



UTAH HOME

Fiscal Year 2025 Budget Recommendations

Gov. Spencer J. Cox





Dec. 5, 2023

Friends:

I am so grateful to call Utah home. Our strong economy, vibrant communities, and high quality of life are why Utah is ranked the No. 1 state in the nation. In Utah, we plan, we build and we work together to ensure that our state is, and always will be, a home where future generations will thrive.

This budget invests in the elements that make our state an exceptional place to live.

Utah is home to generous, innovative, and hard-working people, so investing in our people is the key to ensuring a prosperous future. In this budget, we continue to invest in strengthening and supporting families — the fundamental unit of our society. We are proposing a holistic behavioral health support system that addresses the mental well-being of Utahns. We are also aligning our education systems and workforce to meet the needs of our state and to set our young people up for success.

Utah continues to grow, and proactive investments and long-term planning have helped Utah respond to the challenges and harness the opportunities growth brings. This budget recognizes the need to provide more opportunities and pathways to homeownership for Utahns. We refuse to accept a future where our young people can't afford to buy a home. This budget also prioritizes continued stewardship of our natural resources and investments in infrastructure that will support the needs of our growing population.

Finally, efficient, responsible and accountable government sets Utah apart. Utahns deserve a government that works for them, cares deeply about them, maximizes their taxpayer dollars and proactively takes action to mitigate high-risk areas to the state. That is why we are committed to delivering first-in-class customer service and investing in the areas that matter.

As Utahns, we embrace the challenges in front of us and we will work together to meet them head-on. Utah's sun is rising, and our future is bright. I have never been more hopeful for our state and I have never been more proud to call this place home. Let's go!

Sincerely,

Spencer J. Cox
Governor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**State of Utah
Utah**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the state of Utah for its Annual Budget for the fiscal year beginning July 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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

UTAH HOME FY25 BUDGET HIGHLIGHTS

\$29.5 B

Operating &
Capital Budget

\$12.6 B

General Fund &
Income Tax Fund



People

\$68.8 M

Strengthening
Families

\$14.4 M

Service

\$1.04 B

Education &
Workforce

\$193 M

Alleviating
Homelessness



Growth

\$81.6 M

Water

\$122 M

Transportation
& Air Quality

\$150 M

Utah First
Homes

\$45.5 M

Affordable
Housing



Good
Government

\$212 M

Mitigating Risk

\$5.5 M

Customer
Service

\$163.4 M

Employee
Compensation

\$75.2 M

Higher Education
Compensation

INTRODUCTION

- *We are committed to ensuring Utah remains a home for generations to come*
- *We are investing in systems that support our most vulnerable populations and provide opportunities for all Utahns*
- *Our state's commitment to fiscal responsibility helps us plan for the future*

SUMMARY

Utah has consistently boasted the nation's best economy, leading in job growth, maintaining low unemployment rates, fostering a talented workforce, and showcasing unrivaled natural beauty. Our current success is a result of efforts made by the Utahns who came before us. This FY25 \$29.5 billion operating and capital budget honors their legacy and invests in the elements that have made our state a dynamic and welcoming home for so many.

This budget reflects \$854.6 million in new appropriations for public education (\$413.9 million of which is new revenue). Recommendations in the pages that follow reflect investments that will better support rural students, strengthen the teaching profession, foster innovation, keep schools safe, and lay the foundation for future investments. An important part of this investment is \$111 million that directly supports our teachers.

Housing remains a major challenge in every community in our state. Gov. Cox believes every

Utahn deserves the opportunity to own a home. To help make that a reality, the governor proposes meeting the projected demand of 35,000 new starter homes by 2028 with a transformational \$150 million recommendation. Given the current housing challenges, Gov. Cox believes it is time to rethink the way we deliver housing so that the next generation of Utahns can afford to own a home.

Along with expanding pathways to homeownership, Gov. Cox is committed to keeping people housed in an environment of rising costs and inflationary pressures. The governor recommends continuing the effort to prevent homelessness and fill gaps in behavioral health services with \$64.9 million, including \$49.1 million in one-time funds. Additionally, Gov. Cox recommends supporting the emergency shelter system with \$12.7 million ongoing and \$115.3 million one-time funding to be spent over several years.

Families are a fundamental unit of our society, which is why the Cox-Henderson administration continues to focus efforts on strengthening families with \$68.8 million in investments in areas including childcare, affordable and accessible

health care, and expanded benefits for new parents.

