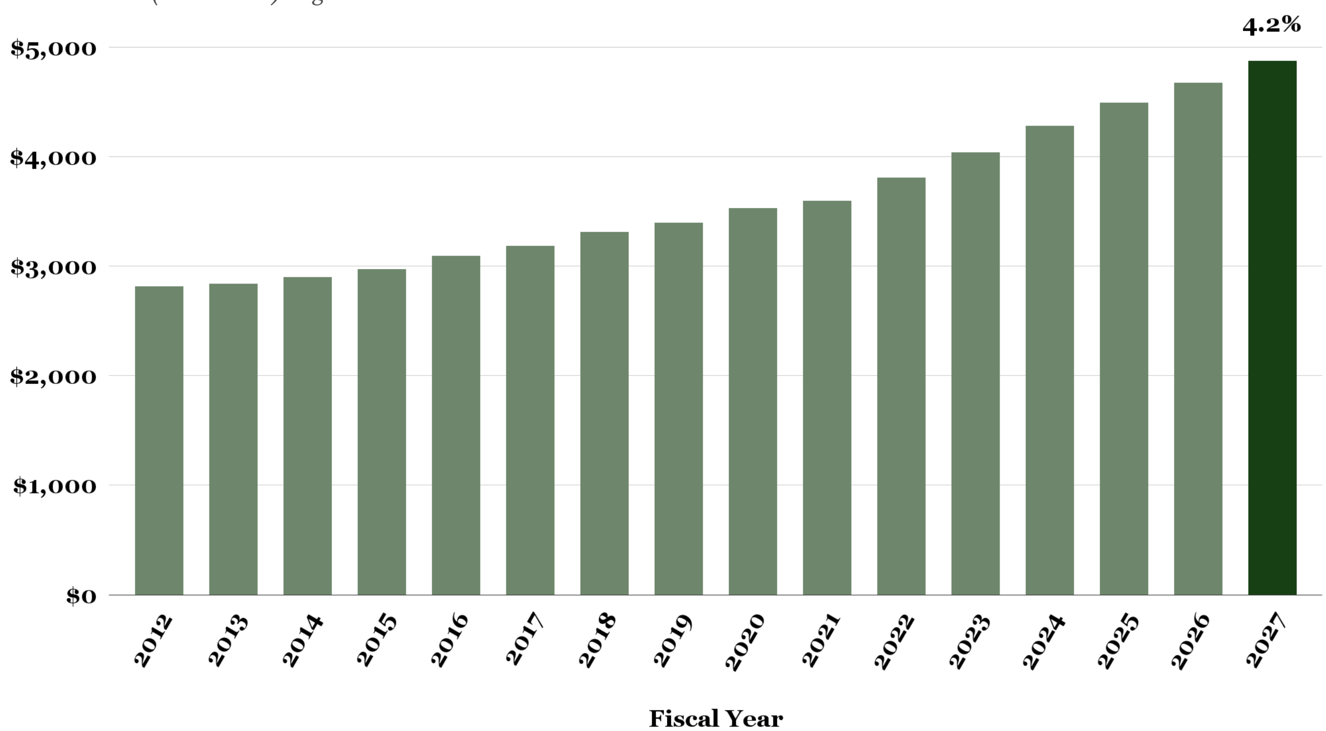
Education

Public education and an adaptable workforce are vital to securing Utah's long-term prosperity. Preparing students to succeed in the workplace and providing robust postsecondary programs drives a strong economy and secures access to the workforce needed for the next generation. Gov. Cox recommends $654.2 million for public education, including $483.5 million of one-time funding from the Public Education Economic Stabilization Account. See Table 16. The administration is committed to continually strengthening the foundation of Utah's public education system and recommends $191.4 million for a 4.2 percent Increase in the Weighted Pupil Unit (WPU).

It is crucial to raise literacy rates and create an environment where students can succeed. Only 47 percent of Utah's third graders and 43 percent of eighth graders scored proficient on assessments in 2024.[1] The governor recommends the following to help raise literacy rates and foster student success.

Figure 13: WPU Recommendation is Greater than Pre-Pandemic Average

Pre-Pandemic (FY12-FY20) Avg: 3.6%.



Source: Utah State Board of Education, Superintendent's Annual Report 2025.

$80 million for Paraeducator Initiatives. Paraprofessionals play a vital role in developing students' foundational skills and enhancing classroom learning. The governor recommends $80 million in paraeducator grant programs to help every learner succeed. This includes $60 million for targeted behavioral interventions in K-3 classrooms and $20 million for reading support in elementary schools that have not met the statewide proficiency benchmark of 70 percent of third graders reading at grade level.[2]

$53.4 million for Safe Learning Environments. Maintaining secure and welcoming educational settings remains a core priority for Gov. Cox. The governor recommends $50 million for public schools to make necessary safety upgrades and $3.4 million for institutions of higher education to enhance campus safety.

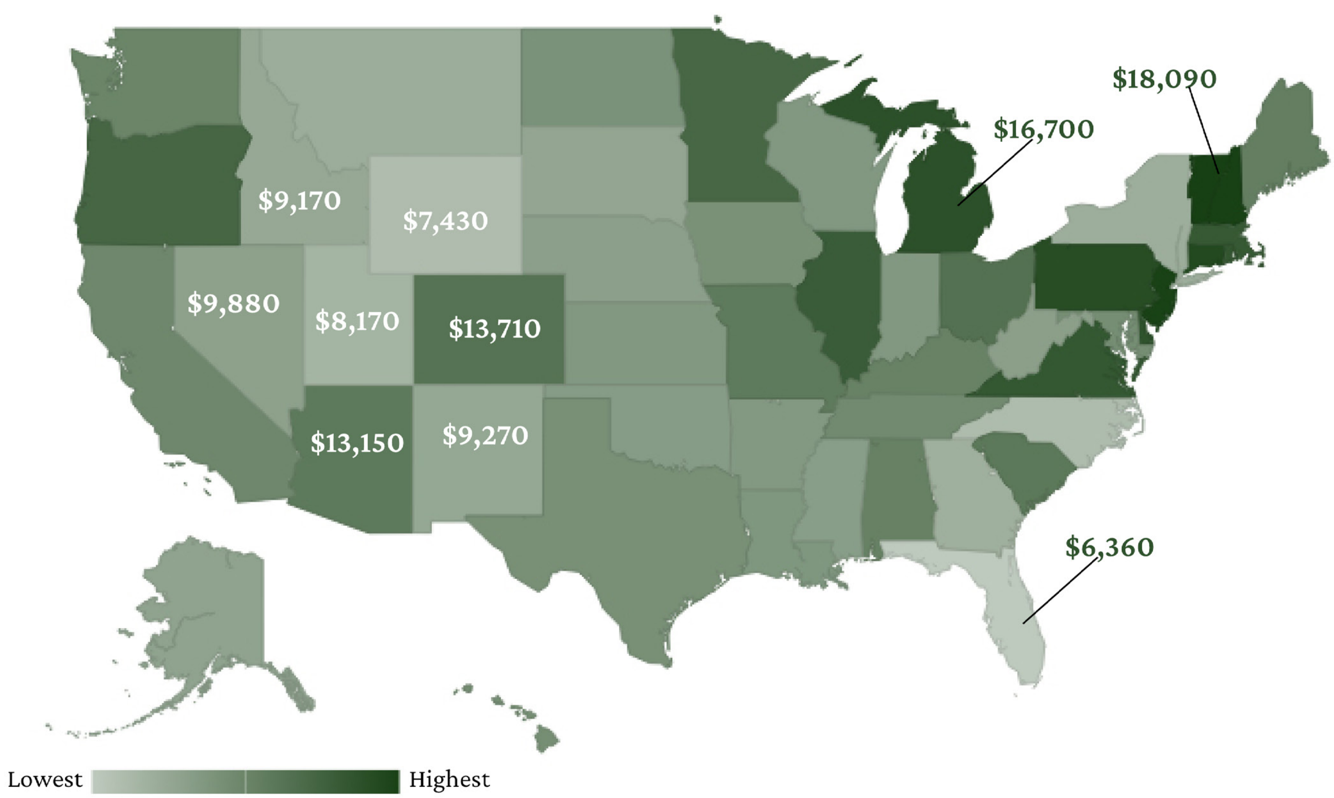
$5 million for Promise Partnership Utah. Connecting community and education is essential for student success. Creating these partnerships and supporting collaboration will create better educational outcomes.

$500,000 for a Literacy Campaign. Gov. Cox recommends $500,000 to partner with the community in further strengthening reading skills and laying the groundwork for lifelong learning and academic success.

Education Choice for Children Act. The administration's support for diversified educational opportunities aligns with the Educational Choice for Children Act, a federal program created in OBBBA. This initiative provides a tax credit for donations to qualifying scholarship granting organizations.

Figure 14: Most Affordable Tuition in the United States

Utah Ranked as the 4th Most Affordable State for Tuition in the U.S.



Source: College Board, Trends in College Pricing 2025.

Workforce

Utah's economic strength depends on a skilled and adaptable workforce. Gov. Cox supports the $60.5 million higher education strategic reinvestment efforts proposed by the Utah System of Higher Education. Additionally, the governor recommends $17.8 million in state funds for strategic investments to degree-granting and technical colleges to align programs with workforce needs and to maintain affordable learning opportunities statewide.[3] These investments support a high-performing, innovative higher education system that prepares Utahns for meaningful careers while maintaining the lowest average debt levels at graduation nationwide.[4]

$16.6 million in Performance Funding. Investing in performance-based funding will provide institutions with flexible funds to support state identified metrics.

$10 million for Technical College Capacity. Expanding capacity will create increased opportunities for Utahns to pursue training in high-demand fields.

$3 million for Talent Ready Utah Initiatives. This funding will strengthen education-industry partnerships and develop career pathways for Utahns entering the workforce.

$1.5 million for the Center for Civic Excellence. As we celebrate America's 250th anniversary, fostering civic leadership will be instrumental in forming critical-thinking skills of the next generation. This curriculum can prepare the next generation of Utahns to be active participants in their communities.

Responsible Government

Responsible Government is the foundation for delivering the administration's strategic priorities effectively and with integrity. This budget prioritizes efficiency, risk management, and investments in the state's workforce to sustain public trust and long-term fiscal health. Gov. Cox recommends $405.3 million in the following targeted strategic areas: compensation, modernizing state employment, capital investments, GRIT and technology for a more responsive, secure, and efficient government.

Figure 15: Compensation (State Funds)

SALARY: $107.3M

- **$35.3M:** State COLA 2.6%
- **$27.2M:** Pay for Performance 2%
- **$2.8M:** DABS Statutory

- **$42.1M:** Higher Ed. COLA 2.6%

BENEFITS: $62.4M

- **$27.5M:** Health (11.8%) and Dental (4.9%)
- **$731K:** Employee 401(k) Match
- **-$4.5M:** Savings

- **$30M:** Higher Ed. Health and Dental

MODERNIZATION: $12.5M

- **$7.9M:** 2% 401(k) Match for Tier 2
- **$4M:** Job Architecture
- **$534k:** Leave Reform
- Postpartum Recovery Leave Expansion

Source: Governor's Office of Planning and Budget.

$290.3 million for Compensation. Supporting performance-driven compensation is a direct investment in retaining a talented state workforce and strengthening the long-term quality of public service. The administration recommends a 2.6 percent COLA (cost of living adjustment), continuing Pay-for-Performance, and increased funding in health and dental insurance.

Modernizing State Employment. Gov. Cox also supports efforts to modernize state employee job classifications and benefits. This includes the job architecture initiative that will update job descriptions and consolidate salary ranges. This also includes transitioning from separate sick and annual leave accruals to a single personal time off allocation, increasing postpartum recovery leave, and updating the state employee 401(k) match statute to allow Tier 2 employees to receive a 50 percent employer match of up to 2 percent of their salary. Together, these actions are essential to securing a stable, expert workforce capable of delivering high-quality services to all Utahns. See Table 22 for full details on compensation.

Bonding. Utah's commitment to maintaining a fiscally responsible government has made Utah the first state to receive the highest rating of AAA from all three credit rating agencies. Gov. Cox recommends the state continue its prudent bonding strategy and not issue new bonds. Maintaining unused bonding capacity will enable the state to access financial markets during challenging economic times or when interest rates are more favorable. Budget recommendations also include replacing $31.8 million ongoing with $60 million one-time, which preserves full funding for current general obligation bond debt.

$147.9 million for Capital Investments. Strategic capital investments are essential to supporting statewide growth and access to government services. Investments are focused on replacing and improving aging state facilities, such as the phased Ogden Multi-Agency Building and the Salt Lake Veterans Home Replacement. Supporting the Salt Lake Veterans Home with state funds allows Utah to move forward with the project until Congress appropriates federal funding, saving the state millions in construction costs. This recommendation also includes $34.4 million of previously allocated funds for key higher education capital needs. For a list of other recommended capital projects, see pages 36 and 37.

$39.6 million for Structural Issues and Scaling Innovation. The governor recommends $31.2 million ongoing and $8.4 million one-time to address structural issues and fund programs successfully piloted with one-time money. See page 39.

$5 million for Agency Public Policy Legal Support. Consolidate funding for agency public policy legal support costs. This funding will allow state agencies to receive legal support for specialized areas.

$13.4 million for GRIT and Technology. In May 2025, Gov. Cox signed an executive order creating the Government Reform, Innovation, and Transparency (GRIT) Initiative to improve state services. Responsible investments in innovation and technology will fuel a more efficient, effective, and responsive government while eliminating or avoiding certain costs and delays. These investments include:

- **$5 million for O-Track Replacement.** The dated legacy computer system, run by the Department of Corrections, is relied upon by the criminal justice system and needs to be replaced to support efforts that keep our communities safe. This project will require $30 million over 5 years.

- **$2.9 million for Customer Experience Initiative.** This funding will help strengthen efforts to gather feedback from those who interface with state government and bolster the efforts to improve areas of concern using the input that customers provide.

- **$2 million for Unified E-Permitting and Information Management System.** By adopting a more thoughtful and comprehensive permitting system, projects may be facilitated more efficiently for the regulator and the permittees. This will improve accountability and transparency, for all involved parties through streamlined practices.
- **$1.9 million for Artificial Intelligence.** This funding will enable the state to adopt cutting-edge technological tools responsibly, enhancing service delivery while safeguarding private data.
- **$1.6 million for State-Endorsed Digital Identity and Verifiable Credentials.** The administration supports empowering Utahns to control their privacy and data while protecting children from digital exploitation.

Tax Policy

Throughout this administration, Utahns have received $1.4 billion in tax relief while continuing to receive reliable, high-quality state government services.[5, 6] At the same time, the state has maintained a healthy, balanced budget without raising taxes. Additionally, as a direct result of decades of proactive planning and effective fiscal management, Utah is one of the few states well-positioned to take advantage of the tax cuts provided by congressional legislation, H.R. 1, also known as the One Big Beautiful Bill Act (OBBBA). In FY26, OBBBA will reduce the state income tax burden on families and businesses by more than $300 million, which is three times the amount of the five basis point income tax rate reduction enacted in 2025.

Gov. Cox recommends building on this progress with a $2.5 million state child tax credit expansion. The expansion provides an additional average benefit of $220 to more than 11,100 families with children ages 0-3. This will reinforce Utah's commitment to opportunity, growth, and well-being for young families.

Finally, the governor calls on the legislature to enact policies that right-size the property tax burden distribution between residential and commercial properties.

Conclusion

These recommendations demonstrate the governor's dedication to elevating the standard of living for Utahns statewide. With strategic investments across the public sector, the administration is committed to strengthening community resilience, enhancing individual potential, and driving Utah's continued economic success.

Endnotes

1. Utah State Board of Education. (2024). RISE and Utah Aspire Plus Proficiency Levels, School Year 2024. Retrieved from Utah State Board of Education: https://schools.utah.gov/datastatistics/reports
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5. Utah House of Representatives. (2025, March). Tax Cuts for All Utahns at Every Stage of Life. Retrieved from Utah House of Representatives: https://house.utleg.gov/tax-cuts-for-all-utahns-at-every-stage-of-life/
6. Utah Senate. (2024, November). Fiscally Responsible Tax Cuts. Retrieved from Utah Senate: https://senate.utah.gov/fiscally-responsible-tax-cuts/

Prosperity: Narrative Crosswalk

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
	Education						
	Statutory Enrollment Growth	Public Education	-12,505,500	-	228,541,600	-	216,036,100
	WPU Value Increase - 4.2% Inflationary Adjustment	Public Education	191,363,200	-	-	-	191,363,200
	Paid Professional Hours	Public Education	-	-	-	78,300,000	78,300,000
	Catalyst Center Grant Program	Public Education	-	-	-	65,000,000	65,000,000
	Small School District Capital Projects Fund	Public Education	-	-	-	50,000,000	50,000,000
	Public Education Economic Stabilization Account Deposit	Public Education	42,833,600	-	-	-	42,833,600
	School LAND Trust Distribution	Public Education	-	-	27,329,700	-	27,329,700
	Minimum School Program Mid-Year Update	Public Education	-	-	-	14,376,300	14,376,300
	Stipends for Future Educators	Public Education	-	-	-	12,400,000	12,400,000
	Teacher Supplies & Materials	Public Education	-	-	-	8,800,000	8,800,000
	Grow Your Own Educator Pipeline	Public Education	-	-	-	7,327,000	7,327,000
	Technology Renewal	Public Education	-	-	-	6,750,000	6,750,000
	FY26 Charter School Local Replacement	Public Education	-	-	-	6,450,000	6,450,000
	Rural School Sports Facilities Grant Program	Public Education	-	-	-	5,000,000	5,000,000
	Master Teacher Mentoring Pilot Program	Public Education	-	-	-	4,800,000	4,800,000
	Charter School Funding Base Program	Public Education	-	-	-	3,600,000	3,600,000
	Early Mathematics Benchmark Assessment	Public Education	-	-	-	3,600,000	3,600,000
	Pre-K Investment	Public Education	-	-	-	2,000,000	2,000,000
	USDB Teacher Steps & Lanes	Public Education	1,140,800	-	-	-	1,140,800
	American Exchange Project	Public Education	-	500,000	-	-	500,000
	Enrollment Growth Hold Harmless	Public Education	-77,000,000	-	-	77,000,000	-
	Education – Literacy and Student Success						
	Paraprofessional K-3 Grants	Public Education	-	-	-	60,000,000	60,000,000
	Paraprofessionals for Elementary Reading Interventions	Public Education	-	-	-	20,000,000	20,000,000
	Promise Partnership Utah	Public Education	-	5,000,000	-	-	5,000,000
	Literacy Campaign	Cultural and Community Engagement	-	500,000	-	-	500,000
	Subtotal – Education – Literacy and Student Success		-	*5,500,000*	-	*80,000,000*	*85,500,000*
	Education – Safety						
	School Safety Upgrades	Public Education	-	-	-	50,000,000	50,000,000
	Enhanced Campus Safety & Security	Higher Education	-	3,430,200	-	-	3,430,200
	Subtotal – Education – Safety		-	*3,430,200*	-	*50,000,000*	*53,430,200*
31	**Education Total**[a]		**$145,832,100**	**$9,430,200**	**$255,871,300**	**$475,403,300**	**$886,536,900**
	Workforce						
	Performance Funding	Higher Education	16,649,700	-	10,649,400	-	27,299,100
	Technical College Capacity	Higher Education	-	10,000,000	-	-	10,000,000
	Artificial Intelligence Public-Private Partnership Ecosystem	Higher Education	-	5,000,000	-	-	5,000,000
	Higher Education Research Grants	Higher Education	-	5,000,000	-	-	5,000,000
	Cybersecurity Software & Tools	Higher Education	-	3,000,000	-	-	3,000,000
	Talent Ready Utah Initiatives	Higher Education	-	3,000,000	-	-	3,000,000
	Center for Civic Excellence	Higher Education	-	1,500,000	-	-	1,500,000
	O&M New Dedicated Projects	Higher Education	282,700	-282,700	-	-	-
	SUU Music Building O&M	Higher Education	435,400	-435,400	-	-	-
	Utah Board of Higher Education Strategic Reinvestment	Higher Education	-	-	-	-	-
	Currently Funded O&M for Incomplete Projects	Higher Education	-	-3,053,000	-	-	-3,053,000
	Performance Funding Restricted Account FY27 (Unearned)	Higher Education	-	-6,000,300	-	-	-6,000,300
	Performance Funding Restricted Account (Unearned)	Higher Education	-	-17,339,000	-	-	-17,339,000
	Subtotal – Workforce		*17,367,800*	*389,600*	*10,649,400*	-	*28,406,800*
	Workforce – Compensation						
	Higher Ed COLA (2.6%)	Compensation	42,074,300	-	11,884,800	-	53,959,100
	Higher Ed Health Insurance Increase (11.8%)	Compensation	29,568,000	-	8,196,200	-	37,764,200
	Higher Ed Dental Insurance Increase (4.9%)	Compensation	412,800	-	108,700	-	521,500
	Subtotal – Workforce – Compensation		*72,055,100*	-	*20,189,700*	-	*92,244,800*
32	**Workforce Total**		**$89,422,900**	**$389,600**	**$30,839,100**	**-**	**$120,651,600**
	Responsible Government						
	The Point Site Preparation	Capital Budget	-	26,490,400	-	-	26,490,400
	Technology Software	Transportation	-	-	5,924,400	-	5,924,400
	Agency Public Policy Legal Support	Attorney General	-	5,000,000	-	-	5,000,000
	West Traverse Sentential Landscape	National Guard	-	3,000,000	-	-	3,000,000
	Video Conferencing Software	Utah Education and Telehealth Network	-	1,600,000	-	520,000	2,120,000
	Minerals, Oil, and Gas Programs Customer Service	Natural Resources	-	-	1,200,000	735,000	1,935,000
	Modernization of Critical Infrastructure at State Archives	Government Operations	110,000	750,600	-	-	860,600
	Third Party Inventory Count	Alcoholic Beverage Services	-	525,000	-	-	525,000
	Local Administrative Advisor	Governor and Lieutenant Governor	-	500,000	-	-	500,000
	Legal Innovation and Support	Attorney General	-	450,000	-	-	450,000
	Workflow & ID Verification Automation	Treasurer	-	-	30,000	175,000	205,000
	Parents Empowered Adjustment	Alcoholic Beverage Services	-36,700	-	-	-	-36,700
	DCFS Sandy Building Purchase	Health and Human Services	-940,400	-	-	-	-940,400
	Responsible Government – Capital						
	Salt Lake Veterans Home Replacement	Veterans and Military Affairs	-	48,900,000	-	-	48,900,000
	Phased Ogden Multi-Agency Building	Capital Budget	-	23,100,000	-	-	23,100,000
	Multi-Agency Airport Hangar	Transportation	-	-	-	20,000,000	20,000,000
	DCFS Sandy Building Purchase	Capital Budget	-	11,500,000	-	-	11,500,000
	Emergency Vehicle Operations Range	Capital Budget	-	10,000,000	-	-	10,000,000
	Subtotal – Responsible Government – Capital		-	*93,500,000*	-	*20,000,000*	*113,500,000*

Pg #	Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Ongoing OTHER	One-Time OTHER	Total Funds
	Responsible Government – Workforce Capital						
	SLCC Aviation Maintenance Building	Capital Budget	-	-	-	14,272,900	14,272,900
	WSU Student Services - North Renovation (Phase 2)	Capital Budget	-	-	-	6,746,800	6,746,800
	Utah Tech Health Sciences Building & Taylor Remodel Planning	Capital Budget	-	-	-	6,063,000	6,063,000
	BTC Main Building Partial Remodel, Renovation, & Repurpose	Capital Budget	-	-	-	3,810,300	3,810,300
	SWTC Diesel Technology Program Building	Capital Budget	-	-	-	3,500,000	3,500,000
	Subtotal – Other – Workforce Capital		-	-	-	*34,393,000*	*34,393,000*
	Responsible Government – Compensation - Modernizing State Employment						
	Tier 2 Employee 401(k) Match (2%)	Compensation	7,698,300	250,000	5,595,700	-	13,544,000
	Job Architecture	Compensation	4,000,000	-	-	-	4,000,000
	Leave Reform	Compensation	534,000	-	-	-	534,000
	Subtotal – Responsible Government – Compensation - Modernizing State Employment		*12,232,300*	*250,000*	*5,595,700*	-	*18,078,000*
	Responsible Government – Compensation - Standard						
	COLA (2.6%)	Compensation	35,309,800	-	30,058,300	-	65,368,100
	Health Insurance Increase (11.8%)	Compensation	27,016,700	-	23,616,200	-	50,632,900
	Pay-for-Performance	Compensation	-	27,162,400	-	23,119,800	50,282,200
	ISF Compensation Impact	Compensation	5,907,100	2,738,500	-	-	8,645,600
	Employee 401(k) Match	Compensation	731,200	-	-	6,120,500	6,851,700
	Alcoholic Beverage Services - Required (32B-2-301)	Compensation	2,757,400	-	-	-	2,757,400
	Dental Insurance Increase (4.9%)	Compensation	469,700	-	409,100	-	878,800
	State Employee Benefit Amendments (2025 G.S. - S.B. 22)	Compensation	-265,600	-265,600	348,900	348,900	166,600
	Benefit Set-Asides	Compensation	-414,500	-577,100	-	-	-991,600
	Retirement Rate Changes	Compensation	-1,113,600	-	-134,500	-	-1,248,100
	Sunset Long-Term Disability Pilot	Compensation	-1,833,400	-	-1,573,100	-	-3,406,500
	Subtotal – Responsible Government – Compensation - Standard		*68,564,800*	*29,058,200*	*52,724,900*	*29,589,200*	*179,937,100*
	Responsible Government – GRIT						
	O-Track Replacement	Corrections	-	5,000,000	-	-	5,000,000
	Customer Experience	Government Operations	2,880,000	-	-	-	2,880,000
	Unified E-Permitting & Information Management System	Environmental Quality	-	2,032,800	-	-	2,032,800
	Artificial Intelligence	Government Operations	-	1,860,000	-	-	1,860,000
	State-Endorsed Digital Identity & Verifiable Credentials	Government Operations	-	1,588,000	-	-	1,588,000
	Subtotal – Responsible Government – GRIT		*2,880,000*	*10,480,800*	-	-	*13,360,800*
33	**Responsible Government Total**		**$82,810,000**	**$171,605,000**	**$65,475,000**	**$85,412,200**	**$405,302,200**
	Other						
	ISF Rate Impact - Government Operations	ISF - Government Operations	7,164,500	-	2,912,600	-	10,077,100
	ISF Rate Impact - FY26 Compensation	ISF	-1,180,600	-1,180,600	3,824,300	3,824,300	5,287,400
	License Plate Restricted Account Increase	Tax Commission	-	-	2,000,000	3,000,000	5,000,000
	Building Operations & Maintenance	Corrections	3,532,100	-	-	-	3,532,100
	Judicial Officers & Support Staff	Courts	2,753,500	26,300	-	-	2,779,800
	Electronic Payment Fee Restricted Account Increase	Tax Commission	-	-	1,041,100	1,041,100	2,082,200
	Business Systems Technology Staff	Transportation	-	-	752,100	-	752,100
	Geospatial Data Imagery	Government Operations	-	600,000	-	-	600,000
	Short Term Rental Address Verification	Tax Commission	-	-	-	550,000	550,000
	ISF Rate Impact - Attorney General	ISF - Attorney General	313,100	-	201,100	-	514,200
	Technology Contract Increase	Tax Commission	124,300	-	64,700	-	189,000
	Securities Education Fund Cap Increase	Commerce	-	-	25,000	-	25,000
	Captive Insurance Annual Adjustment	Insurance	19,000	-	-	-	19,000
	Other Total		**$12,725,900**	**($554,300)**	**$10,820,900**	**$8,415,400**	**$31,407,900**

[a] *See Table 16 for the Public Education total and funding details.*

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.

Structural Issues and Scaling Innovation Crosswalk

Item Name	Agency	Ongoing GF/ITF	One-Time GF/ITF	Total Funds
People				
HR1 SNAP Administrative Budget	Workforce Services	13,300,000	-3,325,000	9,975,000
State Mandated Insurer Payments	Insurance	6,779,000	-	6,779,000
Victim Services	Governor and Lieutenant Governor	-	3,000,000	3,000,000
Securing Meals on Wheels & Senior Nutrition	Health and Human Services	-	1,750,000	1,750,000
Aero Bureau Operations	Public Safety	1,670,000	-	1,670,000
Baby Watch: Sustaining Early Intervention Services	Health and Human Services	-	1,500,000	1,500,000
Combined DNA Index System Operations	Public Safety	-	1,000,000	1,000,000
Medicaid Aging Waiver Mandated Services for At-Home Care	Health and Human Services	953,200	-	953,200
Indigent Appellate Defense Division	Governor and Lieutenant Governor	867,500	-	867,500
Indigent Defense Commission Grant Program	Governor and Lieutenant Governor	700,000	-	700,000
Indigent Defense Commission Compensation	Governor and Lieutenant Governor	233,500	233,500	467,000
Restricted Land Purchase Technology	Public Safety	170,000	-	170,000
People Subtotal		*24,673,200*	*4,158,500*	*28,831,700*
Place				
Colorado River Authority Operations	Governor and Lieutenant Governor	-	800,000	800,000
Place Subtotal		-	*800,000*	*800,000*
Prosperity				
Building Operations & Maintenance	Corrections	3,532,100	-	3,532,100
Customer Experience	Government Operations	2,880,000	-	2,880,000
Artificial Intelligence	Government Operations	-	1,860,000	1,860,000
State-Endorsed Digital Identity & Verifiable Credentials	Government Operations	-	1,588,000	1,588,000
Technology Contract Increase	Tax Commission	124,300	-	124,300
Captive Insurance Annual Adjustment	Insurance	19,000	-	19,000
Prosperity Subtotal		*6,555,400*	*3,448,000*	*10,003,400*
Structural Issues and Scaling Innovation Total*		**$31,228,600**	**$8,406,500**	**$39,635,100**

*See page 34.

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

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

Visit *gopb.utah.gov* to learn more or to contact our team.

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Figure Index

Primary Tables

Additional Summaries of Budget Information

Table 1: November 2025 Consensus Revenue Estimates

(in thousands of dollars)

	FY 2025 Actual	FY 2026 Authorized Consensus Estimate	FY 2026 Revised Consensus Estimate	FY 2027 Consensus Estimate	FY 26-27 Change from Adopted
Sales and Use Tax Revenue					
Sales and Use Tax - Earmarked for Transportation	936,783	1,297,448	1,303,322	1,341,874	44,426
Sales and Use Tax - Earmarked for Water	131,822	136,187	136,925	141,194	5,007
Sales and Use Tax - Earmarked for Other	195,886	202,713	204,080	211,197	8,485
Subtotal - Sales and Use Tax Earmark	**$1,264,490**	**$1,636,347**	**$1,644,327**	**$1,694,265**	**$57,918**
Sales and Use Tax - General Fund	**$3,412,470**	**$3,187,751**	**$3,205,882**	**$3,306,006**	**$118,255**
Total Sales and Use Tax	**$4,676,960**	**$4,824,098**	**$4,850,209**	**$5,000,271**	**$176,173**
General Fund (GF) Revenue Sources					
Sales and Use Tax - General Fund	3,412,470	3,187,751	3,205,882	3,306,006	118,255
Cable/Satellite Excise Tax	19,902	18,269	18,337	17,430	-839
Liquor Profits	100,465	102,656	97,376	95,961	-6,695
Insurance Premiums	235,469	238,487	249,957	262,458	23,971
Beer, Cigarette, and Tobacco	78,285	74,113	71,954	67,594	-6,518
Oil and Gas Severance Tax	34,885	36,551	29,293	31,848	-4,703
Metal Severance Tax	11,526	10,094	10,454	10,503	409
Investment Income	193,459	152,793	136,767	90,214	-62,579
Other	119,720	132,271	135,781	140,265	7,994
Property and Energy Credit	-8,004	-7,865	-8,421	-8,834	-969
Subtotal General Fund	**$4,198,178**	**$3,945,120**	**$3,947,381**	**$4,013,446**	**$68,326**
Subtotal General Fund / Sales and Use Tax Earmark	**$5,462,668**	**$5,581,467**	**$5,591,708**	**$5,707,711**	**$126,243**
Income Tax Fund (ITF) Revenue Sources					
Individual Income Tax	6,607,356	6,656,091	6,705,728	7,025,970	369,879
Corporate Tax	948,520	796,774	640,205	717,518	-79,256
Mineral Production Withholding	52,321	57,624	52,468	52,596	-5,029
Escheats and Other	138,785	91,225	95,145	91,975	750
Subtotal Income Tax Fund	**$7,746,981**	**$7,601,714**	**$7,493,545**	**$7,888,059**	**$286,345**
Subtotal GF/ITF/Sales and Use Tax Earmark	**$13,209,649**	**$13,183,182**	**$13,085,253**	**$13,595,770**	**$412,588**
Subtotal GF/ITF	**$11,945,159**	**$11,546,834**	**$11,440,926**	**$11,901,505**	**$354,670**
Transportation Fund (TF) Revenue Sources					
Motor Fuel Tax	480,051	501,373	496,909	479,529	-21,844
Special Fuel Tax	206,210	211,570	210,292	203,520	-8,050
Other	213,219	214,179	217,053	224,052	9,873
Subtotal Transportation Fund	**$899,480**	**$927,123**	**$924,254**	**$907,101**	**-$20,022**
Subtotal GF/ITF/TF/Sales and Use Tax Earmark	**$14,109,128**	**$14,110,305**	**$14,009,508**	**$14,502,871**	**$392,566**
Subtotal GF/ITF/TF	**$12,844,638**	**$12,473,957**	**$12,365,181**	**$12,808,606**	**$334,649**
Mineral Lease (ML) Revenue					
Royalties	89,191	96,784	77,722	79,966	-16,818
Bonuses	1,817	965	4,825	3,478	2,513
Subtotal Mineral Lease	**$91,008**	**$97,750**	**$82,547**	**$83,444**	**-$14,305**
Total GF/ITF/TF/ML/Sales and Use Tax Earmark	**$14,200,137**	**$14,208,054**	**$14,092,055**	**$14,586,315**	**$378,261**
Total GF/ITF/TF/ML	**$12,935,647**	**$12,571,707**	**$12,447,728**	**$12,892,050**	**$320,343**

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

(in thousands of dollars)

Earmark Item	Statute	Actual FY 2025	Authorized FY 2026	Consensus FY 2026	FY 25-26 % Change	Consensus FY 2027	FY 26-27 % Change
Sales and Use Tax							
Transportation:							
Transportation Investment Fund of 2005 (26.24% of sales tax)	59-12-103(4)(e)(i)	661,216	1,012,458	1,017,245	53.8%	1,183,342	16.3%
Transportation Investment Fund of 2005 (3.68% of sales tax)	Eliminated in FY27	114,206	113,102	115,756	1.4%		
Transit and Transportation Investment Fund	59-12-103(4)(e)(ii)(C)	52,817	59,391	57,518	8.9%	45,443	-21.0%
Cottonwood Canyon Transportation Investment Fund	59-12-103(4)(f)	19,970	20,624	20,718	3.7%	21,359	3.1%
Active Transportation Investment Fund	59-12-103(5)(c)	45,000	45,000	45,000	0.0%	45,000	0.0%
Commuter Rail	59-12-103(4)(g)	45,387	46,873	47,085	3.7%	48,544	3.1%
Additional Earmark Reduction	59-12-103(4)(e)(ii)(A)	-1,813				-1,813	
Subtotal - Sales and Use Tax Transportation		**$936,783**	**$1,297,448**	**$1,303,322**	**39.1%**	**$1,341,874**	**3.0%**
Water:							
Water Development	59-12-103(4)(c)	40,597	42,452	42,765	5.3%	44,580	4.2%
Water Infrastructure Account	59-12-103(4)(d)	65,911	68,094	68,462	3.9%	70,597	3.1%
Water Development	59-12-103(5)(b)(iv)	7,175	7,175	7,175	0.0%	7,175	0.0%
Drinking Water	59-12-103(5)(b)(vi)	3,588	3,588	3,588	0.0%	3,588	0.0%
Water Quality	59-12-103(5)(b)(v)	3,588	3,588	3,588	0.0%	3,588	0.0%
Endangered Species	59-12-103(5)(b)(vii)	2,450	2,450	2,450	0.0%	2,450	0.0%
Water Rights	59-12-103(4)(b)	7,164	7,492	7,547	5.3%	7,867	4.2%
Agricultural Resource Development	59-12-103(5)(b)(iii)	525	525	525	0.0%	525	0.0%
Watershed Restoration	59-12-103(5)(b)	500	500	500	0.0%	500	0.0%
Water Rights	59-12-103(5)(b)(x)	175	175	175	0.0%	175	0.0%
Cloud Seeding	59-12-103(5)(b)(ii)	150	150	150	0.0%	150	0.0%
Subtotal - Sales and Use Tax Water		**$131,822**	**$136,187**	**$136,925**	**3.9%**	**$141,194**	**3.1%**
Other:							
Qualified Emergency Food Agency Fund	59-12-103(5)(d)	534	534	534	0.0%	534	0.0%
Search and Rescue Financial Assistance Program	59-12-103(5)(e)	200	200	200	0.0%	200	0.0%
Medicaid Expansion Fund	59-12-103(6)	136,054	141,087	141,675	4.1%	145,910	3.0%
Convention Incentive Fund	59-12-103(10)	13,169	14,019	13,586	0.0%	14,010	3.1%
Outdoor Adventure Infrastructure Restricted Account	59-12-103(4)(h)	45,387	46,873	47,085	3.7%	48,544	3.1%
Fairpark District	59-12-103(8)	541		800	47.8%	1,000	25.0%
HTRZ	59-12-103(7)	0.92		200	21743%	1,000	400.0%
Subtotal - Sales and Use Tax Other		**$195,886**	**$202,713**	**$204,080**	**4.2%**	**$211,197**	**3.5%**
Subtotal - All Sales and Use Tax Earmarks		**$1,264,490**	**$1,636,347**	**$1,644,327**	**30.0%**	**$1,694,265**	**3.0%**
Severance Tax:							
Permanent State Trust Fund	51-9-305	34,781	35,494	28,596	-17.8%	30,195	5.6%
DEQ and DNR Restricted Accounts	51-9-306	12,856	13,144	13,144	2.2%	12,140	-7.6%
Above-Trend Transportation Investment Fund Transfer	59-5-115	138	0	0		0	
Subtotal - Severance Tax*		**$47,775**	**$48,638**	**$41,740**	**-12.6%**	**$42,335**	**1.4%**
Cigarette Tax:							
Dept. of Health - Tobacco Prevention and Control Media Campaign	59-14-204(5)(c)(i)	250	250	250	0.0%	250	0.0%
Dept. of Health - Tobacco Prevention, Reduction, Cessation, Control	59-14-204(5)(c)(ii)	2,900	2,900	2,900	0.0%	2,900	0.0%
University of Utah - Huntsman Cancer Research	59-14-204(5)(c)(iii)	2,000	2,000	2,000	0.0%	2,000	0.0%
University of Utah - Medical Education	59-14-204(5)(c)(iv)	2,800	2,800	2,800	0.0%	2,800	0.0%
Subtotal - Cigarette Tax Earmarks		**$7,950**	**$7,950**	**$7,950**	**0.0%**	**$7,950**	**0.0%**
Beer Tax:							
Alcoholic Beverage Enforcement & Treatment Restricted Account	59-15-109	9,672	9,703	9,703	0.3%	9,707	0.0%
Alcoholic Beverage Control Act Enforcement Fund	59-15-109(3)	334	700	700	109.3%	1,050	50.0%
Subtotal - Beer Tax		**$10,007**	**$10,403**	**$10,403**	**4.0%**	**$10,757**	**3.4%**
Insurance Premium Tax:							
Fire Academy Support Account	53-7-204(2)	6,856	6,944	7,278	6.2%	7,642	5.0%
Relative Value Study Restricted Account	59-9-105	272	275	288	6.2%	303	5.0%
Workplace Safety Account	34A-2-701	1,660	1,681	1,762	6.2%	1,850	5.0%
Uninsured Employers' Fund	34A-2-704	3,320	3,363	3,525	6.2%	3,701	5.0%
Employers' Reinsurance Fund	34A-2-702	3,320	3,363	3,525	6.2%	3,701	5.0%
Firefighters' Retirement Trust and Agency Fund	49-11-901(5)	13,712	13,888	14,555	6.2%	15,283	5.0%
Subtotal - Insurance Premium Tax		**$29,140**	**$29,514**	**$30,933**	**6.2%**	**$32,480**	**5.0%**
General Fund Set-Asides							
Economic Development - Tax Increment Financing	63N-2-109	4,290	3,255	3,255	-24.1%	3,255	0.0%
Subtotal - General Fund Set-Asides		**$4,290**	**$3,255**	**$3,255**	**-24.1%**	**$3,255**	**0.0%**
Subtotal - All General Fund Earmarks and Set-Asides		**$1,363,651**	**$1,736,107**	**$1,738,608**	**27.5%**	**$1,791,042**	**3.0%**
Income Tax Fund							
K-12 Enrollment Growth	53F-9-201.1	24,795	21,382	21,382	-13.8%	-12,505	-158.5%
Inflationary Adjustment to Weighted Pupil Unit (WPU)	53F-9-201.1	161,257	178,616	178,616	10.8%	191,363	7.1%
15% of New Ongoing Income Tax Fund into Education Stabilization Acct	53F-9-204	–	–	–		42,834	
Performance Funding Restricted Account	53B-7-703	20,000	20,000	20,000	0.0%	16,650	-16.8%
Subtotal - Income Tax Fund		**$206,052**	**$219,998**	**$219,998**	**6.8%**	**$238,342**	**8.3%**
Total - General Fund and Income Tax Fund Earmarks		**$1,569,703**	**$1,956,105**	**$1,958,606**	**24.8%**	**$2,029,384**	**3.6%**

Earmarks are revenues set aside for a certain purpose. This table includes earmarks from revenues that have historically been deposited into the General Fund and Income Tax Fund. As shown in the table, General and Income Tax Fund earmarks total $2.0 billion in FY27. Statute citations incorporate changes made for FY27 sales tax earmarks in the 2025 legislative session.

Table 3: Comparison of Sources and Uses

(including General Fund, Income Tax Fund, and Uniform School Fund, in thousands of dollars)

			Governor's Recommendation					
Sources	**FY 2025 Actual**	**FY 2026 Auth.**	**FY 2026 Adj.**	**FY 2026 Total**	**FY 2027 Base**	**FY 2027 Adj.**	**FY 2027 Total**	**FY 26-27 % Change**
Previous Year Surplus	-2,337	–	270,199	270,199	–	–	–	-100%
Reserved from Prior Fiscal Year	1,361,693	356,169	–	356,169	61,105	194,577	255,682	-28%
Revenue Estimate	11,945,159	11,546,835	-105,909	11,440,926	11,546,835	354,670	11,901,505	4%
Transfers to Free Revenue	56,378	–	19,000	19,000	–	12,000	12,000	-37%
Economic Development Tax Increment	-4,290	-3,255	–	-3,255	-3,255	–	-3,255	0%
Lapsing Balances and Other Adjustments	19,665	–	-1,723	-1,723	–	-7,671	-7,671	-345%
Total	**$13,376,269**	**$11,899,749**	**$181,567**	**$12,081,316**	**$11,604,685**	**$553,576**	**$12,158,260**	**1%**

Uses	**FY 2025 Actual**	**FY 2026 Auth.**	**FY 2026 Adj.**	**FY 2026 Total**	**FY 2027 Base**	**FY 2027 Adj.**	**FY 2027 Total**	**FY 26-27 % Change**
General Fund	4,101,291	3,914,042	–	3,914,042	3,914,042	84,604	3,998,646	2%
General Fund, One-time	337,303	122,677	33,699	156,376	–	4,046	4,046	-97%
Income Tax Fund	2,369,139	2,439,842	–	2,439,842	2,439,842	69,351	2,509,193	3%
Income Tax Fund, One-time	833,885	160,211	-46,709	113,502	–	290,509	290,509	156%
Uniform School Fund	5,093,771	5,162,660	–	5,162,660	5,162,660	144,691	5,307,352	3%
Uniform School Fund, One-time	-78,291	39,213	–	39,213	–	–	–	-100%
Grand Total	**$12,657,097**	**$11,838,644**	**-$13,010**	**$11,825,634**	**$11,516,544**	**$593,203**	**$12,109,747**	**2%**

Balances	**FY 2025 Actual**	**FY 2026 Auth.**	**FY 2026 Adj.**	**FY 2026 Total**	**FY 2027 Base**	**FY 2027 Adj.**	**FY 2027 Total**	**FY 26-27 % Change**
Transfers to Other Funds	92,804	–	–	–	–	–	–	
Reserved for Child Tax Credit	–	–	–	–	–	2,500	2,500	
Reserved for Following Fiscal Year	356,169	61,105	194,577	255,682	88,141	-42,127	46,014	-82%
Surplus	270,199	–	–	–	–	–	–	
Total	**$719,172**	**$61,105**	**$194,577**	**$255,682**	**$88,141**	**-$39,627**	**$48,514**	**-81%**

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

FY26 and FY27 lapsing balances and other adjustments include General Fund Revenue impacts (Table 11).