In addition to keeping families strong and being the state with the largest families, Utah consistently leads the nation in volunteering and civic engagement.¹ To elevate this cultural value, the Cox-Henderson administration recommends investing \$14.4 million in volunteer and service efforts, which includes a service pilot program for high school students and young adults (\$1.3 million ongoing and \$5 million one-time). The governor also recommends providing investments that will incentivize service and retention in Utah's National Guard, such as \$1.7 million for tuition assistance and \$6 million for reenlistment bonuses.

The Cox-Henderson administration is committed to aligning our workforce to meet industry needs and recommends meaningful investments to enhance pathways to high-quality jobs in critical areas. The governor is recommending \$2.9 million ongoing and \$3.9 million one-time funds to address behavioral health labor force needs as well as \$7 million ongoing to build out the workforce in the life sciences industry.

Additionally, this budget lays the foundation for our future with continued investments in water, transportation, recreation, and open spaces. Over the past 2 years, the state has invested more than a billion dollars in efforts related to water. This budget continues that momentum with an additional \$81.6 million to improve how we manage our water and watersheds.

Finally, this budget supports the continued practice of good governance and fiscal responsibility by addressing key risk areas to the state, continuing to pay down debt, and investing in a performance-driven employment culture that seeks to enhance service delivery.

Additional details on these recommendations and more are found in the pages that follow.

ECONOMIC BACKDROP AND OUTLOOK

Utah's economy experienced large swings through the COVID-19 pandemic-related recession and its aftermath. This volatility has recently eased and the state's economy appears to be headed toward Utah's sustainable historic norms. The state enjoyed the highest labor force participation rate² in the nation, at 69.7%, compared to a national average of 62.8% in the first three quarters of 2023. The latest employment report³ implies that Utah is experiencing healthy job growth, at 2.2% on a year-over basis, and unemployment at a 2.7% rate during a time of national labor market cooling. Current state gross domestic product data suggest that the state's inflation-adjusted economic output has grown at just under 2%. While consumer sentiment⁴ remains below 2020 levels, Utah consumers report that they are more optimistic than most in the nation. Overall, the state's economy can be characterized as robust and appears to be returning to a steadier state.

Most economists interpret the recent deceleration in economic growth as a signal that the national economy is normalizing with a solid chance of avoiding recession. Most economists currently believe that in the event the economy faces recession, an upcoming downturn would be relatively short and shallow. It is anticipated that Utah will avoid a recession, and that the state's strong economic fundamentals will help us weather a downturn in the business cycle should one materialize. The governor's FY25 budget is responsive to the fact that maintaining the trajectory of modest economic growth requires prudent investments.

REVENUE FORECAST

Revenue forecasts provide the foundation for the governor's budget. The Governor's Office of Planning and Budget (GOPB), the Office of the Legislative Fiscal Analyst (LFA), and the Utah State Tax Commission (Tax Commission)

independently estimate revenue collections and then come together to agree on the final projections used for budgeting. Ultimately, this process provides point estimates for unrestricted General Fund, Income Tax Fund (ITF), Transportation Fund, and earmarked sales and use tax revenues. This section compares FY23 revenue consensus estimates against actual collections and summarizes recent estimates for FY24 and FY25.

FY23 Revenue Collections and Closeout

General Fund collections came in close to target, with the fiscal year closing with a revenue deficit of about \$950,000 relative to the forecast made during the 2023 General Session. Although sales tax collections came in lower than expected, this was offset by strong growth in investment income which benefited from higher interest rates on state investments. With an additional \$70.2 million in budget savings and other adjustments, FY23 closed with a \$69.3 million General Fund budget surplus.