Table 4: Recommended General, Income Tax, and Uniform School Funds

(in thousands of dollars)

			Governor's Recommendation					
Sources	**FY 2025 Actual**	**FY 2026 Auth.**	**FY 2026 Adj.**	**FY 2026 Total**	**FY 2027 Base**	**FY 2027 Adj.**	**FY 2027 Total**	**FY 26-27 % Change**
General Fund	4,101,291	3,914,042	–	3,914,042	3,914,042	84,604	3,998,646	2%
General Fund, One-time	337,303	122,677	33,699	156,376	–	4,046	4,046	-97%
Income Tax Fund	2,369,139	2,439,842	–	2,439,842	2,439,842	69,351	2,509,193	3%
Income Tax Fund, One-time	833,885	160,211	-46,709	113,502	–	290,509	290,509	156%
Uniform School Fund	5,093,771	5,162,660	–	5,162,660	5,162,660	144,691	5,307,352	3%
Uniform School Fund, One-time	-78,291	39,213	–	39,213	–	–	–	-100%
Total	**$12,657,097**	**$11,838,644**	**-$13,010**	**$11,825,634**	**$11,516,544**	**$593,203**	**$12,109,747**	**2%**

Uses	**FY 2025 Actual**	**FY 2026 Auth.**	**FY 2026 Adj.**	**FY 2026 Total**	**FY 2027 Base**	**FY 2027 Adj.**	**FY 2027 Total**	**FY 26-27 % Change**
Operating/Capital								
Agriculture and Food	24,948	23,317	190	23,507	21,788	2,895	24,683	5%
Attorney General	39,527	45,909	17	45,926	43,592	2,437	46,028	0%
Auditor	5,121	5,566	9	5,575	5,512	363	5,875	5%
Board of Pardons and Parole	8,284	8,417	84	8,501	8,433	356	8,789	3%
Capital Budget	316,028	245,808	-7,707	238,101	258,341	–	258,341	9%
Capitol Preservation Board	4,678	6,500	82	6,582	7,185	900	8,086	23%
Career Service Review Office	335	340	5	344	338	21	359	4%
Commerce	288	293	3	296	292	17	309	4%
Corrections	477,770	491,336	3,439	494,775	483,229	40,503	523,732	6%
Courts	193,770	196,816	97	196,914	195,180	14,576	209,756	7%
Cultural and Community Engagement	53,165	50,161	214	50,375	43,390	1,764	45,154	-10%
Debt Service	32,768	31,875	–	31,875	31,875	28,125	60,000	88%
Economic Opportunity	105,993	79,269	-2,679	76,590	73,481	6,899	80,380	5%
Environmental Quality	25,027	25,638	948	26,586	25,381	3,394	28,775	8%
Government Operations	49,595	67,333	-17,551	49,783	55,998	10,412	66,410	33%
Governor and Lieutenant Governor	54,118	53,696	1,288	54,984	50,003	14,275	64,278	17%
Health and Human Services	1,478,999	1,560,810	-379	1,560,431	1,597,542	47,447	1,644,989	5%
Higher Education	1,748,503	1,791,248	200	1,791,448	1,782,804	100,379	1,883,183	5%
Labor Commission	8,416	8,700	117	8,818	8,675	514	9,189	4%
Legislature	50,885	53,266	8	53,274	52,838	2,484	55,321	4%
National Guard	19,341	14,581	59	14,640	11,265	9,751	21,016	44%
Natural Resources	132,311	127,396	1,138	128,534	100,798	8,582	109,379	-15%
Public Education	4,846,292	4,960,445	79	4,960,524	4,920,980	113,368	5,034,348	1%
Public Safety	179,830	189,692	1,901	191,593	182,854	12,192	195,045	2%
Tax Commission	48,813	62,453	682	63,136	64,128	3,726	67,854	7%
Transportation	28,359	7,832	2	7,834	3,326	67	3,393	-57%
Treasurer	1,486	1,561	4	1,565	1,350	64	1,414	-10%
Utah Education and Telehealth Network	40,016	39,406		39,406	36,406	2,295	38,701	-2%
Veterans and Military Affairs	10,307	6,663	41	6,704	6,608	49,118	55,726	731%
Workforce Services	175,695	166,525	31,517	198,042	136,789	18,382	155,171	-22%
Operating/Capital Total	**$10,160,666**	**$10,322,853**	**$13,809**	**$10,336,662**	**$10,210,379**	**$495,304**	**$10,705,683**	**4%**
Transfers								
Agriculture and Food	5,304	5,554	–	5,554	5,554	–	5,554	0%
Attorney General	–	30	–	30	–	5,000	5,000	16,567%
Capital Budget	242,415	165,462	34,698	200,160	62,039	44,600	106,639	-47%
Corrections	1,500	2,500	–	2,500	1,500	–	1,500	-40%
Economic Opportunity	34,993	23,993	–	23,993	23,993	–	23,993	0%
Environmental Quality	2,663	2,963	–	2,963	2,363	–	2,363	-20%
Government Operations	21,750	13,590	-12,490	1,100	15,440	250	15,690	1,327%
Governor and Lieutenant Governor	28,604	24,666	280	24,945	23,841	5,073	28,914	16%
Health and Human Services	38,879	38,879	–	38,879	38,879	–	38,879	0%
Higher Education	57,779	69,669	–	69,669	91,500	-6,690	84,810	22%
Insurance	10,000	12,221	–	12,221	10,000	6,779	16,779	37%
National Guard	10	–	–	–	–	–	–	
Natural Resources	9,010	4,760		4,760	4,760	53	4,813	1%
Public Education	840,235	974,331	–	974,331	994,331	42,834	1,037,165	6%
Public Safety	2,266	2,266	–	2,266	2,266	–	2,266	0%
Tax Commission	–	–	–	–	–	–	–	
Transfers	–	145,199	-49,306	95,893	–	–	–	-100%
Transportation	1,175,660	3,660	–	3,660	3,660	–	3,660	0%
Workforce Services	25,363	26,048	–	26,048	26,038	–	26,038	0%
Transfers Total	**$2,496,431**	**$1,515,792**	**-$26,819**	**$1,488,973**	**$1,306,165**	**$97,899**	**$1,404,064**	**-6%**
Grand Total	**$12,657,097**	**$11,838,644**	**-$13,010**	**$11,825,634**	**$11,516,544**	**$593,203**	**$12,109,747**	**2%**

Table 5: Recommended Operating and Capital Budget

(in thousands of dollars)

			Governor's Recommendation					
Sources	**FY 2025 Actual**	**FY 2026 Auth.**	**FY 2026 Adj.**	**FY 2026 Total**	**FY 2027 Base**	**FY 2027 Adj.**	**FY 2027 Total**	**FY 26-27 % Change**
General Fund	3,590,543	3,753,300	–	3,753,300	3,753,300	75,850	3,829,151	2%
General Fund, One-time	-545,887	-4,714	19,428	14,714	–	-48,939	-48,939	-433%
Income Tax Fund	1,796,266	1,754,151	–	1,754,151	1,754,151	111,154	1,865,305	6%
Income Tax Fund, One-time	763,997	77,975	-5,619	72,356	–	255,380	255,380	253%
Uniform School Fund	4,634,038	4,702,928	–	4,702,928	4,702,928	101,858	4,804,786	2%
Uniform School Fund, One-time	-78,291	39,213	–	39,213	–	–	–	-100%
Transportation Fund	785,444	867,576	–	867,576	867,576	28,552	896,127	3%
Transportation Fund, One-time	58,578	6,421	4,613	11,034	–	7,771	7,771	-30%
General Fund Restricted	832,773	818,193	15,519	833,712	685,530	87,272	772,803	-7%
Education Special Revenue	1,103,787	1,137,989	3	1,137,992	665,246	526,066	1,191,312	5%
Local Education Revenue	1,757,961	1,825,376	–	1,825,376	1,825,376	228,542	2,053,918	13%
Transportation Special Revenue	75,500	70,702	6,947	77,649	68,519	28,324	96,843	25%
Transportation Fund Restricted	12,166	1,166	–	1,166	1,166	–	1,166	0%
Federal Funds	6,804,296	8,288,733	240,476	8,529,209	7,949,233	291,295	8,240,528	-3%
Federal Funds - COVID-19	194,379	–	–	–	–	–	–	
Dedicated Credits	2,173,452	2,208,382	23,325	2,231,707	2,248,919	54,757	2,303,676	3%
Federal Mineral Lease	84,843	59,843	4	59,847	59,840	55	59,895	0%
Special Revenue	405,231	504,839	11,422	516,261	369,501	9,974	379,476	-26%
Private Purpose Trust Funds	5,873	6,559	199	6,759	6,520	381	6,900	2%
Other Trust and Agency Funds	–	7,014	–	7,014	7,924		7,924	13%
Capital Project Funds	217,295	208,417	37	208,454	86,007	34,696	120,703	-42%
Transportation Investment Fund	867,755	2,162,978	6	2,162,983	1,462,976	-74,580	1,388,396	-36%
Internal Service Funds	1,500	–	–	–	–	–	–	
Enterprise Funds	176,352	232,813	1,520	234,333	229,003	15,055	244,058	4%
Transfers	884,285	979,517	56,877	1,036,395	976,736	99,923	1,076,660	4%
Other Financing Sources	154,105	101,106	216	101,322	101,278	-349	100,929	0%
Pass-through	3,881	2,058	1	2,059	2,057	21	2,078	1%
Beginning Balance	4,234,872	3,701,196	–	3,701,196	2,790,896	–	2,790,896	-25%
Closing Balance	-3,701,196	-2,790,896	–	-2,790,896	-1,873,035	–	-1,873,035	33%
Lapsing Balance	-274,287	-3,562	–	-3,562	-46	–	-46	99%
Restricted Revenue	9,876	–	–	–	–	–	–	
Income Tax Fund Restricted	–	102,588	–	102,588	122,588	–	122,588	19%
Grand Total	**$27,029,385**	**$30,821,857**	**$374,976**	**$31,196,833**	**$28,864,188**	**$1,833,059**	**$30,697,247**	**-2%**

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

Table 5: Recommended Operating and Capital Budget (Continued)

(in thousands of dollars)

			Governor's Recommendation					
Uses	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
Operating Budget								
Agriculture and Food	81,342	76,437	4,955	81,392	81,288	42,501	123,789	52%
Alcoholic Beverage Services	90,409	98,392	543	98,935	97,043	9,127	106,170	7%
Attorney General	53,119	61,661	100	61,761	63,450	2,951	66,402	8%
Auditor	8,747	10,039	16	10,055	9,392	600	9,991	-1%
Board of Pardons and Parole	8,606	8,834	84	8,918	8,735	356	9,091	2%
Capital Budget	469,267	378,192	-7,707	370,485	261,918	34,393	296,311	-20%
Capitol Preservation Board	4,996	7,252	227	7,479	7,966	1,170	9,136	22%
Career Service Review Office	312	340	5	344	338	21	359	4%
Commerce	57,299	59,466	1,169	60,635	59,607	3,357	62,965	4%
Corrections	478,794	497,008	4,855	501,863	502,585	40,520	543,105	8%
Courts	218,657	236,312	840	237,152	229,494	15,337	244,831	3%
Cultural and Community Engagement	70,783	88,802	246	89,048	74,771	1,448	76,219	-14%
Debt Service	520,773	324,134	–	324,134	324,102	-50,206	273,896	-15%
Economic Opportunity	161,546	122,227	-2,675	119,553	127,064	7,108	134,172	12%
Environmental Quality	118,668	201,062	36,888	237,951	108,562	70,952	179,513	-25%
Financial Institutions	12,634	12,200	95	12,295	12,161	657	12,818	4%
Government Operations	119,833	142,440	-15,336	127,104	113,878	18,103	131,981	4%
Governor and Lieutenant Governor	113,985	126,470	1,841	128,311	125,570	30,649	156,218	22%
Health and Human Services	7,726,652	8,632,435	64,048	8,696,483	8,598,715	133,040	8,731,754	0%
Higher Education	2,970,566	3,063,851	258	3,064,109	3,091,083	136,033	3,227,116	5%
Insurance	27,458	32,881	195	33,075	36,920	10,064	46,984	42%
Labor Commission	16,952	18,355	200	18,555	18,294	1,067	19,361	4%
Legislature	50,955	53,435	8	53,443	53,006	2,500	55,506	4%
National Guard	77,422	91,063	9,740	100,803	83,444	14,037	97,482	-3%
Natural Resources	565,073	883,425	17,674	901,099	962,536	51,918	1,014,453	13%
Public Education	8,210,356	8,783,476	77,497	8,860,973	8,296,947	932,538	9,229,484	4%
Public Safety	489,699	508,950	39,030	547,980	441,212	-10,833	430,379	-21%
Public Service Commission	41,132	44,370	-1,981	42,389	45,477	199	45,676	8%
School and Inst. Trust Fund Office	2,732	4,384	5	4,389	4,379	247	4,626	5%
School and Inst. Trust Lands Admin.	17,180	22,202	19	22,221	26,102	1,500	27,601	24%
Tax Commission	126,267	125,943	5,562	131,505	131,002	8,767	139,769	6%
Transportation	2,731,584	4,285,192	80,119	4,365,311	3,126,030	174,555	3,300,585	-24%
Treasurer	6,162	8,173	188	8,361	7,597	405	8,003	-4%
Utah Communications Authority	32,100	32,004	–	32,004	32,004	–	32,004	0%
Utah Education and Telehealth Network	68,197	58,917	1	58,917	56,729	2,837	59,565	1%
Veterans and Military Affairs	60,682	92,422	59	92,481	57,501	95,123	152,625	65%
Workforce Services	1,218,447	1,629,114	56,207	1,685,320	1,587,286	50,020	1,637,306	-3%
Grand Total	**$27,029,385**	**$30,821,857**	**$374,976**	**$31,196,833**	**$28,864,188**	**$1,833,059**	**$30,697,247**	**-2%**

Table 6: Transfers to Unrestricted General and Income Tax Funds

(in thousands of dollars)

Transfers by Source	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj. (Governor's Recommendation)	FY 2026 Total (Governor's Recommendation)	FY 2027 Base (Governor's Recommendation)	FY 2027 Adj. (Governor's Recommendation)	FY 2027 Total (Governor's Recommendation)	FY 26-27 % Change
Transfers to the General Fund								
Adjustments for Debt Service	893	–	–	–	–	–	–	
Agriculture Water Optimization	1,500	–	–	–	–	12,000	12,000	
ARPA SLFRF Interest	32,000	–	19,000	19,000	–	–	–	-100%
Colorado River Authority	5,000	–	–	–	–	–	–	
Contract Attorneys Balance	1,000	–	–	–	–	–	–	
Conversion To Alternative Fuel Grant	46	–	–	–	–	–	–	
Emergency Management Flooding	1,692	–	–	–	–	–	–	
Reduction of Property Tax Deferral	8,000	–	–	–	–	–	–	
Retained Earnings	2,500	–	–	–	–	–	–	
Transfer from Contract Attorneys	865	–	–	–	–	–	–	
Utah Energy Research Fund	1,750	–	–	–	–	–	–	
Transfers to the Income Tax Fund								
Math and Science Opportunities	144	–	–	–	–	–	–	
Math Teacher Training Reallocation	59	–	–	–	–	–	–	
Special Education Intensive Services	64	–	–	–	–	–	–	
UPSTART	865	–	–	–	–	–	–	
Total	**$56,378**	**–**	**$19,000**	**$19,000**	**$0**	**$12,000**	**$12,000**	**-37%**

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)

Sources	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
			Governor's Recommendation					
General Fund	335,737	7,237	–	7,237	7,237	–	7,237	0%
General Fund, One-time	878,314	48,384	29,990	78,375	–	44,600	44,600	-43%
Income Tax Fund	120,000	58,462	–	58,462	58,462	-58,462	–	-100%
Income Tax Fund, One-time	84,024	55,038	4,707	59,746	–	58,462	58,462	-2%
Transportation Fund	80,171	129,342	–	129,342	129,342	-84,171	45,171	-65%
Transportation Fund, One-time	–	–	-84,171	-84,171	–	–	–	100%
Transportation Special Revenue	1,318	4,318	–	4,318	1,318	–	1,318	-69%
Federal Funds - COVID-19	57,630	–	–	–	–	–	–	
Dedicated Credits	317,931	197,540	–	197,540	197,540	–	197,540	0%
Capital Project Funds	–	–	–	–	–	–	–	
Transportation Investment Fund	300,000	–	–	–	–	–	–	
Transfers	1,076,098	51,900	–	51,900	51,900	–	51,900	0%
Other Financing Sources	925,084	1,248,151	–	1,248,151	1,248,151	–	1,248,151	0%
Pass-through	47,900	900	–	900	900	–	900	0%
Beginning Balance	5,179,542	5,786,217	–	5,786,217	4,993,102	–	4,993,102	-14%
Closing Balance	-5,786,217	-4,993,102	–	-4,993,102	-4,198,987	–	-4,198,987	16%
Restricted Revenue	-1,813	–	–	–	–	–	–	
Grand Total	**$3,615,718**	**$2,594,387**	**-$49,473,100**	**$2,544,914**	**$2,488,965**	**-$39,571**	**$2,449,394**	**-4%**

Destination Account or Fund	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
2900 Transportation Investment Fund	1,596,706	2,092,813	-84,171	2,008,643	2,092,813	-84,171	2,008,643	0%
2901 Transportation Infrastructure General Fund Support Subfund	306,078	–	–	–	–	–	–	
2915 Transit Transportation Investment Fund	102,018	198,466	–	198,466	198,466	–	198,466	0%
2916 Cottonwood Canyons Transportation Investment Fund	1,125	30,000	–	30,000	30,000	–	30,000	0%
2920 Rail Transportation Restricted Account	12,046	1,166	–	1,166	1,166	–	1,166	0%
2921 Commuter Rail Subaccount	–	46,900	–	46,900	46,900	–	46,900	0%
2925 Active Transportation Investment Fund	3,608	45,930	–	45,930	45,930	–	45,930	0%
3000 Capital Projects	1,323,401	23,010	–	23,010	4,577	–	4,577	80%
3005 State Agency Capital Development Fund	1,584	31,952	29,990	61,943	–	44,600	44,600	28%
3050 Capital Projects - Higher Education	183,963	95,590	4,707	100,297	51,152	–	51,152	49%
3055 Capital Projects - Technical Colleges	84,171	17,910	–	17,910	7,310	–	7,310	59%
3250 SBOA Capital Projects	1,018	10,650	–	10,650	10,650	–	10,650	0%
FVAA DAS DFCM Capital Program	–	–	–	–	–	–	–	
Grand Total	**$3,615,718**	**$2,594,387**	**-$49,473,100**	**$2,544,914**	**$2,488,965**	**-$39,571**	**$2,449,394**	**4%**

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)

Sources	FY 2025 Actual	FY 2026 Auth.	Governor's Recommendation FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
General Fund	166,761	150,254	–	150,254	150,254	8,733	158,987	6%
General Fund, One-time	-23,924	78,367	-15,720	62,647	–	3,119	3,119	-95%
Income Tax Fund	452,873	626,969	–	626,969	626,969	16,650	643,619	3%
Income Tax Fund, One-time	-14,397	27,198	-45,797	-18,600	–	-23,339	-23,339	-25%
Uniform School Fund	459,732	459,732	–	459,732	459,732	42,834	502,566	9%
General Fund Restricted	2,477	1,042	–	1,042	1,042	–	1,042	0%
Education Special Revenue	–	4,000	–	4,000	–	–	–	-100%
Dedicated Credits	405,497	182,971	–	182,971	182,971	–	182,971	0%
Enterprise Funds	86,750	1,750	–	1,750	1,750	–	1,750	0%
Transfers	-11	987	–	987	987	–	987	0%
Beginning Balance	324,062	341,064	–	341,064	391,064	–	391,064	15%
Closing Balance	-341,064	-391,064	–	-391,064	-481,523	–	-481,523	-23%
Grand Total	**$1,518,756**	**$1,483,270**	**-$61,517**	**$1,421,754**	**$1,333,248**	**$47,996**	**$1,381,244**	**-3%**

Destination Account or Fund	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
0091 Long-term Capital Projects Fund	–	13,590	-12,490	1,100	15,440	–	15,440	1,304%
1030 LeRay McAllister Working Farm and Ranch Fund	1,000	1,000	–	1,000	1,000	–	1,000	0%
1031 Wildlife Damage Prevention Account	458	458	–	458	458	–	458	0%
1035 Rangeland Improvement Account	4,846	5,096	–	5,096	5,096	–	5,096	0%
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	2,000	–	–	–	–	–	–	
1082 DEQ Environmental Quality Restricted Account	2,363	2,363	–	2,363	2,363	–	2,363	0%
1119 Statewide Behavioral Health Crisis Response Account	37,879	37,879	–	37,879	37,879	–	37,879	0%
1173 Wildlife Habitat Account	1,325	–	–	–	–	–	–	
1184 General Fund Restricted - Great Salt Lake Account	2,500	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%
1236 Adult Autism Treatment Account	1,000	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	–	–	–	–	–	–	
1248 Road Rage Awareness and Prevention Restricted Account	50	50	–	50	50	–	50	0%
1250 DNA Specimen Account	216	216	–	216	216	–	216	0%
1287 Homeless to Housing Reform Restricted Account	12,850	12,850	–	12,850	12,850	–	12,850	0%
1321 Constitutional Defense Restricted Account	1,152	1,042	–	1,042	1,042	–	1,042	0%
1324 General Fund Budget Reserve Account	–	76,171	-3,509	72,662	–	–	–	-100%
1329 Prison Telephone Surcharge Account	–	1,000	–	1,000	–	–	–	-100%
1402 Motion Picture Incentive Account	1,421	1,421	–	1,421	1,421	–	1,421	0%
1403 Tourism Marketing Performance	21,823	20,323	–	20,323	20,323	–	20,323	0%
1409 DWS School Readiness Restricted Acct	3,000	3,000	–	3,000	3,000	–	3,000	0%
1411 Indigent Defense Resources Restricted Account	9,979	11,024	260	11,283	10,202	1,988	12,191	8%
1413 Victim Services Restricted Account	12,000	12,000	–	12,000	12,000	3,000	15,000	25%
1414 Colorado River Authority of Utah Restricted Account	6,625	1,642	20	1,662	1,639	84	1,723	4%
1430 State Mandated Insurer Payments Restricted	10,000	12,221	–	12,221	10,000	6,779	16,779	37%
1503 TAX Rural Health Care Facilities	–	–	–	–	–	–	–	
2241 Hospital Provider Assessment Fund	184,716	–	–	–	–	–	–	
2242 Ambulance Service Provider Assessment Fund	8,437	–	–	–	–	–	–	
2243 Nursing Care Facility Provider Assessment Fund	43,483	–	–	–	–	–	–	
2252 Medicaid ACA Expansion Fund	151,848	133,958	–	133,958	93,500	–	93,500	-30%
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	197,041	228,550	–	228,550	228,550	–	228,550	0%
2438 Utah Fits All Scholarship Program Restricted Account	–	102,588	–	102,588	122,588	–	122,588	19%
2442 Public Education Economic Stabilization Restricted Account	440,640	440,640	–	440,640	440,640	42,834	483,474	10%
2460 Education Budget Reserve Account	–	69,028	-45,797	23,231	–	–	–	-100%
2465 FIN Performance Funding Restricted Account	57,779	69,669	–	69,669	91,500	-6,690	84,810	22%
2475 Charter School Reserve Account	–	4,000	–	4,000	–	–	–	-100%
2485 Education Savings Incentive Restricted Account	195	871	–	871	871	–	871	0%
5480 Alcoholic Beverage Control-Liquor Control Fund	85,000	–	–	–	–	–	–	
Grand Total	**$1,518,756**	**$1,483,270**	**-$61,517**	**$1,421,754**	**$1,333,248**	**$47,996**	**$1,381,244**	**-3%**

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)

Sources	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj. (Governor's Recommendation)	FY 2026 Total (Governor's Recommendation)	FY 2027 Base (Governor's Recommendation)	FY 2027 Adj. (Governor's Recommendation)	FY 2027 Total (Governor's Recommendation)	FY 26-27 % Change
General Fund, One-time	21,750	30	–	30	–	5,250	5,250	17,400%
Dedicated Credits	656,178	517,483	183,223	700,706	517,399	178,161	695,560	-1%
Capital Project Funds	–	–	7,500	7,500	–	–	–	-100%
Internal Service Funds	4,194	–	–	–	–	–	–	
Beginning Balance	138,577	176,620	–	176,620	163,487	–	163,487	-7%
Closing Balance	-176,620	-163,487	–	-163,487	-149,699	–	-149,699	8%
Grand Total	**$644,079**	**$530,646**	**$190,723**	**$721,369**	**$531,187**	**$183,411**	**$714,598**	**-1%**

Program	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
Attorney General ISF	67,893	68,129	5,791	73,921	67,866	15,441	83,306	13%
Division of Finance	1,645	1,671		1,671	1,666	27	1,693	1%
Enterprise Technology	171,147	177,784	13,406	191,191	177,584	24,306	201,890	6%
Facilities Management	46,167	41,735	12,134	53,869	41,735	19,092	60,828	13%
FCAA Enterprise Solutions	–	–	7,115	7,115	–	7,887	7,887	11%
Fleet Operations	86,098	101,989	6,105	108,094	105,346	9,803	115,150	7%
General Services	24,274	22,542	3	22,545	21,633	607	22,241	-1%
Human Resource Management	18,863	16,591	6,254	22,844	16,452	5,296	21,748	-5%
Risk Management	227,993	100,204	139,914	240,119	98,905	100,951	199,856	-17%
Grand Total	**$644,079**	**$530,646**	**$190,723**	**$721,369**	**$531,187**	**$183,411**	**$714,598**	**0%**

Table 9b: Internal Service Funds (Continued)

(in thousands of dollars)

New Capital Acquisition Limit	Actual FY 2025	Governor's Recommendation: Recommended FY 2026	Governor's Recommendation: Recommended FY 2027
Attorney General ISF	–	–	–
Division of Finance	–	–	–
General Services	186	1,650	1,650
Fleet Operations	33,911	30,000	30,000
Risk Management	–	–	–
Facilities Management	27	33	33
Human Resource Management	–	1,000	1,000
Enterprise Technology	739	6,000	6,000
Business Enterprise Solutions	–	5,000	7,500
Total	**$34,863**	**$43,683**	**$38,683**

Retained Earnings	Actual FY 2025	Recommended FY 2026	Recommended FY 2027
Attorney General ISF	7,519	7,198	7,347
Division of Finance	660	158	155
General Services	5,112	5,937	5,447
Fleet Operations	14,067	14,067	14,067
Risk Management	131,393	145,994	146,462
Facilities Management	-8,864	-8,844	-8,844
Human Resource Management	5,205	6,043	6,444
Enterprise Technology	11,045	8,825	6,804
Business Enterprise Solutions	–	2,000	2,000
Total	**$166,137**	**$181,376**	**$177,882**

Budgeted FTE (Values Not Rounded)	Actual FY 2025	Recommended FY 2026	Recommended FY 2027
Attorney General ISF	347	375	375
Division of Finance	3	4	4
General Services	83	93	91
Fleet Operations	31	41	41
Risk Management	34	34	34
Facilities Management	156	168	168
Human Resource Management	127	148	148
Enterprise Technology	774	766	764
Business Enterprise Solutions	0	6	6
Total	**1,554**	**1,634**	**1,630**

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 2026 Adjustments

Recommended Adjustments	Ongoing	One-time
Capital Budget		
Aspen Center for Learning		500,000
The Point Site Preparation		26,490,400
Economic Opportunity		
Utah Industry Resource Alliance		-2,800,000
Environmental Quality		
Unified E-Permitting & Information Management System		600,000
Government Operations		
Long-Term Capital Projects Fund		-12,490,400
Governor and Lieutenant Governor		
Emergency Food Assistance		1,000,000
Incorporation Studies		200,000
Indigent Defense Commission Compensation		233,500
Health and Human Services		
DSPD Program Savings		-5,280,000
Medical Examiner Mandated Services		18,800
Supporting the Growth of a Trauma-Informed Workforce in Utah		70,000
Public Safety		
Combined DNA Index System Operations		500,000
Transfers		
Rainy Day Deposit Adjustment		-49,306,000
Workforce Services		
Food Banks		1,000,000
Homelessness & Criminal Justice High Utilizers		25,000,000
The Other Side Village		5,000,000
Compensation		
Benefits Set-Asides		-577,100
P4P Reallocation		-751,700
State Employee Benefit Amendments (2025 G.S. - S.B. 22)		-292,200
Internal Service Fund (ISF) Rate Impact		
ISF Rate Impact - FY26 Compensation		-2,125,400
FY 2026 Total Recommended Adjustments	**$0**	**-$13,010,100**

FY 2027 Adjustments

Recommended Adjustments	Ongoing	One-time
Agriculture and Food		
Agriculture Voluntary Incentive Program		2,000,000
Attorney General		
Agency Public Policy Legal Support		5,000,000
Legal Innovation and Support		450,000
Capital Budget		
DCFS Sandy Building Purchase		11,500,000
Emergency Vehicle Operations Range		10,000,000
Higher Education Buildings	-58,461,800	58,461,800
Phased Ogden Multi-Agency Building		23,100,000

Recommended Adjustments	Ongoing	One-time
Corrections		
Building Operations & Maintenance	3,532,100	
Business Operations		3,500,000
Corrections Overtime		1,500,000
Jail Contracting	3,192,700	
O-Track Replacement		5,000,000
Courts		
Judicial Officers & Support Staff	2,753,500	26,300
Cultural and Community Engagement		
Literacy Campaign		500,000
Volunteer For Good		100,000
Debt Service		
Debt Service Adjustments	-31,875,400	60,000,000
Economic Opportunity		
Targeted Industry Initiatives Grants		4,000,000
The Pioneer Trail		5,000,000
Utah Industry Resource Alliance	-2,800,000	
Environmental Quality		
Unified E-Permitting & Information Management System		1,432,800
Government Operations		
Artificial Intelligence		1,860,000
Customer Experience	2,880,000	
Geospatial Data Imagery		600,000
Modernization of Critical Infrastructure at State Archives	110,000	750,600
State-Endorsed Digital Identity & Verifiable Credentials		1,588,000
Governor and Lieutenant Governor		
Colorado River Auth. of UT: Demand Management Pilot Extension		5,000,000
Colorado River Authority Operations		800,000
Indigent Appellate Defense Division	867,500	
Indigent Defense Commission Compensation	233,500	
Indigent Defense Commission Grant Program	700,000	
Jail Reimbursement	7,000,000	
Local Administrative Advisor		500,000
Victim Services		3,000,000
Health and Human Services		
Adoption of Utah’s Hardest to Place Children		1,000,000
Baby Watch: Sustaining Early Intervention Services		1,500,000
Correctional Health Services		1,500,000
DCFS Sandy Building Purchase	-940,400	
DSPD Program Savings	-1,640,000	
JJYS Recidivism Reduction Support	2,800,000	
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	12,514,600	-311,100
Medicaid Aging Waiver Mandated Services for At-Home Care	953,200	
Medical Examiner Mandated Services		658,300
Securing Meals on Wheels & Senior Nutrition		1,750,000

Recommended Adjustments	Ongoing	One-time
Higher Education		
Artificial Intelligence Public-Private Partnership Ecosystem		5,000,000
Center for Civic Excellence		1,500,000
Currently Funded O&M for Incomplete Projects		-3,053,000
Cybersecurity Software & Tools		3,000,000
Enhanced Campus Safety & Security		3,430,200
Higher Education Research Grants		5,000,000
O&M New Dedicated Projects	282,700	-282,700
Performance Funding	16,649,700	
Performance Funding Restricted Account (Unearned)		-17,339,000
Performance Funding Restricted Account FY27 (Unearned)		-6,000,300
SUU Music Building O&M	435,400	-435,400
Talent Ready Utah Initiatives		3,000,000
Technical College Capacity		10,000,000
Insurance		
State Mandated Insurer Payments	6,779,000	
National Guard		
National Guard Tuition Assistance		1,600,000
Recruiting & Retention Bonuses		3,400,000
West Traverse Sentential Landscape		3,000,000
Natural Resources		
Great Salt Lake Long Term Water Program		5,000,000
Public Education		
American Exchange Project		500,000
Enrollment Growth Hold Harmless	-77,000,000	
Promise Partnership Utah		5,000,000
Public Education Economic Stabilization Account Deposit	42,833,600	
Statutory Enrollment Growth	-12,505,500	
USDB Teacher Steps & Lanes	1,140,800	
WPU Value Increase - 4.2% Inflationary Adjustment	191,363,200	
Public Safety		
Aero Bureau Operations	1,670,000	
Combined DNA Index System Operations		500,000
Restricted Land Purchase Technology	170,000	
Tax Commission		
Technology Contract Increase	124,300	
Utah Education and Telehealth Network		
Video Conferencing Software		1,600,000
Veterans and Military Affairs		
Salt Lake Veterans Home Replacement		48,900,000
Workforce Services		
Homelessness & Criminal Justice High Utilizers	20,000,000	-15,000,000
HR1 SNAP Administrative Budget	13,300,000	-3,325,000

Recommended Adjustments	Ongoing	One-time
Compensation		
Benefits Set-Asides	-414,500	
COLA (2.6%)	33,307,600	
Dental Insurance Increase (4.9%)	443,600	
Discretionary Compensation Adjustment		4,214,100
Employee 401(k) Match	731,200	-371,700
Health Insurance Increase (11.8%)	25,488,400	
Higher Ed COLA (2.6%)	42,074,300	
Higher Ed Dental Insurance Increase (4.9%)	412,800	
Higher Ed Health Insurance Increase (11.8%)	29,568,000	
ISF Compensation Impact	5,907,100	2,738,500
Job Architecture	4,000,000	
Leave Reform	534,000	
Pay-for-Performance		21,408,200
Retirement Rate Changes	-1,113,300	
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	-292,200	
Sunset Long-Term Disability Pilot	-1,731,700	
Tier 2 Employee 401(k) Match (2%)	7,698,300	-194,800
Internal Service Fund (ISF) Rate Impact		
ISF Rate Impact - Attorney General	323,500	
ISF Rate Impact - FY26 Compensation	-2,125,400	
ISF Rate Impact - Government Operations	6,772,600	
FY 2027 Total Recommended Adjustments	**$298,647,000**	**$294,555,800**

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

Table 11: Recommended Adjustments Impacting General Fund Revenue

FY 2026 Adjustments to Other Funds that Impact General Fund Revenue

Recommended Adjustments	Ongoing	One-time
Compensation		
P4P Reallocation		751,700
State Employee Benefit Amendments (2025 G.S. - S.B. 22)		26,600
Internal Service Fund (ISF) Rate Impact		
ISF Rate Impact - FY26 Compensation		944,800
Total FY 2026 General Fund Revenue Impacts	**$0**	**$1,723,100**

FY 2027 Adjustments to Other Funds that Impact General Fund Revenue

Recommended Adjustments	Ongoing	One-time
Insurance		
Captive Insurance Annual Adjustment	19,000	
Alcoholic Beverage Services		
Parents Empowered Adjustment	-36,700	
Third Party Inventory Count		525,000
Compensation		
COLA (2.6%)	2,002,200	
Dental Insurance Increase (4.9%)	26,100	
Employee 401(k) Match		371,700
Health Insurance Increase (11.8%)	1,528,300	
Pay-for-Performance		1,540,100
Retirement Rate Changes	-300	
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	26,600	
Sunset Long-Term Disability Pilot	-101,700	
Tier 2 Employee 401(k) Match (2%)		444,800
Internal Service Fund (ISF) Rate Impact		
ISF Rate Impact - Attorney General	-10,400	
ISF Rate Impact - FY26 Compensation	944,800	
ISF Rate Impact - Government Operations	391,900	
Total FY 2027 General Fund Revenue Impacts	**$4,789,800**	**$2,881,600**

Recommended Adjustments Included in Revenue	Ongoing	One-time
Alcoholic Beverage Services		
Alcoholic Beverage Services - Required (32B-2-301)	2,757,400	
Cost of Doing Business	2,450,000	
Total FY 2027 Adjustments Included in Revenue	**$5,207,400**	**$0**

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 C.

Table 12: Recommended Adjustments to Restricted Funds and Other Sources

FY 2026 Adjustments

Recommended Adjustments	Funding Source	Ongoing	One-time
Agriculture and Food			
Brand Inspections Operations	Livestock Brand (GFR)		300,000
Dedicated Credits Adjustment	Dedicated Credits		2,357,000
Expendable Receipts Adjustment	Expendable Receipts		365,000
Federal Funds Adjustment	Federal Funds		500,000
Industrial Hemp Adjustment	Qualified Production Enterprise Fund		850,000
Transfers Adjustment	Transfers		201,200
Attorney General			
Appropriation DQA Transfer Revenue Adjustment	Transfers		80,700
Appropriation DTF Revenue Adjustment	Dedicated Credits		2,913,900
Appropriation DTG Revenue Adjustment	Dedicated Credits		2,865,500
Capitol Preservation Board			
Dedicated Credits Adjustments	Dedicated Credits		137,400
Corrections			
Body Cameras	Federal Funds		1,415,900
Courts			
Alternative Dispute Resolution Fund Adjustment	General Fund Restricted		100,000
Children Legal Defense Account Adjustment	Childrens Legal Defense (GFR)		200,000
Justice Court Technology, Security, & Training Fund Adjustment	Justice Court Tech, Sec, and Training (GFR)		-465,500
Non-Judicial Adjustment Fund Adjustment	Non-Judicial Adjustment Account (GFR)		-307,100
XChange Adjustment	Dedicated Credits		1,200,000
Environmental Quality			
Nuclear Regulatory Development	Transfers		363,100
Air Quality Federal Funds Adjustment	Federal Funds		24,493,000
Drinking Water Federal Funds Adjustment	Federal Funds		2,747,000
Drinking Water Federal Funds Adjustment	Interest Income		6,755,000
Dust Monitoring MOU with DNR	Transfers		1,000,000
Environmental Mitigation & Response Fund Adjustment	Interest Income		2,500,000
Environmental Response & Remediation Fed. Funds Adjustment	Federal Funds		729,400
Indirect Cost Adjustment	Other Financing Sources		-9,600
Indirect Cost Adjustment	Transfers		9,600
Petroleum Storage Tank Cleanup Fund Adjustment	Dedicated Credits		100,000
Petroleum Storage Tank Cleanup Fund Adjustment	Interest Income		200,000
Waste Tire Recycling Revenue Adjustment	Dedicated Credits		610,300
Water Quality Federal Funds Adjustment	Federal Funds		10,994,100
Water Quality Federal Funds Adjustment	Interest Income		2,541,800
Government Operations			
Core HR Services Dedicated Credits Adjustment	Dedicated Credits		2,699,000
DFCM Dedicated Credits Adjustment	Dedicated Credits		4,628,900
Enterprise Technology Dedicated Credits Adjustment	Dedicated Credits		13,381,300
Executive Director Dedicated Credits Adjustment	Dedicated Credits		500,000
Fleet Operations Dedicated Credits Adjustment	Dedicated Credits		6,103,700
HRM Field Services Dedicated Credits Adjustment	Dedicated Credits		3,550,000
Office of Inspector General Transfers Adjustment	Transfers		250,000
Patron Services Federal Funds Adjustment	Federal Funds		5,000
Pay for Performance Dedicated Credits Adjustment	Dedicated Credits		1,208,200
Repurpose Funds to Reduce O&M ISF Deficit	Capital Projects Fund		7,500,000
Risk Management Auto Dedicated Credits Adjustment	Premiums		2,216,300
Risk Management Dedicated Credits Adjustment	Dedicated Credits		3,884,400
Risk Management Dedicated Credits Adjustment	Interest Income		4,247,800
Risk Management Dedicated Credits Adjustment	Premiums		1,780,400
Risk Management Insurance Dedicated Credit Adjustment	Interest Income		5,500,000
Risk Management Insurance Dedicated Credit Adjustment	Premiums		116,466,300
Risk Management Liability Dedicated Credits Adjustment	Interest Income		4,000,000
Risk Management Liability Dedicated Credits Adjustment	Premiums		19,900
Training Programs Dedicated Credits Adjustment	Dedicated Credits		75,000
Vantage Dedicated Credits Adjustment	Dedicated Credits		7,115,000
Worker's Compensation Dedicated Credits Adjustment	Interest Income		150,000
Worker's Compensation Dedicated Credits Adjustment	Premiums		1,648,200
Governor and Lieutenant Governor			
Colorado River Authority Expendable Receipts Adjustment	Expendable Receipts		-161,900
UOVC Victim Services Grants	Victim Services Restricted Account (GFR)		543,000
Health and Human Services			
CHS Variable Revenue Adjustment	Dedicated Credits		52,000
DAAS Variable Revenue Adjustment	Expendable Receipts		40,700
DAAS Variable Revenue Adjustment	Federal Funds		1,778,200
DAAS Variable Revenue Adjustment	Transfers		552,700
DCFS Variable Revenue Adjustment	Dedicated Credits		20,000
DCFS Variable Revenue Adjustment	Federal Funds		1,519,100
DFH Variable Revenue Adjustment	Federal Funds		3,944,300
DFH Variable Revenue Adjustment	Transfers		192,600
DSPD Admin Variable Revenue Adjustment	Transfers		367,200
DSPD Variable Revenue Adjustment	Transfers		14,788,700
KMBA Variable Revenue Adjustments	Expendable Receipts		989,700
Medicaid Admin Variable Revenue Adjustment	Federal Funds		3,000,000
Medicaid Admin Variable Revenue Adjustment	Transfers		4,828,100
Medicaid Hospital Provider Assessment Fund Increase	Hospital Provider Assessment		11,809,700
Operations Variable Revenue Adjustment	Dedicated Credits		11,800
Operations Variable Revenue Adjustment	Transfers		1,511,100

Recommended Adjustments	Funding Source	Ongoing	One-time
OSUMH Admin Variable Revenue Adjustment	Federal Funds		210,700
OSUMH Admin Variable Revenue Adjustment	Transfers		265,700
OSUMH Services Variable Revenue Adjustment	Federal Funds		10,543,100
Population Health Variable Revenue Adjustment	Expendable Receipts - Rebates		4,651,500
National Guard			
Army Reserve furniture request	Federal Funds		9,500,000
Natural Resources			
Division of Oil, Gas & Mining Operations	GFR - Division of Oil, Gas, and Mining (GFR)		1,200,000
Forestry, Fire, & State Lands Dedicated Credits Adjustment	Dedicated Credits		1,500,000
Law Enforcement Expendable Receipts Adjustment	Expendable Receipts - Rebates		1,000,000
Minerals, Oil, and Gas Programs Customer Service	GFR - Division of Oil, Gas, and Mining (GFR)		735,000
New National Defense Authorization Act Compliant Drone	GFR - Division of Oil, Gas, and Mining (GFR)		80,000
Parks Donations Adjustment	Expendable Receipts		350,000
Parks Golf Dedicated Credits Adjustment	Dedicated Credits		2,000,000
Recreation Federal Funds Adjustment	Federal Funds		6,000,000
UGS Federal Funds Adjustment	Federal Funds		808,900
UGS Transfers Adjustment	Transfers		287,300
Water Resources Federal Funds Adjustment	Federal Funds		978,500
Water Resources Variable Funds Adjustment	Expendable Receipts		35,000
Watershed Dedicated Credits Adjustment	Dedicated Credits		150,000
Public Education			
Federal Increase	Federal Funds		77,321,300
Public Safety			
Aqueous Film Forming Foam Disposal	Fire Academy Support (GFR)		100,000
Dedicated Credits & Transfers Adjustments	Dedicated Credits		1,500,000
Dedicated Credits & Transfers Adjustments	Transfers		500,000
Driver License Operations	Dept. of Public Safety Rest. Acct.		5,000,000
DUI Overtime Operations	Dept. of Public Safety Rest. Acct.		400,000
Federal Funds Adjustments	Federal Funds		27,661,800
Fire Marshal Trailer & Equipment	Fire Academy Support (GFR)		620,000
Fire Protection Plans Examiner	Fire Academy Support (GFR)		75,000
Local Alcohol Law Enforcement and Treatment Adjustment	Alc Bev Enf and Treatment (GFR)		34,700
Nicotine Cartridges Disposal	Electronic Cigarette Substance and Nicotine Product Tax Restricted Account (GFR)		275,000
Public Service Commission			
FY26 UUSF Revenue Adjustment	Special Revenue		-2,008,700
Tax Commission			
Electronic Payment Fee Restricted Account Increase	Electronic Payment Fee Restricted Account (GFR)		1,041,100
License Plate Restricted Account Increase	License Plate Restricted Account (GFR)		3,000,000
Short Term Rental Address Verification	Sales and Use Tax Admin Fees (GFR)		550,000
Transfers			
ARPA SLFRF Interest	ARPA Administrative Fund		19,000,000
Transportation			
Advanced Air Mobility Vehicles	Aeronautics Restricted Account		1,000,000
Dedicated Credits Adjustments	Dedicated Credits		250,000
Federal Funds Adjustments	Federal Funds		43,606,500
Gas Tax Transfer Adjustment	Transportation Fund		-84,170,800
Legal Support	Transportation Fund		750,000
Materials Lab & Ports of Entry Operations	Transportation Fund		1,101,000
Transfers Adjustments	Transfers		30,000,000
Transportation Funds Balances & Revenue Growth	Interest Income		60,000
Transportation Funds Balances & Revenue Growth	License/Fees		550,000
Treasurer			
Workflow & ID Verification Automation	Unclaimed Property Trust		175,000
Workforce Services			
Cost Allocation Restricted Account Adjustments	Homeless Account (GFR)		1,654,000
Cost Allocation Restricted Account Adjustments	Homeless Housing Reform Restricted Account (GFR)		2,643,100
Cost Allocation Restricted Account Adjustments	Homeless Shelter Cities Mitigation Restricted Account (GFR)		120,000
Cost Allocation Restricted Account Adjustments	Medicaid Expansion Fund		1,400,000
Cost Allocation Restricted Account Adjustments	Olene Walker - Low Income Housing		5,000
Cost Allocation Restricted Account Adjustments	Qualified Emergency Food Agencies Fund		62,000
Cost Allocation Restricted Account Adjustments	Uintah Basin Revitalization Fund		37,000
Cost Allocation Restricted Account Adjustments	Rural Single-Family Home Loan Fund		6,400
Cost Allocation Restricted Account Adjustments	Olene Walker - Multi-Family Hous Preserv Revolv Loan		4,500
Cost Allocation Restricted Account Adjustments	Economic Revitalization and Investment Fund		500
Variable Revenue Adjustments	Dedicated Credits		5,300
Variable Revenue Adjustments	Federal Funds		16,550,000
Variable Revenue Adjustments	Transfers		100,000
Compensation			
P4P Reallocation			8,671,100
State Employee Benefit Amendments (2025 G.S. - S.B. 22)			348,900
Internal Service Fund (ISF) Rate Impact			
ISF Rate Impact - FY26 Compensation			3,824,300
Total FY 2026		**$0**	**$502,583,800**

FY 2027 Adjustments

Recommended Adjustments	Funding Source	Ongoing	One-time
Agriculture and Food			
Agriculture Water Optimization	Agricultural Water Optimization Restricted Account (GFR)		34,500,800
Brand Inspections Operations	Livestock Brand (GFR)	300,000	
Dedicated Credits Adjustment	Dedicated Credits	2,353,500	
Expendable Receipts Adjustment	Expendable Receipts	365,000	

Recommended Adjustments	Funding Source	Ongoing	One-time
Federal Funds Adjustment	Federal Funds	-309,500	35,000
Specialized Products Enforcement & Education	Dedicated Credits	1,546,300	
Specialized Products Enforcement & Education	Qualified Patient Enterprise Fund	940,000	
Specialized Products Enforcement & Education	(DAG) Cannabinoid Proceeds Restricted Account (GFR)	-765,000	
Transfers Adjustment	Transfers	201,900	
Attorney General			
Appropriation DQA Transfer Revenue Adjustment	Transfers	80,700	
Appropriation DTF Revenue Adjustment	Dedicated Credits	3,372,700	
Appropriation DTG Revenue Adjustment	Dedicated Credits	3,000,500	
Capital Budget			
BTC Main Building Partial Remodel, Renovation, & Repurpose	Higher Education Capital Projects Fund		3,810,300
SLCC Aviation Maintenance Building	Higher Education Capital Projects Fund		14,272,900
SWTC Diesel Technology Program Building	Higher Education Capital Projects Fund		3,500,000
Utah Tech Health Sciences Building & Taylor Remodel Planning	Higher Education Capital Projects Fund		6,063,000
WSU Student Services - North Renovation (Phase 2)	Higher Education Capital Projects Fund		6,746,800
Capitol Preservation Board			
Dedicated Credits Adjustments	Dedicated Credits	187,400	
Commerce			
New Federal Funds for FY27	Federal Funds		77,000
Securities Education Fund Cap Increase	License/Fees	25,000	
Courts			
Alternative Dispute Resolution Fund Adjustment	Dispute Resolution (GFR)	100,000	
Children Legal Defense Account Adjustment	Childrens Legal Defense (GFR)	200,000	
Justice Court Technology, Security, & Training Fund Adjustment	Justice Court Tech, Sec, and Training (GFR)	-465,500	
Non-Judicial Adjustment Fund Adjustment	Non-Judicial Adjustment Account (GFR)	-307,100	
XChange Adjustment	Dedicated Credits	1,200,000	
Cultural and Community Engagement			
Arts & Museums Federal Funds Adjustments	Federal Funds	-303,700	
SHPO Federal Funds Adjustment	Federal Funds	-50,000	
USERVE VISTA Adjustment	Other Financing Sources	-409,100	
Debt Service			
Debt Service Adjustments	Transportation Investment Fund	-78,330,700	
Environmental Quality			
Nuclear Regulatory Development	Transfers		363,100
Air Quality Federal Funds Adjustment	Federal Funds		50,784,900
Coal Combustion Residuals Grant	Federal Funds		215,600
Drinking Water Federal Funds Adjustment	Federal Funds	328,500	57,585,900
Drinking Water Federal Funds Adjustment	Interest Income	6,755,000	
Dust Monitoring MOU with DNR	Transfers		1,000,000
Electric Vehicle Charger Dedicated Credits Adjustment	Dedicated Credits		44,900
Environmental Mitigation & Response Fund Adjustment	Interest Income	2,000,000	
Environmental Response & Remediation Fed. Funds Adjustment	Federal Funds		83,800
Indirect Cost Adjustment	Transfers	0	
Petroleum Storage Tank Cleanup Fund Adjustment	Dedicated Credits	100,000	
Petroleum Storage Tank Cleanup Fund Adjustment	Interest Income	200,000	
Waste Tire Recycling Revenue Adjustment	Dedicated Credits	610,300	
Water Quality Dedicated Credits Adjustment	Dedicated Credits	400,000	
Water Quality Federal Funds Adjustment	Federal Funds		15,870,200
Water Quality Federal Funds Adjustment	Interest Income	2,541,800	
Government Operations			
Chief Information Officer Transfers Adjustment	Transfers	4,000,000	
Core HR Services Dedicated Credits Adjustment	Dedicated Credits	2,406,600	
DFCM Dedicated Credits Adjustment	Dedicated Credits	17,992,100	
Enterprise Technology Dedicated Credits Adjustment	Dedicated Credits	16,941,900	
Executive Director Dedicated Credits Adjustment	Dedicated Credits	500,000	
Fleet Operations Dedicated Credits Adjustment	Dedicated Credits	9,518,500	
HRM Field Services Dedicated Credits Adjustment	Dedicated Credits	1,535,600	
Office of Inspector General Transfers Adjustment	Transfers	250,000	
Patron Services Federal Funds Adjustment	Federal Funds	26,900	
Pay for Performance Dedicated Credits Adjustment	Dedicated Credits	1,211,200	
Risk Management Auto Dedicated Credits Adjustment	Interest Income	15,000	
Risk Management Auto Dedicated Credits Adjustment	Premiums	3,399,700	
Risk Management Dedicated Credits Adjustment	Dedicated Credits	6,389,700	
Risk Management Dedicated Credits Adjustment	Interest Income	4,247,800	
Risk Management Dedicated Credits Adjustment	Premiums	2,426,700	
Risk Management Insurance Dedicated Credit Adjustment	Interest Income	6,000,000	
Risk Management Insurance Dedicated Credit Adjustment	Premiums	71,000,000	
Risk Management Liability Dedicated Credits Adjustment	Interest Income	4,000,000	
Risk Management Liability Dedicated Credits Adjustment	Premiums	1,341,800	
State Debt Collection Fund Dedicated Credits Adjustment	Dedicated Credits	500,000	
Training Programs Dedicated Credits Adjustment	Dedicated Credits	225,000	
Vantage Dedicated Credits Adjustment	Dedicated Credits	7,825,000	
Worker's Compensation Dedicated Credits Adjustment	Interest Income	150,000	
Worker's Compensation Dedicated Credits Adjustment	Premiums	1,648,200	
Governor and Lieutenant Governor			
Colorado River Authority Expendable Receipts Adjustment	Expendable Receipts		-161,900
Federal Funds Adjustment	Federal Funds		6,953,000
Indigent Appellate Defense Division	Indigent Defense Resources (GFR)	867,500	
Indigent Defense Commission Grant Program	Indigent Defense Resources (GFR)	700,000	

Recommended Adjustments	Funding Source	Ongoing	One-time
Restricted Account Spending Authority	Colorado River Authority of Utah Restricted Account (GFR)		5,000,000
Victim Services	Victim Services Restricted Account (GFR)		2,114,000
Health and Human Services			
CHS Variable Revenue Adjustment	Dedicated Credits	103,000	
CHS Variable Revenue Adjustment	Transfers	30,700	
DAAS Variable Revenue Adjustment	Federal Funds	1,654,700	
DAAS Variable Revenue Adjustment	Transfers	432,100	
DCFS Variable Revenue Adjustment	Dedicated Credits	20,000	
DCFS Variable Revenue Adjustment	Expendable Receipts	100	
DCFS Variable Revenue Adjustment	Federal Funds	896,900	
DFH Variable Revenue Adjustment	Federal Funds	805,500	
DLBC Federal Funds Adjustment	Federal Funds	266,600	
DSPD Admin Variable Revenue Adjustment	Transfers	411,500	
DSPD Variable Revenue Adjustment	Expendable Receipts	100,000	
DSPD Variable Revenue Adjustment	Transfers	14,992,300	
Juvenile Justice Reinvestment Account Reduction	Juvenile Justice Reinvestment Account (GFR)	-250,000	
KMBA Variable Revenue Adjustments	Expendable Receipts	992,300	
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	Transfers	21,249,300	-528,200
Medicaid Admin Variable Revenue Adjustment	Federal Funds	3,000,000	
Medicaid Admin Variable Revenue Adjustment	Transfers	7,751,500	
Medicaid Aging Waiver Mandated Services for At-Home Care	Federal Funds	1,526,600	
Operations Variable Revenue Adjustment	Dedicated Credits	652,600	
Operations Variable Revenue Adjustment	Transfers	1,398,700	
Opioid Grant Programs	Opioid Litigation Settlement Restricted Account (GFR)		1,600,000
OSUMH Admin Variable Revenue Adjustment	Federal Funds	104,900	
OSUMH Admin Variable Revenue Adjustment	Transfers	265,700	
OSUMH Services Variable Revenue Adjustment	Federal Funds	5,456,000	
Population Health Variable Revenue Adjustment	Expendable Receipts - Rebates	4,651,900	
Victim Services	Victim Services Restricted Account (GFR)		886,000
Higher Education			
Performance Funding	Performance Funding Restricted Account (EFR)	10,649,400	
Previous Years Performance Funding Recoveries	Performance Funding Restricted Account (EFR)	4,491,800	
Insurance			
State Mandated Insurer Payments	State Mandated Insurer Payments Restricted (GFR)	6,779,000	2,221,000
National Guard			
United State Air National Guard- Cyber Building	Federal Funds		4,219,200
Natural Resources			
Attorney Funding Gap	Sovereign Lands Mgt (GFR)	75,000	
Cooperative Agreement Federal Funds Adjustment	Federal Funds	3,000,000	
Dam Safety Upgrades	Water Resources C and D	6,200,000	
Division of Oil, Gas & Mining Operations	GFR - Division of Oil, Gas, and Mining (GFR)	1,200,000	
Endangered Species Listing Prevention & Recovery	Species Protection (GFR)	6,000,000	
Forestry, Fire, & State Lands Dedicated Credits Adjustment	Dedicated Credits	1,500,000	
Hydrologic Monitoring, Studies & GIS Software	Water Rights Restricted Account (GFR)	310,000	
Law Enforcement Expendable Receipts Adjustment	Expendable Receipts	1,000,000	
Mantua State Park Improvements	State Park Fees (GFR)	100,000	1,900,000
Minerals, Oil, and Gas Programs Customer Service	GFR - Division of Oil, Gas, and Mining (GFR)	1,200,000	
Off-Highway Vehicle Recreation Grant	Off-highway Vehicle (GFR)	2,500,000	
OHV Trails	Off-highway Vehicle (GFR)	380,000	125,000
OHV Trails	Outdoor Adventure Infrastructure Restricted Account (GFR)	80,000	25,000
Oil & Gas Digital Upgrade	GFR - Division of Oil, Gas, and Mining (GFR)		860,000
Outdoor Recreation Initiative Project Management	Outdoor Adventure Infrastructure Restricted Account (GFR)	120,000	
Parks Donations Adjustment	Expendable Receipts	350,000	
Parks Golf Dedicated Credits Adjustment	Dedicated Credits	2,000,000	
Parks Operations	State Park Fees (GFR)	1,000,000	
Parks Seasonal Employee Housing	State Park Fees (GFR)		500,000
Recreation Federal Funds Adjustment	Federal Funds		6,000,000
UGS Federal Funds Adjustment	Federal Funds	808,900	
Utah Geological Survey Operations	Utah Geological Survey Oil, Gas, and Mining Restricted Account (GFI	700,000	
Water Resources Federal Funds Adjustment	Federal Funds		1,751,200
Water Resources Variable Funds Adjustment	Expendable Receipts		35,000
Watershed Dedicated Credits Adjustment	Dedicated Credits	150,000	
Public Education			
Catalyst Center Grant Program	Public Education Economic Stabilization Restricted Account		65,000,000
Charter School Funding Base Program	Public Education Economic Stabilization Restricted Account		3,600,000
Early Mathematics Benchmark Assessment	Public Education Economic Stabilization Restricted Account		3,600,000
Enrollment Growth Hold Harmless	Public Education Economic Stabilization Restricted Account		77,000,000
Federal Increase	Federal Funds	77,321,300	
FY26 Charter School Local Replacement	Public Education Economic Stabilization Restricted Account		6,450,000
Grow Your Own Educator Pipeline	Public Education Economic Stabilization Restricted Account		7,327,000
Master Teacher Mentoring Pilot Program	Public Education Economic Stabilization Restricted Account		4,800,000
Minimum School Program Mid-Year Update	Public Education Economic Stabilization Restricted Account		14,376,300
Paid Professional Hours	Public Education Economic Stabilization Restricted Account		78,300,000
Paraprofessional K-3 Grants	Public Education Economic Stabilization Restricted Account		60,000,000
Paraprofessionals for Elementary Reading Interventions	Public Education Economic Stabilization Restricted Account		20,000,000
Pre-K Investment	Public Education Economic Stabilization Restricted Account		2,000,000
Reduced-Price School Lunch	Public Education Economic Stabilization Restricted Account		7,550,700
Rural School Sports Facilities Grant Program	Public Education Economic Stabilization Restricted Account		5,000,000
School LAND Trust Distribution	Trust Distribution Account	27,329,700	
School Safety Upgrades	Public Education Economic Stabilization Restricted Account		50,000,000
Small School District Capital Projects Fund	Public Education Economic Stabilization Restricted Account		50,000,000
Statutory Enrollment Growth	Local Education Revenue	228,541,600	

Recommended Adjustments	Funding Source	Ongoing	One-time
Stipends for Future Educators	Public Education Economic Stabilization Restricted Account		12,400,000
Teacher Supplies & Materials	Public Education Economic Stabilization Restricted Account		8,800,000
Technology Renewal	Public Education Economic Stabilization Restricted Account		6,750,000
Public Safety			
Dedicated Credits & Transfers Adjustments	Dedicated Credits	1,500,000	
Dedicated Credits & Transfers Adjustments	Transfers	500,000	
Driver License Operations	Dept. of Public Safety Rest. Acct.	5,000,000	
DUI Overtime Operations	Dept. of Public Safety Rest. Acct.	400,000	
Federal Funds Adjustments	Federal Funds	-38,123,600	2,000,000
Fire Marshal Trailer & Equipment	Fire Academy Support (GFR)	15,000	
Fire Protection Plans Examiner	Fire Academy Support (GFR)	180,000	
Local Alcohol Law Enforcement and Treatment Adjustment	Alc Bev Enf and Treatment (GFR)	39,200	
Nicotine Cartridges Disposal	Electronic Cigarette Substance and Nicotine Product Tax Restricted A	165,000	
School and Inst. Trust Lands Admin.			
HB483 (25GS) Implementation	Land Grant Management Fund	250,000	200,000
Land & Forestry Resource Specialist & Vehicle	Land Grant Management Fund	177,000	60,000
Tax Commission			
Electronic Payment Fee Restricted Account Increase	Electronic Payment Fee Restricted Account (GFR)	1,041,100	
License Plate Restricted Account Increase	License Plate Restricted Account (GFR)	2,000,000	
Technology Contract Increase	Dedicated Credits	500	
Technology Contract Increase	Sales and Use Tax Admin Fees (GFR)	63,900	
Technology Contract Increase	License Plate Restricted Account (GFR)	300	
Transfers			
Agriculture Water Optimization	Agricultural Water Optimization Restricted Account (GFR)		12,000,000
Transportation			
Additional Lane Miles Maintenance	Transportation Fund	73,000	
Additional Lane Miles Maintenance	Transportation Investment Fund	1,048,000	2,400,000
Business Systems Technology Staff	Transportation Fund	752,100	
Dedicated Credits Adjustments	Dedicated Credits	250,000	
Federal Funds Adjustments	Federal Funds	11,200,800	72,914,600
Fiber Deployment & Maintenance Staff	Transportation Fund	600,000	
Gas Tax Transfer Adjustment	Transportation Fund	-84,170,800	
Incident Management Adjustment	Transfers	-1,050,000	
Incident Management Adjustment	Transportation Fund	1,050,000	
Inflation for Materials, Contracts, & Facilities	Transportation Fund	7,296,000	
Legal Support	Transportation Fund	750,000	
Materials Lab & Ports of Entry Operations	Transportation Fund	1,101,000	
Multi-Agency Airport Hangar	Aeronautics Restricted Account		20,000,000
Technology Software	Transportation Fund	5,924,400	
Trails Design Engineer	Active Transportation Investment Fund	250,000	
Transfers Adjustments	Transfers	30,000,000	
Transportation Funds Balances & Revenue Growth	Interest Income	60,000	
Transportation Funds Balances & Revenue Growth	License/Fees	550,000	
Transportation Service Study	Transit Transportation Investment Fund		150,000
Truck-Mounted Attenuators	Transportation Fund		1,301,000
Treasurer			
Workflow & ID Verification Automation	Unclaimed Property Trust	30,000	
Utah Education and Telehealth Network			
Video Conferencing Software	Public Education Economic Stabilization Restricted Account		520,000
Veterans and Military Affairs			
Sentinel Landscape Coordinator	Dedicated Credits	162,900	
Veteran Homes Federal Funds Adjustment	Federal Funds	10,750,700	35,000,000
Veterans and Military Affairs Admin Federal Funds	Federal Funds	119,300	
Veterans Prescription Service Contract Adjustment	Federal Funds	-200,000	
Workforce Services			
Cost Allocation Restricted Account Adjustments	Homeless Housing Reform Restricted Account (GFR)	148,500	
Cost Allocation Restricted Account Adjustments	Medicaid Expansion Fund	1,400,000	
Cost Allocation Restricted Account Adjustments	Olene Walker - Low Income Housing	5,000	
Cost Allocation Restricted Account Adjustments	School Readiness (GFR)	-2,000,000	
Cost Allocation Restricted Account Adjustments	Uintah Basin Revitalization Fund	37,000	
Cost Allocation Restricted Account Adjustments	Shared Equity Revolving Loan Fund	-64,300	
Cost Allocation Restricted Account Adjustments	Rural Single-Family Home Loan Fund	6,400	
Cost Allocation Restricted Account Adjustments	Olene Walker - Multi-Family Hous Preserv Revolv Loan	4,500	
Cost Allocation Restricted Account Adjustments	Economic Revitalization and Investment Fund	500	
HR1 Medicaid Eligibility Administration	Medicaid Expansion Fund	10,554,500	-2,595,300
HR1 Medicaid Eligibility Administration	Transfers	10,831,500	-2,318,600
Unemployment Insurance Modernization Spending Authority	Unemployment Compensation Fund		3,500,000
Variable Revenue Adjustments	Dedicated Credits	5,300	
Variable Revenue Adjustments	Federal Funds	-38,900,000	38,645,000
Variable Revenue Adjustments	Transfers	57,900	
Compensation			
COLA (2.6%)		30,058,300	
Dental Insurance Increase (4.9%)		409,100	
Discretionary Compensation Adjustment			1,497,100
Employee 401(k) Match			6,120,500
Health Insurance Increase (11.8%)		23,616,200	
Higher Ed COLA (2.6%)		11,884,800	
Higher Ed Dental Insurance Increase (4.9%)		108,700	
Higher Ed Health Insurance Increase (11.8%)		8,196,200	
Pay-for-Performance			21,622,700
Retirement Rate Changes		-134,500	
State Employee Benefit Amendments (2025 G.S. - S.B. 22)		348,900	
Sunset Long-Term Disability Pilot		-1,573,100	
Tier 2 Employee 401(k) Match (2%)			5,595,700

Recommended Adjustments	Funding Source	Ongoing	One-time
Internal Service Fund (ISF) Rate Impact			
ISF Rate Impact - Attorney General		201,100	
ISF Rate Impact - FY26 Compensation		3,824,300	
ISF Rate Impact - Government Operations		2,912,600	
Total FY 2027		**$582,982,000**	**$930,020,200**

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

Table 13: Enterprise and Loan Funds

(in thousands of dollars, all sources of finance)

Sources	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base (Governor's Recommendation)	FY 2027 Adj. (Governor's Recommendation)	FY 2027 Total (Governor's Recommendation)	FY 26-27 % Change
General Fund	3,250	3,250	–	3,250	3,250	21	3,271	1%
General Fund, One-time	12,050	610		610	–	16	16	-97%
Income Tax Fund	–	260	–	260	260	9	269	4%
Income Tax Fund, One-time	260	–			–	7	7	6,800%
General Fund Restricted	50,000	50,000	–	50,000	50,000	–	50,000	0%
Federal Funds	66,485	88,697	7,856	96,553	23,710	64,310	88,020	-9%
Dedicated Credits	178,896	92,739	9,710	102,448	91,897	10,483	102,380	0%
Private Purpose Trust Funds	–	4,000	–	4,000	–	–	–	-100%
Other Trust and Agency Funds	307,936	205,579	–	205,579	205,579	–	205,579	0%
Enterprise Funds	4,242	4,247	4	4,251	3,800	7,155	10,955	158%
Transfers	33,393	3,921	–	3,921	3,921	–	3,921	0%
Other Financing Sources	-4,468	7,175		7,175	7,175	34	7,209	0%
Beginning Balance	3,314,315	3,391,557	–	3,391,557	3,181,929	–	3,181,929	-6%
Closing Balance	-3,373,557	-3,181,929	–	-3,181,929	-3,017,890	–	-3,017,890	5%
Lapsing Balance	-442	–	–	–	–	–	–	
Total	**$592,361**	**$670,106**	**$17,570**	**$687,675**	**$553,632**	**$82,036**	**$635,667**	**-8%**

Programs	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
5110 DWS Unemployment Compensation Fund	331,371	371,161	–	371,161	360,475	–	360,475	-3%
5270 WRE Revolving Construction Fund	4,537	3,800	–	3,800	3,800	6,200	10,000	163%
5275 Water Resources Conservation & Development Fund	9,830	50,000	–	50,000	50,000	–	50,000	0%
5282 Water Infrastructure Fund	283	29,439	–	29,439	–	–	–	-100%
5309 Utah Energy Research Fund	2,334	1,522		1,522	2,759	84	2,843	87%
5418 Property Loss Related to Homelessness Compensation Fund	–	10	–	10	–	–	–	-100%
5451 Economic Revitalization & Investment Fund	1	1	–	1	1	–	1	0%
5460 Agriculture Resource Development Fund	5,072	2,471	–	2,471	2,471	–	2,471	0%
5482 State Store Land Acquisition & Construction Fund	85,000	30,000	–	30,000	20,000	–	20,000	-33%
5493 Utah Correctional Industries	17,124	19,348	6	19,353	19,339	6	19,344	0%
5500 Transportation Infrastructure Loan Fund	2	2	–	2	2	–	2	0%
5510 Point of the Mountain Infrastructure Fund	–	–	–	–	–	–	–	
5515 Local Government Emergency Response Loan Fund	–	–	–	–	–	–	–	
5700 State Small Business Credit Initiative Program	12,640	37,020		37,020	13,220	42	13,262	-64%
5810 Qualified Production Enterprise Fund	4,417	4,977	28	5,005	4,976	1,169	6,144	23%
5820 Qualified Patient Enterprise Fund	5,482	5,878	14	5,892	5,237	113	5,350	-9%
5900 Rural Opportunity Fund	20,250	89	–	89	–	–	–	-100%
7221 Petroleum Storage Tank Cleanup	475	504	300	804	502	300	802	0%
9210 Inland Port Authority Fund	1,128	–	–	–	–	–	–	
Agricultural Loan Program	–	447	4	451	–	15	15	-97%
Correctional Industries	–	–	65	65	–	501	501	669%
DEQ Drinking Water Loan Funds	58,885	70,505	6,755	77,260	28,518	57,064	85,581	11%
DEQ Water Quality Loan Funds	33,531	42,933	10,398	53,330	42,333	16,543	58,876	10%
Total	**$592,361**	**$670,106**	**$17,570**	**$687,675**	**$553,632**	**$82,036**	**$635,667**	**-8%**

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)

Sources	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
					Governor's Recommendation			
General Fund	5,000	–	–	–	–	–	–	
General Fund, One-time	-5,000	–	–	–	–	–	–	
Dedicated Credits	30,477	30,135	11	30,147	30,135	36	30,172	0%
Other Trust and Agency Funds	467,497	222,723	8	222,731	222,709	118	222,826	0%
Transfers	–	4,711	–	4,711	4,711	–	4,711	0%
Other Financing Sources	209,433	4,947	–	4,947	4,847	–	4,847	-2%
Beginning Balance	3,615,868	3,998,916	–	3,998,916	4,000,972	–	4,000,972	0%
Closing Balance	-3,998,916	-4,000,972	–	-4,000,972	-4,002,896	–	-4,002,896	0%
Total	**$324,359**	**$260,461**	**$18,800**	**$260,479**	**$260,478**	**$154**	**$260,632**	**0%**

Programs	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
7208 Navajo Trust Fund	4,149	3,504	8	3,512	3,522	117	3,640	4%
7240 Employers Reinsurance Fund	1,765	21,767	–	21,767	21,767	2	21,769	0%
7241 Uninsured Employers Fund	5,079	6,613	11	6,624	6,613	34	6,647	0%
7260 IDC - Indigent Inmate Trust Fund	175	88	–	88	88	–	88	0%
7290 Human Services Client Trust Fund	5,201	4,917	–	4,917	4,917	–	4,917	0%
7305 Utah State Development Center Patient Account	1,996	2,004	–	2,004	2,004	–	2,004	0%
7310 State Hospital Patient Trust Fund	1,263	1,731	–	1,731	1,731	–	1,731	0%
8060 AG Financial Crimes Trust Fund	47	1,225	–	1,225	1,225	–	1,225	0%
8090 DHS ORS Support Collections	187,828	212,842	–	212,842	212,842	–	212,842	0%
8185 LBR Wage Claim Agency Fund	369	940	–	940	940	–	940	0%
8205 RET Firefighter's Retirement Trust & Agency Fund	–	–	–	–	–	–	–	
8226 Education Tax Check-off Lease Refunding	31	2	–	2	2	–	2	0%
9214 DBS Schools for the Deaf & Blind Donation Fund	32	116	–	116	116	–	116	0%
3555 Permanent State School Fund	111,315	–	–	–	–	–	–	
8122 Transient Room Tax Fund	5,109	4,711	–	4,711	4,711	–	4,711	0%
Total	**$324,359**	**$260,461**	**$18,800**	**$260,479**	**$260,478**	**$154**	**$260,632**	**0%**

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

Table 15: American Rescue Plan Act

Lead Agency	Programs	Authorized
State and Local Fiscal Recovery Fund ($1,378,292,714 Available)		
Agriculture and Food	Agriculture Water Optimization	100,000,000
State Board of Education	Teacher Bonuses for Extra Assignments	4,171,963
Corrections	Technology Supporting Re-entry and Rehabilitation	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	14,917,380
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	25,759,000
Economic Opportunity	Small Business Assistance Program	82,620
Economic Opportunity	Tourism Marketing Performance	10,000,000
Environmental Quality	School and Childcare Drinking Water	2,009,931
Environmental Quality	Rural Drinking Water Projects	47,690,069
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	974,260
Government Operations	Data Center and Network Enhancements	35,600,000
Governor's Office of Planning and Budget	COVID-19 Local Assistance Matching Grant Program	49,617,300
Governor's Office of Planning and Budget	Small Business Economic Recovery	1,500,000
Governor's Office of Planning and Budget	SLFRF Administrative Costs	959,486
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	Long-Acting Mental Health Medication	1,000,000
Health and Human Services	No Climb Security Fencing	1,398,400
Health and Human Services	Senior Nutrition	300,000
Health and Human Services	Trauma Informed Utah	437,078
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
Higher Education	University of Utah COVID Long Haulers Clinic	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	Cache Valley Food Pantry Expansion and Remodel	1,000,000

Lead Agency	Programs	Authorized
Utah Communications Authority	Emergency Communications Equipment	21,427,423
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
Subtotal		**$1,378,292,714**

Lead Agency	Programs	Authorized
Capital Projects Fund ($137,895,435 Available)		
Education and Telehealth	Education and Telehealth Infrastructure Upgrades	19,295,400
Economic Opportunity	Rural Broadband	15,000,000
Transportation	Middle Mile Broadband	96,600,035
Health and Human Services	Box Elder Community Campus	7,000,000
Subtotal		**$137,895,435**
Total		**$1,516,188,149**

Table 16: Recommendations for Education

Recommended Adjustments	GF/ITF		Other		Total
	Ongoing	One-time	Ongoing	One-time	
Public Education					
WPU Value Increase - 4.2% Inflationary Adjustment	191,363,200	–	–	–	191,363,200
School LAND Trust Distribution[a]	–	–	22,237,100	–	22,237,100
Statutory Enrollment Growth[b]	-12,505,500	–	31,444,200	–	18,938,700
Promise Partnership Utah	–	5,000,000	–	–	5,000,000
USDB Teacher Steps & Lanes	1,140,800	–	–	–	1,140,800
State Employee Compensation & Benefits	2,891,000	2,011,400	1,662,700	1,149,300	7,714,400
American Exchange Project	–	500,000	–	–	500,000
Literacy Campaign	–	500,000	–	–	500,000
Internal Service Fund Adjustments	-14,300	59,800	222,000	86,900	354,400
Public Education Economic Stabilization Account Deposit[c]	42,833,600	–	-42,833,600	–	–
Enrollment Growth Hold Harmless	-77,000,000	–	–	–	-77,000,000
Public Education Subtotal	*$148,708,800*	*$8,071,200*	*$12,732,400*	*$1,236,200*	*$170,748,600*
Public Education Economic Stabilization Account Appropriations					
Paid Professional Hours	–	–	–	78,300,000	78,300,000
Enrollment Growth Hold Harmless	–	–	–	77,000,000	77,000,000
Catalyst Center Grant Program	–	–	–	65,000,000	65,000,000
Paraprofessional K-3 Grants	–	–	–	60,000,000	60,000,000
Small School District Capital Projects Fund	–	–	–	50,000,000	50,000,000
School Safety Upgrades	–	–	–	50,000,000	50,000,000
Paraprofessionals for Elementary Reading Interventions	–	–	–	20,000,000	20,000,000
Minimum School Program Mid-Year Update	–	–	–	14,376,300	14,376,300
Stipends for Future Educators	–	–	–	12,400,000	12,400,000
Teacher Supplies & Materials	–	–	–	8,800,000	8,800,000
Reduced-Price School Lunch	–	–	–	7,550,700	7,550,700
Grow Your Own Educator Pipeline	–	–	–	7,327,000	7,327,000
Technology Renewal	–	–	–	6,750,000	6,750,000
FY26 Charter Local Replacement		–	–	6,450,000	6,450,000
Rural School Sports Facilities Grant Program	–	–	–	5,000,000	5,000,000
Master Teacher Mentoring Pilot Program	–	–	–	4,800,000	4,800,000
Early Mathematics Benchmark Assessment	–	–	–	3,600,000	3,600,000
Charter School Funding Base Program	–	–	–	3,600,000	3,600,000
Pre-K Investment	–	–	–	2,000,000	2,000,000
Video Conferencing Software[d]	–	–	–	520,000	520,000
Public Education Economic Stabilization Account Subtotal	*$0*	*$0*	*$0*	*$483,474,000*	*$483,474,000*
Public Education Total	**$148,708,800**	**$8,071,200**	**$12,732,400**	**$484,710,200**	**$654,222,600**
Higher Education					
Higher Ed COLA (2.6%)	42,074,300	–	11,884,800	–	53,959,100
Higher Ed Health Insurance Increase (11.8%)	29,568,000	–	8,196,200	–	37,764,200
New Performance Funding[e]	16,649,700	–	–	–	16,649,700
Technical College Capacity	–	10,000,000	–	–	10,000,000
Artificial Intelligence Public-Private Partnership Ecosystem	–	5,000,000	–	–	5,000,000
Higher Education Research Grants	–	5,000,000	–	–	5,000,000
Enhanced Campus Safety & Security	–	3,430,200	–	–	3,430,200
Talent Ready Utah Initiatives	–	3,000,000	–	–	3,000,000
Cybersecurity Software & Tools	–	3,000,000	–	–	3,000,000
Internal Service Fund Adjustments	1,141,900	199,900	345,000	58,300	1,745,100
Video Conferencing Software[d]	–	1,600,000	–	–	1,600,000
Center for Civic Excellence	–	1,500,000	–	–	1,500,000
Higher Ed Dental Insurance Increase (4.9%)	412,800	–	108,700	–	521,500
O&M New Dedicated Projects	282,700	-282,700	–	–	–
SUU Music Building O&M	435,200	-435,200	–	–	–
Currently Funded O&M for Incomplete Projects	–	-3,053,000	–	–	-3,053,000
Performance Funding Restricted Account FY27 (Unearned)	–	-6,000,300	–	–	-6,000,300
Performance Funding Restricted Account (Unearned)	–	-17,339,000	–	–	-17,339,000
Higher Education Subtotal	*$90,564,600*	*$5,619,900*	*$20,534,700*	*$58,300*	*$116,777,500*

Recommended Adjustments	GF/ITF		Other		Total
	Ongoing	One-time	Ongoing	One-time	
Higher Education - Capital Projects					
SLCC Aviation Maintenance Building	–	–	–	14,272,900	14,272,900
WSU Student Services - North Renovation (Phase 2)	–	–	–	6,746,800	6,746,800
Utah Tech Health Sciences Building & Taylor Remodel Planning	–	–	–	6,063,000	6,063,000
BTC Main Building Partial Remodel, Renovation, & Repurpose	–	–	–	3,810,300	3,810,300
SWTC Diesel Technology Program Building	–	–	–	3,500,000	3,500,000
Higher Education - Capital Projects Subtotal	*$0*	*$0*	*$0*	*$34,393,000*	*$34,393,000*
Higher Education Total	**$90,564,600**	**$5,619,900**	**$20,534,700**	**$34,451,300**	**$151,170,500**
Education Total	**$239,273,400**	**$13,691,100**	**$33,267,100**	**$519,161,500**	**$805,393,100**

[a] *Excludes FY26 $5,092,600 ongoing increase that was appropriated one-time in SB1 in the 2025 General Session.*

[b] *Excludes $197,097,400 from other funds because it is non-state-directed local revenue (Voted and Board Local Levy Programs).*

[c] *Includes an ongoing reduction of $42,833,600 to account for the funding flowing into the Public Education Economic Stabilization account where it is used to fund one-time recommendations in accordance with Utah Code 53F-9-204; this avoids double counting the funding in the Public Education total.*

[d] *The $2,120,000 for Video Conferencing Software is split between Higher Education and Public Education based on usage.*

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

Table 17: Minimum School Program and School Building Programs

	FY 2025 Actual	FY 2026 Revised	FY 2027 Recommended
Section 1: Total Minimum School Program Revenue			
Revenue Sources			
Restricted State Revenue	–	–	–
Uniform School Fund	4,634,038,100	4,702,928,000	4,803,552,500
Uniform School Fund, One-time	-93,291,000	39,212,900	–
USF Restricted - Multiple Accounts	241,022,900	312,541,500	331,404,900
ITF Restricted - Multiple Accounts	420,355,200	459,807,700	466,511,000
Subtotal State Revenue	**$5,202,125,200**	**$5,514,490,100**	**$5,601,468,400**
Local Property Tax Revenue	–	–	–
Minimum Basic Tax Rate	531,898,200	551,590,900	758,381,400
Equity Pupil Tax Rate	108,461,300	108,461,300	108,461,300
WPU Value Rate	151,251,300	182,049,600	–
Voted Local Levy	550,072,700	560,961,500	673,406,300
Board Local Levy	416,277,600	422,312,600	506,965,200
Subtotal Local Revenue	**$1,757,961,100**	**$1,825,375,900**	**$2,047,214,200**
Federal Funds	-1,553,500	–	–
Transfers	–	–	–
Beginning Nonlapsing Balances	63,256,300	70,559,900	70,559,900
Closing Nonlapsing Balances	-70,559,900	-70,559,900	-70,559,900
Lapsing Balances	-7,100	–	–
Total Minimum School Program Revenue	**$6,951,222,100**	**$7,339,866,000**	**$7,648,682,600**

	FY 2025 Actual	WPUs	FY 2026 Revised	WPUs	FY 2027 Recommended
Section 2: Revenue & Expenditure Details by Program					
Part A: Basic School Program (Weighted Pupil Unit Programs)					
WPU Value	***$4,494***		***$4,674***		***$4,870***
Basic Tax Rate	***0.001408***		***0.001379***		***0.001352***
Revenue Sources					
Restricted State Revenue	–		–		–
Uniform School Fund	3,472,132,200		3,259,398,800		3,300,440,400
Uniform School Fund, One-time	-21,184,000		39,212,900		–
USF - Economic Stabilization Acct, One-time	45,000,000		51,000,000		91,376,300
Subtotal State Revenues	**$3,495,948,200**		**$3,349,611,700**		**$3,391,816,700**
Local Property Tax Revenue	–		–		–
Minimum Basic Tax Rate	–		–		–
Basic Levy	456,898,200		476,590,900		683,381,400
Basic Levy Increment Rate	75,000,000		75,000,000		75,000,000
Equity Pupil Tax Rate	108,461,300		108,461,300		108,461,300
WPU Value Rate	151,251,300		182,049,600		–
Subtotal Local Property Tax Revenues	**$791,610,800**		**$842,101,800**		**$866,842,700**
Transfers	–		–		–
Beginning Nonlapsing Balances	27,943,900		17,349,900		17,349,900
Closing Nonlapsing Balances	-17,349,900		-17,349,900		-17,349,900
Total Revenue	**$4,298,153,000**		**$4,191,713,500**		**$4,258,659,400**
Expenditures by Program		**WPUs**		**WPUs**	
Regular Basic School Program					
1. Kindergarten	187,999,600	41,603	194,453,900	40,379	196,645,700
2. Grades 1-12	2,787,314,900	604,599	2,825,895,900	593,727	2,891,450,500
3. Foreign Exchange Students	1,568,400	407	1,902,500	404	1,967,500
4. NESS	47,418,900	14,367	67,151,800	14,035	68,350,500
5. Professional Staff	258,789,000	–	–	–	–
6. Mid-Year Update	–	–	50,000,000	–	14,376,300
Subtotal	**$3,283,090,800**	**$660,976**	**$3,139,404,100**	**$648,545**	**$3,172,790,500**
Restricted Basic School Program					
7. Special Education - Regular - Add-on WPUs	452,210,900	101,987	476,687,300	102,348	498,434,800
8. Special Education - Regular - Self-Contained	51,934,100	11,691	54,643,800	11,928	58,089,400
9. Special Education - Pre-School	50,685,100	11,174	52,227,300	10,943	53,292,400
10. Special Education - Extended Year Program	2,043,800	452	2,112,600	443	2,157,400
11. Special Education - Impact Aid	9,218,500	1,300	6,074,400	1,273	6,199,500
12. Special Education - Extended Year for Special Educators	4,320,800	909	4,248,900	909	4,426,900
13. Students At Risk Add-on	124,850,300	27,918	130,501,400	26,861	130,813,100
14. Career & Technical Education - District Add-on	130,716,900	27,847	130,155,200	27,271	132,809,800
15. Class Size Reduction	189,081,800	41,861	195,658,500	40,995	199,645,600
Subtotal	**$1,015,062,200**	**225,139**	**$1,052,309,400**	**222,971**	**$1,085,868,900**
Total Expenditures	**$4,298,153,000**	**886,115**	**$4,191,713,500**	**871,516**	**$4,258,659,400**
Part B: Related to Basic School Program					
Revenue Sources					
Restricted State Revenue	–		–		–
Uniform School Fund	1,055,978,600		1,337,601,900		1,397,184,800
Uniform School Fund, One-time	-72,107,000		–		–
USF - Trust Distribution Account	106,221,900		111,314,500		133,551,600
USF - Economic Stabilization Acct, One-time	87,801,000		148,227,000		104,477,000
Income Tax Fund	–		–		–
ITF - Teacher and Student Success Account	197,041,000		228,549,600		228,549,600
ITF - Charter School Levy Account	39,510,900		47,454,800		54,158,100
Automobile Driver Education Tax Account	2,000,000		2,000,000		2,000,000
Federal Funds	-1,553,500		–		–
Transfers	–		–		–
Beginning Nonlapsing Balances	35,312,400		26,787,400		26,787,400
Closing Nonlapsing Balances	-26,787,400		-26,787,400		-26,787,400
Lapsing Balances	-7,100		–		–
Total Revenue	**$1,423,410,800**		**$1,875,147,800**		**$1,919,921,100**

	FY 2025 Actual		FY 2026 Revised		FY 2027 Recommended
Part B: Related to Basic School Program (Continued)					
Expenditures by Program		**Changes***		**Changes***	
Related to Basic Programs					
1. Pupil Transportation - To & From School	130,775,200		134,414,900	2,746,200	137,161,100
2. Charter School Local Replacement	271,513,100		302,909,000	39,908,000	342,817,000
3. Charter School Funding Base Program	11,465,000		11,465,000	3,600,000	11,465,000
4. Flexible Allocation - WPU Distribution	1,852,000		266,916,200	5,453,200	272,369,400
Subtotal	**$415,605,300**		**$715,705,100**		**$763,812,500**
Focus Populations					
5. Students At-Risk - Gang Prevention and Intervention	2,380,900		–		–
6. Youth-in-Custody	32,930,200		33,963,300	693,900	34,657,200
7. Adult Education	18,659,300		19,087,700	390,000	19,477,700
8 Enhancement for Accelerated Students	6,683,100		7,383,700	150,900	7,534,600
9. Concurrent Enrollment	20,664,100		23,345,400	3,831,500	27,176,900
10. Title I Schools in Improvement - Paraeducators	261,600		–		–
11. Early Learning	-1,553,500		–		–
12. English Language Learner Family Literacy Centers	974,100		45,200,000		–
13. Emergency Funding for English Learners	–		5,000,000		–
14. Special Education - Intensive Services	317,400		–		–
Subtotal	**$81,317,200**		**$133,980,100**		**$88,846,400**
Educator Supports					
15. Educator Salary Adjustments	427,544,000		490,498,200	19,401,900	509,900,100
16. Teacher Salary Supplement	24,943,500		26,036,200		26,036,200
17. Teacher Supplies & Materials	11,924,500		14,300,000	8,800,000	14,300,000
18. Effective Teachers in High-Poverty Schools	786,000		600,000		–
19. Elementary School Counselor Program	50,000		–		–
20. Grants for Professional Learning	3,918,800		–		–
21. Grow Your Own Teacher and Counselor Program	2,000,800		7,327,000	7,327,000	7,327,000
22. Educator Professional Time	74,000,000		77,700,000	78,300,000	78,300,000
Subtotal	**$545,167,600**		**$616,461,400**		**$635,863,300**
Statewide Initiatives					
23. School LAND Trust Program	106,214,800		111,314,500	27,329,700	133,551,600
24. Teacher and Student Success Program	197,152,800		228,549,600	31,508,600	228,549,600
25. Student Health and Counseling Support Program	26,716,500		23,480,000		23,480,000
26. Dual Immersion	7,646,900		7,859,700	160,600	8,020,300
27. Beverley Taylor Sorenson Arts Learning Program	20,578,300		19,445,000		19,445,000
28. Digital Teaching & Learning Program	23,011,400		18,352,400		18,352,400
Subtotal	**$381,320,700**		**$409,001,200**		**$431,398,900**
Total Expenditures	**$1,423,410,800**		**$1,875,147,800**		**$1,919,921,100**
Part C: Voted & Board Local Levy Programs					
Revenue Sources				**Changes***	
Restricted State Revenue					
Uniform School Fund	105,927,300		105,927,300		105,927,300
Uniform School Fund, One-time	–		–		–
ITF - Minimum Basic Growth Account	56,250,000		56,250,000		56,250,000
ITF - Local Levy Growth Account	127,553,300		127,553,300		127,553,300
Subtotal State Revenues	**$289,730,600**		**$289,730,600**		**$289,730,600**
Local Property Tax Revenue					
Voted Local Levy	550,072,700		560,961,500	112,444,800	673,406,300
Board Local Levy	416,277,600		422,312,600	84,652,600	506,965,200
Subtotal Local Property Tax Revenues	**$966,350,300**		**$983,274,100**		**$1,180,371,500**
Beginning Nonlapsing Balances	–		26,422,600		26,422,600
Closing Nonlapsing Balances	-26,422,600		-26,422,600		-26,422,600
Total Revenue	**$1,229,658,300**		**$1,273,004,700**		**$1,470,102,100**
Expenditures by Program					
Guarantee Rate (per 0.0001 Tax Rate per WPU)	***$64.05***		***$75.58***		***$81.73***
Voted and Board Local Levy Programs					
1. Voted Local Levy Program	740,041,300		761,947,600	112,444,800	874,392,400
2. Board Local Levy Program	489,617,000		511,057,100	37,133,200	595,709,700
Total Expenditures	**$1,229,658,300**		**$1,273,004,700**		**$1,470,102,100**
Total Minimum School Program Expenditures	**$6,951,222,100**		**$7,339,866,000**		**$7,648,682,600**
School Building Programs (Not Included in MSP Totals Above)					
Revenue Sources					
State Revenue					
Income Tax Fund	14,499,700		14,499,700		14,499,700
ITF - Minimum Basic Growth Account	18,750,000		18,750,000		18,750,000
Total Revenue	**$33,249,700**		**$33,249,700**		**$33,249,700**
Expenditures by Program					
Capital Outlay Programs					
1. Foundation	27,610,900		27,610,900		27,610,900
2. Enrollment Growth	5,638,800		5,638,800		5,638,800
Total Expenditures	**$33,249,700**		**$33,249,700**		**$33,249,700**

**Changes are proposed increases to the FY26 appropriated amount or revised FY27 base appropriation and may not reflect the absolute difference between fiscal years.*

Table 18: Capital Expenses Included in the Operating and Capital Budget

(in thousands of dollars)

Sources	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj. (Governor's Recommendation)	FY 2026 Total (Governor's Recommendation)	FY 2027 Base (Governor's Recommendation)	FY 2027 Adj. (Governor's Recommendation)	FY 2027 Total (Governor's Recommendation)	FY 26-27 % Change
General Fund	102,974	193,867	–	193,867	193,867	3,707	197,574	2%
General Fund, One-time	70,487	-19,369	-2,354	-21,723	–	2,131	2,131	110%
Income Tax Fund	157,316	155,152	–	155,152	155,152	–	155,152	0%
Income Tax Fund, One-time	–	6,200	-4,707	1,493	–	–	–	-100%
Transportation Fund	418,458	467,690	–	467,690	467,690	194	467,884	0%
Transportation Fund, One-time	45,505	755	100	855	–	50	50	-94%
General Fund Restricted	76,757	62,712	16	62,728	53,629	5,036	58,664	-6%
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	513,462	673,975	37,297	711,272	673,969	16,074	690,044	-3%
Federal Funds - COVID-19	9,487	–	–	–	–	–	–	
Dedicated Credits	59,811	74,755	350	75,105	74,755	350	75,105	0%
Federal Mineral Lease	43,252	30,813	–	30,813	30,813	–	30,813	0%
Capital Project Funds	212,488	203,613	15	203,628	81,205	34,685	115,890	-43%
Transportation Investment Fund	524,861	1,937,814	6	1,937,820	1,237,812	303	1,238,115	-36%
Enterprise Funds	46,071	99,060	-150	98,910	99,060	99	99,159	0%
Transfers	-17,215	1,508	30,000	31,508	1,508	30,000	31,508	0%
Other Financing Sources	-16,791	36,000	–	36,000	36,000	–	36,000	0%
Beginning Balance	1,289,838	714,228	–	714,228	209,497	–	209,497	-71%
Closing Balance	-708,773	-209,497	–	-209,497	-95,045	–	-95,045	55%
Lapsing Balance	-6,453	–	–	–	–	–	–	
Total	**$2,840,649**	**$4,448,392**	**$60,572**	**$4,508,964**	**$3,239,027**	**$92,628**	**$3,331,655**	**-26%**

Budget Line Item	FY 2025 Actual	FY 2026 Auth.	FY 2026 Adj.	FY 2026 Total	FY 2027 Base	FY 2027 Adj.	FY 2027 Total	FY 26-27 % Change
DFCM Capital Developments - Higher Education	148,280	98,819	–	98,819	–	34,393	34,393	-65%
DFCM Capital Developments - Other State Gov	37,591	77,710	–	77,710	3,577	63,500	67,077	-14%
DFCM Capital Developments - Public Education	208	–	–	–	–	–	–	
DFCM Capital Improvements	237,021	192,108	-8,207	183,901	255,341	-63,500	191,841	4%
DFCM Olympic and Paralympic Venues Grant Fund	7,300	6,555	–	6,555	–	–	–	-100%
DFCM Pass Through	37,367	–	500	500	–	–	–	-100%
DFCM Property Acquisition	1,499	–	–	–	–	–	–	
DNR Division of Recreation- Capital	18,829	98,934	6,004	104,938	107,614	8,554	116,168	11%
DNR DWR Capital Budget	3,744	4,910	–	4,910	6,109	–	6,109	24%
DNR State Parks Capital	29,354	93,187	370	93,556	72,409	2,889	75,298	-20%
Housing and Community Development Capital Budget	40,219	93,060	–	93,060	93,060	–	93,060	0%
Housing and Community Development Special Service Districts	4,336	3,016	–	3,016	3,016	–	3,016	0%
MBAA COR Adult Probation and Parole	–	89,293	646	89,939	89,572	5,855	95,427	6%
Min Lease Special Service Districts	38,916	27,798	–	27,798	27,798	–	27,798	0%
School Building Programs	33,250	27,611	–	27,611	27,611	–	27,611	0%
SITLA Capital budget	1,314	5,000	-150	4,850	5,000	–	5,000	3%
SITLA Land Stewardship & Restoration	690	1,000	–	1,000	1,000	99	1,099	10%
UDOT B & C Roads	256,082	227,418	–	227,418	227,418	–	227,418	0%
UDOT Construction Management	673,736	951,437	51,389	1,002,826	824,601	30,244	854,845	-15%
UDOT Cooperative Agreements	121,339	124,897	10,000	134,897	124,897	10,000	134,897	0%
UDOT Engineering Services	3,308	4,687	21	4,707	4,143	595	4,737	1%
UDOT Marda Dillree Corridor Preservation Fund	67,209	51,700	–	51,700	51,700	–	51,700	0%
UDOT Railroad Crossing Safety Grants	256	476	–	476	366	–	366	-23%
UDOT Rural Transportation Infrastructure Fund	21,732	22,000	–	22,000	22,000	–	22,000	0%
UDOT Share the Road	–	–	–	–	–	–	–	
UDOT Sidewalk Construction	316	1,777	–	1,777	500	–	500	-72%
UDOT TIF Capacity Program	957,723	1,864,394	–	1,864,394	1,124,947	–	1,124,947	-40%
UDOT Transit Transportation Investment	99,031	237,706	–	237,706	23,450	–	23,450	-90%
XVAA Cottonwood Canyons Transportation Investment	–	51,000	–	51,000	51,000	–	51,000	0%
XWAA Commuter Rail	–	46,900	–	46,900	46,900	–	46,900	0%
XXAA Active Transportation Investment	–	45,000	–	45,000	45,000	–	45,000	0%
Grand Total	**$2,840,649**	**$4,448,392**	**$60,572**	**$4,508,964**	**$3,239,027**	**$92,628**	**$3,331,655**	**-26%**