FY23 closed with an ITF deficit of \$146.8 million

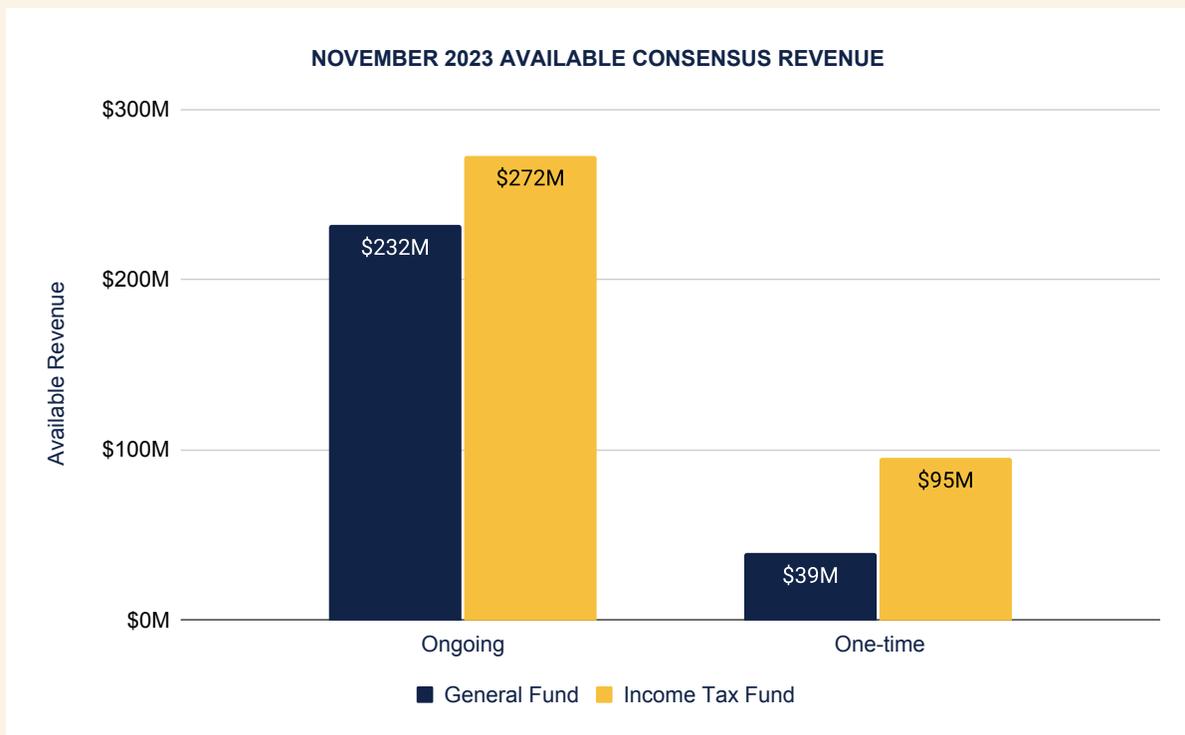
relative to forecaster estimates that was primarily the result of volatile net final payments normalizing faster than expected after an extremely high growth rate in FY22. The total deficit was reduced to \$119.2 million after budgetary transfers into the ITF.

Overall, FY23 closed with the state’s combined General Fund and ITF ending in a net \$49.9 million total budget deficit, consisting of about \$147.8 million in revenue deficit and about \$97.9 million in budget savings and other adjustments. Due to higher-than-normal uncertainty in the FY23 revenue forecast, contingencies were incorporated into the budgeting process enabling the state to cover the \$49.9 million deficit.

FY24 and FY25 General Fund and Income Tax Fund November Revenue Estimates

In November 2023, GOPB, LFA, and the Tax Commission revised the state’s FY24 revenue forecast and developed a consensus revenue forecast for FY25 (see Table 1). The results suggest that there is an estimated \$504

FIGURE 1: November 2023 Available Consensus Revenue



Source: Governor’s Office of Planning & Budget

million in available ongoing General Fund and ITF revenue and \$134 million in available one-time unrestricted General Fund and ITF revenue. As shown in Figure 1, about \$272 million of the new ongoing revenue comes from the ITF, with \$232 million from the sales-tax-supported General Fund. One-time revenue shows a similar pattern with \$95 million available one-time from the ITF and \$39 million available one-time from the General Fund. These estimates reflect revenue growth, available revenues such as unappropriated revenue from previous years, and the FY23 budget deficit.

The Legislature appropriated a combined total of \$1.1 billion to pre-fund transportation debt service in FY24 and FY25, contingent on actual revenue collections meeting or exceeding revenue estimates. Gov. Cox recommends retaining half (\$555 million) of the amount appropriated by the Legislature to continue pre-funding debt service. The governor's budget recommends reallocating the remaining half of the debt set-aside (\$555 million) to fund critical needs.

BUDGET BASICS

Where the Money Comes From

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

State Taxes and Fees

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

The largest source of state-collected revenues is the individual income tax. The Utah Constitution requires that the estimated \$6.4 billion of individual income tax and \$801 million of corporate income tax be available in FY25 to support K-12 public education, higher education, children, or individuals with a disability. The ITF will also receive an estimated \$62 million from withholding on mineral royalties income and \$73 million from non-income tax sources in FY25.