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

Table 19a: Debt Limits

(in millions of dollars)

Legal Debt Margin

	2021	2022	2023	2024	2025
Taxable Value	353,750	393,665	504,084	552,610	590,981
Fair Market Value	497,914	559,692	728,724	790,466	842,822
Debt Limit Amount (1.5%)	7,469	8,395	10,931	11,857	12,642
Net General Obligation Bonded Debt	2,706	2,314	1,922	1,554	1,162
Legal Debt Margin	4,706	6,081	9,009	10,303	11,480
Net General Obligation Bonded Debt Percent of Limit	36.23%	27.57%	17.58%	13.11%	9.19%

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

	2021	2022	2023	2024	2025
Appropriations Limitation Amount	4,162	4,412	4,845	5,587	5,506
Statutory Debt Limit (45%)	1,873	1,985	2,180	2,514	2,478
Net General Obligation Bonded Debt	2,706	2,314	1,922	1,554	1,162
Exempt Highway Construction Bonds	(2,214)	(1,890)	(1,565)	(1,266)	(943)
Net General Obligation Bonded Debt Subject to Limit	492	425	357	288	219
Additional General Obligation Debt Incurring Capacity	1,381	1,561	1,823	2,226	2,258

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, 2025
2010 B Highway Issue	9/30/2010	2019 – 2025	3.19% – 3.54%	621,980	76,415
2017 Highway/Prison Issue	7/10/2017	2019 – 2026	3.50% – 5.00%	142,070	62,655
2017 Refunding Issue	12/15/2017	2018 – 2028	0.0221	118,700	76,400
2018 Highway/Prison Issue	2/28/2018	2018 – 2032	3.13% – 5.00%	343,155	180,810
2019 Highway Issue	1/15/2019	2019 – 2033	5.00%	127,715	87,310
2020 Highway Issue	2/11/2020	2020 – 2034	3.00% – 5.00%	448,430	351,030
2020B Highway Issue	5/14/2020	2020 – 2034	3.00% – 5.00%	447,315	268,080
Total General Obligation Bonds Outstanding					*1,102,700*
Unamortized Bond Premium					59,547
Total General Obligation Bonds Payable					**$1,162,247**

State Building Ownership Authority Lease Revenue Bonds Payable

Bond Issue	Issued	Date	Rate	Issue	June 30, 2025
Government Activities					
Series 2012 A	11/20/2012	2017 – 2027	1.50% – 5.00%	11,755	1,700
Series 2016	4/5/2016	2016 – 2038	2.25% – 5.00%	93,625	68,075
Series 2018	2/21/2018	2020 – 2039	3.00% – 5.00%	2,920	2,290
Series 2024	9/17/2024				50,764
Total Lease Revenue Bonds Outstanding					*122,829*
Unamortized Bond Discount					3,214
Total Lease Revenue Bonds Payable					**$126,043**
Business-Type Activities					
Series 2012 A	11/20/2012	2017 – 2027	1.50% – 5.00%	3,855	5
Series 2016	4/5/2016	2016 – 2038	2.25% – 5.00%	4,525	3,100
Series 2018	2/21/2018	2020 – 2039	3.00% – 5.00%	15,545	12,190
Series 2020	2/27/2020	2021 – 2039	2.00% – 5.00%	18,865	15,340
Series 2022	6/22/2022	2022 – 2042	0.05	42,675	41,270
Series 2024	9/17/2024	2025-2044	5.00%	58	34,556
Total Lease Revenue Bonds Outstanding					*106,461*
Unamortized Bond Premium					9,299
Total Lease Revenue Bonds Payable					**$115,760**
Grand Total Revenue / Lease Revenue Bonds Payable					**$241,803**

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

Table 19c: General Obligation Bond Debt Service Requirements to Maturity

(in thousands of dollars)

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

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

Table 20: All Recommended Appropriations

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

			Governor's Recommendation					
Sources	**FY 2025 Actual**	**FY 2026 Auth.**	**FY 2026 Adj.**	**FY 2026 Total**	**FY 2027 Base**	**FY 2027 Adj.**	**FY 2027 Total**	**FY 26-27 % Change**
General Fund	4,101,291	3,914,042	–	3,914,042	3,914,042	84,604	3,998,646	2%
General Fund, One-time	337,303	122,677	33,699	156,376	–	4,046	4,046	-97%
Income Tax Fund	2,369,139	2,439,842	–	2,439,842	2,439,842	69,351	2,509,193	3%
Income Tax Fund, One-time	833,885	160,211	-46,709	113,502	–	290,509	290,509	156%
Uniform School Fund	5,093,771	5,162,660	–	5,162,660	5,162,660	144,691	5,307,352	3%
Uniform School Fund, One-time	-78,291	39,213	–	39,213	–	–	–	-100%
Transportation Fund	865,614	996,917	–	996,917	996,917	-55,619	941,298	-6%
Transportation Fund, One-time	58,578	6,421	-79,558	-73,137	–	7,771	7,771	111%
General Fund Restricted	886,750	869,235	15,519	884,754	736,573	99,272	835,845	-6%
Education Special Revenue	1,103,787	1,141,989	3	1,141,992	665,246	526,066	1,191,312	4%
Local Education Revenue	1,757,961	1,825,376	–	1,825,376	1,825,376	228,542	2,053,918	13%
Transportation Special Revenue	76,818	75,020	6,947	81,967	69,837	28,324	98,161	20%
Transportation Fund Restricted	12,166	1,166	–	1,166	1,166	–	1,166	0%
Federal Funds	6,902,781	8,377,430	267,332	8,644,762	7,972,943	355,605	8,328,548	-4%
Federal Funds - COVID-19	252,009	–	–	–	–	–	–	
Dedicated Credits	3,762,430	3,229,250	216,269	3,445,518	3,268,862	243,437	3,512,298	2%
Federal Mineral Lease	84,843	59,843	4	59,847	59,840	55	59,895	0%
Special Revenue	405,277	504,839	11,422	516,261	369,501	9,974	379,476	-26%
Private Purpose Trust Funds	5,873	10,559	199	10,759	6,520	381	6,900	-36%
Other Trust and Agency Funds	775,432	435,317	8	435,324	436,212	118	436,330	0%
Capital Project Funds	217,295	208,417	7,537	215,954	86,007	34,696	120,703	-44%
Transportation Investment Fund	1,167,755	2,162,978	6	2,162,983	1,462,976	-74,580	1,388,396	-36%
Internal Service Funds	8,194	–	–	–	–	–	–	
Enterprise Funds	267,344	238,810	1,524	240,334	234,553	22,210	256,763	7%
Transfers	1,993,766	1,041,037	56,877	1,097,915	1,038,256	99,923	1,138,179	4%
Other Financing Sources	1,284,154	1,361,379	216	1,361,595	1,361,451	-315	1,361,136	0%
Pass-through	51,781	2,958	1	2,959	2,957	21	2,978	1%
Beginning Balance	16,827,568	17,395,569	–	17,395,569	15,521,451	–	15,521,451	-11%
Closing Balance	-17,377,569	-15,521,451	–	-15,521,451	-13,724,030	–	-13,724,030	12%
Lapsing Balance	-274,728	-3,562	–	-3,562	-46	–	-46	99%
Restricted Revenue	8,063	–	–	–	–	–	–	
Income Tax Fund Restricted	–	102,588	–	102,588	122,588	–	122,588	19%
Total	**$33,781,035**	**$36,360,727**	**$491,297**	**$36,852,024**	**$34,031,698**	**$2,119,084**	**$36,150,782**	**-2%**

Appropriation Categories	**FY 2025 Actual**	**FY 2026 Auth.**	**FY 2026 Adj.**	**FY 2026 Total**	**FY 2027 Base**	**FY 2027 Adj.**	**FY 2027 Total**	**FY 26-27 % Change**
Operating & Capital Budget	27,029,385	30,821,857	374,976	31,196,833	28,864,188	1,833,059	30,697,247	-2%
Capital Project Funds	3,615,718	2,594,387	-49,473	2,544,914	2,488,965	-39,571	2,449,394	-4%
Enterprise & Loan Funds	592,361	670,106	17,570	687,675	553,632	82,036	635,667	-8%
Internal Service Funds	644,079	530,646	190,723	721,369	531,187	183,411	714,598	-1%
Transfers to Unrestricted Funds	56,378	–	19,000	19,000	–	12,000	12,000	-37%
Transfers to Rest. Funds & Accounts	1,518,756	1,483,270	-61,517	1,421,754	1,333,248	47,996	1,381,244	-3%
Fiduciary Funds	324,359	260,461	19	260,479	260,478	154	260,632	0%
Grand Total	**$33,781,035**	**$36,360,727**	**$491,297**	**$36,852,024**	**$34,031,698**	**$2,119,084**	**$36,150,782**	**-2%**

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

Table 21: Operating and Capital Budget by Agency and Source

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

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Agriculture and Food								
2025 Actuals	24,683,600	264,600	–	34,371,100	12,045,600	14,115,600	-4,138,400	81,342,100
2026 Recommended	23,237,800	268,800	–	7,620,500	14,440,600	11,939,300	23,885,400	81,392,400
2027 Recommended	24,403,300	279,700	–	7,150,800	16,467,500	44,623,300	30,864,700	123,789,300
FY 2026 to FY 2027 % Change	*5%*	*4%*	*0%*	*-6%*	*14%*	*274%*	*29%*	*52%*
Alcoholic Beverage Services								
2025 Actuals	–	–	–	–	–	91,866,900	-1,458,000	90,408,900
2026 Recommended	–	–	–	–	–	97,701,800	1,233,000	98,934,800
2027 Recommended	–	–	–	–	–	106,138,000	32,400	106,170,400
FY 2026 to FY 2027 % Change	*0%*	*0%*	*0%*	*0%*	*0%*	*9%*	*-97%*	*7%*
Attorney General								
2025 Actuals	39,371,100	156,200	–	4,385,500	1,383,000	6,305,800	1,517,600	53,119,200
2026 Recommended	45,764,100	161,700	–	6,455,100	2,869,000	4,314,700	2,196,100	61,760,700
2027 Recommended	45,859,700	168,600	–	6,672,500	2,915,700	3,664,300	7,120,900	66,401,700
FY 2026 to FY 2027 % Change	*0%*	*4%*	*0%*	*3%*	*2%*	*-15%*	*224%*	*8%*
Auditor								
2025 Actuals	5,121,100	–	–	–	3,761,000	–	-135,200	8,746,900
2026 Recommended	5,575,300	–	–	–	3,923,700	–	556,400	10,055,400
2027 Recommended	5,874,900	–	–	–	4,116,100	–	–	9,991,000
FY 2026 to FY 2027 % Change	*5%*	*0%*	*0%*	*0%*	*5%*	*0%*	*-100%*	*-1%*
Board of Pardons and Parole								
2025 Actuals	8,283,600	–	–	–	–	–	322,000	8,605,600
2026 Recommended	8,501,200	–	–	–	2,300	–	414,800	8,918,300
2027 Recommended	8,788,900	–	–	–	2,300	–	300,000	9,091,200
FY 2026 to FY 2027 % Change	*3%*	*0%*	*0%*	*0%*	*0%*	*0%*	*-28%*	*2%*
Capital Budget								
2025 Actuals	173,211,500	142,816,200	–	343,200	471,100	–	152,424,700	469,266,700
2026 Recommended	90,317,500	147,783,500	–	–	–	–	132,383,900	370,484,900
2027 Recommended	112,049,700	146,290,800	–	–	–	–	37,970,400	296,310,900
FY 2026 to FY 2027 % Change	*24%*	*-1%*	*0%*	*0%*	*0%*	*0%*	*-71%*	*-20%*
Capitol Preservation Board								
2025 Actuals	4,677,700	–	–	–	781,100	–	-462,900	4,995,900
2026 Recommended	6,582,400	–	–	–	919,300	–	-22,400	7,479,300
2027 Recommended	8,085,600	–	–	–	1,043,400	–	6,700	9,135,700
FY 2026 to FY 2027 % Change	*23%*	*0%*	*0%*	*0%*	*13%*	*0%*	*-130%*	*22%*
Career Service Review Office								
2025 Actuals	335,200	–	–	–	–	–	-23,100	312,100
2026 Recommended	344,400	–	–	–	–	–	–	344,400
2027 Recommended	359,300	–	–	–	–	–	–	359,300
FY 2026 to FY 2027 % Change	*4%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*4%*
Commerce								
2025 Actuals	288,000	–	–	492,900	5,475,200	50,812,200	230,400	57,298,700
2026 Recommended	296,200	–	–	516,900	3,822,800	53,220,000	2,779,400	60,635,300
2027 Recommended	309,000	–	–	615,500	3,992,800	54,234,000	3,813,300	62,964,600
FY 2026 to FY 2027 % Change	*4%*	*0%*	*0%*	*19%*	*4%*	*2%*	*37%*	*4%*
Corrections								
2025 Actuals	477,720,500	49,000	–	1,204,300	3,299,200	1,829,600	-5,308,600	478,794,000
2026 Recommended	494,725,800	49,000	–	1,415,900	3,755,900	3,096,200	-1,180,100	501,862,700
2027 Recommended	523,682,800	49,000	–	–	3,755,900	2,109,700	13,507,500	543,104,900
FY 2026 to FY 2027 % Change	*6%*	*0%*	*0%*	*-100%*	*0%*	*-32%*	*-1245%*	*8%*
Courts								
2025 Actuals	193,769,500	–	–	1,672,600	2,621,100	27,692,300	-7,098,500	218,657,000
2026 Recommended	196,913,700	–	–	760,000	6,009,400	27,283,700	6,185,000	237,151,800
2027 Recommended	209,756,200	–	–	662,500	6,009,400	27,297,700	1,105,500	244,831,300
FY 2026 to FY 2027 % Change	*7%*	*0%*	*0%*	*-13%*	*0%*	*0%*	*-82%*	*3%*
Cultural and Community Engagement								
2025 Actuals	53,165,000	–	–	11,887,700	12,829,400	4,248,700	-11,348,300	70,782,500
2026 Recommended	50,125,100	250,000	–	15,076,200	7,721,300	561,200	15,314,200	89,048,000
2027 Recommended	45,154,100	–	–	14,928,900	7,899,600	61,200	8,175,300	76,219,100
FY 2026 to FY 2027 % Change	*-10%*	*-100%*	*0%*	*-1%*	*2%*	*-89%*	*-47%*	*-14%*
Debt Service								
2025 Actuals	32,768,000	–	–	515,100	17,177,600	341,662,900	128,649,300	520,772,900
2026 Recommended	31,875,400	–	–	–	30,782,000	220,368,500	41,108,200	324,134,100
2027 Recommended	60,000,000	–	–	–	30,782,000	142,037,800	41,076,500	273,896,300
FY 2026 to FY 2027 % Change	*88%*	*0%*	*0%*	*0%*	*0%*	*-36%*	*0%*	*-15%*
Economic Opportunity								
2025 Actuals	81,751,000	24,242,300	118,000	14,486,500	618,300	35,606,900	4,723,300	161,546,300
2026 Recommended	52,321,500	24,268,100	118,000	2,243,300	442,300	32,343,500	7,815,800	119,552,500
2027 Recommended	56,063,000	24,316,700	118,000	2,524,800	611,900	28,343,600	22,193,500	134,171,500
FY 2026 to FY 2027 % Change	*7%*	*0%*	*0%*	*13%*	*38%*	*-12%*	*184%*	*12%*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Environmental Quality								
2025 Actuals	25,027,400	–	–	38,591,400	20,566,900	19,510,600	14,971,200	118,667,500
2026 Recommended	26,585,800	–	–	157,429,400	23,459,000	18,679,300	11,797,200	237,950,700
2027 Recommended	28,775,100	–	–	83,406,800	24,213,400	19,828,800	23,289,000	179,513,100
FY 2026 to FY 2027 % Change	*8%*	*0%*	*0%*	*-47%*	*3%*	*6%*	*97%*	*-25%*
Financial Institutions								
2025 Actuals	–	–	–	–	–	13,290,800	-656,600	12,634,200
2026 Recommended	–	–	–	–	–	12,295,000	–	12,295,000
2027 Recommended	–	–	–	–	–	12,817,500	–	12,817,500
FY 2026 to FY 2027 % Change	*0%*	*0%*	*0%*	*0%*	*0%*	*4%*	*0%*	*4%*
Government Operations								
2025 Actuals	48,702,400	892,900	451,100	4,344,300	11,862,200	7,702,600	45,877,000	119,832,500
2026 Recommended	48,167,100	1,615,600	452,300	125,600	15,756,900	5,201,700	55,784,900	127,104,100
2027 Recommended	64,789,000	1,620,900	451,100	154,500	17,074,000	5,254,500	42,636,800	131,980,800
FY 2026 to FY 2027 % Change	*35%*	*0%*	*0%*	*23%*	*8%*	*1%*	*-24%*	*4%*
Governor and Lieutenant Governor								
2025 Actuals	54,117,900	–	–	29,929,800	6,031,800	20,732,800	3,172,400	113,984,700
2026 Recommended	54,983,500	–	–	33,530,500	6,559,200	23,227,600	10,010,500	128,311,300
2027 Recommended	64,277,600	–	–	40,504,100	6,647,400	30,842,300	13,946,600	156,218,000
FY 2026 to FY 2027 % Change	*17%*	*0%*	*0%*	*21%*	*1%*	*33%*	*39%*	*22%*
Health and Human Services								
2025 Actuals	821,258,400	657,740,500	–	4,269,272,100	629,033,400	521,917,800	827,430,100	7,726,652,300
2026 Recommended	1,556,063,000	4,368,000	–	4,985,018,200	697,431,900	527,528,800	926,073,300	8,696,483,200
2027 Recommended	1,640,530,100	4,459,200	–	5,010,237,500	734,580,000	453,163,000	888,784,600	8,731,754,400
FY 2026 to FY 2027 % Change	*5%*	*2%*	*0%*	*1%*	*5%*	*-14%*	*-4%*	*0%*
Higher Education								
2025 Actuals	404,080,100	1,344,422,900	–	5,140,800	1,128,095,600	63,803,000	25,023,800	2,970,566,200
2026 Recommended	426,767,700	1,364,680,200	–	4,102,300	1,084,032,800	76,762,100	107,763,500	3,064,108,600
2027 Recommended	234,565,000	1,648,617,500	–	4,102,300	1,104,487,800	90,839,900	144,503,900	3,227,116,400
FY 2026 to FY 2027 % Change	*-45%*	*21%*	*0%*	*0%*	*2%*	*18%*	*34%*	*5%*
Insurance								
2025 Actuals	–	–	–	8,700	71,800	28,861,400	-1,483,500	27,458,400
2026 Recommended	–	–	–	–	90,000	32,599,400	385,900	33,075,300
2027 Recommended	–	–	–	–	90,000	40,181,300	6,713,100	46,984,400
FY 2026 to FY 2027 % Change	*0%*	*0%*	*0%*	*0%*	*0%*	*23%*	*1640%*	*42%*
Labor Commission								
2025 Actuals	8,416,000	–	–	3,207,100	193,200	5,615,200	-479,200	16,952,300
2026 Recommended	8,817,800	–	–	3,813,200	133,500	5,693,100	97,100	18,554,700
2027 Recommended	9,188,600	–	–	3,996,600	141,100	5,933,200	101,600	19,361,100
FY 2026 to FY 2027 % Change	*4%*	*0%*	*0%*	*5%*	*6%*	*4%*	*5%*	*4%*
Legislature								
2025 Actuals	50,885,000	–	–	–	5,200	–	65,100	50,955,300
2026 Recommended	53,274,400	–	–	–	43,300	–	125,600	53,443,300
2027 Recommended	55,321,400	–	–	–	58,700	–	125,600	55,505,700
FY 2026 to FY 2027 % Change	*4%*	*0%*	*0%*	*0%*	*36%*	*0%*	*0%*	*4%*
National Guard								
2025 Actuals	16,041,100	3,300,300	–	54,462,400	3,994,700	–	-376,500	77,422,000
2026 Recommended	12,989,700	1,650,300	–	76,207,800	3,827,500	–	6,127,200	100,802,500
2027 Recommended	19,366,100	1,650,300	–	70,842,700	3,890,900	–	1,731,700	97,481,700
FY 2026 to FY 2027 % Change	*49%*	*0%*	*0%*	*-7%*	*2%*	*0%*	*-72%*	*-3%*
Natural Resources								
2025 Actuals	132,310,800	–	–	164,833,300	37,420,600	265,451,900	-34,943,200	565,073,400
2026 Recommended	128,530,700	2,800	–	261,142,500	38,228,500	429,211,000	43,983,000	901,098,500
2027 Recommended	109,371,800	7,300	–	153,725,000	39,094,800	239,476,900	472,777,400	1,014,453,200
FY 2026 to FY 2027 % Change	*-15%*	*161%*	*0%*	*-41%*	*2%*	*-44%*	*975%*	*13%*
Public Education								
2025 Actuals	9,037,400	4,837,254,600	–	659,297,400	60,054,100	1,043,205,500	1,601,506,500	8,210,355,500
2026 Recommended	9,041,000	4,951,483,000	–	676,073,900	60,306,700	1,015,538,500	2,148,530,100	8,860,973,200
2027 Recommended	9,050,900	5,025,297,000	–	677,439,700	60,379,800	1,103,143,200	2,354,173,800	9,229,484,400
FY 2026 to FY 2027 % Change	*0%*	*1%*	*0%*	*0%*	*0%*	*9%*	*10%*	*4%*
Public Safety								
2025 Actuals	179,753,800	75,800	5,495,500	186,621,900	35,024,400	88,746,200	-6,018,700	489,698,900
2026 Recommended	191,513,500	79,500	5,495,500	150,198,800	43,161,700	109,756,800	47,774,000	547,979,800
2027 Recommended	194,961,400	83,700	5,495,500	86,985,900	44,154,000	90,463,100	8,234,900	430,378,500
FY 2026 to FY 2027 % Change	*2%*	*5%*	*0%*	*-42%*	*2%*	*-18%*	*-83%*	*-21%*
Public Service Commission								
2025 Actuals	–	–	–	–	42,226,400	3,049,500	-4,143,900	41,132,000
2026 Recommended	–	–	–	–	42,001,700	1,509,900	-1,122,700	42,388,900
2027 Recommended	–	–	–	–	44,033,500	3,620,000	-1,977,600	45,675,900
FY 2026 to FY 2027 % Change	*0%*	*0%*	*0%*	*0%*	*5%*	*140%*	*76%*	*8%*
School and Inst. Trust Fund Office								
2025 Actuals	–	–	–	–	100	4,342,200	-1,610,500	2,731,800
2026 Recommended	–	–	–	–	–	4,388,600	–	4,388,600
2027 Recommended	–	–	–	–	–	4,626,100	–	4,626,100
FY 2026 to FY 2027 % Change	*0%*	*0%*	*0%*	*0%*	*0%*	*5%*	*0%*	*5%*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
School and Inst. Trust Lands Admin.								
2025 Actuals	–	–	–	–	–	21,981,200	-4,800,800	17,180,400
2026 Recommended	–	–	–	–	–	22,220,900	–	22,220,900
2027 Recommended	–	–	–	–	–	23,301,400	4,300,000	27,601,400
FY 2026 to FY 2027 % Change	*0%*	*0%*	*0%*	*0%*	*0%*	*5%*	*0%*	*24%*
Tax Commission								
2025 Actuals	19,530,300	29,282,200	5,857,400	735,000	10,355,900	67,434,700	-6,929,000	126,266,500
2026 Recommended	33,048,900	30,086,800	5,857,400	785,900	11,293,200	53,651,300	-3,218,400	131,505,100
2027 Recommended	36,488,800	31,365,100	5,857,400	823,100	11,727,400	49,774,900	3,732,000	139,768,700
FY 2026 to FY 2027 % Change	*10%*	*4%*	*0%*	*5%*	*4%*	*-7%*	*-216%*	*6%*
Transportation								
2025 Actuals	28,358,500	–	832,099,300	566,918,800	78,633,900	593,038,800	632,535,100	2,731,584,400
2026 Recommended	7,833,700	–	913,586,600	826,957,200	94,690,000	1,992,230,500	530,013,100	4,365,311,100
2027 Recommended	3,392,900	–	938,876,000	838,966,100	94,690,000	1,312,262,900	112,397,400	3,300,585,300
FY 2026 to FY 2027 % Change	*-57%*	*0%*	*3%*	*1%*	*0%*	*-34%*	*-79%*	*-24%*
Treasurer								
2025 Actuals	1,486,400	–	–	–	1,484,700	708,700	2,481,800	6,161,600
2026 Recommended	1,564,900	–	–	–	4,100	699,600	6,092,500	8,361,100
2027 Recommended	1,413,900	–	–	–	4,100	725,300	5,859,300	8,002,600
FY 2026 to FY 2027 % Change	*-10%*	*0%*	*0%*	*0%*	*0%*	*4%*	*-4%*	*-4%*
Utah Communications Authority								
2025 Actuals	–	–	–	–	–	32,100,400	–	32,100,400
2026 Recommended	–	–	–	–	–	32,004,300	–	32,004,300
2027 Recommended	–	–	–	–	–	32,004,300	–	32,004,300
FY 2026 to FY 2027 % Change	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*	*0%*
Utah Education and Telehealth Network								
2025 Actuals	881,100	39,134,500	–	13,617,600	9,977,900	–	4,585,600	68,196,700
2026 Recommended	890,500	38,515,900	–	828,900	9,871,600	–	8,810,400	58,917,300
2027 Recommended	890,500	37,810,700	–	850,300	14,871,600	520,000	4,622,100	59,565,200
FY 2026 to FY 2027 % Change	*0%*	*-2%*	*0%*	*3%*	*51%*	*0%*	*-48%*	*1%*
Veterans and Military Affairs								
2025 Actuals	10,106,600	200,000	–	58,288,100	1,489,600	–	-9,402,400	60,681,900
2026 Recommended	6,503,800	200,000	–	82,976,800	604,100	–	2,196,100	92,480,800
2027 Recommended	55,525,500	200,000	–	96,081,500	783,400	–	34,200	152,624,600
FY 2026 to FY 2027 % Change	*754%*	*0%*	*0%*	*16%*	*30%*	*0%*	*-98%*	*65%*
Workforce Services								
2025 Actuals	139,516,900	36,178,000	–	874,047,000	36,466,900	125,655,300	6,583,300	1,218,447,400
2026 Recommended	194,857,800	3,184,300	–	1,235,930,000	25,522,700	156,442,400	69,383,000	1,685,320,200
2027 Recommended	151,916,800	3,254,300	–	1,139,857,200	25,157,300	158,809,700	158,310,800	1,637,306,100
FY 2026 to FY 2027 % Change	*-22%*	*2%*	*0%*	*-8%*	*-1%*	*2%*	*128%*	*-3%*
Total Funds								
2025 Actuals	3,044,655,900	7,116,010,000	844,021,300	6,998,674,600	2,173,451,900	3,501,289,500	3,351,281,900	27,029,385,100
2026 Recommended	3,768,014,200	6,568,647,500	925,509,800	8,529,208,900	2,231,707,000	4,970,469,700	4,203,276,000	31,196,833,100
2027 Recommended	3,780,211,900	6,925,470,800	950,798,000	8,240,528,300	2,303,675,800	4,086,097,900	4,410,463,900	30,697,246,600
FY 2026 to FY 2027 % Change	*0%*	*5%*	*3%*	*-3%*	*3%*	*-18%*	*5%*	*-2%*

Table 22: Compensation Adjustments Summary

Recommended Adjustments	GF/ITF		Other		Total
	Ongoing	One-time	Ongoing	One-time	
State Agencies - Standard Adjustments					
COLA (2.6%)	35,309,800		30,058,300		65,368,100
Health Insurance Increase (11.8%)	27,016,700		23,616,200		50,632,900
Pay-for-Performance		27,162,400		23,119,800	50,282,200
ISF Compensation Impact	5,907,100	2,738,500			8,645,600
Employee 401(k) Match	731,200			6,120,500	6,851,700
Dental Insurance Increase (4.9%)	469,700		409,100		878,800
State Employee Benefit Amendments (2025 GS, SB.22)	-265,600	-265,600	348,900	348,900	166,600
Benefit Set-Asides	-414,500	-577,100			-991,600
Retirement Rate Changes	-1,113,600		-134,500		-1,248,100
Sunset Long-Term Disability Pilot	-1,833,400		-1,573,100		-3,406,500
State Agencies - Standard Adjustments Subtotal	*65,807,400*	*29,058,200*	*52,724,900*	*29,589,200*	*177,179,700*
State Agencies - Modernizing State Employment					
Tier 2 Employee 401(k) Match 2%	7,698,300	250,000		5,595,700	13,544,000
Job Architecture	4,000,000				4,000,000
Leave Reform	534,000				534,000
State Agencies - Modernizing State Employment Subtotal	*12,232,300*	*250,000*	*0*	*5,595,700*	*18,078,000*
State Agencies Total	**$78,039,700**	**$29,308,200**	**$52,724,900**	**$35,184,900**	**$195,257,700**
Higher Education					
COLA (2.6%)	42,074,300		11,884,800		53,959,100
Health Insurance Increase (11.8%)	29,568,000		8,196,200		37,764,200
Dental Insurance Increase (4.9%)	412,800		108,700		521,500
Higher Education Total	**$72,055,100**	**$0**	**$20,189,700**	**$0**	**$92,244,800**
Additional Agency-Specific Adjustments					
Alcoholic Beverage Services - Required (32B-2-301)	2,757,400				2,757,400
Additional Agency-Specific Adjustments Total	**$2,757,400**	**$0**	**$0**	**$0**	**$2,757,400**
Total Compensation Adjustments	**$152,852,200**	**$29,308,200**	**$72,914,600**	**$35,184,900**	**$290,259,900**

GF/ITF includes other funds that impact General revenue.

Does not included FY26 1x pay-for-performance that will be reallocated from the Finance Mandated line item and funded with other sources.

Table 23: Estimated FTE by Agency

		Governor's Recommendation				
Agency	Actual FY 2025	Recommended FY 2026	Base FY 2027	FY2027 Change	Recommended FY 2027	FY26-27 % Change
Agriculture and Food	298	323	323	6	329	2%
Alcoholic Beverage Services	562	558	558	–	558	0%
Attorney General	518	606	606	–	606	0%
Auditor	40	53	53	–	53	0%
Board of Pardons and Parole	43	42	42	–	42	0%
Capitol Preservation Board	14	11	11	–	11	0%
Career Service Review Office	2	2	2	–	2	0%
Commerce	320	294	294	–	294	0%
Corrections	2,514	2,728	2,728	–	2,728	0%
Courts	1,092	1,213	1,213	13	1,226	1%
Cultural and Community Engagement	184	155	155	–	155	0%
Economic Opportunity	108	99	99	–	99	0%
Environmental Quality	398	431	431	–	431	0%
Financial Institutions	59	66	66	–	66	0%
Government Operations	1,368	1,527	1,527	–	1,527	0%
Governor and Lieutenant Governor	89	79	79	–	79	0%
Health and Human Services	5,570	5,836	5,836	–	5,836	0%
Insurance	95	98	98	–	98	0%
Juvenile Justice Services	86	96	96	–	96	0%
Labor Commission	118	119	119	–	119	0%
Legislature	212	208	208	–	208	0%
National Guard	251	264	264	–	264	0%
Natural Resources	1,703	1,541	1,541	20	1,561	1%
Public Education	884	820	820	–	820	0%
Public Safety	1,626	1,497	1,497	1	1,498	0%
Public Service Commission	17	19	19	–	19	0%
School and Inst. Trust Fund Office	11	5	5	–	5	0%
School and Inst. Trust Lands Admin.	72	77	77	2	79	3%
Tax Commission	657	723	723	–	723	0%
Transportation	1,768	1,834	1,834	14	1,848	1%
Treasurer	30	52	52	–	52	0%
Utah Education and Telehealth Network	147	131	131	–	131	0%
Veterans and Military Affairs	40	34	34	–	34	0%
Workforce Services	2,011	2,248	2,248	97	2,345	4%
Total	22,906	23,788	23,788	153	23,941	–

This table does not include Higher Education FTE which includes an estimated 3 FTE reduction in FY27.

Agency Tables

Agency Budget Recommendations

Table 24

Agriculture and Food

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**24,683,600**	**264,600**	**–**	**34,371,100**	**12,045,600**	**14,115,600**	**(4,138,400)**	**81,342,100**
FY 2025 Total	**24,683,600**	**264,600**	**–**	**34,371,100**	**12,045,600**	**14,115,600**	**(4,138,400)**	**81,342,100**
FY 2026								
FY 2026 Authorized	**23,048,300**	**268,600**	**–**	**7,067,000**	**11,624,000**	**10,755,700**	**23,673,600**	**76,437,200**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Brand Inspections Operations	–	–	–	–	–	300,000	–	300,000
Industrial Hemp Adjustment	–	–	–	–	–	850,000	–	850,000
Compensation								
P4P Reallocation	112,200	–	–	36,900	66,900	31,100	8,400	255,500
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	3,500	–	–	1,400	2,500	1,100	500	9,000
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	73,800	200	–	15,200	25,200	1,400	1,700	117,500
Variable Revenue Adjustment								
Dedicated Credits Adjustment	–	–	–	–	2,357,000	–	–	2,357,000
Expendable Receipts Adjustment	–	–	–	–	365,000	–	–	365,000
Federal Funds Adjustment	–	–	–	500,000	–	–	–	500,000
Transfers Adjustment	–	–	–	–	–	–	201,200	201,200
One-time Total	*189,500*	*200*	*–*	*553,500*	*2,816,600*	*1,183,600*	*211,800*	*4,955,200*
FY 2026 Recommended Adjustments Total	**189,500**	**200**	**–**	**553,500**	**2,816,600**	**1,183,600**	**211,800**	**4,955,200**
FY 2026 Total	**23,237,800**	**268,800**	**–**	**7,620,500**	**14,440,600**	**11,939,300**	**23,885,400**	**81,392,400**
FY 2027								
FY 2027 Base	**21,520,300**	**267,800**	**–**	**7,036,300**	**11,565,600**	**10,337,300**	**30,561,000**	**81,288,300**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Agriculture Voluntary Incentive Program	2,000,000	–	–	–	–	–	–	2,000,000
Agriculture Water Optimization	–	–	–	–	–	34,500,800	–	34,500,800
Compensation								
Employee 401(k) Match	55,900	700	–	25,000	35,800	14,300	6,700	138,400
Pay-for-Performance	203,400	3,100	–	90,300	138,500	57,300	23,400	516,000
Tier 2 Employee 401(k) Match (2%)	65,800	1,500	–	26,300	43,200	14,700	7,500	159,000
Variable Revenue Adjustment								
Federal Funds Adjustment	–	–	–	35,000	–	–	–	35,000
One-time Total	*2,325,100*	*5,300*	*–*	*176,600*	*217,500*	*34,587,100*	*37,600*	*37,349,200*
Ongoing								
Adjustment								
Brand Inspections Operations	–	–	–	–	–	300,000	–	300,000
Specialized Products Enforcement & Education	–	–	–	–	1,546,300	(765,000)	–	781,300
Compensation								
COLA (2.6%)	264,200	4,000	–	117,300	180,000	74,400	30,700	670,600
Dental Insurance Increase (4.9%)	4,800	–	–	2,100	3,900	1,400	500	12,700
Health Insurance Increase (11.8%)	284,000	2,500	–	125,200	217,900	86,500	33,100	749,200
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	3,500	–	–	1,400	2,500	1,100	500	9,000
Sunset Long-Term Disability Pilot	(14,400)	(200)	–	(6,300)	(9,700)	(3,800)	(1,600)	(36,000)

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(9,500)	–	–	(2,000)	(2,300)	–	–	(13,800)
ISF Rate Impact - FY26 Compensation	73,800	200	–	15,200	25,200	1,400	1,700	117,500
ISF Rate Impact - Government Operations	(48,500)	100	–	(5,500)	2,100	2,900	(700)	(49,600)
Variable Revenue Adjustment								
Dedicated Credits Adjustment	–	–	–	–	2,353,500	–	–	2,353,500
Expendable Receipts Adjustment	–	–	–	–	365,000	–	–	365,000
Federal Funds Adjustment	–	–	–	(309,500)	–	–	–	(309,500)
Transfers Adjustment	–	–	–	–	–	–	201,900	201,900
Ongoing Total	*557,900*	*6,600*	–	*(62,100)*	*4,684,400*	*(301,100)*	*266,100*	*5,151,800*
FY 2027 Recommended Adjustments Total	**2,883,000**	**11,900**	**–**	**114,500**	**4,901,900**	**34,286,000**	**303,700**	**42,501,000**
FY 2027 Total	**24,403,300**	**279,700**	**–**	**7,150,800**	**16,467,500**	**44,623,300**	**30,864,700**	**123,789,300**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**6,056,100**	**441,700**	**2,990,800**	**9,488,600**
FY 2025 Total	**–**	**–**	**–**	**–**	**6,056,100**	**441,700**	**2,990,800**	**9,488,600**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**4,438,700**	**447,300**	**3,009,500**	**7,895,500**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	–	–	–	–	23,400	3,400	–	26,800
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	900	–	–	900
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	3,400	300	–	3,700
One-time Total	–	–	–	–	*27,700*	*3,700*	–	*31,400*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**27,700**	**3,700**	**–**	**31,400**
FY 2026 Total	**–**	**–**	**–**	**–**	**4,466,400**	**451,000**	**3,009,500**	**7,926,900**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**4,422,700**	**–**	**3,023,900**	**7,446,600**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	11,200	–	–	11,200
Pay-for-Performance	–	–	–	–	51,600	–	–	51,600
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	22,500	–	–	22,500
One-time Total	–	–	–	–	*85,300*	–	–	*85,300*
Ongoing								
Adjustment								
Specialized Products Enforcement & Education	–	–	–	–	–	940,000	–	940,000
Compensation								
COLA (2.6%)	–	–	–	–	67,000	–	–	67,000
Dental Insurance Increase (4.9%)	–	–	–	–	1,100	200	–	1,300
Health Insurance Increase (11.8%)	–	–	–	–	72,000	14,200	–	86,200
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	900	–	–	900
Sunset Long-Term Disability Pilot	–	–	–	–	(3,700)	–	–	(3,700)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	3,400	300	–	3,700
ISF Rate Impact - Government Operations	–	–	–	–	2,600	300	–	2,900
Ongoing Total	–	–	–	–	*143,300*	*955,000*	–	*1,098,300*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**228,600**	**955,000**	**–**	**1,183,600**
FY 2027 Total	**–**	**–**	**–**	**–**	**4,651,300**	**955,000**	**3,023,900**	**8,630,200**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	5,304,300	–	–	–	–	–	–	5,304,300
FY 2025 Total	5,304,300	–	–	–	–	–	–	5,304,300
FY 2026								
FY 2026 Authorized	5,554,300	–	–	–	–	–	–	5,554,300
FY 2026 Total	5,554,300	–	–	–	–	–	–	5,554,300
FY 2027								
FY 2027 Base	5,554,300	–	–	–	–	–	–	5,554,300
FY 2027 Total	5,554,300	–	–	–	–	–	–	5,554,300

Table 25

Alcoholic Beverage Services

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**–**	**91,866,900**	**(1,458,000)**	**90,408,900**
FY 2025 Total	**–**	**–**	**–**	**–**	**–**	**91,866,900**	**(1,458,000)**	**90,408,900**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**–**	**97,159,300**	**1,233,000**	**98,392,300**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	–	–	–	–	–	353,000	–	353,000
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	14,500	–	14,500
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	175,000	–	175,000
One-time Total	–	–	–	–	–	*542,500*	–	*542,500*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**542,500**	**–**	**542,500**
FY 2026 Total	**–**	**–**	**–**	**–**	**–**	**97,701,800**	**1,233,000**	**98,934,800**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**–**	**97,011,000**	**32,400**	**97,043,400**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Third Party Inventory Count	–	–	–	–	–	525,000	–	525,000
Compensation								
Employee 401(k) Match	–	–	–	–	–	167,400	–	167,400
Pay-for-Performance	–	–	–	–	–	802,200	–	802,200
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	–	239,800	–	239,800
One-time Total	–	–	–	–	–	*1,734,400*	–	*1,734,400*
Ongoing								
Adjustment								
Parents Empowered Adjustment	–	–	–	–	–	(36,700)	–	(36,700)
Compensation								
COLA (2.6%)	–	–	–	–	–	1,042,900	–	1,042,900
Dental Insurance Increase (4.9%)	–	–	–	–	–	12,100	–	12,100
Health Insurance Increase (11.8%)	–	–	–	–	–	742,400	–	742,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	14,500	–	14,500
Sunset Long-Term Disability Pilot	–	–	–	–	–	(46,000)	–	(46,000)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	–	–	–	–	4,300	–	4,300
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	175,000	–	175,000
ISF Rate Impact - Government Operations	–	–	–	–	–	276,700	–	276,700
Base Adjustment								
Alcoholic Beverage Services - Required (32B-2-301)	–	–	–	–	–	2,757,400	–	2,757,400
Cost of Doing Business	–	–	–	–	–	2,450,000	–	2,450,000
Ongoing Total	–	–	–	–	–	*7,392,600*	–	*7,392,600*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**9,127,000**	**–**	**9,127,000**
FY 2027 Total	**–**	**–**	**–**	**–**	**–**	**106,138,000**	**32,400**	**106,170,400**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	–	–	–	–	6,688,900	–	78,311,100	85,000,000
FY 2025 Total	–	–	–	–	6,688,900	–	78,311,100	85,000,000
FY 2026								
FY 2026 Authorized	–	–	–	–	–	–	30,000,000	30,000,000
FY 2026 Total	–	–	–	–	–	–	30,000,000	30,000,000
FY 2027								
FY 2027 Base	–	–	–	–	–	–	20,000,000	20,000,000
FY 2027 Total	–	–	–	–	–	–	20,000,000	20,000,000

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	–	–	–	–	–	–	85,000,000	85,000,000
FY 2025 Total	–	–	–	–	–	–	85,000,000	85,000,000

Table 26

Attorney General

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**39,371,100**	**156,200**	**–**	**4,385,500**	**1,383,000**	**6,305,800**	**1,517,600**	**53,119,200**
FY 2025 Total	**39,371,100**	**156,200**	**–**	**4,385,500**	**1,383,000**	**6,305,800**	**1,517,600**	**53,119,200**
FY 2026								
FY 2026 Authorized	**45,747,200**	**161,600**	**–**	**6,453,600**	**2,868,700**	**4,314,500**	**2,114,900**	**61,660,500**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	5,700	–	–	800	200	100	300	7,100
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	11,200	100	–	700	100	100	200	12,400
Variable Revenue Adjustment								
Appropriation DQA Transfer Revenue Adjustment	–	–	–	–	–	–	80,700	80,700
One-time Total	*16,900*	*100*	*–*	*1,500*	*300*	*200*	*81,200*	*100,200*
FY 2026 Recommended Adjustments Total	**16,900**	**100**	**–**	**1,500**	**300**	**200**	**81,200**	**100,200**
FY 2026 Total	**45,764,100**	**161,700**	**–**	**6,455,100**	**2,869,000**	**4,314,700**	**2,196,100**	**61,760,700**
FY 2027								
FY 2027 Base	**43,431,600**	**160,200**	**–**	**6,411,400**	**2,859,500**	**3,634,800**	**6,952,800**	**63,450,300**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Legal Innovation and Support	450,000	–	–	–	–	–	–	450,000
Compensation								
Discretionary Compensation Adjustment	575,800	2,200	–	78,900	17,000	8,900	26,800	709,600
Employee 401(k) Match	102,800	400	–	13,700	3,000	1,600	4,800	126,300
Tier 2 Employee 401(k) Match (2%)	170,900	600	–	18,500	3,700	1,600	4,100	199,400
One-time Total	*1,299,500*	*3,200*	*–*	*111,100*	*23,700*	*12,100*	*35,700*	*1,485,300*
Ongoing								
Compensation								
COLA (2.6%)	748,400	2,800	–	102,600	22,200	11,600	35,000	922,600
Dental Insurance Increase (4.9%)	6,400	–	–	900	200	100	300	7,900
Health Insurance Increase (11.8%)	358,900	1,600	–	54,300	11,700	6,200	18,400	451,100
Retirement Rate Changes	(13,800)	–	–	(4,900)	(1,000)	(200)	(1,100)	(21,000)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	5,700	–	–	800	200	100	300	7,100
Sunset Long-Term Disability Pilot	(40,300)	(200)	–	(5,400)	(1,100)	(600)	(1,800)	(49,400)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	11,200	100	–	700	100	100	200	12,400
ISF Rate Impact - Government Operations	52,100	900	–	1,000	200	100	400	54,700
Variable Revenue Adjustment								
Appropriation DQA Transfer Revenue Adjustment	–	–	–	–	–	–	80,700	80,700
Ongoing Total	*1,128,600*	*5,200*	*–*	*150,000*	*32,500*	*17,400*	*132,400*	*1,466,100*
FY 2027 Recommended Adjustments Total	**2,428,100**	**8,400**	**–**	**261,100**	**56,200**	**29,500**	**168,100**	**2,951,400**
FY 2027 Total	**45,859,700**	**168,600**	**–**	**6,672,500**	**2,915,700**	**3,664,300**	**7,120,900**	**66,401,700**

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**67,250,500**	**–**	**642,900**	**67,893,400**
FY 2025 Total	**–**	**–**	**–**	**–**	**67,250,500**	**–**	**642,900**	**67,893,400**
FY 2026								
FY 2026 Authorized	**30,000**	**–**	**–**	**–**	**68,785,200**	**–**	**(685,900)**	**68,129,300**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	11,800	–	–	11,800
Variable Revenue Adjustment								
Appropriation DTF Revenue Adjustment	–	–	–	–	2,913,900	–	–	2,913,900
Appropriation DTG Revenue Adjustment	–	–	–	–	2,865,500	–	–	2,865,500
One-time Total	*–*	*–*	*–*	*–*	*5,791,200*	*–*	*–*	*5,791,200*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**5,791,200**	**–**	**–**	**5,791,200**
FY 2026 Total	**30,000**	**–**	**–**	**–**	**74,576,400**	**–**	**(685,900)**	**73,920,500**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**68,701,400**	**–**	**(835,900)**	**67,865,500**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Agency Public Policy Legal Support	5,000,000	–	–	–	–	–	–	5,000,000
Compensation								
Discretionary Compensation Adjustment	–	–	–	–	1,220,300	–	–	1,220,300
Employee 401(k) Match	–	–	–	–	202,900	–	–	202,900
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	378,500	–	–	378,500
One-time Total	*5,000,000*	*–*	*–*	*–*	*1,801,700*	*–*	*–*	*6,801,700*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	1,586,500	–	–	1,586,500
Dental Insurance Increase (4.9%)	–	–	–	–	13,000	–	–	13,000
Health Insurance Increase (11.8%)	–	–	–	–	743,200	–	–	743,200
Retirement Rate Changes	–	–	–	–	(1,100)	–	–	(1,100)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	11,800	–	–	11,800
Sunset Long-Term Disability Pilot	–	–	–	–	(87,700)	–	–	(87,700)
Variable Revenue Adjustment								
Appropriation DTF Revenue Adjustment	–	–	–	–	3,372,700	–	–	3,372,700
Appropriation DTG Revenue Adjustment	–	–	–	–	3,000,500	–	–	3,000,500
Ongoing Total	*–*	*–*	*–*	*–*	*8,638,900*	*–*	*–*	*8,638,900*
FY 2027 Recommended Adjustments Total	**5,000,000**	**–**	**–**	**–**	**10,440,600**	**–**	**–**	**15,440,600**
FY 2027 Total	**5,000,000**	**–**	**–**	**–**	**79,142,000**	**–**	**(835,900)**	**83,306,100**

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**–**	**–**	**46,600**	**46,600**
FY 2025 Total	**–**	**–**	**–**	**–**	**–**	**–**	**46,600**	**46,600**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**–**	**–**	**1,225,000**	**1,225,000**
FY 2026 Total	**–**	**–**	**–**	**–**	**–**	**–**	**1,225,000**	**1,225,000**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**–**	**–**	**1,225,000**	**1,225,000**
FY 2027 Total	**–**	**–**	**–**	**–**	**–**	**–**	**1,225,000**	**1,225,000**

Table 27

Auditor

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**5,121,100**	**–**	**–**	**–**	**3,761,000**	**–**	**(135,200)**	**8,746,900**
FY 2025 Total	**5,121,100**	**–**	**–**	**–**	**3,761,000**	**–**	**(135,200)**	**8,746,900**
FY 2026								
FY 2026 Authorized	**5,565,900**	**–**	**–**	**–**	**3,916,800**	**–**	**556,400**	**10,039,100**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,100	–	–	–	700	–	–	1,800
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	8,300	–	–	–	6,200	–	–	14,500
One-time Total	*9,400*	–	–	–	*6,900*	–	–	*16,300*
FY 2026 Recommended Adjustments Total	**9,400**	**–**	**–**	**–**	**6,900**	**–**	**–**	**16,300**
FY 2026 Total	**5,575,300**	**–**	**–**	**–**	**3,923,700**	**–**	**556,400**	**10,055,400**
FY 2027								
FY 2027 Base	**5,511,500**	**–**	**–**	**–**	**3,880,000**	**–**	**–**	**9,391,500**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Discretionary Compensation Adjustment	101,600	–	–	–	66,700	–	–	168,300
Employee 401(k) Match	21,600	–	–	–	14,200	–	–	35,800
Tier 2 Employee 401(k) Match (2%)	35,600	–	–	–	21,600	–	–	57,200
One-time Total	*158,800*	–	–	–	*102,500*	–	–	*261,300*
Ongoing								
Compensation								
COLA (2.6%)	131,700	–	–	–	86,500	–	–	218,200
Dental Insurance Increase (4.9%)	1,000	–	–	–	600	–	–	1,600
Health Insurance Increase (11.8%)	55,500	–	–	–	34,400	–	–	89,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,100	–	–	–	700	–	–	1,800
Sunset Long-Term Disability Pilot	(6,900)	–	–	–	(4,500)	–	–	(11,400)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(600)	–	–	–	(500)	–	–	(1,100)
ISF Rate Impact - FY26 Compensation	8,300	–	–	–	6,200	–	–	14,500
ISF Rate Impact - Government Operations	14,500	–	–	–	10,200	–	–	24,700
Ongoing Total	*204,600*	–	–	–	*133,600*	–	–	*338,200*
FY 2027 Recommended Adjustments Total	**363,400**	**–**	**–**	**–**	**236,100**	**–**	**–**	**599,500**
FY 2027 Total	**5,874,900**	**–**	**–**	**–**	**4,116,100**	**–**	**–**	**9,991,000**

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
FY 2025								
FY 2025 Actual	**8,283,600**	**–**	**–**	**–**	**–**	**–**	**322,000**	**8,605,600**
FY 2025 Total	**8,283,600**	**–**	**–**	**–**	**–**	**–**	**322,000**	**8,605,600**
FY 2026								
FY 2026 Authorized	**8,417,200**	**–**	**–**	**–**	**2,300**	**–**	**414,800**	**8,834,300**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	54,600	–	–	–	–	–	–	54,600
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,500	–	–	–	–	–	–	1,500
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	27,900	–	–	–	–	–	–	27,900
One-time Total	*84,000*	–	–	–	–	–	–	*84,000*
FY 2026 Recommended Adjustments Total	**84,000**	**–**	**–**	**–**	**–**	**–**	**–**	**84,000**
FY 2026 Total	**8,501,200**	**–**	**–**	**–**	**2,300**	**–**	**414,800**	**8,918,300**
FY 2027								
FY 2027 Base	**8,432,800**	**–**	**–**	**–**	**2,300**	**–**	**300,000**	**8,735,100**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	22,800	–	–	–	–	–	–	22,800
Pay-for-Performance	89,200	–	–	–	–	–	–	89,200
Tier 2 Employee 401(k) Match (2%)	19,200	–	–	–	–	–	–	19,200
One-time Total	*131,200*	–	–	–	–	–	–	*131,200*
Ongoing								
Compensation								
COLA (2.6%)	115,900	–	–	–	–	–	–	115,900
Dental Insurance Increase (4.9%)	1,400	–	–	–	–	–	–	1,400
Health Insurance Increase (11.8%)	85,600	–	–	–	–	–	–	85,600
Retirement Rate Changes	(4,500)	–	–	–	–	–	–	(4,500)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,500	–	–	–	–	–	–	1,500
Sunset Long-Term Disability Pilot	(7,300)	–	–	–	–	–	–	(7,300)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(2,300)	–	–	–	–	–	–	(2,300)
ISF Rate Impact - FY26 Compensation	27,900	–	–	–	–	–	–	27,900
ISF Rate Impact - Government Operations	6,700	–	–	–	–	–	–	6,700
Ongoing Total	*224,900*	–	–	–	–	–	–	*224,900*
FY 2027 Recommended Adjustments Total	**356,100**	**–**	**–**	**–**	**–**	**–**	**–**	**356,100**
FY 2027 Total	**8,788,900**	**–**	**–**	**–**	**2,300**	**–**	**300,000**	**9,091,200**

Table 29

Capital Budget

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**173,211,500**	**142,816,200**	**–**	**343,200**	**471,100**	**–**	**152,424,700**	**469,266,700**
FY 2025 Total	**173,211,500**	**142,816,200**	**–**	**343,200**	**471,100**	**–**	**152,424,700**	**469,266,700**
FY 2026								
FY 2026 Authorized	**93,317,500**	**152,490,800**	**–**	**–**	**–**	**–**	**132,383,900**	**378,192,200**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Aspen Center for Learning	500,000	–	–	–	–	–	–	500,000
Reallocation								
2025 General Session Capital Improvement Reallocation (OUT)	(3,500,000)	(4,707,300)	–	–	–	–	–	(8,207,300)
One-time Total	*(3,000,000)*	*(4,707,300)*	*–*	*–*	*–*	*–*	*–*	*(7,707,300)*
FY 2026 Recommended Adjustments Total	**(3,000,000)**	**(4,707,300)**	**–**	**–**	**–**	**–**	**–**	**(7,707,300)**
FY 2026 Total	**90,317,500**	**147,783,500**	**–**	**–**	**–**	**–**	**132,383,900**	**370,484,900**
FY 2027								
FY 2027 Base	**112,049,700**	**146,290,800**	**–**	**–**	**–**	**–**	**3,577,400**	**261,917,900**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
BTC Main Building Partial Remodel, Renovation, & Repurpose	–	–	–	–	–	–	3,810,300	3,810,300
SLCC Aviation Maintenance Building	–	–	–	–	–	–	14,272,900	14,272,900
SWTC Diesel Technology Program Building	–	–	–	–	–	–	3,500,000	3,500,000
Utah Tech Health Sciences Building & Taylor Remodel Planning	–	–	–	–	–	–	6,063,000	6,063,000
WSU Student Services - North Renovation (Phase 2)	–	–	–	–	–	–	6,746,800	6,746,800
Reallocation								
2025 General Session Capital Improvement Reallocation (IN)	–	63,500,000	–	–	–	–	–	63,500,000
2025 General Session Capital Improvement Reallocation (OUT)	–	(63,500,000)	–	–	–	–	–	(63,500,000)
One-time Total	*–*	*–*	*–*	*–*	*–*	*–*	*34,393,000*	*34,393,000*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**–**	**34,393,000**	**34,393,000**
FY 2027 Total	**112,049,700**	**146,290,800**	**–**	**–**	**–**	**–**	**37,970,400**	**296,310,900**

Capital Project Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**38,390,900**	**204,024,100**	**–**	**57,629,700**	**802,000**	**–**	**1,293,290,500**	**1,594,137,200**
FY 2025 Total	**38,390,900**	**204,024,100**	**–**	**57,629,700**	**802,000**	**–**	**1,293,290,500**	**1,594,137,200**
FY 2026								
FY 2026 Authorized	**51,961,800**	**113,500,000**	**–**	**–**	**450,000**	**3,000,000**	**10,200,000**	**179,111,800**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
The Point Site Preparation	26,490,400	–	–	–	–	–	–	26,490,400
Reallocation								
2025 General Session Capital Improvement Reallocation (IN)	3,500,000	4,707,300	–	–	–	–	–	8,207,300
One-time Total	*29,990,400*	*4,707,300*	*–*	*–*	*–*	*–*	*–*	*34,697,700*
FY 2026 Recommended Adjustments Total	**29,990,400**	**4,707,300**	**–**	**–**	**–**	**–**	**–**	**34,697,700**
FY 2026 Total	**81,952,200**	**118,207,300**	**–**	**–**	**450,000**	**3,000,000**	**10,200,000**	**213,809,500**

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2027								
FY 2027 Base	**3,577,400**	**58,461,800**	**–**	**–**	**450,000**	**–**	**11,200,000**	**73,689,200**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
DCFS Sandy Building Purchase	11,500,000	–	–	–	–	–	–	11,500,000
Emergency Vehicle Operations Range	10,000,000	–	–	–	–	–	–	10,000,000
Higher Education Buildings	–	58,461,800	–	–	–	–	–	58,461,800
Phased Ogden Multi-Agency Building	23,100,000	–	–	–	–	–	–	23,100,000
One-time Total	*44,600,000*	*58,461,800*	–	–	–	–	–	*103,061,800*
Ongoing								
Adjustment								
Higher Education Buildings	–	(58,461,800)	–	–	–	–	–	(58,461,800)
Ongoing Total	–	*(58,461,800)*	–	–	–	–	–	*(58,461,800)*
FY 2027 Recommended Adjustments Total	**44,600,000**	**–**	**–**	**–**	**–**	**–**	**–**	**44,600,000**
FY 2027 Total	**48,177,400**	**58,461,800**	**–**	**–**	**450,000**	**–**	**11,200,000**	**118,289,200**

Table 30

Capitol Preservation Board

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**4,677,700**	**–**	**–**	**–**	**781,100**	**–**	**(462,900)**	**4,995,900**
FY 2025 Total	**4,677,700**	**–**	**–**	**–**	**781,100**	**–**	**(462,900)**	**4,995,900**
FY 2026								
FY 2026 Authorized	**6,500,200**	**–**	**–**	**–**	**774,400**	**–**	**(22,400)**	**7,252,200**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	10,400	–	–	–	900	–	–	11,300
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	700	–	–	–	100	–	–	800
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	71,100	–	–	–	6,500	–	–	77,600
Variable Revenue Adjustment								
Dedicated Credits Adjustments	–	–	–	–	137,400	–	–	137,400
One-time Total	*82,200*	–	–	–	*144,900*	–	–	*227,100*
FY 2026 Recommended Adjustments Total	**82,200**	**–**	**–**	**–**	**144,900**	**–**	**–**	**227,100**
FY 2026 Total	**6,582,400**	**–**	**–**	**–**	**919,300**	**–**	**(22,400)**	**7,479,300**
FY 2027								
FY 2027 Base	**7,185,300**	**–**	**–**	**–**	**773,800**	**–**	**6,700**	**7,965,800**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	11,800	–	–	–	1,100	–	–	12,900
Pay-for-Performance	32,000	–	–	–	3,000	–	–	35,000
Tier 2 Employee 401(k) Match (2%)	8,200	–	–	–	700	–	–	8,900
One-time Total	*52,000*	–	–	–	*4,800*	–	–	*56,800*
Ongoing								
Compensation								
COLA (2.6%)	41,600	–	–	–	3,800	–	–	45,400
Dental Insurance Increase (4.9%)	400	–	–	–	–	–	–	400
Health Insurance Increase (11.8%)	25,500	–	–	–	2,300	–	–	27,800
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	700	–	–	–	100	–	–	800
Sunset Long-Term Disability Pilot	(2,200)	–	–	–	(200)	–	–	(2,400)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	71,100	–	–	–	6,500	–	–	77,600
ISF Rate Impact - Government Operations	711,200	–	–	–	64,900	–	–	776,100
Variable Revenue Adjustment								
Dedicated Credits Adjustments	–	–	–	–	187,400	–	–	187,400
Ongoing Total	*848,300*	–	–	–	*264,800*	–	–	*1,113,100*
FY 2027 Recommended Adjustments Total	**900,300**	**–**	**–**	**–**	**269,600**	**–**	**–**	**1,169,900**
FY 2027 Total	**8,085,600**	**–**	**–**	**–**	**1,043,400**	**–**	**6,700**	**9,135,700**

Table 31

Career Service Review Office

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**335,200**	**–**	**–**	**–**	**–**	**–**	**(23,100)**	**312,100**
FY 2025 Total	**335,200**	**–**	**–**	**–**	**–**	**–**	**(23,100)**	**312,100**
FY 2026								
FY 2026 Authorized	**339,800**	**–**	**–**	**–**	**–**	**–**	**–**	**339,800**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	2,400	–	–	–	–	–	–	2,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	100	–	–	–	–	–	–	100
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	2,100	–	–	–	–	–	–	2,100
One-time Total	*4,600*	–	–	–	–	–	–	*4,600*
FY 2026 Recommended Adjustments Total	**4,600**	**–**	**–**	**–**	**–**	**–**	**–**	**4,600**
FY 2026 Total	**344,400**	**–**	**–**	**–**	**–**	**–**	**–**	**344,400**
FY 2027								
FY 2027 Base	**338,400**	**–**	**–**	**–**	**–**	**–**	**–**	**338,400**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	1,400	–	–	–	–	–	–	1,400
Pay-for-Performance	4,900	–	–	–	–	–	–	4,900
One-time Total	*6,300*	–	–	–	–	–	–	*6,300*
Ongoing								
Compensation								
COLA (2.6%)	6,400	–	–	–	–	–	–	6,400
Dental Insurance Increase (4.9%)	100	–	–	–	–	–	–	100
Health Insurance Increase (11.8%)	5,900	–	–	–	–	–	–	5,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	100	–	–	–	–	–	–	100
Sunset Long-Term Disability Pilot	(300)	–	–	–	–	–	–	(300)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	2,100	–	–	–	–	–	–	2,100
ISF Rate Impact - Government Operations	300	–	–	–	–	–	–	300
Ongoing Total	*14,600*	–	–	–	–	–	–	*14,600*
FY 2027 Recommended Adjustments Total	**20,900**	**–**	**–**	**–**	**–**	**–**	**–**	**20,900**
FY 2027 Total	**359,300**	**–**	**–**	**–**	**–**	**–**	**–**	**359,300**

Table 32

Commerce

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**288,000**	**–**	**–**	**492,900**	**5,475,200**	**50,812,200**	**230,400**	**57,298,700**
FY 2025 Total	**288,000**	**–**	**–**	**492,900**	**5,475,200**	**50,812,200**	**230,400**	**57,298,700**
FY 2026								
FY 2026 Authorized	**293,200**	**–**	**–**	**514,900**	**3,810,400**	**52,076,300**	**2,771,300**	**59,466,100**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	–	–	–	–	–	316,500	–	316,500
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	100	–	–	100	600	9,100	200	10,100
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	2,900	–	–	1,900	11,800	818,100	7,900	842,600
One-time Total	*3,000*	*–*	*–*	*2,000*	*12,400*	*1,143,700*	*8,100*	*1,169,200*
FY 2026 Recommended Adjustments Total	**3,000**	**–**	**–**	**2,000**	**12,400**	**1,143,700**	**8,100**	**1,169,200**
FY 2026 Total	**296,200**	**–**	**–**	**516,900**	**3,822,800**	**53,220,000**	**2,779,400**	**60,635,300**
FY 2027								
FY 2027 Base	**292,100**	**–**	**–**	**513,200**	**3,820,300**	**51,239,000**	**3,742,800**	**59,607,400**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	1,000	–	–	1,600	11,200	155,300	4,700	173,800
Pay-for-Performance	3,500	–	–	6,800	34,400	568,500	16,100	629,300
Tier 2 Employee 401(k) Match (2%)	1,100	–	–	1,500	7,700	155,900	3,900	170,100
Variable Revenue Adjustment								
New Federal Funds for FY27	–	–	–	77,000	–	–	–	77,000
One-time Total	*5,600*	*–*	*–*	*86,900*	*53,300*	*879,700*	*24,700*	*1,050,200*
Ongoing								
Adjustment								
Securities Education Fund Cap Increase	–	–	–	–	25,000	–	–	25,000
Compensation								
COLA (2.6%)	4,500	–	–	8,700	45,000	739,000	21,000	818,200
Dental Insurance Increase (4.9%)	100	–	–	100	700	9,600	200	10,700
Health Insurance Increase (11.8%)	3,700	–	–	5,500	38,900	554,300	18,200	620,600
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	100	–	–	100	600	9,100	200	10,100
Sunset Long-Term Disability Pilot	(200)	–	–	(500)	(2,400)	(40,600)	(1,200)	(44,900)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	100	–	–	(800)	(400)	(17,400)	–	(18,500)
ISF Rate Impact - FY26 Compensation	2,900	–	–	1,900	11,800	818,100	7,900	842,600
ISF Rate Impact - Government Operations	100	–	–	400	–	43,200	(500)	43,200
Ongoing Total	*11,300*	*–*	*–*	*15,400*	*119,200*	*2,115,300*	*45,800*	*2,307,000*
FY 2027 Recommended Adjustments Total	**16,900**	**–**	**–**	**102,300**	**172,500**	**2,995,000**	**70,500**	**3,357,200**
FY 2027 Total	**309,000**	**–**	**–**	**615,500**	**3,992,800**	**54,234,000**	**3,813,300**	**62,964,600**

Table 33

Corrections

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**477,720,500**	**49,000**	**–**	**1,204,300**	**3,299,200**	**1,829,600**	**(5,308,600)**	**478,794,000**
FY 2025 Total	**477,720,500**	**49,000**	**–**	**1,204,300**	**3,299,200**	**1,829,600**	**(5,308,600)**	**478,794,000**
FY 2026								
FY 2026 Authorized	**491,286,600**	**49,000**	**–**	**–**	**3,755,900**	**3,096,100**	**(1,180,100)**	**497,007,500**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	2,980,400	–	–	–	–	–	–	2,980,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	89,800	–	–	–	–	100	–	89,900
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	369,000	–	–	–	–	–	–	369,000
Variable Revenue Adjustment								
Body Cameras	–	–	–	1,415,900	–	–	–	1,415,900
One-time Total	*3,439,200*	–	–	*1,415,900*	–	*100*	–	*4,855,200*
FY 2026 Recommended Adjustments Total	**3,439,200**	**–**	**–**	**1,415,900**	**–**	**100**	**–**	**4,855,200**
FY 2026 Total	**494,725,800**	**49,000**	**–**	**1,415,900**	**3,755,900**	**3,096,200**	**(1,180,100)**	**501,862,700**
FY 2027								
FY 2027 Base	**483,179,900**	**49,000**	**–**	**–**	**3,755,900**	**2,092,900**	**13,507,500**	**502,585,200**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Business Operations	3,500,000	–	–	–	–	–	–	3,500,000
Corrections Overtime	1,500,000	–	–	–	–	–	–	1,500,000
O-Track Replacement	5,000,000	–	–	–	–	–	–	5,000,000
Compensation								
Employee 401(k) Match	1,554,100	–	–	–	–	900	–	1,555,000
Pay-for-Performance	6,062,700	–	–	–	–	3,900	–	6,066,600
Tier 2 Employee 401(k) Match (2%)	1,568,400	–	–	–	–	800	–	1,569,200
One-time Total	*19,185,200*	–	–	–	–	*5,600*	–	*19,190,800*
Ongoing								
Adjustment								
Building Operations & Maintenance	3,532,100	–	–	–	–	–	–	3,532,100
Jail Contracting	3,192,700	–	–	–	–	–	–	3,192,700
Compensation								
COLA (2.6%)	7,881,000	–	–	–	–	5,100	–	7,886,100
Dental Insurance Increase (4.9%)	105,900	–	–	–	–	100	–	106,000
Health Insurance Increase (11.8%)	6,070,500	–	–	–	–	4,100	–	6,074,600
Retirement Rate Changes	(775,000)	–	–	–	–	(500)	–	(775,500)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	89,800	–	–	–	–	100	–	89,900
Sunset Long-Term Disability Pilot	(395,300)	–	–	–	–	(300)	–	(395,600)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(20,300)	–	–	–	–	–	–	(20,300)
ISF Rate Impact - FY26 Compensation	369,000	–	–	–	–	–	–	369,000
ISF Rate Impact - Government Operations	1,267,300	–	–	–	–	2,600	–	1,269,900
Ongoing Total	*21,317,700*	–	–	–	–	*11,200*	–	*21,328,900*
FY 2027 Recommended Adjustments Total	**40,502,900**	**–**	**–**	**–**	**–**	**16,800**	**–**	**40,519,700**
FY 2027 Total	**523,682,800**	**49,000**	**–**	**–**	**3,755,900**	**2,109,700**	**13,507,500**	**543,104,900**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**16,764,300**	**–**	**359,600**	**17,123,900**
FY 2025 Total	**–**	**–**	**–**	**–**	**16,764,300**	**–**	**359,600**	**17,123,900**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**19,739,500**	**–**	**(391,700)**	**19,347,800**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	–	–	–	–	63,100	–	–	63,100
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	2,000	–	–	2,000
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	5,500	–	–	5,500
One-time Total	*–*	*–*	*–*	*–*	*70,600*	*–*	*–*	*70,600*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**70,600**	**–**	**–**	**70,600**
FY 2026 Total	**–**	**–**	**–**	**–**	**19,810,100**	**–**	**(391,700)**	**19,418,400**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**19,709,300**	**–**	**(370,400)**	**19,338,900**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	30,300	–	–	30,300
Pay-for-Performance	–	–	–	–	124,300	–	–	124,300
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	36,200	–	–	36,200
One-time Total	*–*	*–*	*–*	*–*	*190,800*	*–*	*–*	*190,800*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	161,600	–	–	161,600
Dental Insurance Increase (4.9%)	–	–	–	–	2,600	–	–	2,600
Health Insurance Increase (11.8%)	–	–	–	–	151,000	–	–	151,000
Retirement Rate Changes	–	–	–	–	(4,900)	–	–	(4,900)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	2,000	–	–	2,000
Sunset Long-Term Disability Pilot	–	–	–	–	(8,600)	–	–	(8,600)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	5,500	–	–	5,500
ISF Rate Impact - Government Operations	–	–	–	–	6,400	–	–	6,400
Ongoing Total	*–*	*–*	*–*	*–*	*315,600*	*–*	*–*	*315,600*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**506,400**	**–**	**–**	**506,400**
FY 2027 Total	**–**	**–**	**–**	**–**	**20,215,700**	**–**	**(370,400)**	**19,845,300**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**1,500,000**	**–**	**–**	**–**	**–**	**–**	**–**	**1,500,000**
FY 2025 Total	**1,500,000**	**–**	**–**	**–**	**–**	**–**	**–**	**1,500,000**
FY 2026								
FY 2026 Authorized	**2,500,000**	**–**	**–**	**–**	**–**	**–**	**–**	**2,500,000**
FY 2026 Total	**2,500,000**	**–**	**–**	**–**	**–**	**–**	**–**	**2,500,000**
FY 2027								
FY 2027 Base	**1,500,000**	**–**	**–**	**–**	**–**	**–**	**–**	**1,500,000**
FY 2027 Total	**1,500,000**	**–**	**–**	**–**	**–**	**–**	**–**	**1,500,000**

Table 34

Courts

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual								
One-time								
FY 2025 Actuals	5,517,500	–	–	1,090,600	–	4,370,300	(8,129,300)	2,849,100
One-time Total	*5,517,500*	–	–	*1,090,600*	–	*4,370,300*	*(8,129,300)*	*2,849,100*
Ongoing								
FY 2025 Actuals	188,252,000	–	–	582,000	2,621,100	23,322,000	1,030,800	215,807,900
Ongoing Total	*188,252,000*	–	–	*582,000*	*2,621,100*	*23,322,000*	*1,030,800*	*215,807,900*
FY 2025 Actual Total	**193,769,500**	**–**	**–**	**1,672,600**	**2,621,100**	**27,692,300**	**(7,098,500)**	**218,657,000**
FY 2025 Total	**193,769,500**	**–**	**–**	**1,672,600**	**2,621,100**	**27,692,300**	**(7,098,500)**	**218,657,000**
FY 2026								
FY 2026 Authorized	**196,816,400**	**–**	**–**	**760,000**	**4,808,600**	**27,741,600**	**6,185,000**	**236,311,600**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	41,700	–	–	–	–	100	–	41,800
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	55,600	–	–	–	800	14,600	–	71,000
Variable Revenue Adjustment								
Alternative Dispute Resolution Fund Adjustment	–	–	–	–	–	100,000	–	100,000
Children Legal Defense Account Adjustment	–	–	–	–	–	200,000	–	200,000
Justice Court Technology, Security, & Training Fund Adjustment	–	–	–	–	–	(465,500)	–	(465,500)
Non-Judicial Adjustment Fund Adjustment	–	–	–	–	–	(307,100)	–	(307,100)
XChange Adjustment	–	–	–	–	1,200,000	–	–	1,200,000
One-time Total	*97,300*	–	–	–	*1,200,800*	*(457,900)*	–	*840,200*
FY 2026 Recommended Adjustments Total	**97,300**	**–**	**–**	**–**	**1,200,800**	**(457,900)**	**–**	**840,200**
FY 2026 Total	**196,913,700**	**–**	**–**	**760,000**	**6,009,400**	**27,283,700**	**6,185,000**	**237,151,800**
FY 2027								
FY 2027 Base	**195,179,800**	**–**	**–**	**662,500**	**4,808,600**	**27,737,900**	**1,105,500**	**229,494,300**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Judicial Officers & Support Staff	26,300	–	–	–	–	–	–	26,300
Compensation								
Discretionary Compensation Adjustment	2,947,000	–	–	–	–	4,800	–	2,951,800
Employee 401(k) Match	630,500	–	–	–	–	1,400	–	631,900
Tier 2 Employee 401(k) Match (2%)	549,500	–	–	–	–	2,100	–	551,600
One-time Total	*4,153,300*	–	–	–	–	*8,300*	–	*4,161,600*
Ongoing								
Adjustment								
Judicial Officers & Support Staff	2,753,500	–	–	–	–	–	–	2,753,500

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
COLA (2.6%)	3,831,300	–	–	–	–	6,200	–	3,837,500
Dental Insurance Increase (4.9%)	45,500	–	–	–	–	100	–	45,600
Health Insurance Increase (11.8%)	2,600,400	–	–	–	–	3,400	–	2,603,800
Retirement Rate Changes	(13,700)	–	–	–	–	–	–	(13,700)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	41,700	–	–	–	–	100	–	41,800
Sunset Long-Term Disability Pilot	(202,300)	–	–	–	–	(300)	–	(202,600)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	55,600	–	–	–	800	14,600	–	71,000
ISF Rate Impact - Government Operations	1,311,100	–	–	–	–	–	–	1,311,100
Variable Revenue Adjustment								
Alternative Dispute Resolution Fund Adjustment	–	–	–	–	–	100,000	–	100,000
Children Legal Defense Account Adjustment	–	–	–	–	–	200,000	–	200,000
Justice Court Technology, Security, & Training Fund Adjustment	–	–	–	–	–	(465,500)	–	(465,500)
Non-Judicial Adjustment Fund Adjustment	–	–	–	–	–	(307,100)	–	(307,100)
XChange Adjustment	–	–	–	–	1,200,000	–	–	1,200,000
Ongoing Total	*10,423,100*	–	–	–	*1,200,800*	*(448,500)*	–	*11,175,400*
FY 2027 Recommended Adjustments Total	**14,576,400**	–	–	–	**1,200,800**	**(440,200)**	–	**15,337,000**
FY 2027 Total	**209,756,200**	–	–	**662,500**	**6,009,400**	**27,297,700**	**1,105,500**	**244,831,300**

Requested Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Appropriated	**193,769,500**	–	–	**740,900**	**4,793,600**	**27,692,300**	**5,178,200**	**232,174,500**
FY 2025 Actual	**193,769,500**	–	–	**1,672,600**	**2,621,100**	**27,692,300**	**(7,098,500)**	**218,657,000**
FY 2025 Total	**387,539,000**	–	–	**2,413,500**	**7,414,700**	**55,384,600**	**(1,920,300)**	**450,831,500**
FY 2026								
FY 2026 Authorized Imported	**196,816,400**	–	–	**760,000**	**4,808,600**	**27,741,600**	**1,105,500**	**231,232,100**
FY 2026 Authorized	**196,816,400**	–	–	**760,000**	**4,808,600**	**27,741,600**	**6,185,000**	**236,311,600**
FY 2026 Requested								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	41,700	–	–	–	–	100	–	41,800
Compensation Total	**41,700**	–	–	–	–	**100**	–	**41,800**
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	55,600	–	–	–	800	14,600	–	71,000
Internal Service Fund (ISF) Rate Impact Total	**55,600**	–	–	–	**800**	**14,600**	–	**71,000**
Variable Revenue Adjustment								
Non-Judicial Adjustment Fund Adjustment	–	–	–	–	–	(307,100)	–	(307,100)
Alternative Dispute Resolution Fund Adjustment	–	–	–	–	–	100,000	–	100,000
Justice Court Technology, Security, & Training Fund Adjustment	–	–	–	–	–	(465,500)	–	(465,500)
XChange Adjustment	–	–	–	–	1,200,000	–	–	1,200,000
Children Legal Defense Account Adjustment	–	–	–	–	–	200,000	–	200,000
Variable Revenue Adjustment Total	–	–	–	–	**1,200,000**	**(472,600)**	–	**727,400**
One-time Total	*97,300*	–	–	–	*1,200,800*	*(457,900)*	–	*840,200*
FY 2026 Requested Total	**97,300**	–	–	–	**1,200,800**	**(457,900)**	–	**840,200**
FY 2026 Total	**393,827,400**	–	–	–	**12,018,800**	**54,567,400**	**7,290,500**	**469,224,100**
FY 2027								
FY 2027 Base Appropriated	**195,179,800**	–	–	**750,600**	**4,808,600**	**27,737,900**	**1,105,500**	**229,582,400**
FY 2027 Base	**195,179,800**	–	–	**662,500**	**4,808,600**	**27,737,900**	**1,105,500**	**229,494,300**
FY 2027 Requested Adjustments								
One-time								
Adjustment								
Integrated Civil & Criminal DV Court	1,285,000	–	–	–	–	–	–	1,285,000
New Iron County Cedar City Courthouse	69,074,500	–	–	–	–	–	–	69,074,500
Judicial Officers & Support Staff	1,380,000	–	–	–	–	–	–	1,380,000
Davis County Farmington Courthouse Renovation & Expansion	92,922,900	–	–	–	–	–	–	92,922,900

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Adjustment Total	**164,662,400**	–	–	–	–	–	–	**164,662,400**
Compensation								
Employee 401(k) Match	630,500	–	–	–	–	1,400	–	631,900
Tier 2 Employee 401(k) Match (2%)	549,500	–	–	–	–	2,100	–	551,600
Discretionary Compensation Adjustment	2,947,000	–	–	–	–	4,800	–	2,951,800
Compensation Total	**4,127,000**	–	–	–	–	**8,300**	–	**4,135,300**
One-time Total	*168,789,400*	–	–	–	–	*8,300*	–	*168,797,700*
Ongoing								
Adjustment								
Statutory Guardianship Signature Program Contract Attorneys / Staff	667,600	–	–	–	–	–	–	667,600
6th District Training Coordinator	102,300	–	–	–	–	–	–	102,300
Integrated Civil & Criminal DV Court	1,972,600	–	–	–	–	–	–	1,972,600
New Iron County Cedar City Courthouse	444,900	–	–	–	–	–	–	444,900
Core Courthouse Workforce Recruitment & Retention	5,899,800	–	–	–	–	–	–	5,899,800
Judicial Officers & Support Staff	9,211,600	–	–	–	–	–	–	9,211,600
Davis County Farmington Courthouse Renovation & Expansion	692,600	–	–	–	–	–	–	692,600
Grand/Wasatch DV Courts Project	618,600	–	–	–	–	–	–	618,600
Adjustment Total	**19,610,000**	–	–	–	–	–	–	**19,610,000**
Compensation								
Retirement Rate Changes	(13,700)	–	–	–	–		–	(13,700)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	41,700	–	–	–	–	100	–	41,800
COLA (2.6%)	3,831,300	–	–	–	–	6,200	–	3,837,500
Dental Insurance Increase (4.9%)	45,500	–	–	–	–	100	–	45,600
Health Insurance Increase (11.8%)	2,600,400	–	–	–	–	3,400	–	2,603,800
Sunset Long-Term Disability Pilot	(202,300)	–	–	–	–	(300)	–	(202,600)
Compensation Total	**6,302,900**	–	–	–	–	**9,500**	–	**6,312,400**
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Government Operations	1,311,100	–	–	–	–		–	1,311,100
ISF Rate Impact - FY26 Compensation	55,600	–	–	–	800	14,600	–	71,000
Internal Service Fund (ISF) Rate Impact Total	**1,366,700**	–	–	–	**800**	**14,600**	–	**1,382,100**
Variable Revenue Adjustment								
Non-Judicial Adjustment Fund Adjustment	–	–	–	–	–	(307,100)	–	(307,100)
Alternative Dispute Resolution Fund Adjustment	–	–	–	–	–	100,000	–	100,000
Justice Court Technology, Security, & Training Fund Adjustment	–	–	–	–	–	(465,500)	–	(465,500)
XChange Adjustment	–	–	–	–	1,200,000	–	–	1,200,000
Children Legal Defense Account Adjustment	–	–	–	–	–	200,000	–	200,000
Variable Revenue Adjustment Total	–	–	–	–	**1,200,000**	**(472,600)**	–	**727,400**
Ongoing Total	*27,279,600*	–	–	–	*1,200,800*	*(448,500)*	–	*28,031,900*
FY 2027 Requested Adjustments Total	**196,069,000**	–	–	–	**1,200,800**	**(440,200)**	–	**196,829,600**
FY 2027 Total	**601,005,000**	–	–	**1,413,100**	**12,018,800**	**54,595,400**	**2,211,000**	**671,243,300**

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

Table 35

Cultural and Community Engagement

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**53,165,000**	**–**	**–**	**11,887,700**	**12,829,400**	**4,248,700**	**(11,348,300)**	**70,782,500**
FY 2025 Total	**53,165,000**	**–**	**–**	**11,887,700**	**12,829,400**	**4,248,700**	**(11,348,300)**	**70,782,500**
FY 2026								
FY 2026 Authorized	**49,910,800**	**250,000**	**–**	**15,056,000**	**7,712,600**	**561,200**	**15,311,400**	**88,802,000**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	140,700	–	–	18,100	7,300	–	2,800	168,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	4,000	–	–	900	600	–	–	5,500
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	41,300	–	–	1,200	800	–	–	43,300
Reallocation								
Shared Staff (IN)	28,300	–	–	–	–	–	–	28,300
One-time Total	*214,300*	–	–	*20,200*	*8,700*	–	*2,800*	*246,000*
FY 2026 Recommended Adjustments Total	**214,300**	**–**	**–**	**20,200**	**8,700**	**–**	**2,800**	**246,000**
FY 2026 Total	**50,125,100**	**250,000**	**–**	**15,076,200**	**7,721,300**	**561,200**	**15,314,200**	**89,048,000**
FY 2027								
FY 2027 Base	**43,390,400**	**–**	**–**	**15,038,200**	**7,701,600**	**61,200**	**8,580,000**	**74,771,400**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Literacy Campaign	500,000	–	–	–	–	–	–	500,000
Volunteer For Good	100,000	–	–	–	–	–	–	100,000
Compensation								
Employee 401(k) Match	72,300	–	–	16,400	10,800	–	100	99,600
Pay-for-Performance	282,700	–	–	60,000	51,200	–	700	394,600
Tier 2 Employee 401(k) Match (2%)	77,300	–	–	15,800	12,600	–	200	105,900
One-time Total	*1,032,300*	–	–	*92,200*	*74,600*	–	*1,000*	*1,200,100*
Ongoing								
Compensation								
COLA (2.6%)	367,300	–	–	77,900	66,400	–	1,000	512,600
Dental Insurance Increase (4.9%)	3,800	–	–	900	500	–	–	5,200
Health Insurance Increase (11.8%)	227,200	–	–	54,500	45,400	–	2,100	329,200
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	4,000	–	–	900	600	–	–	5,500
Sunset Long-Term Disability Pilot	(19,300)	–	–	(4,000)	(3,100)	–	–	(26,400)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(1,100)	–	–	–	–	–	–	(1,100)
ISF Rate Impact - FY26 Compensation	41,300	–	–	1,200	800	–	–	43,300
ISF Rate Impact - Government Operations	79,900	–	–	20,800	12,800	–	300	113,800
Reallocation								
Historical Society/Museum of Utah Program Budgets (IN)	1,801,600	–	–	–	–	–	–	1,801,600
Historical Society/Museum of Utah Program Budgets (OUT)	(1,801,600)	–	–	–	–	–	–	(1,801,600)
Shared Staff (IN)	28,300	–	–	–	–	–	–	28,300
State Library Program Budgets (IN)	87,000	–	–	–	–	–	–	87,000
State Library Program Budgets (OUT)	(87,000)	–	–	–	–	–	–	(87,000)

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Arts & Museums Federal Funds Adjustments	–	–	–	(303,700)	–	–	–	(303,700)
SHPO Federal Funds Adjustment	–	–	–	(50,000)	–	–	–	(50,000)
USERVE VISTA Adjustment	–	–	–	–	–	–	(409,100)	(409,100)
Ongoing Total	*731,400*	–	–	*(201,500)*	*123,400*	–	*(405,700)*	*247,600*
FY 2027 Recommended Adjustments Total	**1,763,700**	**–**	**–**	**(109,300)**	**198,000**	**–**	**(404,700)**	**1,447,700**
FY 2027 Total	**45,154,100**	**–**	**–**	**14,928,900**	**7,899,600**	**61,200**	**8,175,300**	**76,219,100**

Table 36

Debt Service

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**32,768,000**	**–**	**–**	**515,100**	**17,177,600**	**341,662,900**	**128,649,300**	**520,772,900**
FY 2025 Total	**32,768,000**	**–**	**–**	**515,100**	**17,177,600**	**341,662,900**	**128,649,300**	**520,772,900**
FY 2026								
FY 2026 Authorized	**31,875,400**	**–**	**–**	**–**	**30,782,000**	**220,368,500**	**41,108,200**	**324,134,100**
FY 2026 Total	**31,875,400**	**–**	**–**	**–**	**30,782,000**	**220,368,500**	**41,108,200**	**324,134,100**
FY 2027								
FY 2027 Base	**31,875,400**	**–**	**–**	**–**	**30,782,000**	**220,368,500**	**41,076,500**	**324,102,400**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Debt Service Adjustments	60,000,000	–	–	–	–	–	–	60,000,000
One-time Total	*60,000,000*	–	–	–	–	–	–	*60,000,000*
Ongoing								
Adjustment								
Debt Service Adjustments	(31,875,400)	–	–	–	–	(78,330,700)	–	(110,206,100)
Ongoing Total	*(31,875,400)*	–	–	–	–	*(78,330,700)*	–	*(110,206,100)*
FY 2027 Recommended Adjustments Total	**28,124,600**	**–**	**–**	**–**	**–**	**(78,330,700)**	**–**	**(50,206,100)**
FY 2027 Total	**60,000,000**	**–**	**–**	**–**	**30,782,000**	**142,037,800**	**41,076,500**	**273,896,300**

Table 37

Economic Opportunity

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**81,751,000**	**24,242,300**	**118,000**	**14,486,500**	**618,300**	**35,606,900**	**4,723,300**	**161,546,300**
FY 2025 Total	**81,751,000**	**24,242,300**	**118,000**	**14,486,500**	**618,300**	**35,606,900**	**4,723,300**	**161,546,300**
FY 2026								
FY 2026 Authorized	**55,001,500**	**24,267,000**	**118,000**	**2,239,500**	**441,700**	**32,343,500**	**7,815,800**	**122,227,000**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Utah Industry Resource Alliance	(2,800,000)	–	–	–	–	–	–	(2,800,000)
Compensation								
P4P Reallocation	91,000	–	–	–	–	–	–	91,000
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	2,100	200	–	500	200	–	–	3,000
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	26,900	900	–	3,300	400	–	–	31,500
One-time Total	*(2,680,000)*	*1,100*	–	*3,800*	*600*	–	–	*(2,674,500)*
FY 2026 Recommended Adjustments Total	**(2,680,000)**	**1,100**	**–**	**3,800**	**600**	**–**	**–**	**(2,674,500)**
FY 2026 Total	**52,321,500**	**24,268,100**	**118,000**	**2,243,300**	**442,300**	**32,343,500**	**7,815,800**	**119,552,500**
FY 2027								
FY 2027 Base	**49,218,300**	**24,262,400**	**118,000**	**2,354,600**	**573,700**	**28,343,300**	**22,193,500**	**127,063,800**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Targeted Industry Initiatives Grants	4,000,000	–	–	–	–	–	–	4,000,000
The Pioneer Trail	5,000,000	–	–	–	–	–	–	5,000,000
Compensation								
Employee 401(k) Match	35,300	2,900	–	9,800	2,600	–	–	50,600
Pay-for-Performance	159,400	12,700	–	47,200	10,400	100	–	229,800
Tier 2 Employee 401(k) Match (2%)	62,400	4,600	–	15,600	3,500	–	–	86,100
One-time Total	*9,257,100*	*20,200*	–	*72,600*	*16,500*	*100*	–	*9,366,500*
Ongoing								
Adjustment								
Utah Industry Resource Alliance	(2,800,000)	–	–	–	–	–	–	(2,800,000)
Compensation								
COLA (2.6%)	207,200	16,500	–	61,300	13,400	100	–	298,500
Dental Insurance Increase (4.9%)	2,200	200	–	600	200	–	–	3,200
Health Insurance Increase (11.8%)	132,700	13,400	–	36,200	8,600	100	–	191,000
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	2,100	200	–	500	200	–	–	3,000
Sunset Long-Term Disability Pilot	(11,300)	(900)	–	(3,400)	(800)	–	–	(16,400)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	1,000	–	–	(100)	–	–	–	900
ISF Rate Impact - FY26 Compensation	26,900	900	–	3,300	400	–	–	31,500
ISF Rate Impact - Government Operations	26,800	3,800	–	(800)	(300)	–	–	29,500
Ongoing Total	*(2,412,400)*	*34,100*	–	*97,600*	*21,700*	*200*	–	*(2,258,800)*
FY 2027 Recommended Adjustments Total	**6,844,700**	**54,300**	**–**	**170,200**	**38,200**	**300**	**–**	**7,107,700**
FY 2027 Total	**56,063,000**	**24,316,700**	**118,000**	**2,524,800**	**611,900**	**28,343,600**	**22,193,500**	**134,171,500**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**9,750,000**	**–**	**–**	**23,939,400**	**1,420,900**	**–**	**(2,220,300)**	**32,890,000**
FY 2025 Total	**9,750,000**	**–**	**–**	**23,939,400**	**1,420,900**	**–**	**(2,220,300)**	**32,890,000**
FY 2026								
FY 2026 Authorized	**2,250,000**	**–**	**–**	**23,000,000**	**2,248,800**	**–**	**9,609,900**	**37,108,700**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	–	100	100
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	300	–	–	300
One-time Total	*–*	*–*	*–*	*–*	*300*	*–*	*100*	*400*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**300**	**–**	**100**	**400**
FY 2026 Total	**2,250,000**	**–**	**–**	**23,000,000**	**2,249,100**	**–**	**9,610,000**	**37,109,100**
FY 2027								
FY 2027 Base	**2,250,000**	**–**	**–**	**–**	**1,247,500**	**–**	**9,722,500**	**13,220,000**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	300	–	1,300	1,600
Pay-for-Performance	–	–	–	–	1,900	–	8,800	10,700
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	1,100	–	4,900	6,000
One-time Total	*–*	*–*	*–*	*–*	*3,300*	*–*	*15,000*	*18,300*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	2,500	–	11,400	13,900
Dental Insurance Increase (4.9%)	–	–	–	–	–	–	100	100
Health Insurance Increase (11.8%)	–	–	–	–	1,700	–	7,700	9,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	–	100	100
Sunset Long-Term Disability Pilot	–	–	–	–	(100)	–	(600)	(700)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	300	–	–	300
ISF Rate Impact - Government Operations	–	–	–	–	100	–	600	700
Ongoing Total	*–*	*–*	*–*	*–*	*4,500*	*–*	*19,300*	*23,800*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**7,800**	**–**	**34,300**	**42,100**
FY 2027 Total	**2,250,000**	**–**	**–**	**–**	**1,255,300**	**–**	**9,756,800**	**13,262,100**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**25,243,300**	**–**	**–**	**–**	**–**	**–**	**–**	**25,243,300**
FY 2025 Total	**25,243,300**	**–**	**–**	**–**	**–**	**–**	**–**	**25,243,300**
FY 2026								
FY 2026 Authorized	**21,743,300**	**–**	**–**	**–**	**–**	**–**	**–**	**21,743,300**
FY 2026 Total	**21,743,300**	**–**	**–**	**–**	**–**	**–**	**–**	**21,743,300**
FY 2027								
FY 2027 Base	**21,743,300**	**–**	**–**	**–**	**–**	**–**	**–**	**21,743,300**
FY 2027 Total	**21,743,300**	**–**	**–**	**–**	**–**	**–**	**–**	**21,743,300**

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	–	–	–	–	–	–	5,109,100	5,109,100
FY 2025 Total	–	–	–	–	–	–	5,109,100	5,109,100
FY 2026								
FY 2026 Authorized	–	–	–	–	–	–	4,710,900	4,710,900
FY 2026 Total	–	–	–	–	–	–	4,710,900	4,710,900
FY 2027								
FY 2027 Base	–	–	–	–	–	–	4,710,900	4,710,900
FY 2027 Total	–	–	–	–	–	–	4,710,900	4,710,900