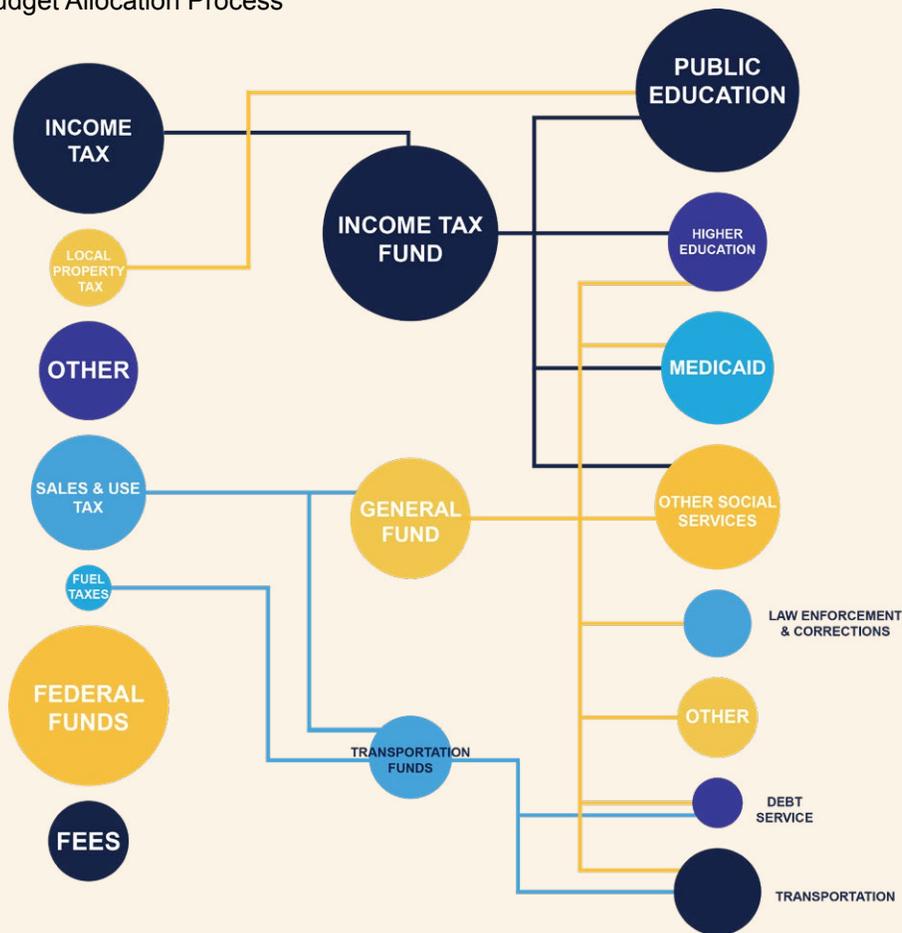
The sales and use tax is the largest revenue source for state government operations, generating an estimated \$4.7 billion in FY25 revenues. A large portion of sales and use tax revenues (\$3.4 billion) is deposited into the General Fund and the remaining \$1.2 billion is earmarked for non-General Fund uses, including \$933 million for transportation, \$136 million for certain Medicaid expenses, \$45 million for outdoor recreation infrastructure, and more than \$132 million for water and other purposes.

The Utah Constitution also requires the state to use "proceeds from fees, taxes, and other charges related to the operation of motor vehicles on public highways and proceeds from an excise tax on liquid motor fuel" for transportation purposes. Consequently, motor and special fuel taxes or "gas taxes," along with registration and other fees (\$874 million) are deposited into the Transportation Fund to be used for transportation purposes.

In addition to \$3.4 billion of sales and use taxes, the General Fund will receive an estimated \$842 million from other taxes and revenue in FY25, including the following:

- \$212 million in insurance premium taxes,
- \$142 million in profits from alcohol sales by the Department of Alcoholic Beverage Services (DABS),
- \$89 million in beer, cigarette, and tobacco taxes,

FIGURE 2: Utah's Budget Allocation Process



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

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

- \$47 million in severance taxes on oil, gas, and mineral extraction,
- \$23 million in cable and satellite excise taxes,
- \$225 million in investment income, and
- \$105 million of other non-tax revenues such as legal settlements, transfers of certain fee revenues and credits, and a portion of the annual revenue from the Tobacco Master Settlement Agreement.

In addition to tax revenues, the state collects about \$1 billion in fees each year.¹ Revenue collected from fees is intended to tie to the cost of providing specific government services or regulations directly to the user of the service, as opposed to the general taxpayer. In some cases, fees are deposited into restricted accounts that

¹ This figure excludes higher education tuition and fees, which total about \$1 billion.

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. State statute requires that state-imposed fees be reasonable, fair, and based on the cost of services or regulatory activities supported by the fees and that a public hearing be held prior to fee adoption.

The state expects to receive \$489 million in opioid settlement funds between 2022 and 2039, with half available at the state level and the remaining half available to counties. The state-level portion will be deposited in the Opioid Litigation Settlement Restricted Account. As of October 2023, nearly \$31 million of payments have been received with an additional \$23 million anticipated by the end of FY24. Anticipated collections for FY25 total \$18 million.