Table 38

Environmental Quality

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**25,027,400**	**–**	**–**	**38,591,400**	**20,566,900**	**19,510,600**	**14,971,200**	**118,667,500**
FY 2025 Total	**25,027,400**	**–**	**–**	**38,591,400**	**20,566,900**	**19,510,600**	**14,971,200**	**118,667,500**
FY 2026								
FY 2026 Authorized	**25,637,500**	**–**	**–**	**126,291,600**	**20,224,100**	**18,506,000**	**10,403,100**	**201,062,300**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Unified E-Permitting & Information Management System	600,000	–	–	–	–	–	–	600,000
Compensation								
P4P Reallocation	214,000	–	–	–	114,600	135,000	20,300	483,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	6,200	–	–	–	3,400	3,800	500	13,900
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	128,100	–	–	30,300	6,600	42,700	2,000	209,700
Reallocation								
Attorney General Reallocation (IN)	54,200	–	–	–	–	22,900	8,200	85,300
Attorney General Reallocation (OUT)	(54,200)	–	–	–	–	(31,100)	–	(85,300)
Variable Revenue Adjustment								
Nuclear Regulatory Development	–	–	–	–	–	–	363,100	363,100
Air Quality Federal Funds Adjustment	–	–	–	24,493,000	–	–	–	24,493,000
Drinking Water Federal Funds Adjustment	–	–	–	2,747,000	–	–	–	2,747,000
Dust Monitoring MOU with DNR	–	–	–	–	–	–	1,000,000	1,000,000
Environmental Mitigation & Response Fund Adjustment	–	–	–	–	2,500,000	–	–	2,500,000
Environmental Response & Remediation Fed. Funds Adjustment	–	–	–	729,400	–	–	–	729,400
Indirect Cost Adjustment	–	–	–	–	–	–	–	–
Waste Tire Recycling Revenue Adjustment	–	–	–	–	610,300	–	–	610,300
Water Quality Federal Funds Adjustment	–	–	–	3,138,100	–	–	–	3,138,100
One-time Total	*948,300*	–	–	*31,137,800*	*3,234,900*	*173,300*	*1,394,100*	*36,888,400*
FY 2026 Recommended Adjustments Total	**948,300**	**–**	**–**	**31,137,800**	**3,234,900**	**173,300**	**1,394,100**	**36,888,400**
FY 2026 Total	**26,585,800**	**–**	**–**	**157,429,400**	**23,459,000**	**18,679,300**	**11,797,200**	**237,950,700**
FY 2027								
FY 2027 Base	**25,380,800**	**–**	**–**	**22,817,500**	**20,122,400**	**18,493,900**	**21,747,000**	**108,561,600**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Unified E-Permitting & Information Management System	1,432,800	–	–	–	–	–	–	1,432,800
Compensation								
Employee 401(k) Match	113,300	–	–	–	65,600	73,100	10,200	262,200
Pay-for-Performance	448,000	–	–	–	263,800	306,300	42,400	1,060,500
Tier 2 Employee 401(k) Match (2%)	111,100	–	–	–	68,200	82,100	6,500	267,900
Variable Revenue Adjustment								
Nuclear Regulatory Development	–	–	–	–	–	–	363,100	363,100
Air Quality Federal Funds Adjustment	–	–	–	50,784,900	–	–	–	50,784,900
Coal Combustion Residuals Grant	–	–	–	215,600	–	–	–	215,600
Drinking Water Federal Funds Adjustment	–	–	–	7,277,300	–	–	–	7,277,300
Dust Monitoring MOU with DNR	–	–	–	–	–	–	1,000,000	1,000,000
Electric Vehicle Charger Dedicated Credits Adjustment	–	–	–	–	44,900	–	–	44,900
Environmental Response & Remediation Fed. Funds Adjustment	–	–	–	83,800	–	–	–	83,800
Water Quality Federal Funds Adjustment	–	–	–	1,868,900	–	–	–	1,868,900
One-time Total	*2,105,200*	–	–	*60,230,500*	*442,500*	*461,500*	*1,422,200*	*64,661,900*

Ongoing								
Compensation								
COLA (2.6%)	582,600	–	–	–	342,600	398,300	55,300	1,378,800
Dental Insurance Increase (4.9%)	8,300	–	–	–	4,500	6,900	1,100	20,800
Health Insurance Increase (11.8%)	494,400	–	–	–	284,200	413,700	63,200	1,255,500
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	6,200	–	–	–	3,400	3,800	500	13,900
Sunset Long-Term Disability Pilot	(31,500)	–	–	–	(18,700)	(21,800)	(2,900)	(74,900)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(13,700)	–	–	–	–	(4,500)	–	(18,200)
ISF Rate Impact - FY26 Compensation	128,100	–	–	30,300	6,600	42,700	2,000	209,700
ISF Rate Impact - Government Operations	114,700	–	–	–	15,600	34,300	600	165,200
Reallocation								
Attorney General Reallocation (IN)	54,200	–	–	–	–	31,100	–	85,300
Attorney General Reallocation (OUT)	(54,200)	–	–	–	–	(31,100)	–	(85,300)
Variable Revenue Adjustment								
Drinking Water Federal Funds Adjustment	–	–	–	328,500	–	–	–	328,500
Environmental Mitigation & Response Fund Adjustment	–	–	–	–	2,000,000	–	–	2,000,000
Indirect Cost Adjustment	–	–	–	–	–	–	–	–
Waste Tire Recycling Revenue Adjustment	–	–	–	–	610,300	–	–	610,300
Water Quality Dedicated Credits Adjustment	–	–	–	–	400,000	–	–	400,000
Ongoing Total	*1,289,100*	–	–	*358,800*	*3,648,500*	*873,400*	*119,800*	*6,289,600*
FY 2027 Recommended Adjustments Total	**3,394,300**	**–**	**–**	**60,589,300**	**4,091,000**	**1,334,900**	**1,542,000**	**70,951,500**
FY 2027 Total	**28,775,100**	**–**	**–**	**83,406,800**	**24,213,400**	**19,828,800**	**23,289,000**	**179,513,100**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**300,000**	**–**	**–**	**43,879,500**	**44,112,600**	**–**	**4,599,100**	**92,891,200**
FY 2025 Total	**300,000**	**–**	**–**	**43,879,500**	**44,112,600**	**–**	**4,599,100**	**92,891,200**
FY 2026								
FY 2026 Authorized	**600,000**	**–**	**–**	**63,847,200**	**32,209,400**	**–**	**17,284,500**	**113,941,100**
FY 2026 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Drinking Water Federal Funds Adjustment	–	–	–	–	6,755,000	–	–	6,755,000
Petroleum Storage Tank Cleanup Fund Adjustment	–	–	–	–	300,000	–	–	300,000
Water Quality Federal Funds Adjustment	–	–	–	7,856,000	2,541,800	–	–	10,397,800
One-time Total	–	–	–	*7,856,000*	*9,596,800*	–	–	*17,452,800*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**7,856,000**	**9,596,800**	**–**	**–**	**17,452,800**
FY 2026 Total	**600,000**	**–**	**–**	**71,703,200**	**41,806,200**	**–**	**17,284,500**	**131,393,900**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**21,860,100**	**32,209,400**	**–**	**17,283,000**	**71,352,500**
FY 2027 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Drinking Water Federal Funds Adjustment	–	–	–	50,308,600	–	–	–	50,308,600
Water Quality Federal Funds Adjustment	–	–	–	14,001,300	–	–	–	14,001,300

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
One-time Total	–	–	–	*64,309,900*	–	–	–	*64,309,900*
Ongoing								
Variable Revenue Adjustment								
Drinking Water Federal Funds Adjustment	–	–	–	–	6,755,000	–	–	6,755,000
Petroleum Storage Tank Cleanup Fund Adjustment	–	–	–	–	300,000	–	–	300,000
Water Quality Federal Funds Adjustment	–	–	–	–	2,541,800	–	–	2,541,800
Ongoing Total	–	–	–	–	*9,596,800*	–	–	*9,596,800*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**64,309,900**	**9,596,800**	**–**	**–**	**73,906,700**
FY 2027 Total	**–**	**–**	**–**	**86,170,000**	**41,806,200**	**–**	**17,283,000**	**145,259,200**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**2,363,100**	**–**	**–**	**–**	**–**	**–**	**–**	**2,363,100**
FY 2025 Total	**2,363,100**	**–**	**–**	**–**	**–**	**–**	**–**	**2,363,100**
FY 2026								
FY 2026 Authorized	**2,363,100**	**–**	**–**	**–**	**–**	**–**	**–**	**2,363,100**
FY 2026 Total	**2,363,100**	**–**	**–**	**–**	**–**	**–**	**–**	**2,363,100**
FY 2027								
FY 2027 Base	**2,363,100**	**–**	**–**	**–**	**–**	**–**	**–**	**2,363,100**
FY 2027 Total	**2,363,100**	**–**	**–**	**–**	**–**	**–**	**–**	**2,363,100**

Table 39

Financial Institutions

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**–**	**13,290,800**	**(656,600)**	**12,634,200**
FY 2025 Total	**–**	**–**	**–**	**–**	**–**	**13,290,800**	**(656,600)**	**12,634,200**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**–**	**12,200,100**	**–**	**12,200,100**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	–	–	–	–	–	84,400	–	84,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	2,200	–	2,200
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	8,300	–	8,300
One-time Total	–	–	–	–	–	*94,900*	–	*94,900*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**94,900**	**–**	**94,900**
FY 2026 Total	**–**	**–**	**–**	**–**	**–**	**12,295,000**	**–**	**12,295,000**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**–**	**12,160,700**	**–**	**12,160,700**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	–	43,300	–	43,300
Pay-for-Performance	–	–	–	–	–	183,200	–	183,200
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	–	51,000	–	51,000
One-time Total	–	–	–	–	–	*277,500*	–	*277,500*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	–	238,100	–	238,100
Dental Insurance Increase (4.9%)	–	–	–	–	–	2,400	–	2,400
Health Insurance Increase (11.8%)	–	–	–	–	–	137,000	–	137,000
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	2,200	–	2,200
Sunset Long-Term Disability Pilot	–	–	–	–	–	(13,000)	–	(13,000)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	–	–	–	–	(600)	–	(600)
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	8,300	–	8,300
ISF Rate Impact - Government Operations	–	–	–	–	–	4,900	–	4,900
Ongoing Total	–	–	–	–	–	*379,300*	–	*379,300*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**656,800**	**–**	**656,800**
FY 2027 Total	**–**	**–**	**–**	**–**	**–**	**12,817,500**	**–**	**12,817,500**

Table 40

Government Operations

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**48,702,400**	**892,900**	**451,100**	**4,344,300**	**11,862,200**	**7,702,600**	**45,877,000**	**119,832,500**
FY 2025 Total	**48,702,400**	**892,900**	**451,100**	**4,344,300**	**11,862,200**	**7,702,600**	**45,877,000**	**119,832,500**
FY 2026								
FY 2026 Authorized	**64,202,900**	**3,130,400**	**451,100**	**119,100**	**13,870,700**	**5,185,900**	**55,479,800**	**142,439,900**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
Benefits Set-Asides	(259,000)	(318,100)	–	–	–	–	–	(577,100)
P4P Reallocation	(9,325,900)	(701,400)	1,200	1,100	49,700	5,100	49,000	(9,921,200)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	(186,800)	(495,300)	–	–	2,100	100	500	(679,400)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	(6,264,100)	–	–	400	51,200	10,600	5,600	(6,196,300)
Variable Revenue Adjustment								
Executive Director Dedicated Credits Adjustment	–	–	–	–	500,000	–	–	500,000
Office of Inspector General Transfers Adjustment	–	–	–	–	–	–	250,000	250,000
Patron Services Federal Funds Adjustment	–	–	–	5,000	–	–	–	5,000
Pay for Performance Dedicated Credits Adjustment	–	–	–	–	1,208,200	–	–	1,208,200
Training Programs Dedicated Credits Adjustment	–	–	–	–	75,000	–	–	75,000
One-time Total	*(16,035,800)*	*(1,514,800)*	*1,200*	*6,500*	*1,886,200*	*15,800*	*305,100*	*(15,335,800)*
FY 2026 Recommended Adjustments Total	**(16,035,800)**	**(1,514,800)**	**1,200**	**6,500**	**1,886,200**	**15,800**	**305,100**	**(15,335,800)**
FY 2026 Total	**48,167,100**	**1,615,600**	**452,300**	**125,600**	**15,756,900**	**5,201,700**	**55,784,900**	**127,104,100**
FY 2027								
FY 2027 Base	**53,588,900**	**2,408,700**	**451,100**	**118,800**	**13,896,000**	**5,182,400**	**38,232,300**	**113,878,200**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Artificial Intelligence	1,860,000	–	–	–	–	–	–	1,860,000
Geospatial Data Imagery	600,000	–	–	–	–	–	–	600,000
Modernization of Critical Infrastructure at State Archives	750,600	–	–	–	–	–	–	750,600
State-Endorsed Digital Identity & Verifiable Credentials	1,588,000	–	–	–	–	–	–	1,588,000
Compensation								
Employee 401(k) Match	(6,767,300)	300	–	500	35,300	3,400	10,400	(6,717,400)
ISF Compensation Impact	2,738,500	–	–	–	–	–	–	2,738,500
Pay-for-Performance	520,900	1,500	–	2,200	150,000	14,000	38,900	727,500
Tier 2 Employee 401(k) Match (2%)	(6,755,100)	600	–	800	46,000	4,200	11,400	(6,692,100)
Reallocation								
Reallocation from Admin Rules to Archives (IN)	100,000	–	–	–	–	–	–	100,000
Reallocation from Admin Rules to Archives (OUT)	(100,000)	–	–	–	–	–	–	(100,000)
One-time Total	*(5,464,400)*	*2,400*	*–*	*3,500*	*231,300*	*21,600*	*60,700*	*(5,144,900)*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Customer Experience	2,880,000	–	–	–	–	–	–	2,880,000
Modernization of Critical Infrastructure at State Archives	110,000	–	–	–	–	–	–	110,000
Compensation								
Benefits Set-Asides	(116,300)	(298,200)	–	–	–	–	–	(414,500)
COLA (2.6%)	676,500	2,000	–	2,800	195,100	18,200	50,600	945,200
Dental Insurance Increase (4.9%)	7,300	–	–	–	2,100	100	600	10,100
Employee 401(k) Match	731,200	–	–	–	–	–	–	731,200
Health Insurance Increase (11.8%)	423,800	1,700	–	2,000	130,100	11,200	36,600	605,400
ISF Compensation Impact	5,907,100	–	–	–	–	–	–	5,907,100
Job Architecture	4,000,000	–	–	–	–	–	–	4,000,000
Leave Reform	534,000	–	–	–	–	–	–	534,000
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	(186,800)	(495,300)	–	–	2,100	100	500	(679,400)
Sunset Long-Term Disability Pilot	(36,900)	(100)	–	(200)	(10,900)	(900)	(2,800)	(51,800)
Tier 2 Employee 401(k) Match (2%)	7,698,300	–	–	–	–	–	–	7,698,300
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(500)	–	–	–	18,000	–	(700)	16,800
ISF Rate Impact - FY26 Compensation	(6,264,100)	–	–	400	51,200	10,600	5,600	(6,196,300)
ISF Rate Impact - Government Operations	300,900	(300)	–	300	122,800	11,200	3,400	438,300
Variable Revenue Adjustment								
Chief Information Officer Transfers Adjustment	–	–	–	–	–	–	4,000,000	4,000,000
Executive Director Dedicated Credits Adjustment	–	–	–	–	500,000	–	–	500,000
Office of Inspector General Transfers Adjustment	–	–	–	–	–	–	250,000	250,000
Patron Services Federal Funds Adjustment	–	–	–	26,900	–	–	–	26,900
Pay for Performance Dedicated Credits Adjustment	–	–	–	–	1,211,200	–	–	1,211,200
State Debt Collection Fund Dedicated Credits Adjustment	–	–	–	–	500,000	–	–	500,000
Training Programs Dedicated Credits Adjustment	–	–	–	–	225,000	–	–	225,000
Ongoing Total	*16,664,500*	*(790,200)*	–	*32,200*	*2,946,700*	*50,500*	*4,343,800*	*23,247,500*
FY 2027 Recommended Adjustments Total	**11,200,100**	**(787,800)**	**–**	**35,700**	**3,178,000**	**72,100**	**4,404,500**	**18,102,600**
FY 2027 Total	**64,789,000**	**1,620,900**	**451,100**	**154,500**	**17,074,000**	**5,254,500**	**42,636,800**	**131,980,800**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**9,029,900**	**–**	**(7,902,400)**	**1,127,500**
FY 2025 Total	**–**	**–**	**–**	**–**	**9,029,900**	**–**	**(7,902,400)**	**1,127,500**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
FY 2026 Total	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
FY 2027 Total	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**21,750,000**	**–**	**–**	**–**	**588,927,200**	**4,194,000**	**(38,685,500)**	**576,185,700**
FY 2025 Total	**21,750,000**	**–**	**–**	**–**	**588,927,200**	**4,194,000**	**(38,685,500)**	**576,185,700**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**448,697,800**	**–**	**13,818,700**	**462,516,500**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Repurpose Funds to Reduce O&M ISF Deficit	–	–	–	–	–	–	7,500,000	7,500,000
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	40,300	–	–	40,300
Variable Revenue Adjustment								
Core HR Services Dedicated Credits Adjustment	–	–	–	–	2,699,000	–	–	2,699,000
DFCM Dedicated Credits Adjustment	–	–	–	–	4,628,900	–	–	4,628,900
Enterprise Technology Dedicated Credits Adjustment	–	–	–	–	13,381,300	–	–	13,381,300
Fleet Operations Dedicated Credits Adjustment	–	–	–	–	6,103,700	–	–	6,103,700
HRM Field Services Dedicated Credits Adjustment	–	–	–	–	3,550,000	–	–	3,550,000
Risk Management Auto Dedicated Credits Adjustment	–	–	–	–	2,216,300	–	–	2,216,300
Risk Management Dedicated Credits Adjustment	–	–	–	–	9,912,600	–	–	9,912,600
Risk Management Insurance Dedicated Credit Adjustment	–	–	–	–	121,966,300	–	–	121,966,300
Risk Management Liability Dedicated Credits Adjustment	–	–	–	–	4,019,900	–	–	4,019,900
Vantage Dedicated Credits Adjustment	–	–	–	–	7,115,000	–	–	7,115,000
Worker's Compensation Dedicated Credits Adjustment	–	–	–	–	1,798,200	–	–	1,798,200
One-time Total	*–*	*–*	*–*	*–*	*177,431,500*	*–*	*7,500,000*	*184,931,500*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**177,431,500**	**–**	**7,500,000**	**184,931,500**
FY 2026 Total	**–**	**–**	**–**	**–**	**626,129,300**	**–**	**21,318,700**	**647,448,000**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**448,697,800**	**–**	**14,623,800**	**463,321,600**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	708,400	–	–	708,400
Pay-for-Performance	–	–	–	–	2,928,900	–	–	2,928,900
Tier 2 Employee 401(k) Match (2%)	250,000	–	–	–	805,300	–	–	1,055,300
One-time Total	*250,000*	*–*	*–*	*–*	*4,442,600*	*–*	*–*	*4,692,600*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	3,807,600	–	–	3,807,600
Dental Insurance Increase (4.9%)	–	–	–	–	47,500	–	–	47,500
Health Insurance Increase (11.8%)	–	–	–	–	2,752,300	–	–	2,752,300
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	40,300	–	–	40,300
Sunset Long-Term Disability Pilot	–	–	–	–	(208,700)	–	–	(208,700)
Variable Revenue Adjustment								
Core HR Services Dedicated Credits Adjustment	–	–	–	–	2,406,600	–	–	2,406,600
DFCM Dedicated Credits Adjustment	–	–	–	–	17,992,100	–	–	17,992,100
Enterprise Technology Dedicated Credits Adjustment	–	–	–	–	16,941,900	–	–	16,941,900
Fleet Operations Dedicated Credits Adjustment	–	–	–	–	9,518,500	–	–	9,518,500
HRM Field Services Dedicated Credits Adjustment	–	–	–	–	1,535,600	–	–	1,535,600
Risk Management Auto Dedicated Credits Adjustment	–	–	–	–	3,414,700	–	–	3,414,700
Risk Management Dedicated Credits Adjustment	–	–	–	–	13,064,200	–	–	13,064,200
Risk Management Insurance Dedicated Credit Adjustment	–	–	–	–	77,000,000	–	–	77,000,000
Risk Management Liability Dedicated Credits Adjustment	–	–	–	–	5,341,800	–	–	5,341,800
Vantage Dedicated Credits Adjustment	–	–	–	–	7,825,000	–	–	7,825,000
Worker's Compensation Dedicated Credits Adjustment	–	–	–	–	1,798,200	–	–	1,798,200
Ongoing Total	–	–	–	–	*163,277,600*	–	–	*163,277,600*
FY 2027 Recommended Adjustments Total	**250,000**	**–**	**–**	**–**	**167,720,200**	**–**	**–**	**167,970,200**
FY 2027 Total	**250,000**	**–**	**–**	**–**	**616,418,000**	**–**	**14,623,800**	**631,291,800**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2026								
FY 2026 Authorized	**13,590,000**	**–**	**–**	**–**	**–**	**–**	**–**	**13,590,000**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Long-Term Capital Projects Fund	(12,490,400)	–	–	–	–	–	–	(12,490,400)
One-time Total	*(12,490,400)*	–	–	–	–	–	–	*(12,490,400)*
FY 2026 Recommended Adjustments Total	**(12,490,400)**	**–**	**–**	**–**	**–**	**–**	**–**	**(12,490,400)**
FY 2026 Total	**1,099,600**	**–**	**–**	**–**	**–**	**–**	**–**	**1,099,600**
FY 2027								
FY 2027 Base	**15,440,000**	**–**	**–**	**–**	**–**	**–**	**–**	**15,440,000**
FY 2027 Total	**15,440,000**	**–**	**–**	**–**	**–**	**–**	**–**	**15,440,000**

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
FY 2025 Total	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Table 41

Governor and Lieutenant Governor

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**54,117,900**	**–**	**–**	**29,929,800**	**6,031,800**	**20,732,800**	**3,172,400**	**113,984,700**
FY 2025 Total	**54,117,900**	**–**	**–**	**29,929,800**	**6,031,800**	**20,732,800**	**3,172,400**	**113,984,700**
FY 2026								
FY 2026 Authorized	**53,695,900**	**–**	**–**	**33,444,900**	**6,696,000**	**22,623,600**	**10,009,800**	**126,470,200**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Emergency Food Assistance	1,000,000	–	–	–	–	–	–	1,000,000
Incorporation Studies	200,000	–	–	–	–	–	–	200,000
UOVC Victim Services Grants	–	–	–	–	–	543,000	–	543,000
Compensation								
P4P Reallocation	130,700	–	–	34,800	8,900	40,000	600	215,000
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	3,000	–	–	1,300	300	1,100	–	5,700
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	82,200	–	–	49,500	15,900	19,900	100	167,600
Reallocation								
Shared Staff (OUT)	(28,300)	–	–	–	–	–	–	(28,300)
Suicide Prevention Reallocation (OUT)	(100,000)	–	–	–	–	–	–	(100,000)
Variable Revenue Adjustment								
Colorado River Authority Expendable Receipts Adjustment	–	–	–	–	(161,900)	–	–	(161,900)
One-time Total	*1,287,600*	*–*	*–*	*85,600*	*(136,800)*	*604,000*	*700*	*1,841,100*
FY 2026 Recommended Adjustments Total	**1,287,600**	**–**	**–**	**85,600**	**(136,800)**	**604,000**	**700**	**1,841,100**
FY 2026 Total	**54,983,500**	**–**	**–**	**33,530,500**	**6,559,200**	**23,227,600**	**10,010,500**	**128,311,300**
FY 2027								
FY 2027 Base	**50,003,100**	**–**	**–**	**33,134,700**	**6,692,700**	**21,794,800**	**13,944,200**	**125,569,500**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Colorado River Auth. of UT: Demand Management Pilot Extension	5,000,000	–	–	–	–	–	–	5,000,000
Colorado River Authority Operations	800,000	–	–	–	–	–	–	800,000
Local Administrative Advisor	500,000	–	–	–	–	–	–	500,000
Restricted Account Spending Authority	–	–	–	–	–	5,000,000	–	5,000,000
Victim Services	–	–	–	–	–	2,114,000	–	2,114,000
Compensation								
Employee 401(k) Match	52,300	–	–	23,200	4,400	17,400	100	97,400
Pay-for-Performance	292,400	–	–	93,400	25,100	98,000	800	509,700
Tier 2 Employee 401(k) Match (2%)	92,400	–	–	32,300	8,200	35,200	100	168,200
Variable Revenue Adjustment								
Colorado River Authority Expendable Receipts Adjustment	–	–	–	–	(161,900)	–	–	(161,900)
Federal Funds Adjustment	–	–	–	6,953,000	–	–	–	6,953,000
One-time Total	*6,737,100*	*–*	*–*	*7,101,900*	*(124,200)*	*7,264,600*	*1,000*	*20,980,400*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Indigent Appellate Defense Division	–	–	–	–	–	867,500	–	867,500
Indigent Defense Commission Grant Program	–	–	–	–	–	700,000	–	700,000
Jail Reimbursement	7,000,000	–	–	–	–	–	–	7,000,000
Compensation								
COLA (2.6%)	380,400	–	–	121,400	32,700	127,500	1,000	663,000
Dental Insurance Increase (4.9%)	3,200	–	–	1,400	200	1,200	–	6,000
Health Insurance Increase (11.8%)	178,500	–	–	80,500	14,600	67,700	400	341,700
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	3,000	–	–	1,300	300	1,100	–	5,700
Sunset Long-Term Disability Pilot	(20,700)	–	–	(6,600)	(1,600)	(6,900)	(100)	(35,900)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(4,700)	–	–	(6,900)	(1,500)	(6,400)	–	(19,500)
ISF Rate Impact - FY26 Compensation	82,200	–	–	49,500	15,900	19,900	100	167,600
ISF Rate Impact - Government Operations	43,800	–	–	26,900	18,300	11,300	–	100,300
Reallocation								
Shared Staff (OUT)	(28,300)	–	–	–	–	–	–	(28,300)
Suicide Prevention Reallocation (OUT)	(100,000)	–	–	–	–	–	–	(100,000)
Ongoing Total	*7,537,400*	*–*	*–*	*267,500*	*78,900*	*1,782,900*	*1,400*	*9,668,100*
FY 2027 Recommended Adjustments Total	**14,274,500**	**–**	**–**	**7,369,400**	**(45,300)**	**9,047,500**	**2,400**	**30,648,500**
FY 2027 Total	**64,277,600**	**–**	**–**	**40,504,100**	**6,647,400**	**30,842,300**	**13,946,600**	**156,218,000**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**28,603,900**	**–**	**–**	**–**	**–**	**–**	**–**	**28,603,900**
FY 2025 Total	**28,603,900**	**–**	**–**	**–**	**–**	**–**	**–**	**28,603,900**
FY 2026								
FY 2026 Authorized	**24,665,900**	**–**	**–**	**–**	**–**	**–**	**–**	**24,665,900**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Indigent Defense Commission Compensation	233,500	–	–	–	–	–	–	233,500
Compensation								
P4P Reallocation	32,900	–	–	–	–	–	–	32,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,000	–	–	–	–	–	–	1,000
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	12,100	–	–	–	–	–	–	12,100
One-time Total	*279,500*	*–*	*–*	*–*	*–*	*–*	*–*	*279,500*
FY 2026 Recommended Adjustments Total	**279,500**	**–**	**–**	**–**	**–**	**–**	**–**	**279,500**
FY 2026 Total	**24,945,400**	**–**	**–**	**–**	**–**	**–**	**–**	**24,945,400**
FY 2027								
FY 2027 Base	**23,840,900**	**–**	**–**	**–**	**–**	**–**	**–**	**23,840,900**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Victim Services	3,000,000	–	–	–	–	–	–	3,000,000
Compensation								
Employee 401(k) Match	11,800	–	–	–	–	–	–	11,800
Pay-for-Performance	77,800	–	–	–	–	–	–	77,800
Tier 2 Employee 401(k) Match (2%)	29,300	–	–	–	–	–	–	29,300
One-time Total	*3,118,900*	*–*	*–*	*–*	*–*	*–*	*–*	*3,118,900*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Indigent Appellate Defense Division	867,500	–	–	–	–	–	–	867,500
Indigent Defense Commission Compensation	233,500	–	–	–	–	–	–	233,500
Indigent Defense Commission Grant Program	700,000	–	–	–	–	–	–	700,000
Compensation								
COLA (2.6%)	101,300	–	–	–	–	–	–	101,300
Dental Insurance Increase (4.9%)	800	–	–	–	–	–	–	800
Health Insurance Increase (11.8%)	45,400	–	–	–	–	–	–	45,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,000	–	–	–	–	–	–	1,000
Sunset Long-Term Disability Pilot	(5,500)	–	–	–	–	–	–	(5,500)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(4,600)	–	–	–	–	–	–	(4,600)
ISF Rate Impact - FY26 Compensation	12,100	–	–	–	–	–	–	12,100
ISF Rate Impact - Government Operations	2,400	–	–	–	–	–	–	2,400
Ongoing Total	*1,953,900*	–	–	–	–	–	–	*1,953,900*
FY 2027 Recommended Adjustments Total	**5,072,800**	**–**	**–**	**–**	**–**	**–**	**–**	**5,072,800**
FY 2027 Total	**28,913,700**	**–**	**–**	**–**	**–**	**–**	**–**	**28,913,700**

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**32,700**	**–**	**142,300**	**175,000**
FY 2025 Total	**–**	**–**	**–**	**–**	**32,700**	**–**	**142,300**	**175,000**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**25,300**	**–**	**62,600**	**87,900**
FY 2026 Total	**–**	**–**	**–**	**–**	**25,300**	**–**	**62,600**	**87,900**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**25,300**	**–**	**62,700**	**88,000**
FY 2027 Total	**–**	**–**	**–**	**–**	**25,300**	**–**	**62,700**	**88,000**

Table 42

Health and Human Services

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**821,258,400**	**657,740,500**	**–**	**4,269,272,100**	**629,033,400**	**521,917,800**	**827,430,100**	**7,726,652,300**
FY 2025 Total	**821,258,400**	**657,740,500**	**–**	**4,269,272,100**	**629,033,400**	**521,917,800**	**827,430,100**	**7,726,652,300**
FY 2026								
FY 2026 Authorized	**1,556,449,800**	**4,360,400**	**–**	**4,962,038,600**	**691,191,000**	**515,689,200**	**902,705,800**	**8,632,434,800**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
DSPD Program Savings	(5,280,000)	–	–	–	–	–	–	(5,280,000)
Medicaid Hospital Provider Assessment Fund Increase	–	–	–	–	–	11,809,700	–	11,809,700
Medical Examiner Mandated Services	18,800	–	–	–	–	–	–	18,800
Supporting the Growth of a Trauma-Informed Workforce in Utah	70,000	–	–	–	–	–	–	70,000
Compensation								
P4P Reallocation	3,102,200	–	–	1,185,500	370,500	–	679,000	5,337,200
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	115,200	400	–	35,100	9,900	1,800	22,800	185,200
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	1,487,000	7,200	–	763,600	94,800	28,100	159,600	2,540,300
Reallocation								
DHHS Reallocations (IN)	179,700	–	–	–	–	–	–	179,700
DHHS Reallocations (OUT)	(179,700)	–	–	–	–	–	–	(179,700)
Reallocate from Integrated Healthcare Services to DSPD (IN)	237,900	–	–	–	–	–	–	237,900
Reallocate from Integrated Healthcare Services to DSPD (OUT)	(237,900)	–	–	–	–	–	–	(237,900)
Reallocate Health Workforce Information Center Funding (IN)	433,700	603,000	–	–	–	–	–	1,036,700
Reallocate Health Workforce Information Center Funding (OUT)	(433,700)	(603,000)	–	–	–	–	–	(1,036,700)
Reallocate Newborn Safe Haven Program Funding (IN)	118,900	–	–	–	–	–	–	118,900
Reallocate Newborn Safe Haven Program Funding (OUT)	(118,900)	–	–	–	–	–	–	(118,900)
Reallocate Nonlapsing Funds for OSUMH Services (IN)	966,700	–	–	–	–	–	–	966,700
Reallocate Nonlapsing Funds for OSUMH Services (OUT)	(966,700)	–	–	–	–	–	–	(966,700)
Reallocate Restricted Funds from Admin to Services (IN)	–	–	–	–	–	165,200	–	165,200
Reallocate Restricted Funds from Admin to Services (OUT)	–	–	–	–	–	(165,200)	–	(165,200)
Suicide Prevention Reallocation (IN)	100,000	–	–	–	–	–	–	100,000
Waiver State Match Reallocation from DSPD to DCFS (IN)	2,440,000	–	–	–	–	–	–	2,440,000
Waiver State Match Reallocation from DSPD to DCFS (OUT)	(2,440,000)	–	–	–	–	–	–	(2,440,000)
Variable Revenue Adjustment								
CHS Variable Revenue Adjustment	–	–	–	–	52,000	–	–	52,000
DAAS Variable Revenue Adjustment	–	–	–	1,778,200	40,700	–	552,700	2,371,600
DCFS Variable Revenue Adjustment	–	–	–	1,519,100	20,000	–	–	1,539,100
DFH Variable Revenue Adjustment	–	–	–	3,944,300	–	–	192,600	4,136,900
DSPD Admin Variable Revenue Adjustment	–	–	–	–	–	–	367,200	367,200
DSPD Variable Revenue Adjustment	–	–	–	–	–	–	14,788,700	14,788,700
KMBA Variable Revenue Adjustments	–	–	–	–	989,700	–	–	989,700
Medicaid Admin Variable Revenue Adjustment	–	–	–	3,000,000	–	–	4,828,100	7,828,100
Operations Variable Revenue Adjustment	–	–	–	–	11,800	–	1,511,100	1,522,900
OSUMH Admin Variable Revenue Adjustment	–	–	–	210,700	–	–	265,700	476,400
OSUMH Services Variable Revenue Adjustment	–	–	–	10,543,100	–	–	–	10,543,100
Population Health Variable Revenue Adjustment	–	–	–	–	4,651,500	–	–	4,651,500
One-time Total	*(386,800)*	*7,600*	–	*22,979,600*	*6,240,900*	*11,839,600*	*23,367,500*	*64,048,400*
FY 2026 Recommended Adjustments Total	**(386,800)**	**7,600**	**–**	**22,979,600**	**6,240,900**	**11,839,600**	**23,367,500**	**64,048,400**
FY 2026 Total	**1,556,063,000**	**4,368,000**	**–**	**4,985,018,200**	**697,431,900**	**527,528,800**	**926,073,300**	**8,696,483,200**

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2027								
FY 2027 Base	**1,593,184,800**	**4,357,600**	**–**	**4,987,496,700**	**725,659,600**	**450,424,700**	**837,591,200**	**8,598,714,600**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Adoption of Utah's Hardest to Place Children	1,000,000	–	–	–	–	–	–	1,000,000
Baby Watch: Sustaining Early Intervention Services	1,500,000	–	–	–	–	–	–	1,500,000
Correctional Health Services	1,500,000	–	–	–	–	–	–	1,500,000
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	(311,100)	–	–	–	–	–	(528,200)	(839,300)
Medical Examiner Mandated Services	658,300	–	–	–	–	–	–	658,300
Opioid Grant Programs	–	–	–	–	–	1,600,000	–	1,600,000
Securing Meals on Wheels & Senior Nutrition	1,750,000	–	–	–	–	–	–	1,750,000
Victim Services	–	–	–	–	–	886,000	–	886,000
Compensation								
Employee 401(k) Match	1,783,100	6,400	–	620,100	165,200	34,400	323,900	2,933,100
Pay-for-Performance	6,120,300	22,600	–	2,011,000	574,800	117,300	1,208,700	10,054,700
Tier 2 Employee 401(k) Match (2%)	1,648,800	6,400	–	528,800	166,100	31,300	297,300	2,678,700
One-time Total	*15,649,400*	*35,400*	–	*3,159,900*	*906,100*	*2,669,000*	*1,301,700*	*23,721,500*
Ongoing								
Adjustment								
DCFS Sandy Building Purchase	(940,400)	–	–	–	–	–	–	(940,400)
DSPD Program Savings	(1,640,000)	–	–	–	–	–	–	(1,640,000)
JJYS Recidivism Reduction Support	2,800,000	–	–	–	–	–	–	2,800,000
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	12,514,600	–	–	–	–	–	21,249,300	33,763,900
Medicaid Aging Waiver Mandated Services for At-Home Care	953,200	–	–	1,526,600	–	–	–	2,479,800
Compensation								
COLA (2.6%)	7,956,200	29,400	–	2,614,300	747,400	152,400	1,571,800	13,071,500
Dental Insurance Increase (4.9%)	123,300	500	–	40,800	10,900	2,000	23,400	200,900
Health Insurance Increase (11.8%)	7,147,900	30,400	–	2,304,600	627,100	122,900	1,456,300	11,689,200
Retirement Rate Changes	(11,200)	–	–	–	(200)	–	(600)	(12,000)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	115,200	400	–	35,100	9,900	1,800	22,800	185,200
Sunset Long-Term Disability Pilot	(422,200)	(1,500)	–	(142,900)	(40,000)	(8,200)	(75,700)	(690,500)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	469,600	–	–	109,600	–	–	300	579,500
ISF Rate Impact - FY26 Compensation	1,487,000	7,200	–	763,600	94,800	28,100	159,600	2,540,300
ISF Rate Impact - Government Operations	1,042,700	(200)	–	144,600	44,500	20,300	202,000	1,453,900
Reallocation								
DHHS Reallocations (IN)	179,700	–	–	–	–	–	–	179,700
DHHS Reallocations (OUT)	(179,700)	–	–	–	–	–	–	(179,700)
Reallocate from Integrated Healthcare Services to DSPD (IN)	520,300	–	–	–	–	–	–	520,300
Reallocate from Integrated Healthcare Services to DSPD (OUT)	(520,300)	–	–	–	–	–	–	(520,300)
Reallocate Health Workforce Information Center Funding (IN)	–	601,100	–	–	–	–	–	601,100
Reallocate Health Workforce Information Center Funding (OUT)	–	(601,100)	–	–	–	–	–	(601,100)
Reallocate Newborn Safe Haven Program Funding (IN)	118,900	–	–	–	–	–	–	118,900
Reallocate Newborn Safe Haven Program Funding (OUT)	(118,900)	–	–	–	–	–	–	(118,900)
Reallocate Restricted Funds from Admin to Services (IN)	–	–	–	–	–	165,200	–	165,200
Reallocate Restricted Funds from Admin to Services (OUT)	–	–	–	–	–	(165,200)	–	(165,200)
Suicide Prevention Reallocation (IN)	100,000	–	–	–	–	–	–	100,000
Waiver State Match Reallocation from DSPD to DCFS (IN)	2,440,000	–	–	–	–	–	–	2,440,000
Waiver State Match Reallocation from DSPD to DCFS (OUT)	(2,440,000)	–	–	–	–	–	–	(2,440,000)

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
CHS Variable Revenue Adjustment	–	–	–	–	103,000	–	30,700	133,700
DAAS Variable Revenue Adjustment	–	–	–	1,654,700	–	–	432,100	2,086,800
DCFS Variable Revenue Adjustment	–	–	–	896,900	20,100	–	–	917,000
DFH Variable Revenue Adjustment	–	–	–	805,500	–	–	–	805,500
DLBC Federal Funds Adjustment	–	–	–	266,600	–	–	–	266,600
DSPD Admin Variable Revenue Adjustment	–	–	–	–	–	–	411,500	411,500
DSPD Variable Revenue Adjustment	–	–	–	–	100,000	–	14,992,300	15,092,300
Juvenile Justice Reinvestment Account Reduction	–	–	–	–	–	(250,000)	–	(250,000)
KMBA Variable Revenue Adjustments	–	–	–	–	992,300	–	–	992,300
Medicaid Admin Variable Revenue Adjustment	–	–	–	3,000,000	–	–	7,751,500	10,751,500
Operations Variable Revenue Adjustment	–	–	–	–	652,600	–	1,398,700	2,051,300
OSUMH Admin Variable Revenue Adjustment	–	–	–	104,900	–	–	265,700	370,600
OSUMH Services Variable Revenue Adjustment	–	–	–	5,456,000	–	–	–	5,456,000
Population Health Variable Revenue Adjustment	–	–	–	–	4,651,900	–	–	4,651,900
Ongoing Total	*31,695,900*	*66,200*	*–*	*19,580,900*	*8,014,300*	*69,300*	*49,891,700*	*109,318,300*
FY 2027 Recommended Adjustments Total	**47,345,300**	**101,600**	**–**	**22,740,800**	**8,920,400**	**2,738,300**	**51,193,400**	**133,039,800**
FY 2027 Total	**1,640,530,100**	**4,459,200**	**–**	**5,010,237,500**	**734,580,000**	**453,163,000**	**888,784,600**	**8,731,754,400**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**7,010,100**	**–**	**(1,527,900)**	**5,482,200**
FY 2025 Total	**–**	**–**	**–**	**–**	**7,010,100**	**–**	**(1,527,900)**	**5,482,200**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**3,794,300**	**–**	**2,083,700**	**5,878,000**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	–	–	–	–	11,200	–	–	11,200
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	500	–	–	500
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	2,300	–	–	2,300
One-time Total	*–*	*–*	*–*	*–*	*14,000*	*–*	*–*	*14,000*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**14,000**	**–**	**–**	**14,000**
FY 2026 Total	**–**	**–**	**–**	**–**	**3,808,300**	**–**	**2,083,700**	**5,892,000**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**4,000,300**	**–**	**1,236,900**	**5,237,200**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	7,500	–	–	7,500
Pay-for-Performance	–	–	–	–	31,200	–	–	31,200
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	10,900	–	–	10,900
One-time Total	*–*	*–*	*–*	*–*	*49,600*	*–*	*–*	*49,600*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	40,500	–	–	40,500
Dental Insurance Increase (4.9%)	–	–	–	–	400	–	–	400
Health Insurance Increase (11.8%)	–	–	–	–	23,700	–	–	23,700
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	500	–	–	500
Sunset Long-Term Disability Pilot	–	–	–	–	(2,200)	–	–	(2,200)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	2,300	–	–	2,300
ISF Rate Impact - Government Operations	–	–	–	–	(2,100)	–	–	(2,100)
Ongoing Total	*–*	*–*	*–*	*–*	*63,100*	*–*	*–*	*63,100*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**112,700**	**–**	**–**	**112,700**
FY 2027 Total	**–**	**–**	**–**	**–**	**4,113,000**	**–**	**1,236,900**	**5,349,900**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	38,879,200	–	–	–	405,496,900	–	(17,013,400)	427,362,700
FY 2025 Total	38,879,200	–	–	–	405,496,900	–	(17,013,400)	427,362,700
FY 2026								
FY 2026 Authorized	38,879,200	–	–	–	182,970,700	–	(49,012,600)	172,837,300
FY 2026 Total	38,879,200	–	–	–	182,970,700	–	(49,012,600)	172,837,300
FY 2027								
FY 2027 Base	38,879,200	–	–	–	182,970,700	–	(89,470,800)	132,379,100
FY 2027 Total	38,879,200	–	–	–	182,970,700	–	(89,470,800)	132,379,100

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	–	–	–	–	80,000	–	196,207,700	196,287,700
FY 2025 Total	–	–	–	–	80,000	–	196,207,700	196,287,700
FY 2026								
FY 2026 Authorized	–	–	–	–	10,100	–	221,483,800	221,493,900
FY 2026 Total	–	–	–	–	10,100	–	221,483,800	221,493,900
FY 2027								
FY 2027 Base	–	–	–	–	10,100	–	221,483,800	221,493,900
FY 2027 Total	–	–	–	–	10,100	–	221,483,800	221,493,900

Table 43

Higher Education

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**404,080,100**	**1,344,422,900**	**–**	**5,140,800**	**1,128,095,600**	**63,803,000**	**25,023,800**	**2,970,566,200**
FY 2025 Total	**404,080,100**	**1,344,422,900**	**–**	**5,140,800**	**1,128,095,600**	**63,803,000**	**25,023,800**	**2,970,566,200**
FY 2026								
FY 2026 Authorized	**426,765,200**	**1,364,483,200**	**–**	**4,102,300**	**1,083,974,600**	**76,762,100**	**107,763,500**	**3,063,850,900**
FY 2026 Recommended Adjustments								
One-time								
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	2,500	197,000	–	–	58,200	–	–	257,700
One-time Total	*2,500*	*197,000*	–	–	*58,200*	–	–	*257,700*
FY 2026 Recommended Adjustments Total	**2,500**	**197,000**	**–**	**–**	**58,200**	**–**	**–**	**257,700**
FY 2026 Total	**426,767,700**	**1,364,680,200**	**–**	**4,102,300**	**1,084,032,800**	**76,762,100**	**107,763,500**	**3,064,108,600**
FY 2027								
FY 2027 Base	**485,765,200**	**1,297,038,300**	**–**	**4,102,300**	**1,083,974,600**	**75,698,700**	**144,503,900**	**3,091,083,000**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Artificial Intelligence Public-Private Partnership Ecosystem	–	5,000,000	–	–	–	–	–	5,000,000
Center for Civic Excellence	–	1,500,000	–	–	–	–	–	1,500,000
Currently Funded O&M for Incomplete Projects	–	(3,053,000)	–	–	–	–	–	(3,053,000)
Cybersecurity Software & Tools	–	3,000,000	–	–	–	–	–	3,000,000
Enhanced Campus Safety & Security	–	3,430,200	–	–	–	–	–	3,430,200
Higher Education Research Grants	–	5,000,000	–	–	–	–	–	5,000,000
O&M New Dedicated Projects	–	(282,700)	–	–	–	–	–	(282,700)
SUU Music Building O&M	–	(435,400)	–	–	–	–	–	(435,400)
Talent Ready Utah Initiatives	–	3,000,000	–	–	–	–	–	3,000,000
Technical College Capacity	–	10,000,000	–	–	–	–	–	10,000,000
Reallocation								
Balance Between Funding Sources (IN)	–	218,489,800	–	–	–	–	–	218,489,800
Balance Between Funding Sources (OUT)	(218,489,800)	–	–	–	–	–	–	(218,489,800)
One-time Total	*(218,489,800)*	*245,648,900*	–	–	–	–	–	*27,159,100*
Ongoing								
Adjustment								
O&M New Dedicated Projects	–	282,700	–	–	–	–	–	282,700
Performance Funding	–	–	–	–	–	10,649,400	–	10,649,400
Previous Years Performance Funding Recoveries	–	–	–	–	–	4,491,800	–	4,491,800
SUU Music Building O&M	–	435,400	–	–	–	–	–	435,400
Compensation								
Higher Ed COLA (2.6%)	–	41,655,300	–	–	11,872,100	–	–	53,527,400
Higher Ed Dental Insurance Increase (4.9%)	–	409,500	–	–	108,600	–	–	518,100
Higher Ed Health Insurance Increase (11.8%)	–	29,295,500	–	–	8,187,600	–	–	37,483,100
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	(48,400)	–	–	(10,800)	–	–	(59,200)
ISF Rate Impact - FY26 Compensation	2,500	197,000	–	–	58,200	–	–	257,700
ISF Rate Impact - Government Operations	–	990,400	–	–	297,500	–	–	1,287,900