The governor recommends that settlement funds be used to prevent opioid misuse and improve the health and well-being of people with opioid use disorder, including support in the criminal justice system and with housing.

Lapsing and Non-Lapsing Balances

Amounts appropriated to state agencies but not expended during the year of appropriation are either returned to the fund from which they came (lapsing balances) or remain with the agency for expenditure (non-lapsing balances). The Legislature grants non-lapsing authority to agencies in statute or appropriations intent language.

Where the Money Goes

The governor's budget and legislative appropriations process primarily focus on the state's \$29.5 billion operating and capital budget, which includes funding for program operations and capital projects. Expendable funds and accounts are typically displayed along with the operating and capital budget. The governor and Legislature also budget for an additional \$6.1 billion outside of the operating and capital budget, including inter-account transfers, internal service funds, enterprise funds, loan funds, and capital project funds. Because these additional sections of the budget include significant amounts of funding already accounted for in the operating and capital budget, they are typically displayed in separate tables to avoid double-counting.

The governor's FY25 budget includes \$12.6 billion from the General Fund, ITF, and Uniform School Fund. Total FY24 and FY25 funding levels for these core state funds are summarized in Table 4. Recommended changes for FY24 and FY25 are summarized in Table 10. Total FY24 and FY25 funding levels for the broader operating and capital budget are summarized in Table 5, with recommended budget changes funded by other sources summarized in Table 12.

Rainy Day Fund Balances

Unusually high economic growth and strong revenue performance during the pandemic boosted Utah's rainy day reserves to historic levels. The

state's major rainy day funds remain healthy at the end of FY23 with balances of \$1.4 billion. Rainy day fund balances include the ITF Budget Reserve (\$856 million), General Fund Budget Reserve (\$330 million), Medicaid Growth Reduction and Budget Stabilization (\$114 million), and Disaster Recovery (\$79 million).

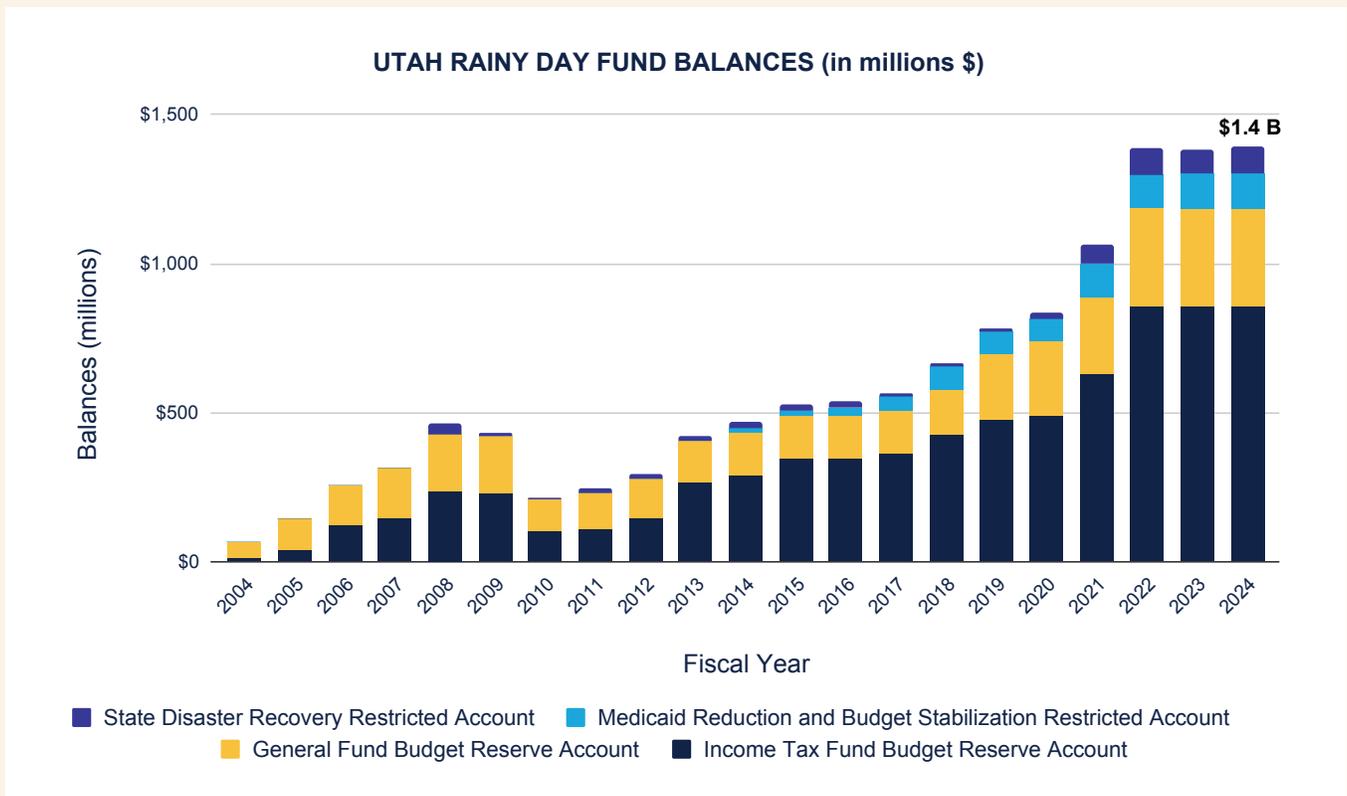
In FY23, the State Disaster Recovery Restricted Account balance decreased by \$10.5 million due to a \$10 million transfer to the newly created Response, Recovery, and Post-Disaster Mitigation Restricted Account and a \$500,000 expense from the governor's emergency line item. The governor recommends replenishing this reserve account in FY24 with a \$10.5 million reallocation from General Fund deposits appropriated to the Wildland Fire Suppression Fund. This replenishment will maintain rainy day fund balances at peak levels.

Earmarks

Utah's long-term fiscal health requires a prudent budget prioritization framework. The process is weakened to the degree that state tax revenue is statutorily earmarked for specific purposes. Programs funded with earmarked revenues do not fully compete against other state needs, potentially resulting in a less efficient allocation of state dollars. Such earmarks tend to become viewed as captured revenue—revenue belonging only to those benefiting from the earmark—rather than as general taxpayer dollars focused on the highest priority use. As Figure 4 shows, earmarking has grown dramatically in the past 15 years.

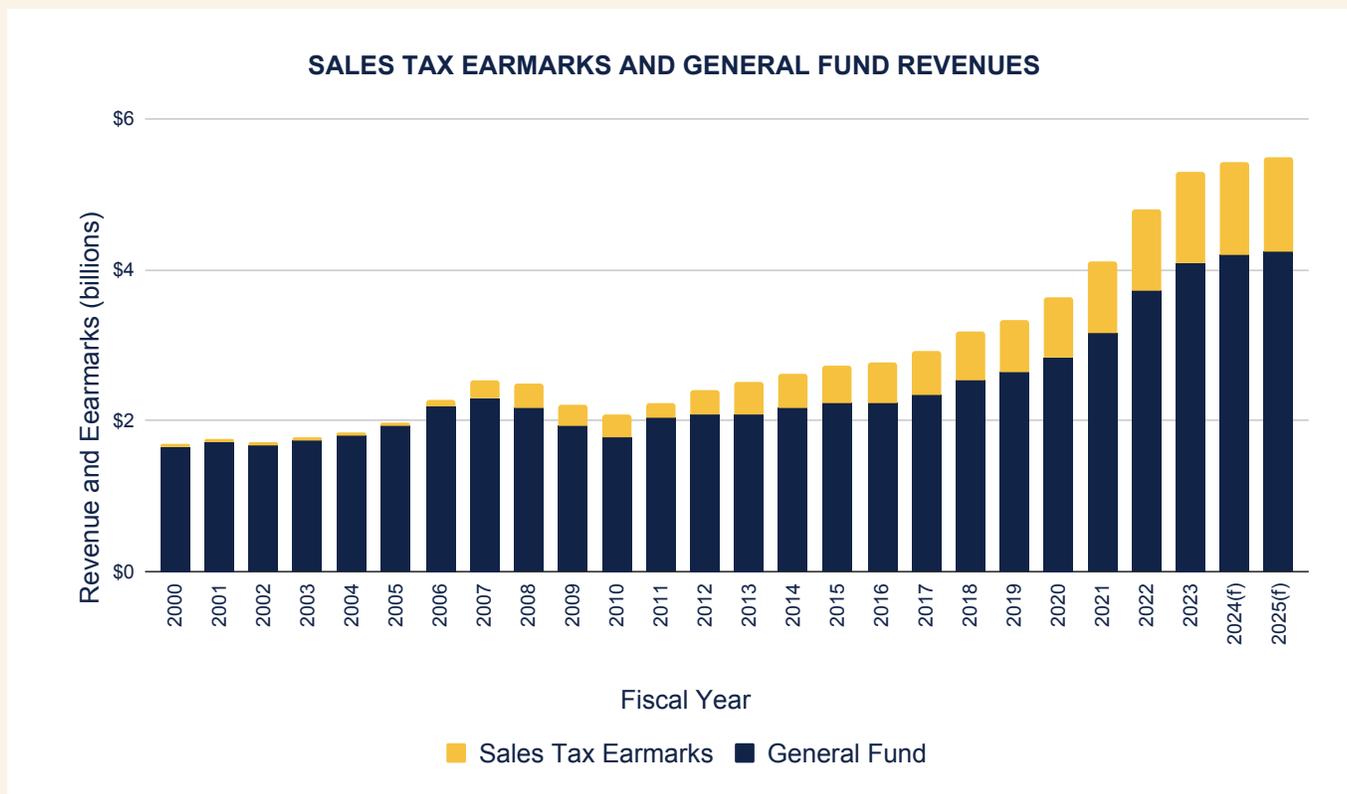
In FY25, 27%, or about \$1.2 billion, of sales tax revenue will be earmarked. When recent ITF earmarks are included with General Fund earmarks, nearly \$1.6 billion of general state revenue will be earmarked (see Table 2).