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Reallocation								
Balance Between Funding Sources (IN)	–	32,712,900	–	–	–	–	–	32,712,900
Balance Between Funding Sources (OUT)	(32,712,900)	–	–	–	–	–	–	(32,712,900)
Ongoing Total	*(32,710,400)*	*105,930,300*	–	–	*20,513,200*	*15,141,200*	–	*108,874,300*
FY 2027 Recommended Adjustments Total	**(251,200,200)**	**351,579,200**	**–**	**–**	**20,513,200**	**15,141,200**	**–**	**136,033,400**
FY 2027 Total	**234,565,000**	**1,648,617,500**	**–**	**4,102,300**	**1,104,487,800**	**90,839,900**	**144,503,900**	**3,227,116,400**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**57,779,000**	**–**	**–**	**–**	**–**	**–**	**57,779,000**
FY 2025 Total	**–**	**57,779,000**	**–**	**–**	**–**	**–**	**–**	**57,779,000**
FY 2026								
FY 2026 Authorized	**–**	**69,669,300**	**–**	**–**	**–**	**–**	**–**	**69,669,300**
FY 2026 Total	**–**	**69,669,300**	**–**	**–**	**–**	**–**	**–**	**69,669,300**
FY 2027								
FY 2027 Base	**–**	**91,500,000**	**–**	**–**	**–**	**–**	**–**	**91,500,000**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Performance Funding Restricted Account (Unearned)	–	(17,339,000)	–	–	–	–	–	(17,339,000)
Performance Funding Restricted Account FY27 (Unearned)	–	(6,000,300)	–	–	–	–	–	(6,000,300)
One-time Total	–	*(23,339,300)*	–	–	–	–	–	*(23,339,300)*
Ongoing								
Adjustment								
Performance Funding	–	16,649,700	–	–	–	–	–	16,649,700
Ongoing Total	–	*16,649,700*	–	–	–	–	–	*16,649,700*
FY 2027 Recommended Adjustments Total	**–**	**(6,689,600)**	**–**	**–**	**–**	**–**	**–**	**(6,689,600)**
FY 2027 Total	**–**	**84,810,400**	**–**	**–**	**–**	**–**	**–**	**84,810,400**

Table 44

Insurance

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**8,700**	**71,800**	**28,861,400**	**(1,483,500)**	**27,458,400**
FY 2025 Total	**–**	**–**	**–**	**8,700**	**71,800**	**28,861,400**	**(1,483,500)**	**27,458,400**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**90,000**	**32,404,900**	**385,900**	**32,880,800**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	–	–	–	–	–	112,100	–	112,100
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	3,400	–	3,400
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	79,000	–	79,000
One-time Total	–	–	–	–	–	*194,500*	–	*194,500*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**194,500**	**–**	**194,500**
FY 2026 Total	**–**	**–**	**–**	**–**	**90,000**	**32,599,400**	**385,900**	**33,075,300**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**90,000**	**30,117,000**	**6,713,100**	**36,920,100**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
State Mandated Insurer Payments	–	–	–	–	–	2,221,000	–	2,221,000
Compensation								
Employee 401(k) Match	–	–	–	–	–	57,400	–	57,400
Pay-for-Performance	–	–	–	–	–	234,900	–	234,900
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	–	56,900	–	56,900
One-time Total	–	–	–	–	–	*2,570,200*	–	*2,570,200*
Ongoing								
Adjustment								
Captive Insurance Annual Adjustment	–	–	–	–	–	19,000	–	19,000
State Mandated Insurer Payments	–	–	–	–	–	6,779,000	–	6,779,000
Compensation								
COLA (2.6%)	–	–	–	–	–	305,500	–	305,500
Dental Insurance Increase (4.9%)	–	–	–	–	–	5,300	–	5,300
Health Insurance Increase (11.8%)	–	–	–	–	–	286,500	–	286,500
Retirement Rate Changes	–	–	–	–	–	(5,000)	–	(5,000)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	3,400	–	3,400
Sunset Long-Term Disability Pilot	–	–	–	–	–	(16,600)	–	(16,600)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	–	–	–	–	(24,800)	–	(24,800)
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	79,000	–	79,000
ISF Rate Impact - Government Operations	–	–	–	–	–	62,800	–	62,800
Ongoing Total	–	–	–	–	–	*7,494,100*	–	*7,494,100*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**10,064,300**	**–**	**10,064,300**
FY 2027 Total	**–**	**–**	**–**	**–**	**90,000**	**40,181,300**	**6,713,100**	**46,984,400**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**10,000,000**	**–**	**–**	**–**	**–**	**–**	**–**	**10,000,000**
FY 2025 Total	**10,000,000**	**–**	**–**	**–**	**–**	**–**	**–**	**10,000,000**
FY 2026								
FY 2026 Authorized	**12,221,000**	**–**	**–**	**–**	**–**	**–**	**–**	**12,221,000**
FY 2026 Total	**12,221,000**	**–**	**–**	**–**	**–**	**–**	**–**	**12,221,000**
FY 2027								
FY 2027 Base	**10,000,000**	**–**	**–**	**–**	**–**	**–**	**–**	**10,000,000**
FY 2027 Recommended Adjustments								
Ongoing								
Adjustment								
State Mandated Insurer Payments	6,779,000	–	–	–	–	–	–	6,779,000
Ongoing Total	*6,779,000*	*–*	*–*	*–*	*–*	*–*	*–*	*6,779,000*
FY 2027 Recommended Adjustments Total	**6,779,000**	**–**	**–**	**–**	**–**	**–**	**–**	**6,779,000**
FY 2027 Total	**16,779,000**	**–**	**–**	**–**	**–**	**–**	**–**	**16,779,000**

Table 45

Labor Commission

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**8,416,000**	**–**	**–**	**3,207,100**	**193,200**	**5,615,200**	**(479,200)**	**16,952,300**
FY 2025 Total	**8,416,000**	**–**	**–**	**3,207,100**	**193,200**	**5,615,200**	**(479,200)**	**16,952,300**
FY 2026								
FY 2026 Authorized	**8,700,400**	**–**	**–**	**3,772,900**	**133,100**	**5,651,300**	**96,800**	**18,354,500**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	55,200	–	–	28,300	–	30,700	–	114,200
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,800	–	–	900	–	1,200	–	3,900
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	60,400	–	–	11,100	400	9,900	300	82,100
One-time Total	*117,400*	*–*	*–*	*40,300*	*400*	*41,800*	*300*	*200,200*
FY 2026 Recommended Adjustments Total	**117,400**	**–**	**–**	**40,300**	**400**	**41,800**	**300**	**200,200**
FY 2026 Total	**8,817,800**	**–**	**–**	**3,813,200**	**133,500**	**5,693,100**	**97,100**	**18,554,700**
FY 2027								
FY 2027 Base	**8,674,500**	**–**	**–**	**3,757,000**	**132,600**	**5,633,300**	**96,500**	**18,293,900**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	29,300	–	–	15,800	700	20,400	300	66,500
Pay-for-Performance	108,700	–	–	51,900	1,900	72,200	1,100	235,800
Tier 2 Employee 401(k) Match (2%)	25,900	–	–	13,000	400	16,200	300	55,800
One-time Total	*163,900*	*–*	*–*	*80,700*	*3,000*	*108,800*	*1,700*	*358,100*
Ongoing								
Compensation								
COLA (2.6%)	141,400	–	–	67,500	2,500	93,900	1,600	306,900
Dental Insurance Increase (4.9%)	2,100	–	–	1,100	–	1,500	–	4,700
Health Insurance Increase (11.8%)	120,400	–	–	60,500	2,400	80,300	1,400	265,000
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,800	–	–	900	–	1,200	–	3,900
Sunset Long-Term Disability Pilot	(7,900)	–	–	(3,700)	(100)	(5,000)	(100)	(16,800)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	11,900	–	–	16,800	200	2,700	–	31,600
ISF Rate Impact - FY26 Compensation	60,400	–	–	11,100	400	9,900	300	82,100
ISF Rate Impact - Government Operations	20,100	–	–	4,700	100	6,600	200	31,700
Ongoing Total	*350,200*	*–*	*–*	*158,900*	*5,500*	*191,100*	*3,400*	*709,100*
FY 2027 Recommended Adjustments Total	**514,100**	**–**	**–**	**239,600**	**8,500**	**299,900**	**5,100**	**1,067,200**
FY 2027 Total	**9,188,600**	**–**	**–**	**3,996,600**	**141,100**	**5,933,200**	**101,600**	**19,361,100**

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**19,944,900**	**–**	**(12,731,100)**	**7,213,800**
FY 2025 Total	**–**	**–**	**–**	**–**	**19,944,900**	**–**	**(12,731,100)**	**7,213,800**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**29,979,600**	**–**	**(659,700)**	**29,319,900**
FY 2026 Recommended Adjustments								
One-time								
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	11,200	–	–	11,200
One-time Total	*–*	*–*	*–*	*–*	*11,200*	*–*	*–*	*11,200*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**11,200**	**–**	**–**	**11,200**
FY 2026 Total	**–**	**–**	**–**	**–**	**29,990,800**	**–**	**(659,700)**	**29,331,100**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**29,979,600**	**–**	**(659,800)**	**29,319,800**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Pay-for-Performance	–	–	–	–	200	–	–	200
One-time Total	*–*	*–*	*–*	*–*	*200*	*–*	*–*	*200*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	300	–	–	300
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	–	–	–	20,600	–	100	20,700
ISF Rate Impact - FY26 Compensation	–	–	–	–	11,200	–	–	11,200
ISF Rate Impact - Government Operations	–	–	–	–	3,800	–	100	3,900
Ongoing Total	*–*	*–*	*–*	*–*	*35,900*	*–*	*200*	*36,100*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**36,100**	**–**	**200**	**36,300**
FY 2027 Total	**–**	**–**	**–**	**–**	**30,015,700**	**–**	**(659,600)**	**29,356,100**

Table 46

Legislature

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**50,885,000**	**–**	**–**	**–**	**5,200**	**–**	**65,100**	**50,955,300**
FY 2025 Total	**50,885,000**	**–**	**–**	**–**	**5,200**	**–**	**65,100**	**50,955,300**
FY 2026								
FY 2026 Authorized	**53,266,000**	**–**	**–**	**–**	**43,300**	**–**	**125,600**	**53,434,900**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	9,400	–	–	–	–	–	–	9,400
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	(1,000)	–	–	–	–	–	–	(1,000)
One-time Total	*8,400*	–	–	–	–	–	–	*8,400*
FY 2026 Recommended Adjustments Total	**8,400**	**–**	**–**	**–**	**–**	**–**	**–**	**8,400**
FY 2026 Total	**53,274,400**	**–**	**–**	**–**	**43,300**	**–**	**125,600**	**53,443,300**
FY 2027								
FY 2027 Base	**52,837,800**	**–**	**–**	**–**	**42,700**	**–**	**125,600**	**53,006,100**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Discretionary Compensation Adjustment	572,300	–	–	–	–	–	–	572,300
Employee 401(k) Match	108,600	–	–	–	800	–	–	109,400
Pay-for-Performance	113,200	–	–	–	4,400	–	–	117,600
Tier 2 Employee 401(k) Match (2%)	249,800	–	–	–	1,500	–	–	251,300
One-time Total	*1,043,900*	–	–	–	*6,700*	–	–	*1,050,600*
Ongoing								
Compensation								
COLA (2.6%)	891,000	–	–	–	5,800	–	–	896,800
Dental Insurance Increase (4.9%)	10,100	–	–	–	–	–	–	10,100
Health Insurance Increase (11.8%)	570,700	–	–	–	2,700	–	–	573,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	9,400	–	–	–	–	–	–	9,400
Sunset Long-Term Disability Pilot	(49,200)	–	–	–	(300)	–	–	(49,500)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	(1,000)	–	–	–	–	–	–	(1,000)
ISF Rate Impact - Government Operations	8,700	–	–	–	1,100	–	–	9,800
Ongoing Total	*1,439,700*	–	–	–	*9,300*	–	–	*1,449,000*
FY 2027 Recommended Adjustments Total	**2,483,600**	**–**	**–**	**–**	**16,000**	**–**	**–**	**2,499,600**
FY 2027 Total	**55,321,400**	**–**	**–**	**–**	**58,700**	**–**	**125,600**	**55,505,700**

Table 47

National Guard

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**16,041,100**	**3,300,300**	**–**	**54,462,400**	**3,994,700**	**–**	**(376,500)**	**77,422,000**
FY 2025 Total	**16,041,100**	**3,300,300**	**–**	**54,462,400**	**3,994,700**	**–**	**(376,500)**	**77,422,000**
FY 2026								
FY 2026 Authorized	**12,930,500**	**1,650,300**	**–**	**66,707,800**	**3,827,300**	**–**	**5,946,600**	**91,062,500**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	35,300	–	–	–	–	–	180,600	215,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	8,700	–	–	–	200	–	–	8,900
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	15,200	–	–	–	–	–	–	15,200
Variable Revenue Adjustment								
Army Reserve furniture request	–	–	–	9,500,000	–	–	–	9,500,000
One-time Total	*59,200*	–	–	*9,500,000*	*200*	–	*180,600*	*9,740,000*
FY 2026 Recommended Adjustments Total	**59,200**	**–**	**–**	**9,500,000**	**200**	**–**	**180,600**	**9,740,000**
FY 2026 Total	**12,989,700**	**1,650,300**	**–**	**76,207,800**	**3,827,500**	**–**	**6,127,200**	**100,802,500**
FY 2027								
FY 2027 Base	**9,615,000**	**1,650,300**	**–**	**66,623,500**	**3,823,900**	**–**	**1,731,700**	**83,444,400**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
National Guard Tuition Assistance	1,600,000	–	–	–	–	–	–	1,600,000
Recruiting & Retention Bonuses	3,400,000	–	–	–	–	–	–	3,400,000
West Traverse Sentential Landscape	3,000,000	–	–	–	–	–	–	3,000,000
Compensation								
Employee 401(k) Match	123,500	–	–	–	3,500	–	–	127,000
Pay-for-Performance	481,300	–	–	–	22,300	–	–	503,600
Tier 2 Employee 401(k) Match (2%)	126,400	–	–	–	1,200	–	–	127,600
Variable Revenue Adjustment								
United State Air National Guard- Cyber Building	–	–	–	4,219,200	–	–	–	4,219,200
One-time Total	*8,731,200*	–	–	*4,219,200*	*27,000*	–	–	*12,977,400*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Compensation								
COLA (2.6%)	625,600	–	–	–	28,900	–	–	654,500
Dental Insurance Increase (4.9%)	8,600	–	–	–	200	–	–	8,800
Health Insurance Increase (11.8%)	457,300	–	–	–	11,200	–	–	468,500
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	8,700	–	–	–	200	–	–	8,900
Sunset Long-Term Disability Pilot	(32,400)	–	–	–	(500)	–	–	(32,900)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(1,100)	–	–	–	–	–	–	(1,100)
ISF Rate Impact - FY26 Compensation	15,200	–	–	–	–	–	–	15,200
ISF Rate Impact - Government Operations	(62,000)	–	–	–	–	–	–	(62,000)
Ongoing Total	*1,019,900*	–	–	–	*40,000*	–	–	*1,059,900*
FY 2027 Recommended Adjustments Total	**9,751,100**	**–**	**–**	**4,219,200**	**67,000**	**–**	**–**	**14,037,300**
FY 2027 Total	**19,366,100**	**1,650,300**	**–**	**70,842,700**	**3,890,900**	**–**	**1,731,700**	**97,481,700**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**9,500**	**–**	**–**	**–**	**–**	**–**	**–**	**9,500**
FY 2025 Total	**9,500**	**–**	**–**	**–**	**–**	**–**	**–**	**9,500**

Table 48

Natural Resources

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**132,310,800**	**–**	**–**	**164,833,300**	**37,420,600**	**265,451,900**	**(34,943,200)**	**565,073,400**
FY 2025 Total	**132,310,800**	**–**	**–**	**164,833,300**	**37,420,600**	**265,451,900**	**(34,943,200)**	**565,073,400**
FY 2026								
FY 2026 Authorized	**127,394,200**	**1,500**	**–**	**253,024,600**	**33,057,800**	**426,297,200**	**43,649,300**	**883,424,600**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Division of Oil, Gas & Mining Operations	–	–	–	–	–	1,200,000	–	1,200,000
Minerals, Oil, and Gas Programs Customer Service	–	–	–	–	–	735,000	–	735,000
New National Defense Authorization Act Compliant Drone	–	–	–	–	–	80,000	–	80,000
Compensation								
P4P Reallocation	381,100	1,200	–	289,900	125,000	736,300	41,300	1,574,800
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	10,800	–	–	8,500	3,600	20,400	1,900	45,200
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	744,600	100	–	32,100	7,100	142,100	3,200	929,200
Reallocation								
Law Enforcement (IN)	12,639,800	–	–	–	125,000	2,648,100	–	15,412,900
Law Enforcement (OUT)	(12,639,800)	–	–	–	(125,000)	(2,648,100)	–	(15,412,900)
Variable Revenue Adjustment								
Forestry, Fire, & State Lands Dedicated Credits Adjustment	–	–	–	–	1,500,000	–	–	1,500,000
Law Enforcement Expendable Receipts Adjustment	–	–	–	–	1,000,000	–	–	1,000,000
Parks Donations Adjustment	–	–	–	–	350,000	–	–	350,000
Parks Golf Dedicated Credits Adjustment	–	–	–	–	2,000,000	–	–	2,000,000
Recreation Federal Funds Adjustment	–	–	–	6,000,000	–	–	–	6,000,000
UGS Federal Funds Adjustment	–	–	–	808,900	–	–	–	808,900
UGS Transfers Adjustment	–	–	–	–	–	–	287,300	287,300
Water Resources Federal Funds Adjustment	–	–	–	978,500	–	–	–	978,500
Water Resources Variable Funds Adjustment	–	–	–	–	35,000	–	–	35,000
Watershed Dedicated Credits Adjustment	–	–	–	–	150,000	–	–	150,000
One-time Total	*1,136,500*	*1,300*	*–*	*8,117,900*	*5,170,700*	*2,913,800*	*333,700*	*17,673,900*
FY 2026 Recommended Adjustments Total	**1,136,500**	**1,300**	**–**	**8,117,900**	**5,170,700**	**2,913,800**	**333,700**	**17,673,900**
FY 2026 Total	**128,530,700**	**2,800**	**–**	**261,142,500**	**38,228,500**	**429,211,000**	**43,983,000**	**901,098,500**
FY 2027								
FY 2027 Base	**100,796,400**	**1,100**	**–**	**139,954,100**	**32,994,800**	**216,536,100**	**472,253,200**	**962,535,700**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Great Salt Lake Long Term Water Program	5,000,000	–	–	–	–	–	–	5,000,000
Mantua State Park Improvements	–	–	–	–	–	1,900,000	–	1,900,000
OHV Trails	–	–	–	–	–	150,000	–	150,000
Oil & Gas Digital Upgrade	–	–	–	–	–	860,000	–	860,000
Parks Seasonal Employee Housing	–	–	–	–	–	500,000	–	500,000
Compensation								
Employee 401(k) Match	203,100	400	–	164,200	72,100	399,600	33,900	873,300
Pay-for-Performance	781,000	1,600	–	559,500	268,500	1,584,500	128,100	3,323,200
Tier 2 Employee 401(k) Match (2%)	190,000	600	–	121,100	62,600	340,600	32,300	747,200

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Recreation Federal Funds Adjustment	–	–	–	6,000,000	–	–	–	6,000,000
Water Resources Federal Funds Adjustment	–	–	–	1,751,200	–	–	–	1,751,200
Water Resources Variable Funds Adjustment	–	–	–	–	35,000	–	–	35,000
One-time Total	*6,174,100*	*2,600*	–	*8,596,000*	*438,200*	*5,734,700*	*194,300*	*21,139,900*
Ongoing								
Adjustment								
Attorney Funding Gap	–	–	–	–	–	75,000	–	75,000
Division of Oil, Gas & Mining Operations	–	–	–	–	–	1,200,000	–	1,200,000
Endangered Species Listing Prevention & Recovery	–	–	–	–	–	6,000,000	–	6,000,000
Hydrologic Monitoring, Studies & GIS Software	–	–	–	–	–	310,000	–	310,000
Mantua State Park Improvements	–	–	–	–	–	100,000	–	100,000
Minerals, Oil, and Gas Programs Customer Service	–	–	–	–	–	1,200,000	–	1,200,000
Off-Highway Vehicle Recreation Grant	–	–	–	–	–	2,500,000	–	2,500,000
OHV Trails	–	–	–	–	–	460,000	–	460,000
Outdoor Recreation Initiative Project Management	–	–	–	–	–	120,000	–	120,000
Parks Operations	–	–	–	–	–	1,000,000	–	1,000,000
Utah Geological Survey Operations	–	–	–	–	–	700,000	–	700,000
Compensation								
COLA (2.6%)	1,015,400	2,100	–	727,500	349,300	2,060,200	166,600	4,321,100
Dental Insurance Increase (4.9%)	11,600	–	–	9,600	3,400	24,300	2,400	51,300
Health Insurance Increase (11.8%)	683,300	1,300	–	557,800	212,200	1,397,200	143,000	2,994,800
Retirement Rate Changes	(11,600)	–	–	(1,100)	(100)	(46,500)	(700)	(60,000)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	10,800	–	–	8,500	3,600	20,400	1,900	45,200
Sunset Long-Term Disability Pilot	(53,500)	(100)	–	(37,000)	(15,600)	(103,200)	(7,900)	(217,300)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(41,200)	(100)	–	(1,500)	(200)	(14,700)	–	(57,700)
ISF Rate Impact - FY26 Compensation	744,600	100	–	32,100	7,100	142,100	3,200	929,200
ISF Rate Impact - Government Operations	41,900	300	–	70,100	102,100	61,300	21,400	297,100
Reallocation								
Law Enforcement (IN)	8,639,800	–	–	–	125,000	2,643,900	–	11,408,700
Law Enforcement (OUT)	(8,639,800)	–	–	–	(125,000)	(2,643,900)	–	(11,408,700)
Variable Revenue Adjustment								
Cooperative Agreement Federal Funds Adjustment	–	–	–	3,000,000	–	–	–	3,000,000
Forestry, Fire, & State Lands Dedicated Credits Adjustment	–	–	–	–	1,500,000	–	–	1,500,000
Law Enforcement Expendable Receipts Adjustment	–	–	–	–	1,000,000	–	–	1,000,000
Parks Donations Adjustment	–	–	–	–	350,000	–	–	350,000
Parks Golf Dedicated Credits Adjustment	–	–	–	–	2,000,000	–	–	2,000,000
UGS Federal Funds Adjustment	–	–	–	808,900	–	–	–	808,900
Watershed Dedicated Credits Adjustment	–	–	–	–	150,000	–	–	150,000
Ongoing Total	*2,401,300*	*3,600*	–	*5,174,900*	*5,661,800*	*17,206,100*	*329,900*	*30,777,600*
FY 2027 Recommended Adjustments Total	**8,575,400**	**6,200**	**–**	**13,770,900**	**6,100,000**	**22,940,800**	**524,200**	**51,917,500**
FY 2027 Total	**109,371,800**	**7,300**	**–**	**153,725,000**	**39,094,800**	**239,476,900**	**472,777,400**	**1,014,453,200**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**5,250,000**	**260,100**	**–**	**–**	**19,335,400**	**53,800,000**	**(61,662,500)**	**16,983,000**
FY 2025 Total	**5,250,000**	**260,100**	**–**	**–**	**19,335,400**	**53,800,000**	**(61,662,500)**	**16,983,000**
FY 2026								
FY 2026 Authorized	**1,000,000**	**259,800**	**–**	**–**	**–**	**53,800,000**	**29,701,400**	**84,761,200**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	100	100	–	–	100	–	–	300
One-time Total	*100*	*100*	–	–	*100*	–	–	*300*
FY 2026 Recommended Adjustments Total	**100**	**100**	**–**	**–**	**100**	**–**	**–**	**300**
FY 2026 Total	**1,000,100**	**259,900**	**–**	**–**	**100**	**53,800,000**	**29,701,400**	**84,761,500**

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2027								
FY 2027 Base	**1,000,000**	**259,800**	**–**	**–**	**–**	**53,800,000**	**1,499,300**	**56,559,100**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	2,600	1,100	–	–	2,200	–	–	5,900
Pay-for-Performance	9,600	4,100	–	–	8,000	–	–	21,700
Tier 2 Employee 401(k) Match (2%)	3,900	1,700	–	–	3,200	–	–	8,800
One-time Total	*16,100*	*6,900*	–	–	*13,400*	–	–	*36,400*
Ongoing								
Adjustment								
Dam Safety Upgrades	–	–	–	–	–	6,200,000	–	6,200,000
Compensation								
COLA (2.6%)	12,400	5,400	–	–	10,400	–	–	28,200
Dental Insurance Increase (4.9%)	200	100	–	–	100	–	–	400
Health Insurance Increase (11.8%)	8,900	3,800	–	–	7,400	–	–	20,100
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	100	100	–	–	100	–	–	300
Sunset Long-Term Disability Pilot	(600)	(300)	–	–	(500)	–	–	(1,400)
Ongoing Total	*21,000*	*9,100*	–	–	*17,500*	*6,200,000*	–	*6,247,600*
FY 2027 Recommended Adjustments Total	**37,100**	**16,000**	**–**	**–**	**30,900**	**6,200,000**	**–**	**6,284,000**
FY 2027 Total	**1,037,100**	**275,800**	**–**	**–**	**30,900**	**60,000,000**	**1,499,300**	**62,843,100**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**3,500,000**	**–**	**–**	**–**	**–**	**1,325,000**	**1,151,500**	**5,976,500**
FY 2025 Total	**3,500,000**	**–**	**–**	**–**	**–**	**1,325,000**	**1,151,500**	**5,976,500**
FY 2026								
FY 2026 Authorized	**3,500,000**	**–**	**–**	**–**	**–**	**–**	**1,042,400**	**4,542,400**
FY 2026 Total	**3,500,000**	**–**	**–**	**–**	**–**	**–**	**1,042,400**	**4,542,400**
FY 2027								
FY 2027 Base	**3,500,000**	**–**	**–**	**–**	**–**	**–**	**1,042,400**	**4,542,400**
FY 2027 Total	**3,500,000**	**–**	**–**	**–**	**–**	**–**	**1,042,400**	**4,542,400**

Table 49

Public Education

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**9,037,400**	**4,837,254,600**	**–**	**659,297,400**	**60,054,100**	**1,043,205,500**	**1,601,506,500**	**8,210,355,500**
FY 2025 Total	**9,037,400**	**4,837,254,600**	**–**	**659,297,400**	**60,054,100**	**1,043,205,500**	**1,601,506,500**	**8,210,355,500**
FY 2026								
FY 2026 Authorized	**9,041,000**	**4,951,404,200**	**–**	**598,747,300**	**60,302,300**	**1,015,538,300**	**2,148,442,800**	**8,783,475,900**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	19,000	–	5,300	1,100	200	3,700	29,300
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	59,800	–	–	3,300	–	83,600	146,700
Variable Revenue Adjustment								
Federal Increase	–	–	–	77,321,300	–	–	–	77,321,300
One-time Total	*–*	*78,800*	*–*	*77,326,600*	*4,400*	*200*	*87,300*	*77,497,300*
FY 2026 Recommended Adjustments Total	**–**	**78,800**	**–**	**77,326,600**	**4,400**	**200**	**87,300**	**77,497,300**
FY 2026 Total	**9,041,000**	**4,951,483,000**	**–**	**676,073,900**	**60,306,700**	**1,015,538,500**	**2,148,530,100**	**8,860,973,200**
FY 2027								
FY 2027 Base	**9,039,500**	**4,911,940,800**	**–**	**598,653,300**	**60,105,700**	**592,798,900**	**2,124,408,300**	**8,296,946,500**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
American Exchange Project	–	500,000	–	–	–	–	–	500,000
Catalyst Center Grant Program	–	–	–	–	–	65,000,000	–	65,000,000
Charter School Funding Base Program	–	–	–	–	–	3,600,000	–	3,600,000
Early Mathematics Benchmark Assessment	–	–	–	–	–	3,600,000	–	3,600,000
Enrollment Growth Hold Harmless	–	–	–	–	–	77,000,000	–	77,000,000
FY26 Charter School Local Replacement	–	–	–	–	–	6,450,000	–	6,450,000
Grow Your Own Educator Pipeline	–	–	–	–	–	7,327,000	–	7,327,000
Master Teacher Mentoring Pilot Program	–	–	–	–	–	4,800,000	–	4,800,000
Minimum School Program Mid-Year Update	–	–	–	–	–	14,376,300	–	14,376,300
Paid Professional Hours	–	–	–	–	–	78,300,000	–	78,300,000
Paraprofessional K-3 Grants	–	–	–	–	–	60,000,000	–	60,000,000
Paraprofessionals for Elementary Reading Interventions	–	–	–	–	–	20,000,000	–	20,000,000
Pre-K Investment	–	–	–	–	–	2,000,000	–	2,000,000
Promise Partnership Utah	–	5,000,000	–	–	–	–	–	5,000,000
Reduced-Price School Lunch	–	–	–	–	–	7,550,700	–	7,550,700
Rural School Sports Facilities Grant Program	–	–	–	–	–	5,000,000	–	5,000,000
School Safety Upgrades	–	–	–	–	–	50,000,000	–	50,000,000
Small School District Capital Projects Fund	–	–	–	–	–	50,000,000	–	50,000,000
Stipends for Future Educators	–	–	–	–	–	12,400,000	–	12,400,000
Teacher Supplies & Materials	–	–	–	–	–	8,800,000	–	8,800,000
Technology Renewal	–	–	–	–	–	6,750,000	–	6,750,000
Compensation								
Employee 401(k) Match	800	358,800	–	95,300	22,500	3,600	73,100	554,100
Pay-for-Performance	2,000	1,307,000	–	401,500	76,200	18,700	264,000	2,069,400
Tier 2 Employee 401(k) Match (2%)	500	323,300	–	101,100	16,100	3,800	63,100	507,900
One-time Total	*3,300*	*7,489,100*	*–*	*597,900*	*114,800*	*482,980,100*	*400,200*	*491,585,400*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Enrollment Growth Hold Harmless	–	(77,000,000)	–	–	–	–	–	(77,000,000)
School LAND Trust Distribution	–	–	–	–	–	27,329,700	–	27,329,700
Statutory Enrollment Growth	–	(12,505,500)	–	–	–	–	228,541,600	216,036,100
USDB Teacher Steps & Lanes	–	1,140,800	–	–	–	–	–	1,140,800
WPU Value Increase - 4.2% Inflationary Adjustment	–	191,363,200	–	–	–	–	–	191,363,200
Compensation								
COLA (2.6%)	2,600	1,699,100	–	522,000	99,100	24,400	343,000	2,690,200
Dental Insurance Increase (4.9%)	100	20,900	–	6,500	1,100	200	4,100	32,900
Health Insurance Increase (11.8%)	5,600	1,232,800	–	375,300	76,000	12,100	241,700	1,943,500
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	19,000	–	5,300	1,100	200	3,700	29,300
Sunset Long-Term Disability Pilot	(100)	(89,000)	–	(28,600)	(4,900)	(1,300)	(18,300)	(142,200)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	(11,000)	–	–	(100)	–	(1,100)	(12,200)
ISF Rate Impact - FY26 Compensation	–	59,800	–	–	3,300	–	83,600	146,700
ISF Rate Impact - Government Operations	(100)	(63,000)	–	(13,300)	(16,300)	(1,100)	167,000	73,200
Variable Revenue Adjustment								
Federal Increase	–	–	–	77,321,300	–	–	–	77,321,300
Ongoing Total	*8,100*	*105,867,100*	–	*78,188,500*	*159,300*	*27,364,200*	*229,365,300*	*440,952,500*
FY 2027 Recommended Adjustments Total	**11,400**	**113,356,200**	**–**	**78,786,400**	**274,100**	**510,344,300**	**229,765,500**	**932,537,900**
FY 2027 Total	**9,050,900**	**5,025,297,000**	**–**	**677,439,700**	**60,379,800**	**1,103,143,200**	**2,354,173,800**	**9,229,484,400**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**840,234,700**	**–**	**–**	**–**	**1,750,000**	**–**	**841,984,700**
FY 2025 Total	**–**	**840,234,700**	**–**	**–**	**–**	**1,750,000**	**–**	**841,984,700**
FY 2026								
FY 2026 Authorized	**–**	**974,330,900**	**–**	**–**	**–**	**5,750,000**	**–**	**980,080,900**
FY 2026 Total	**–**	**974,330,900**	**–**	**–**	**–**	**5,750,000**	**–**	**980,080,900**
FY 2027								
FY 2027 Base	**–**	**994,330,900**	**–**	**–**	**–**	**1,750,000**	**–**	**996,080,900**
FY 2027 Recommended Adjustments								
Ongoing								
Adjustment								
Public Education Economic Stabilization Account Deposit	–	42,833,600	–	–	–	–	–	42,833,600
Ongoing Total	–	*42,833,600*	–	–	–	–	–	*42,833,600*
FY 2027 Recommended Adjustments Total	**–**	**42,833,600**	**–**	**–**	**–**	**–**	**–**	**42,833,600**
FY 2027 Total	**–**	**1,037,164,500**	**–**	**–**	**–**	**1,750,000**	**–**	**1,038,914,500**

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**27,100**	**–**	**35,500**	**62,600**
FY 2025 Total	**–**	**–**	**–**	**–**	**27,100**	**–**	**35,500**	**62,600**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**120,400**	**–**	**(1,800)**	**118,600**
FY 2026 Total	**–**	**–**	**–**	**–**	**120,400**	**–**	**(1,800)**	**118,600**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**120,400**	**–**	**(1,800)**	**118,600**
FY 2027 Total	**–**	**–**	**–**	**–**	**120,400**	**–**	**(1,800)**	**118,600**

Table 50

Public Safety

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**179,753,800**	**75,800**	**5,495,500**	**186,621,900**	**35,024,400**	**88,746,200**	**(6,018,700)**	**489,698,900**
FY 2025 Total	**179,753,800**	**75,800**	**5,495,500**	**186,621,900**	**35,024,400**	**88,746,200**	**(6,018,700)**	**489,698,900**
FY 2026								
FY 2026 Authorized	**189,612,800**	**79,000**	**5,495,500**	**122,494,000**	**41,450,100**	**102,563,100**	**47,255,400**	**508,949,900**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Aqueous Film Forming Foam Disposal	–	–	–	–	–	100,000	–	100,000
Combined DNA Index System Operations	500,000	–	–	–	–	–	–	500,000
Driver License Operations	–	–	–	–	–	5,000,000	–	5,000,000
DUI Overtime Operations	–	–	–	–	–	400,000	–	400,000
Fire Marshal Trailer & Equipment	–	–	–	–	–	620,000	–	620,000
Fire Protection Plans Examiner	–	–	–	–	–	75,000	–	75,000
Local Alcohol Law Enforcement and Treatment Adjustment	–	–	–	–	–	34,700	–	34,700
Nicotine Cartridges Disposal	–	–	–	–	–	275,000	–	275,000
Compensation								
P4P Reallocation	1,167,800	–	–	26,100	152,200	483,500	11,500	1,841,100
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	31,900	–	–	2,500	4,700	14,000	300	53,400
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	201,000	500	–	14,400	54,700	191,500	6,800	468,900
Variable Revenue Adjustment								
Dedicated Credits & Transfers Adjustments	–	–	–	–	1,500,000	–	500,000	2,000,000
Federal Funds Adjustments	–	–	–	27,661,800	–	–	–	27,661,800
One-time Total	*1,900,700*	*500*	–	*27,704,800*	*1,711,600*	*7,193,700*	*518,600*	*39,029,900*
FY 2026 Recommended Adjustments Total	**1,900,700**	**500**	**–**	**27,704,800**	**1,711,600**	**7,193,700**	**518,600**	**39,029,900**
FY 2026 Total	**191,513,500**	**79,500**	**5,495,500**	**150,198,800**	**43,161,700**	**109,756,800**	**47,774,000**	**547,979,800**
FY 2027								
FY 2027 Base	**182,774,700**	**78,800**	**5,495,500**	**122,453,300**	**41,368,500**	**81,379,400**	**7,661,300**	**441,211,500**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Combined DNA Index System Operations	500,000	–	–	–	–	–	–	500,000
Compensation								
Employee 401(k) Match	554,400	200	–	44,100	79,000	214,700	5,200	897,600
Pay-for-Performance	2,639,300	800	–	173,900	343,800	744,800	17,700	3,920,300
Tier 2 Employee 401(k) Match (2%)	604,600	100	–	45,100	70,900	163,100	3,600	887,400
Variable Revenue Adjustment								
Federal Funds Adjustments	–	–	–	2,000,000	–	–	–	2,000,000
One-time Total	*4,298,300*	*1,100*	–	*2,263,100*	*493,700*	*1,122,600*	*26,500*	*8,205,300*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Aero Bureau Operations	1,670,000	–	–	–	–	–	–	1,670,000
Driver License Operations	–	–	–	–	–	5,000,000	–	5,000,000
DUI Overtime Operations	–	–	–	–	–	400,000	–	400,000
Fire Marshal Trailer & Equipment	–	–	–	–	–	15,000	–	15,000
Fire Protection Plans Examiner	–	–	–	–	–	180,000	–	180,000
Local Alcohol Law Enforcement and Treatment Adjustment	–	–	–	–	–	39,200	–	39,200
Nicotine Cartridges Disposal	–	–	–	–	–	165,000	–	165,000
Restricted Land Purchase Technology	170,000	–	–	–	–	–	–	170,000
Compensation								
COLA (2.6%)	3,430,900	1,100	–	226,000	447,200	968,300	22,900	5,096,400
Dental Insurance Increase (4.9%)	39,300	–	–	2,700	5,800	15,300	200	63,300
Health Insurance Increase (11.8%)	2,193,600	700	–	150,700	322,300	880,500	17,600	3,565,400
Retirement Rate Changes	(281,500)	–	–	(600)	(40,100)	(18,200)	(500)	(340,900)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	31,900	–	–	2,500	4,700	14,000	300	53,400
Sunset Long-Term Disability Pilot	(163,600)	–	–	(11,900)	(21,400)	(48,700)	(1,300)	(246,900)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(15,600)	(100)	–	–	(400)	(6,200)	–	(22,300)
ISF Rate Impact - FY26 Compensation	201,000	500	–	14,400	54,700	191,500	6,800	468,900
ISF Rate Impact - Government Operations	612,400	1,600	–	9,300	19,000	165,400	1,100	808,800
Variable Revenue Adjustment								
Dedicated Credits & Transfers Adjustments	–	–	–	–	1,500,000	–	500,000	2,000,000
Federal Funds Adjustments	–	–	–	(38,123,600)	–	–	–	(38,123,600)
Ongoing Total	*7,888,400*	*3,800*	–	*(37,730,500)*	*2,291,800*	*7,961,100*	*547,100*	*(19,038,300)*
FY 2027 Recommended Adjustments Total	**12,186,700**	**4,900**	**–**	**(35,467,400)**	**2,785,500**	**9,083,700**	**573,600**	**(10,833,000)**
FY 2027 Total	**194,961,400**	**83,700**	**5,495,500**	**86,985,900**	**44,154,000**	**90,463,100**	**8,234,900**	**430,378,500**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	–	–	–	–	384,200	–	(384,200)	–
FY 2025 Total	–	–	–	–	384,200	–	(384,200)	–
FY 2026								
FY 2026 Authorized	–	–	–	–	200,000	–	(200,000)	–
FY 2026 Total	–	–	–	–	200,000	–	(200,000)	–
FY 2027								
FY 2027 Base	–	–	–	–	200,000	–	(200,000)	–
FY 2027 Total	–	–	–	–	200,000	–	(200,000)	–

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	2,266,000	–	–	–	–	–	–	2,266,000
FY 2025 Total	2,266,000	–	–	–	–	–	–	2,266,000
FY 2026								
FY 2026 Authorized	2,266,000	–	–	–	–	–	–	2,266,000
FY 2026 Total	2,266,000	–	–	–	–	–	–	2,266,000
FY 2027								
FY 2027 Base	2,266,000	–	–	–	–	–	–	2,266,000
FY 2027 Total	2,266,000	–	–	–	–	–	–	2,266,000

Public Service Commission

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**42,226,400**	**3,049,500**	**(4,143,900)**	**41,132,000**
FY 2025 Total	**–**	**–**	**–**	**–**	**42,226,400**	**3,049,500**	**(4,143,900)**	**41,132,000**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**42,001,300**	**3,491,100**	**(1,122,700)**	**44,369,700**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	–	–	–	–	–	24,200	–	24,200
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	100	500	–	600
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	300	2,800	–	3,100
Variable Revenue Adjustment								
FY26 UUSF Revenue Adjustment	–	–	–	–	–	(2,008,700)	–	(2,008,700)
One-time Total	–	–	–	–	*400*	*(1,981,200)*	–	*(1,980,800)*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**400**	**(1,981,200)**	**–**	**(1,980,800)**
FY 2026 Total	**–**	**–**	**–**	**–**	**42,001,700**	**1,509,900**	**(1,122,700)**	**42,388,900**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**44,009,300**	**3,446,000**	**(1,978,400)**	**45,476,900**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	1,100	9,700	–	10,800
Pay-for-Performance	–	–	–	–	5,100	47,700	200	53,000
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	900	14,900	100	15,900
One-time Total	–	–	–	–	*7,100*	*72,300*	*300*	*79,700*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	6,600	61,900	300	68,800
Dental Insurance Increase (4.9%)	–	–	–	–	100	700	–	800
Health Insurance Increase (11.8%)	–	–	–	–	10,000	37,500	200	47,700
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	100	500	–	600
Sunset Long-Term Disability Pilot	–	–	–	–	(200)	(3,500)	–	(3,700)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	300	2,800	–	3,100
ISF Rate Impact - Government Operations	–	–	–	–	200	1,800	–	2,000
Ongoing Total	–	–	–	–	*17,100*	*101,700*	*500*	*119,300*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**24,200**	**174,000**	**800**	**199,000**
FY 2027 Total	**–**	**–**	**–**	**–**	**44,033,500**	**3,620,000**	**(1,977,600)**	**45,675,900**

Table 52

School and Inst. Trust Fund Office

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**100**	**4,342,200**	**(1,610,500)**	**2,731,800**
FY 2025 Total	**–**	**–**	**–**	**–**	**100**	**4,342,200**	**(1,610,500)**	**2,731,800**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**–**	**4,383,800**	**–**	**4,383,800**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	400	–	400
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	4,400	–	4,400
One-time Total	–	–	–	–	–	*4,800*	–	*4,800*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**4,800**	**–**	**4,800**
FY 2026 Total	**–**	**–**	**–**	**–**	**–**	**4,388,600**	**–**	**4,388,600**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**–**	**4,379,100**	**–**	**4,379,100**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	–	6,100	–	6,100
Pay-for-Performance	–	–	–	–	–	71,900	–	71,900
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	–	45,600	–	45,600
One-time Total	–	–	–	–	–	*123,600*	–	*123,600*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	–	93,400	–	93,400
Dental Insurance Increase (4.9%)	–	–	–	–	–	500	–	500
Health Insurance Increase (11.8%)	–	–	–	–	–	28,800	–	28,800
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	400	–	400
Sunset Long-Term Disability Pilot	–	–	–	–	–	(5,000)	–	(5,000)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	–	–	–	–	(1,100)	–	(1,100)
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	4,400	–	4,400
ISF Rate Impact - Government Operations	–	–	–	–	–	2,000	–	2,000
Ongoing Total	–	–	–	–	–	*123,400*	–	*123,400*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**247,000**	**–**	**247,000**
FY 2027 Total	**–**	**–**	**–**	**–**	**–**	**4,626,100**	**–**	**4,626,100**

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	–	–	–	–	–	–	111,314,500	111,314,500
FY 2025 Total	–	–	–	–	–	–	111,314,500	111,314,500
FY 2026								
FY 2026 Authorized	–	–	–	–	–	–	–	–
FY 2026 Total	–	–	–	–	–	–	–	–
FY 2027								
FY 2027 Base	–	–	–	–	–	–	–	–
FY 2027 Total	–	–	–	–	–	–	–	–

Table 53

School and Inst. Trust Lands Admin.

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**–**	**21,981,200**	**(4,800,800)**	**17,180,400**
FY 2025 Total	**–**	**–**	**–**	**–**	**–**	**21,981,200**	**(4,800,800)**	**17,180,400**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**–**	**22,202,400**	**–**	**22,202,400**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	2,200	–	2,200
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	16,300	–	16,300
Reallocation								
Office Space Optimization (IN)	–	–	–	–	–	150,000	–	150,000
Office Space Optimization (OUT)	–	–	–	–	–	(150,000)	–	(150,000)
One-time Total	–	–	–	–	–	*18,500*	–	*18,500*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**18,500**	**–**	**18,500**
FY 2026 Total	**–**	**–**	**–**	**–**	**–**	**22,220,900**	**–**	**22,220,900**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**–**	**21,801,500**	**4,300,000**	**26,101,500**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
HB483 (25GS) Implementation	–	–	–	–	–	200,000	–	200,000
Land & Forestry Resource Specialist & Vehicle	–	–	–	–	–	60,000	–	60,000
Compensation								
Employee 401(k) Match	–	–	–	–	–	40,500	–	40,500
Pay-for-Performance	–	–	–	–	–	200,100	–	200,100
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	–	37,500	–	37,500
One-time Total	–	–	–	–	–	*538,100*	–	*538,100*
Ongoing								
Adjustment								
HB483 (25GS) Implementation	–	–	–	–	–	250,000	–	250,000
Land & Forestry Resource Specialist & Vehicle	–	–	–	–	–	177,000	–	177,000
Compensation								
COLA (2.6%)	–	–	–	–	–	260,100	–	260,100
Dental Insurance Increase (4.9%)	–	–	–	–	–	2,900	–	2,900
Health Insurance Increase (11.8%)	–	–	–	–	–	163,900	–	163,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	2,200	–	2,200
Sunset Long-Term Disability Pilot	–	–	–	–	–	(14,100)	–	(14,100)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	–	–	–	–	99,200	–	99,200
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	16,300	–	16,300
ISF Rate Impact - Government Operations	–	–	–	–	–	4,300	–	4,300
Ongoing Total	–	–	–	–	–	*961,800*	–	*961,800*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**1,499,900**	**–**	**1,499,900**
FY 2027 Total	**–**	**–**	**–**	**–**	**–**	**23,301,400**	**4,300,000**	**27,601,400**

Table 54

Tax Commission

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**19,530,300**	**29,282,200**	**5,857,400**	**735,000**	**10,355,900**	**67,434,700**	**(6,929,000)**	**126,266,500**
FY 2025 Total	**19,530,300**	**29,282,200**	**5,857,400**	**735,000**	**10,355,900**	**67,434,700**	**(6,929,000)**	**126,266,500**
FY 2026								
FY 2026 Authorized	**32,681,800**	**29,771,500**	**5,857,400**	**780,200**	**11,238,900**	**48,833,100**	**(3,220,100)**	**125,942,800**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Electronic Payment Fee Restricted Account Increase	–	–	–	–	–	1,041,100	–	1,041,100
License Plate Restricted Account Increase	–	–	–	–	–	3,000,000	–	3,000,000
Short Term Rental Address Verification	–	–	–	–	–	550,000	–	550,000
Compensation								
P4P Reallocation	195,400	174,200	–	5,400	43,700	131,200	1,600	551,500
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	8,400	6,400	–	200	2,300	5,800	100	23,200
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	163,300	134,700	–	100	8,300	90,100	–	396,500
One-time Total	*367,100*	*315,300*	–	*5,700*	*54,300*	*4,818,200*	*1,700*	*5,562,300*
FY 2026 Recommended Adjustments Total	**367,100**	**315,300**	**–**	**5,700**	**54,300**	**4,818,200**	**1,700**	**5,562,300**
FY 2026 Total	**33,048,900**	**30,086,800**	**5,857,400**	**785,900**	**11,293,200**	**53,651,300**	**(3,218,400)**	**131,505,100**
FY 2027								
FY 2027 Base	**34,448,000**	**29,679,700**	**5,857,400**	**777,000**	**11,211,100**	**45,309,300**	**3,719,300**	**131,001,800**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	127,100	103,600	–	3,200	35,300	82,200	800	352,200
Pay-for-Performance	416,600	359,900	–	11,900	108,700	312,700	3,200	1,213,000
Tier 2 Employee 401(k) Match (2%)	87,900	80,100	–	2,900	22,400	63,100	800	257,200
One-time Total	*631,600*	*543,600*	–	*18,000*	*166,400*	*458,000*	*4,800*	*1,822,400*
Ongoing								
Adjustment								
Electronic Payment Fee Restricted Account Increase	–	–	–	–	–	1,041,100	–	1,041,100
License Plate Restricted Account Increase	–	–	–	–	–	2,000,000	–	2,000,000
Technology Contract Increase	56,500	67,800	–	–	500	64,200	–	189,000
Compensation								
COLA (2.6%)	541,600	468,000	–	15,500	141,300	406,800	4,300	1,577,500
Dental Insurance Increase (4.9%)	8,700	7,100	–	200	2,400	6,000	100	24,500
Health Insurance Increase (11.8%)	514,000	411,400	–	13,000	145,900	352,700	3,600	1,440,600
Retirement Rate Changes	(1,800)	(200)	–	–	(600)	(6,900)	–	(9,500)
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	8,400	6,400	–	200	2,300	5,800	100	23,200
Sunset Long-Term Disability Pilot	(29,100)	(25,700)	–	(900)	(7,400)	(21,700)	(200)	(85,000)

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	8,800	11,400	–	–	(200)	7,900	–	27,900
ISF Rate Impact - FY26 Compensation	163,300	134,700	–	100	8,300	90,100	–	396,500
ISF Rate Impact - Government Operations	138,800	60,900	–	–	57,400	61,600	–	318,700
Ongoing Total	*1,409,200*	*1,141,800*	–	*28,100*	*349,900*	*4,007,600*	*7,900*	*6,944,500*
FY 2027 Recommended Adjustments Total	**2,040,800**	**1,685,400**	**–**	**46,100**	**516,300**	**4,465,600**	**12,700**	**8,766,900**
FY 2027 Total	**36,488,800**	**31,365,100**	**5,857,400**	**823,100**	**11,727,400**	**49,774,900**	**3,732,000**	**139,768,700**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
FY 2025 Total	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Table 55

Transfers

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2026								
FY 2026 Authorized	**76,170,500**	**69,028,200**	**–**	**–**	**–**	**–**	**–**	**145,198,700**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Rainy Day Deposit Adjustment	(3,509,000)	(45,797,000)	–	–	–	–	–	(49,306,000)
One-time Total	*(3,509,000)*	*(45,797,000)*	–	–	–	–	–	*(49,306,000)*
FY 2026 Recommended Adjustments Total	**(3,509,000)**	**(45,797,000)**	**–**	**–**	**–**	**–**	**–**	**(49,306,000)**
FY 2026 Total	**72,661,500**	**23,231,200**	**–**	**–**	**–**	**–**	**–**	**95,892,700**

Transfers to Unrestricted Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**32,000,000**	**–**	**4,046,400**	**20,331,700**	**56,378,100**
FY 2025 Total	**–**	**–**	**–**	**32,000,000**	**–**	**4,046,400**	**20,331,700**	**56,378,100**
FY 2026								
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
ARPA SLFRF Interest	–	–	–	19,000,000	–	–	–	19,000,000
One-time Total	–	–	–	*19,000,000*	–	–	–	*19,000,000*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**19,000,000**	**–**	**–**	**–**	**19,000,000**
FY 2026 Total	**–**	**–**	**–**	**19,000,000**	**–**	**–**	**–**	**19,000,000**
FY 2027								
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Agriculture Water Optimization	–	–	–	–	–	12,000,000	–	12,000,000
One-time Total	–	–	–	–	–	*12,000,000*	–	*12,000,000*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**12,000,000**	**–**	**12,000,000**
FY 2027 Total	**–**	**–**	**–**	**–**	**–**	**12,000,000**	**–**	**12,000,000**

Table 56

Transportation

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**28,358,500**	**–**	**832,099,300**	**566,918,800**	**78,633,900**	**593,038,800**	**632,535,100**	**2,731,584,400**
FY 2025 Total	**28,358,500**	**–**	**832,099,300**	**566,918,800**	**78,633,900**	**593,038,800**	**632,535,100**	**2,731,584,400**
FY 2026								
FY 2026 Authorized	**7,832,000**	**–**	**908,974,500**	**783,350,700**	**93,830,000**	**1,991,192,100**	**500,013,100**	**4,285,192,400**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Advanced Air Mobility Vehicles	–	–	–	–	–	1,000,000	–	1,000,000
Legal Support	–	–	750,000	–	–	–	–	750,000
Materials Lab & Ports of Entry Operations	–	–	1,101,000	–	–	–	–	1,101,000
Compensation								
P4P Reallocation	1,400	–	2,031,300	–	–	37,200	–	2,069,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	300	–	60,100	–	–	1,000	–	61,400
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	669,700	–	–	200	–	669,900
Variable Revenue Adjustment								
Dedicated Credits Adjustments	–	–	–	–	250,000	–	–	250,000
Federal Funds Adjustments	–	–	–	43,606,500	–	–	–	43,606,500
Transfers Adjustments	–	–	–	–	–	–	30,000,000	30,000,000
Transportation Funds Balances & Revenue Growth	–	–	–	–	610,000	–	–	610,000
One-time Total	*1,700*	*–*	*4,612,100*	*43,606,500*	*860,000*	*1,038,400*	*30,000,000*	*80,118,700*
FY 2026 Recommended Adjustments Total	**1,700**	**–**	**4,612,100**	**43,606,500**	**860,000**	**1,038,400**	**30,000,000**	**80,118,700**
FY 2026 Total	**7,833,700**	**–**	**913,586,600**	**826,957,200**	**94,690,000**	**1,992,230,500**	**530,013,100**	**4,365,311,100**
FY 2027								
FY 2027 Base	**3,326,000**	**–**	**902,553,700**	**754,850,700**	**93,830,000**	**1,288,022,200**	**83,447,400**	**3,126,030,000**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Additional Lane Miles Maintenance	–	–	–	–	–	2,400,000	–	2,400,000
Multi-Agency Airport Hangar	–	–	–	–	–	20,000,000	–	20,000,000
Transportation Service Study	–	–	–	–	–	150,000	–	150,000
Truck-Mounted Attenuators	–	–	1,301,000	–	–	–	–	1,301,000
Compensation								
Employee 401(k) Match	4,700	–	1,093,400	–	–	19,900	–	1,118,000
Pay-for-Performance	17,800	–	4,388,400	–	–	117,700	–	4,523,900
Tier 2 Employee 401(k) Match (2%)	6,200	–	987,900	–	–	33,800	–	1,027,900
Variable Revenue Adjustment								
Federal Funds Adjustments	–	–	–	72,914,600	–	–	–	72,914,600
One-time Total	*28,700*	*–*	*7,770,700*	*72,914,600*	*–*	*22,721,400*	*–*	*103,435,400*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Additional Lane Miles Maintenance	–	–	73,000	–	–	1,048,000	–	1,121,000
Business Systems Technology Staff	–	–	752,100	–	–	–	–	752,100
Fiber Deployment & Maintenance Staff	–	–	600,000	–	–	–	–	600,000
Incident Management Adjustment	–	–	1,050,000	–	–	–	(1,050,000)	–
Inflation for Materials, Contracts, & Facilities	–	–	7,296,000	–	–	–	–	7,296,000
Legal Support	–	–	750,000	–	–	–	–	750,000
Materials Lab & Ports of Entry Operations	–	–	1,101,000	–	–	–	–	1,101,000
Technology Software	–	–	5,924,400	–	–	–	–	5,924,400
Trails Design Engineer	–	–	–	–	–	250,000	–	250,000
Compensation								
COLA (2.6%)	23,200	–	5,704,700	–	–	152,800	–	5,880,700
Dental Insurance Increase (4.9%)	300	–	75,200	–	–	1,300	–	76,800
Health Insurance Increase (11.8%)	15,600	–	4,156,600	–	–	73,000	–	4,245,200
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	300	–	60,100	–	–	1,000	–	61,400
Sunset Long-Term Disability Pilot	(1,200)	–	(287,900)	–	–	(7,300)	–	(296,400)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	–	27,900	–	–	–	–	27,900
ISF Rate Impact - FY26 Compensation	–	–	669,700	–	–	200	–	669,900
ISF Rate Impact - Government Operations	–	–	598,800	–	–	300	–	599,100
Variable Revenue Adjustment								
Dedicated Credits Adjustments	–	–	–	–	250,000	–	–	250,000
Federal Funds Adjustments	–	–	–	11,200,800	–	–	–	11,200,800
Transfers Adjustments	–	–	–	–	–	–	30,000,000	30,000,000
Transportation Funds Balances & Revenue Growth	–	–	–	–	610,000	–	–	610,000
Ongoing Total	*38,200*	*–*	*28,551,600*	*11,200,800*	*860,000*	*1,519,300*	*28,950,000*	*71,119,900*
FY 2027 Recommended Adjustments Total	**66,900**	**–**	**36,322,300**	**84,115,400**	**860,000**	**24,240,700**	**28,950,000**	**174,555,300**
FY 2027 Total	**3,392,900**	**–**	**938,876,000**	**838,966,100**	**94,690,000**	**1,312,262,900**	**112,397,400**	**3,300,585,300**

Capital Project Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**1,175,660,000**	**–**	**80,170,800**	**–**	**317,129,200**	**299,504,700**	**149,116,000**	**2,021,580,700**
FY 2025 Total	**1,175,660,000**	**–**	**80,170,800**	**–**	**317,129,200**	**299,504,700**	**149,116,000**	**2,021,580,700**
FY 2026								
FY 2026 Authorized	**3,660,000**	**–**	**129,341,600**	**–**	**197,090,100**	**1,318,100**	**2,083,865,600**	**2,415,275,400**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Gas Tax Transfer Adjustment	–	–	(84,170,800)	–	–	–	–	(84,170,800)
One-time Total	*–*	*–*	*(84,170,800)*	*–*	*–*	*–*	*–*	*(84,170,800)*
FY 2026 Recommended Adjustments Total	**–**	**–**	**(84,170,800)**	**–**	**–**	**–**	**–**	**(84,170,800)**
FY 2026 Total	**3,660,000**	**–**	**45,170,800**	**–**	**197,090,100**	**1,318,100**	**2,083,865,600**	**2,331,104,600**
FY 2027								
FY 2027 Base	**3,660,000**	**–**	**129,341,600**	**–**	**197,090,100**	**1,318,100**	**2,083,865,600**	**2,415,275,400**
FY 2027 Recommended Adjustments								
Ongoing								
Adjustment								
Gas Tax Transfer Adjustment	–	–	(84,170,800)	–	–	–	–	(84,170,800)
Ongoing Total	*–*	*–*	*(84,170,800)*	*–*	*–*	*–*	*–*	*(84,170,800)*
FY 2027 Recommended Adjustments Total	**–**	**–**	**(84,170,800)**	**–**	**–**	**–**	**–**	**(84,170,800)**
FY 2027 Total	**3,660,000**	**–**	**45,170,800**	**–**	**197,090,100**	**1,318,100**	**2,083,865,600**	**2,331,104,600**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	–	–	–	–	2,729,000	–	(2,726,600)	2,400
FY 2025 Total	–	–	–	–	2,729,000	–	(2,726,600)	2,400
FY 2026								
FY 2026 Authorized	–	–	–	–	11,450,000	–	(11,448,400)	1,600
FY 2026 Total	–	–	–	–	11,450,000	–	(11,448,400)	1,600
FY 2027								
FY 2027 Base	–	–	–	–	11,450,000	–	(11,448,400)	1,600
FY 2027 Total	–	–	–	–	11,450,000	–	(11,448,400)	1,600

Table 57

Treasurer

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**1,486,400**	**–**	**–**	**–**	**1,484,700**	**708,700**	**2,481,800**	**6,161,600**
FY 2025 Total	**1,486,400**	**–**	**–**	**–**	**1,484,700**	**708,700**	**2,481,800**	**6,161,600**
FY 2026								
FY 2026 Authorized	**1,561,100**	**–**	**–**	**–**	**–**	**698,100**	**5,913,600**	**8,172,800**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Workflow & ID Verification Automation	–	–	–	–	–	–	175,000	175,000
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	100	–	–	–	–	100	1,000	1,200
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	3,700	–	–	–	4,100	1,400	2,900	12,100
One-time Total	*3,800*	–	–	–	*4,100*	*1,500*	*178,900*	*188,300*
FY 2026 Recommended Adjustments Total	**3,800**	**–**	**–**	**–**	**4,100**	**1,500**	**178,900**	**188,300**
FY 2026 Total	**1,564,900**	**–**	**–**	**–**	**4,100**	**699,600**	**6,092,500**	**8,361,100**
FY 2027								
FY 2027 Base	**1,350,200**	**–**	**–**	**–**	**–**	**693,100**	**5,553,900**	**7,597,200**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Discretionary Compensation Adjustment	15,200	–	–	–	–	9,700	64,000	88,900
Employee 401(k) Match	2,800	–	–	–	–	1,400	16,500	20,700
Tier 2 Employee 401(k) Match (2%)	6,600	–	–	–	–	2,500	23,800	32,900
One-time Total	*24,600*	–	–	–	–	*13,600*	*104,300*	*142,500*
Ongoing								
Adjustment								
Workflow & ID Verification Automation	–	–	–	–	–	–	30,000	30,000
Compensation								
COLA (2.6%)	19,700	–	–	–	–	12,600	83,200	115,500
Dental Insurance Increase (4.9%)	200	–	–	–	–	100	1,100	1,400
Health Insurance Increase (11.8%)	12,100	–	–	–	–	5,100	58,500	75,700
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	100	–	–	–	–	100	1,000	1,200
Sunset Long-Term Disability Pilot	(1,200)	–	–	–	–	(700)	(4,800)	(6,700)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(700)	–	–	–	–	(500)	(1,100)	(2,300)
ISF Rate Impact - FY26 Compensation	3,700	–	–	–	4,100	1,400	2,900	12,100
ISF Rate Impact - Government Operations	5,200	–	–	–	–	500	30,300	36,000
Ongoing Total	*39,100*	–	–	–	*4,100*	*18,600*	*201,100*	*262,900*
FY 2027 Recommended Adjustments Total	**63,700**	**–**	**–**	**–**	**4,100**	**32,200**	**305,400**	**405,400**
FY 2027 Total	**1,413,900**	**–**	**–**	**–**	**4,100**	**725,300**	**5,859,300**	**8,002,600**

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**–**	**10,392,000**	**–**	**(6,242,700)**	**4,149,300**
FY 2025 Total	**–**	**–**	**–**	**–**	**10,392,000**	**–**	**(6,242,700)**	**4,149,300**
FY 2026								
FY 2026 Authorized	**–**	**–**	**–**	**–**	**–**	**–**	**3,504,300**	**3,504,300**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	–	600	600
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	–	7,000	7,000
One-time Total	*–*	*–*	*–*	*–*	*–*	*–*	*7,600*	*7,600*
FY 2026 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**–**	**7,600**	**7,600**
FY 2026 Total	**–**	**–**	**–**	**–**	**–**	**–**	**3,511,900**	**3,511,900**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**–**	**–**	**–**	**3,522,200**	**3,522,200**
FY 2027 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match	–	–	–	–	–	–	4,400	4,400
Pay-for-Performance	–	–	–	–	–	–	27,900	27,900
Tier 2 Employee 401(k) Match (2%)	–	–	–	–	–	–	8,000	8,000
One-time Total	*–*	*–*	*–*	*–*	*–*	*–*	*40,300*	*40,300*
Ongoing								
Compensation								
COLA (2.6%)	–	–	–	–	–	–	36,300	36,300
Dental Insurance Increase (4.9%)	–	–	–	–	–	–	400	400
Health Insurance Increase (11.8%)	–	–	–	–	–	–	31,400	31,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	–	–	–	–	–	–	600	600
Sunset Long-Term Disability Pilot	–	–	–	–	–	–	(1,600)	(1,600)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	–	–	–	–	–	–	(700)	(700)
ISF Rate Impact - FY26 Compensation	–	–	–	–	–	–	7,000	7,000
ISF Rate Impact - Government Operations	–	–	–	–	–	–	3,700	3,700
Ongoing Total	*–*	*–*	*–*	*–*	*–*	*–*	*77,100*	*77,100*
FY 2027 Recommended Adjustments Total	**–**	**–**	**–**	**–**	**–**	**–**	**117,400**	**117,400**
FY 2027 Total	**–**	**–**	**–**	**–**	**–**	**–**	**3,639,600**	**3,639,600**

Table 58

Utah Communications Authority

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	–	–	–	–	–	32,100,400	–	32,100,400
FY 2025 Total	–	–	–	–	–	32,100,400	–	32,100,400
FY 2026								
FY 2026 Authorized	–	–	–	–	–	32,004,300	–	32,004,300
FY 2026 Total	–	–	–	–	–	32,004,300	–	32,004,300
FY 2027								
FY 2027 Base	–	–	–	–	–	32,004,300	–	32,004,300
FY 2027 Total	–	–	–	–	–	32,004,300	–	32,004,300

Table 59

Utah Education and Telehealth Network

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**881,100**	**39,134,500**	**–**	**13,617,600**	**9,977,900**	**–**	**4,585,600**	**68,196,700**
FY 2025 Total	**881,100**	**39,134,500**	**–**	**13,617,600**	**9,977,900**	**–**	**4,585,600**	**68,196,700**
FY 2026								
FY 2026 Authorized	**890,500**	**38,515,500**	**–**	**828,800**	**9,871,600**	**–**	**8,810,400**	**58,916,800**
FY 2026 Recommended Adjustments								
One-time								
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	400	–	100	–	–	–	500
Reallocation								
UETN State Reallocation (IN)	–	3,410,600	–	–	–	–	–	3,410,600
UETN State Reallocation (OUT)	–	(3,410,600)	–	–	–	–	–	(3,410,600)
One-time Total	–	*400*	–	*100*	–	–	–	*500*
FY 2026 Recommended Adjustments Total	**–**	**400**	**–**	**100**	**–**	**–**	**–**	**500**
FY 2026 Total	**890,500**	**38,515,900**	**–**	**828,900**	**9,871,600**	**–**	**8,810,400**	**58,917,300**
FY 2027								
FY 2027 Base	**890,500**	**35,515,500**	**–**	**828,800**	**14,871,600**	**–**	**4,622,100**	**56,728,500**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Video Conferencing Software	–	1,600,000	–	–	–	520,000	–	2,120,000
Reallocation								
UETN State Reallocation (IN)	–	1,702,300	–	–	–	–	–	1,702,300
UETN State Reallocation (OUT)	–	(1,702,300)	–	–	–	–	–	(1,702,300)
One-time Total	–	*1,600,000*	–	–	–	*520,000*	–	*2,120,000*
Ongoing								
Compensation								
Higher Ed COLA (2.6%)	–	419,000	–	12,700	–	–	–	431,700
Higher Ed Dental Insurance Increase (4.9%)	–	3,300	–	100	–	–	–	3,400
Higher Ed Health Insurance Increase (11.8%)	–	272,500	–	8,600	–	–	–	281,100
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	–	400	–	100	–	–	–	500
Ongoing Total	–	*695,200*	–	*21,500*	–	–	–	*716,700*
FY 2027 Recommended Adjustments Total	**–**	**2,295,200**	**–**	**21,500**	**–**	**520,000**	**–**	**2,836,700**
FY 2027 Total	**890,500**	**37,810,700**	**–**	**850,300**	**14,871,600**	**520,000**	**4,622,100**	**59,565,200**

Table 60

Veterans and Military Affairs

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**10,106,600**	**200,000**	**–**	**58,288,100**	**1,489,600**	**–**	**(9,402,400)**	**60,681,900**
FY 2025 Total	**10,106,600**	**200,000**	**–**	**58,288,100**	**1,489,600**	**–**	**(9,402,400)**	**60,681,900**
FY 2026								
FY 2026 Authorized	**6,463,300**	**200,000**	**–**	**82,970,700**	**603,900**	**–**	**2,183,700**	**92,421,600**
FY 2026 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	32,600	–	–	–	–	–	12,400	45,000
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,000	–	–	400	100	–	–	1,500
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	6,900	–	–	5,700	100	–	–	12,700
One-time Total	*40,500*	–	–	*6,100*	*200*	–	*12,400*	*59,200*
FY 2026 Recommended Adjustments Total	**40,500**	**–**	**–**	**6,100**	**200**	**–**	**12,400**	**59,200**
FY 2026 Total	**6,503,800**	**200,000**	**–**	**82,976,800**	**604,100**	**–**	**2,196,100**	**92,480,800**
FY 2027								
FY 2027 Base	**6,407,700**	**200,000**	**–**	**50,255,800**	**603,600**	**–**	**34,200**	**57,501,300**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Salt Lake Veterans Home Replacement	48,900,000	–	–	–	–	–	–	48,900,000
Compensation								
Employee 401(k) Match	18,000	–	–	6,100	1,500	–	–	25,600
Pay-for-Performance	62,100	–	–	23,300	4,500	–	–	89,900
Tier 2 Employee 401(k) Match (2%)	16,800	–	–	7,900	1,500	–	–	26,200
Variable Revenue Adjustment								
Veteran Homes Federal Funds Adjustment	–	–	–	35,000,000	–	–	–	35,000,000
One-time Total	*48,996,900*	–	–	*35,037,300*	*7,500*	–	–	*84,041,700*
Ongoing								
Compensation								
COLA (2.6%)	80,900	–	–	30,400	5,800	–	–	117,100
Dental Insurance Increase (4.9%)	800	–	–	300	–	–	–	1,100
Health Insurance Increase (11.8%)	32,500	–	–	19,100	3,300	–	–	54,900
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	1,000	–	–	400	100	–	–	1,500
Sunset Long-Term Disability Pilot	(4,500)	–	–	(1,800)	(300)	–	–	(6,600)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(900)	–	–	–	–	–	–	(900)
ISF Rate Impact - FY26 Compensation	6,900	–	–	5,700	100	–	–	12,700
ISF Rate Impact - Government Operations	4,200	–	–	64,300	400	–	–	68,900
Reallocation								
Reallocation from Military Outreach to Military Affairs(IN)	150,000	–	–	–	–	–	–	150,000
Reallocation from Military Outreach to Military Affairs(OUT)	(150,000)	–	–	–	–	–	–	(150,000)

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Sentinel Landscape Coordinator	–	–	–	–	162,900	–	–	162,900
Veteran Homes Federal Funds Adjustment	–	–	–	10,750,700	–	–	–	10,750,700
Veterans and Military Affairs Admin Federal Funds	–	–	–	119,300	–	–	–	119,300
Veterans Prescription Service Contract Adjustment	–	–	–	(200,000)	–	–	–	(200,000)
Ongoing Total	*120,900*	–	–	*10,788,400*	*172,300*	–	–	*11,081,600*
FY 2027 Recommended Adjustments Total	**49,117,800**	**–**	**–**	**45,825,700**	**179,800**	**–**	**–**	**95,123,300**
FY 2027 Total	**55,525,500**	**200,000**	**–**	**96,081,500**	**783,400**	**–**	**34,200**	**152,624,600**

Table 61

Workforce Services

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**139,516,900**	**36,178,000**	**–**	**874,047,000**	**36,466,900**	**125,655,300**	**6,583,300**	**1,218,447,400**
FY 2025 Total	**139,516,900**	**36,178,000**	**–**	**874,047,000**	**36,466,900**	**125,655,300**	**6,583,300**	**1,218,447,400**
FY 2026								
FY 2026 Authorized	**163,341,100**	**3,183,800**	**–**	**1,217,968,200**	**25,478,400**	**150,395,700**	**68,746,300**	**1,629,113,500**
FY 2026 Recommended Adjustments								
One-time								
Adjustment								
Food Banks	1,000,000	–	–	–	–	–	–	1,000,000
Homelessness & Criminal Justice High Utilizers	25,000,000	–	–	–	–	–	–	25,000,000
The Other Side Village	5,000,000	–	–	–	–	–	–	5,000,000
Compensation								
P4P Reallocation	359,900	–	–	871,800	15,200	81,700	226,900	1,555,500
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	15,200	400	–	38,400	600	2,800	11,700	69,100
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - FY26 Compensation	141,600	100	–	501,600	23,200	29,700	298,100	994,300
Reallocation								
Reallocation for Homeless Services Provider Ombudsman (IN)	211,600	–	–	–	–	–	–	211,600
Reallocation for Homeless Services Provider Ombudsman (OUT)	(211,600)	–	–	–	–	–	–	(211,600)
Reallocation for UI Modernization and Alignment (IN)	–	–	–	–	3,023,000	–	–	3,023,000
Reallocation for UI Modernization and Alignment (OUT)	–	–	–	–	(3,023,000)	–	–	(3,023,000)
Variable Revenue Adjustment								
Cost Allocation Restricted Account Adjustments	–	–	–	–	–	5,932,500	–	5,932,500
Variable Revenue Adjustments	–	–	–	16,550,000	5,300	–	100,000	16,655,300
One-time Total	*31,516,700*	*500*	*–*	*17,961,800*	*44,300*	*6,046,700*	*636,700*	*56,206,700*
FY 2026 Recommended Adjustments Total	**31,516,700**	**500**	**–**	**17,961,800**	**44,300**	**6,046,700**	**636,700**	**56,206,700**
FY 2026 Total	**194,857,800**	**3,184,300**	**–**	**1,235,930,000**	**25,522,700**	**156,442,400**	**69,383,000**	**1,685,320,200**
FY 2027								
FY 2027 Base	**133,611,500**	**3,177,700**	**–**	**1,131,393,600**	**24,966,900**	**147,148,700**	**146,987,800**	**1,587,286,200**
FY 2027 Recommended Adjustments								
One-time								
Adjustment								
Homelessness & Criminal Justice High Utilizers	(15,000,000)	–	–	–	–	–	–	(15,000,000)
HR1 Medicaid Eligibility Administration	–	–	–	–	–	(2,595,300)	(2,318,600)	(4,913,900)
HR1 SNAP Administrative Budget	(3,325,000)	–	–	–	–	–	–	(3,325,000)
Unemployment Insurance Modernization Spending Authority	–	–	–	–	–	3,500,000	–	3,500,000
Compensation								
Employee 401(k) Match	268,700	7,200	–	689,000	12,700	53,400	211,800	1,242,800
Pay-for-Performance	747,900	18,200	–	1,945,400	36,900	149,100	539,400	3,436,900
Tier 2 Employee 401(k) Match (2%)	129,400	2,800	–	319,400	6,500	29,900	84,800	572,800
Variable Revenue Adjustment								
Variable Revenue Adjustments	–	–	–	38,645,000	–	–	–	38,645,000
One-time Total	*(17,179,000)*	*28,200*	*–*	*41,598,800*	*56,100*	*1,137,100*	*(1,482,600)*	*24,158,600*

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Homelessness & Criminal Justice High Utilizers	20,000,000	–	–	–	–	–	–	20,000,000
HR1 Medicaid Eligibility Administration	–	–	–	–	–	10,554,500	10,831,500	21,386,000
HR1 SNAP Administrative Budget	13,300,000	–	–	–	–	–	–	13,300,000
Compensation								
COLA (2.6%)	972,300	23,700	–	2,529,200	48,500	193,800	701,400	4,468,900
Dental Insurance Increase (4.9%)	17,900	400	–	44,000	700	3,100	14,700	80,800
Health Insurance Increase (11.8%)	1,010,000	24,900	–	2,507,500	48,800	197,300	827,900	4,616,400
State Employee Benefit Amendments (2025 G.S. - S.B. 22)	15,200	400	–	38,400	600	2,800	11,700	69,100
Sunset Long-Term Disability Pilot	(52,500)	(1,300)	–	(136,400)	(2,600)	(10,600)	(38,500)	(241,900)
Internal Service Fund (ISF) Rate Impact								
ISF Rate Impact - Attorney General	(2,900)	–	–	(7,000)	(100)	(300)	(2,000)	(12,300)
ISF Rate Impact - FY26 Compensation	141,600	100	–	501,600	23,200	29,700	298,100	994,300
ISF Rate Impact - Government Operations	82,700	200	–	287,500	9,900	16,000	102,900	499,200
Reallocation								
Reallocation for Homeless Services Provider Ombudsman (IN)	211,600	–	–	–	–	–	–	211,600
Reallocation for Homeless Services Provider Ombudsman (OUT)	(211,600)	–	–	–	–	–	–	(211,600)
Variable Revenue Adjustment								
Cost Allocation Restricted Account Adjustments	–	–	–	–	–	(462,400)	–	(462,400)
Variable Revenue Adjustments	–	–	–	(38,900,000)	5,300	–	57,900	(38,836,800)
Ongoing Total	*35,484,300*	*48,400*	–	*(33,135,200)*	*134,300*	*10,523,900*	*12,805,600*	*25,861,300*
FY 2027 Recommended Adjustments Total	**18,305,300**	**76,600**	**–**	**8,463,600**	**190,400**	**11,661,000**	**11,323,000**	**50,019,900**
FY 2027 Total	**151,916,800**	**3,254,300**	**–**	**1,139,857,200**	**25,157,300**	**158,809,700**	**158,310,800**	**1,637,306,100**

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**–**	**–**	**–**	**(1,333,500)**	**65,364,400**	**–**	**267,341,000**	**331,371,900**
FY 2025 Total	**–**	**–**	**–**	**(1,333,500)**	**65,364,400**	**–**	**267,341,000**	**331,371,900**
FY 2026								
FY 2026 Authorized	**10,000**	**–**	**–**	**1,850,000**	**18,657,800**	**–**	**350,654,100**	**371,171,900**
FY 2026 Total	**10,000**	**–**	**–**	**1,850,000**	**18,657,800**	**–**	**350,654,100**	**371,171,900**
FY 2027								
FY 2027 Base	**–**	**–**	**–**	**1,850,000**	**18,657,800**	**–**	**339,968,200**	**360,476,000**
FY 2027 Total	**–**	**–**	**–**	**1,850,000**	**18,657,800**	**–**	**339,968,200**	**360,476,000**

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2025								
FY 2025 Actual	**25,167,400**	**195,300**	**–**	**–**	**–**	**–**	**–**	**25,362,700**
FY 2025 Total	**25,167,400**	**195,300**	**–**	**–**	**–**	**–**	**–**	**25,362,700**
FY 2026								
FY 2026 Authorized	**25,167,400**	**870,800**	**–**	**–**	**–**	**–**	**–**	**26,038,200**
FY 2026 Total	**25,167,400**	**870,800**	**–**	**–**	**–**	**–**	**–**	**26,038,200**
FY 2027								
FY 2027 Base	**25,167,400**	**870,800**	**–**	**–**	**–**	**–**	**–**	**26,038,200**
FY 2027 Total	**25,167,400**	**870,800**	**–**	**–**	**–**	**–**	**–**	**26,038,200**

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 2026-2027 is sometimes referred to as fiscal year 2027, FY 2027, or FY27.

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 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; and the sources of finance 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.

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.

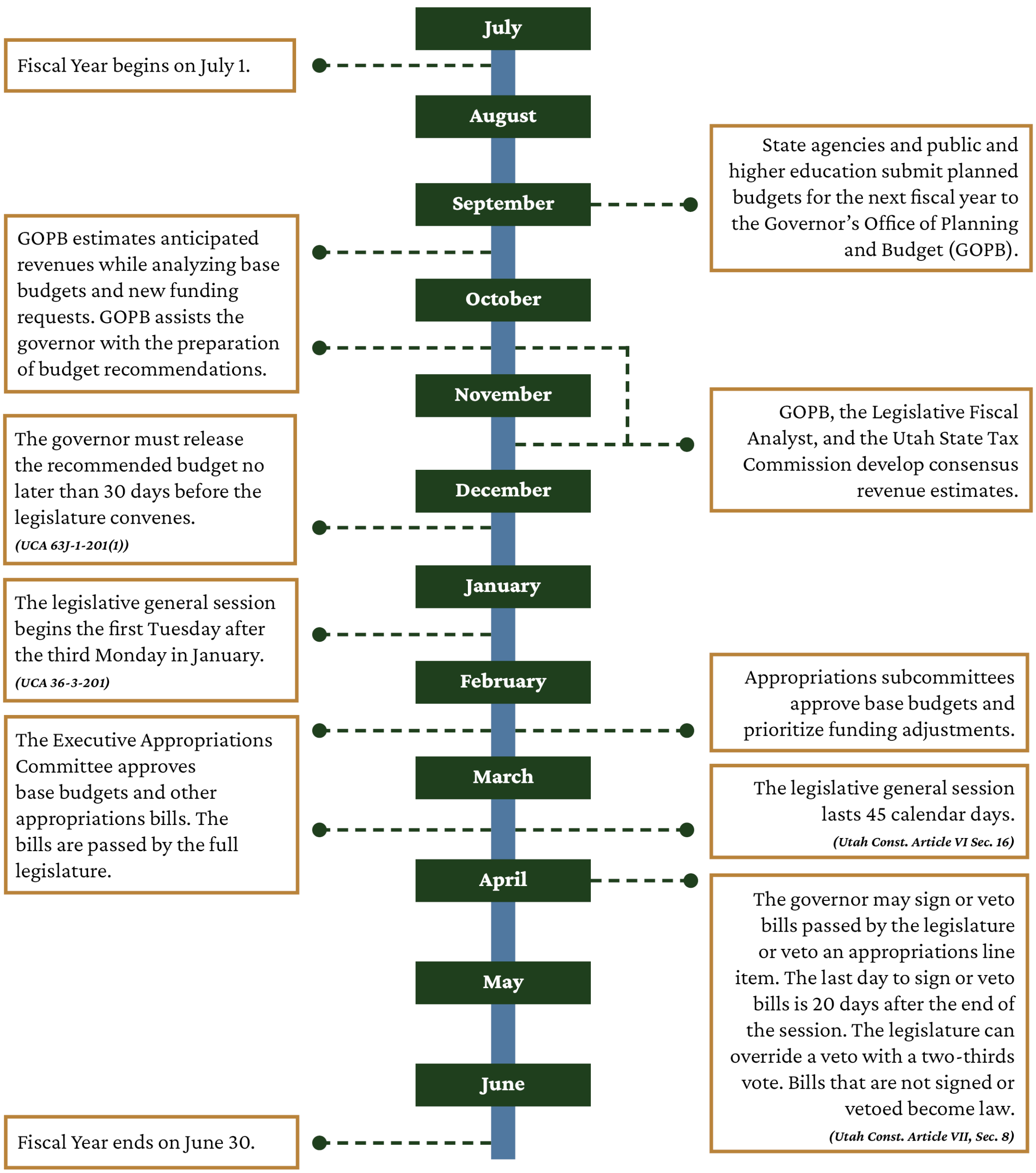
Utah is unique in that the appropriations committees are composed of the entire legislature that is divided into joint House and Senate appropriations subcommittees by topic, such as Public Education, Higher Education, Social Services, etc. After the LFA receives

Figure 16: 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, 2026 to June 30, 2027 is fiscal year 2027 (FY 2027 or FY27).

State of Utah Budget Process



Source: Governor's Office of Planning and Budget.

the governor's budget recommendations, it analyzes the recommendations and prepares its own 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.

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 FY26 to FY25, the governor's FY27 budget recommendations do not anticipate any significant change in fund balances compared to the end of FY25 fund balances. A list of FY25 balances by fund is available in the FY25 Fund Balance Report, available on GOPB's website. Additional summaries of FY25 fund balances are available in the Financial Highlights and ACFR available on the Division of Finance Financial Reports *https://finance.utah.gov/state-agency-resources/reports/#other-reports.*

Strategic Planning

Strategic budgeting begins with strategic planning. The administration prioritizes strategic planning. Cabinet agencies are required to maintain a current strategic plan to drive the effective investment and best use of Utah's resources. The governor's budget recommendations stem from agency and governor strategic initiatives and tie back to the mission, goals, and strategies outlined in agency strategic plans.

For more information, please see the following resources:

- *Built Here* - the statewide strategic plan: *https://governor.utah.gov/wp-content/uploads/PDFRoadMap0110.pdf*
- Inventory of agency strategic plans: *https://gopb.utah.gov/agency-strategic-plans/*

Performance Measures

Utah's performance measurement process is a joint effort between the legislative and executive branches. Its purpose is to connect performance measures to the budget, demonstrating the impact of taxpayer-funded investments, outputs, and outcomes.

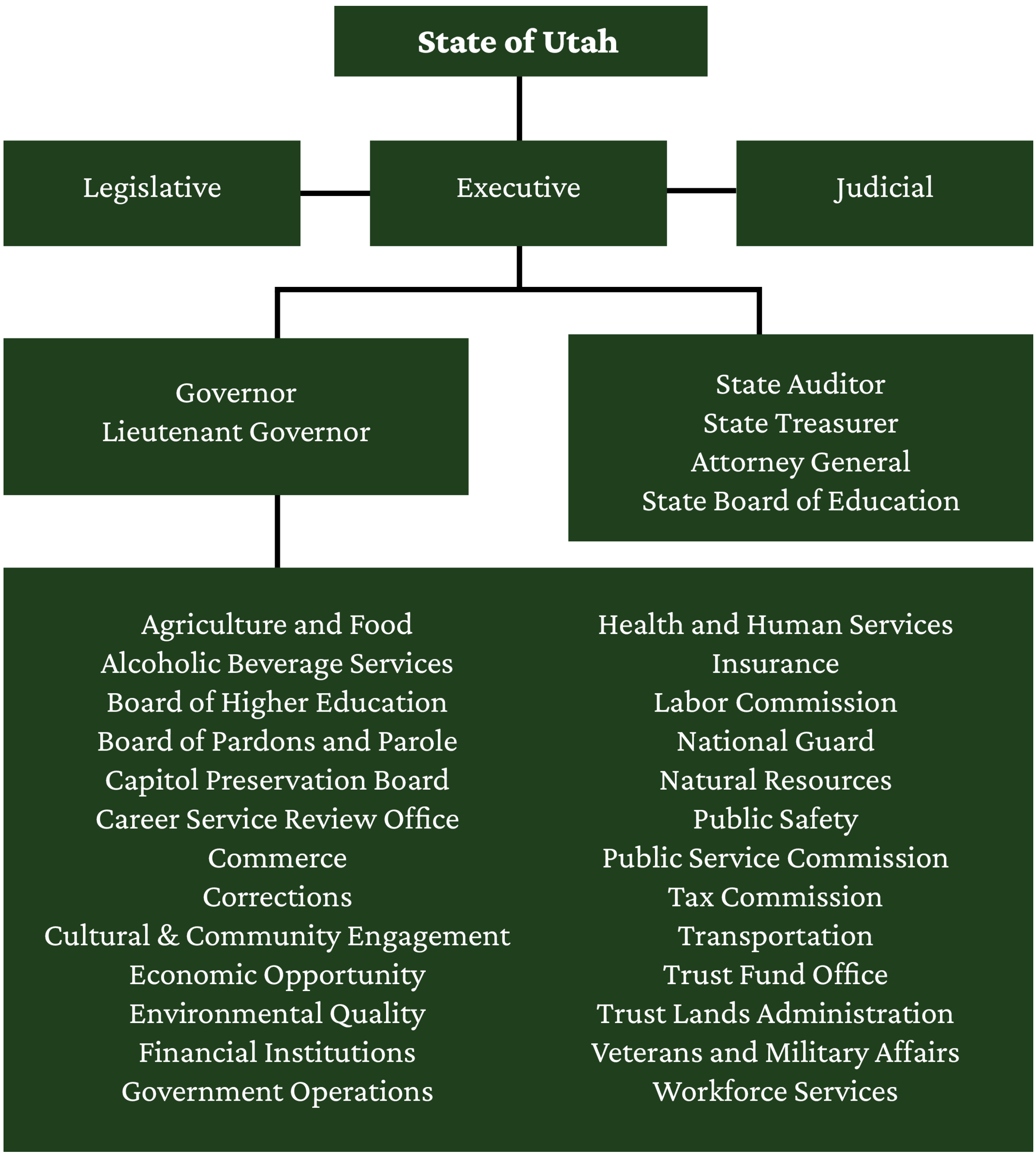
Since 2021, initiatives have focused on reducing agency burden and enhancing service. The process utilizes two types of measures:

- Line Item Performance Measures: Reported annually to track long-term trends and progress toward essential agency goals.

- Funding Item Performance Measures: Required for applicable funding items of $500,000 or more from the General or Income Tax Fund following a legislative session. These are typically reported only once after the first fiscal year to show short-term impact.

To improve user experience and resident access, Utah designed an online performance measure dashboard, consolidating all agency performance measures in one location. See the performance measures embedded in the budget recommendations and agency detail table *https://gopb.utah.gov/current-recommended-budget/*.

State of Utah Organization Chart



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, of which $1.5 billion came to the state.
Appropriation	A legislative authorization to make expenditures and incur obligations.
Authorized Amount	The amount appropriated for the current fiscal year.
Backfill	The use of one-time funds (state or federal) to replace reductions in ongoing programmatic funding for one year.
Base Budget	The starting point budget for a future fiscal year that reflects the previous fiscal year's ongoing appropriations.
Basic School Program	The state's foundation program for funding public schools with funding based on the Weighted Pupil Unit and distributed to support basic educational programs for all public kindergarten, elementary, and secondary students in the state.
Bill	A proposed law or statute presented to the legislature for their consideration.

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

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

Encumbrance	An obligation in the form of purchase orders, contracts, or salary commitments which an agency charges to an appropriation and for which the agency reserves a portion of its appropriation. Encumbrances cease when paid or when the actual liability is set up.
Enterprise Fund	Fund established by a governmental unit which operates like a business. Used by governmental units that cover most or all of their operating costs through user charges.
Expendable Special Revenue Fund	Funds and accounts that have a dedicated revenue source and can be spent without legislative action.
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)	A consecutive 12-month period that a company, government, or other organization uses for accounting, budgeting, and financial reporting purposes. The state fiscal year (FY) runs from July 1 through June 30. The federal fiscal year (FFY) is from October 1 through September 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 week 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 Funds	Previously called the Education Fund. The Income Tax Fund receives all revenues from taxes on intangible property or from income tax. It is the main funding source for public and higher education and provides funding for children and individuals with disabilities.
Indirect Charges	Costs that are not directly accountable to a cost object, such as a particular project, function, service, or product. They are also called overhead shared expenses, and are often allocated rather than computed. These can be either fixed or variable.
Inflation	The rate of increase in prices over a given period of time.
Infrastructure Investment and Jobs Act (IIJA)	This act authorized $1.2 trillion in spending to address long-term investments in transportation, energy, water, broadband, public lands, environmental remediation and resiliency. Funds are distributed through new and existing grant programs which are managed at the state agency level.
Initiative	A procedure by which citizens can propose a law and ensure its submission to the electorate.
Intent Language	A statement added to appropriations bills to explain or put conditions on the use of line item appropriations. These statements are part of an appropriations act but expire at the end of the fiscal year. Intent language cannot replace or supersede current statutes.
Interim	The period between regular sessions of the Legislature.
Internal Service Fund	A fund established by a governmental unit to provide goods and services primarily to other governmental agencies. User charges usually finance these funds. ISFs employ business practices to take advantage of economies of scale, to avoid duplication of effort, and to provide an accounting mechanism to identify costs of certain governmental services.
Lapse	The automatic termination of an appropriation and the return of the unexpended funds to the base fund.

Lapsing Funds	Unspent money remaining at the end of the year reverts (or lapses) back to the base fund unless otherwise designated.
Lease Revenue Bonds	The State Building Ownership Authority issues lease revenue bonds as the official owner of state facilities. Debt service (usually paid over 20 years) comes from rents collected from user agencies and carries an interest rate slightly higher than general obligation debt.
Legislative Oversight	The responsibility of the legislature to review operations of executive and judicial agencies.
Line Item	Each appropriated sum has an item number in an appropriations bill. Each line item appropriation may have several programs. Once the appropriation becomes law, an agency may move funds from program to program within the line item, but not from one line item to another.
Maintenance of Effort (MOE)	An MOE requires entities to maintain their financial contribution to a program at not less than the amount of their contribution for some prior time period to ensure federal assistance results in an increased level of activity rather than replacing state dollars with federal dollars.
Minimum Basic Rate (Basic Levy)	The local property tax that school districts are required to levy to be eligible for state appropriations toward the Minimum School Program. Revenue from this tax is used to fund programs within the Basic School Program of the Minimum School Program. If a district does not generate enough revenue with this tax to fund its entitlement, the state makes up the difference. See Utah Code 53F-2-301.
Minimum School Program (MSP)	The framework for funding school districts and charter schools in Utah. The MSP is composed of multiple programs organized, according to funding source, into the Basic School Program, Related to Basic School Program, and the Voted & Board Local Levy Programs. The MSP funding consists of local property tax funds, state income tax funds, and other state-appropriated tax funds. The MSP funds are distributed according to formulas provided by state law, and State Board of Education rules. See Utah Code 53F-2.

Non-lapsing Funds	The Legislature can authorize an agency, via statute or intent language, to keep unused funds at the end of a fiscal year. Otherwise unexpended funds return (lapse) to their account of origin.
Obligations	Orders placed for goods and services, contracts and subawards made, and similar transactions that require payment.
H.R.1 (One Big Beautiful Bill Act, also known as OBBBA)	A federal budget reconciliation bill signed into law on July 4, 2025. The bill includes tax cuts, immigration enforcement funding, and approximately $4.5 trillion in spending reductions for Medicaid, SNAP food assistance, and green energy programs.
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.
Rural Health Transformation Program	A $50 billion federal grant established in OBBBA designed to empower states to improve healthcare access, quality, and outcomes in rural communities. It focuses on transforming the rural healthcare ecosystem through initiatives in areas like workforce development, technology adoption, and new models of care delivery.
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 or under the original appropriation. Generally, an increase in current year appropriations above the original legislative appropriation.
Surety Bond	A written commitment to pay damages for losses caused by the parties named due to non-performance or default.
Tax	A compulsory charge or contribution levied by the government on persons or organizations for financial support.
Transfers	Movement of money from one governmental unit account to another governmental unit account. (Usually reflects the exchange of funds between line items.)
Transportation Fund	A revenue fund consisting primarily of revenue from fuel taxes. The state Constitution restricts this revenue to road and highway-related issues.
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.

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