FIGURE 3: Utah Rainy Day Fund Balances



Source: Governor's Office of Planning & Budget

FIGURE 4: Sales Tax Earmarks and General Fund Revenues, 2000-2025 (Forecasted)



Source: Governor's Office of Planning & Budget

FEDERAL FUNDS

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

Federal Taxes

Utah taxpayers paid more than \$38 billion in taxes to the federal government⁵ during the 2022 federal fiscal year, including \$35.3 billion in individual income taxes, FICA, and employment taxes; \$1.6 billion in business income taxes; and \$1.1 billion in excise, estate, and other taxes.

The federal government spends money several ways, including payments to federal employees and contracted businesses, retirement and non-retirement benefits to individuals through programs like Social Security, and programs that flow through state or local governments such as Medicaid and education.

Federal Funding in the State Budget

Studies show that Utah is among the states that least depend on federal funding. A 2023 Federal Funds Information for States⁶ study ranks Utah as the third-lowest in per capita federal spending, and a recent federal spending report from the Pew Charitable Trusts⁷ shows that Utah has the second-lowest total of federal funding compared to all revenue sources. A primary reason Utah receives a smaller portion of federal funds is that many large federal programs serve older Americans (e.g., Social Security and Medicare) while Utah has the youngest population in the nation.⁸

Utah's budget is set to receive just over \$8 billion from federal funds to support a variety of services. Programs like Medicaid require a state match to combine state and federal funding. Some federal funds flow through the state to local entities such as school districts, counties, and cities.

Federal Relief and Infrastructure Funds

COVID-19 Relief Funds

The state of Utah has received billions in COVID-related federal stimulus dollars. This funding was distributed to a variety of entities, with consumers, businesses, and state and local governments receiving direct allocations. The money funded critical response, recovery, and infrastructure projects. It also provided direct support to Utah businesses, families, and individuals.

The primary federal legislation that enacted pandemic response stimulus funding were the following:

- Coronavirus Aid, Relief, and Economic Security Act (CARES Act),
- Families First Coronavirus Response Act (FFCRA),
- Consolidated Appropriations Act of 2021, and
- American Rescue Plan Act (ARPA).

Combined, it is estimated that Utah received more than \$31 billion in relief federal funding⁹ through programs authorized by these bills, along with related existing programs. This includes nearly \$21 billion in direct relief to businesses, families, and individuals. The state of Utah and its two largest counties received a total of \$1.25 billion from the CARES Act Coronavirus Relief Fund. Additional assistance was provided through the Federal Emergency Management Agency (FEMA) (more than \$386 million to date) and the ARPA State and Local Fiscal Recovery Fund (SLFRF), which provided \$1.4 billion at the state level and \$1.1 billion to cities and counties. To date, 100% of state-level CARES Act funds have been spent and nearly 100% of SLFRF have been allocated to specific projects. All SLFRF funds must be obligated by Dec. 31, 2024 and spent by Dec. 31, 2026.

ARPA also included \$137.9 million from the Coronavirus Capital Projects Fund for the state

of Utah. These financial resources are earmarked for capital projects aimed at enhancing disproportionately impacted communities' access to employment, education, and telehealth services. Utah has received approval for \$82.9 million from the Capital Project Fund, with an additional \$55 million of projects currently under review by the U.S. Treasury. All Capital Project Funds must be spent by Dec. 31, 2026.

As of December 2023, the state has access to \$51 million of interest earnings from ARPA SLFRF funds that are available to deposit into the General Fund to be used without any restrictions. Additionally, due to unused balances from the pandemic public health mitigation appropriation (\$8.6 million), other set-asides for emergency response (\$4.3 million), the emergency disease response appropriation (\$2.9 million), and projects that are unable to meet the spending deadline in the GOPB Local Assistance Matching Grant Program (\$632,700), a total of \$16.4 million is being recommended for reallocation.

The governor recommends reallocating these funds for no-climb fences for secure care

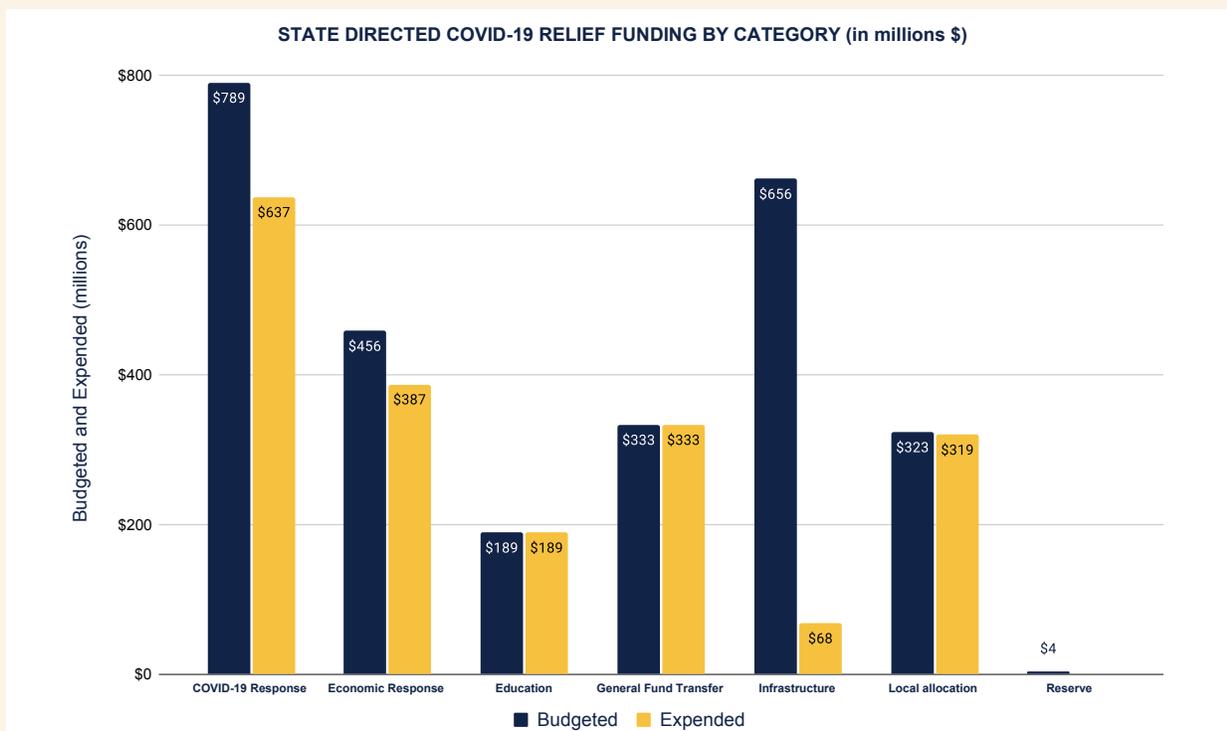
facilities (\$1.4 million) and deeply affordable housing (\$15 million).

Infrastructure Investment and Jobs Act

The Infrastructure Investment and Jobs Act (IIJA) authorized a total of \$1.2 trillion in spending. Unlike ARPA and CARES Act funding, IIJA does not provide the state with highly discretionary funding managed on a statewide level. Funds are distributed through new and existing grant programs which are managed at the state agency level. IIJA funding is meant to address long-term investments in transportation, energy, water, broadband, public lands, and the environment. As a state, we value fiscal responsibility and long-term planning. IIJA funds and state applications for those funds are being carefully coordinated¹⁰ by GOPB and implemented with long-term investments in mind.

Current estimates for Utah funding from this legislation total \$4.9 billion. Of this total, \$3.6 billion is formula funding through reauthorization and expansion of existing formula programs. New formula funding is estimated at \$953 million. Utah has been awarded \$290 million in competitive grants to date.

FIGURE 5: COVID-19 Relief Funds—Budgeted and Expended



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

PEOPLE HIGHLIGHTS



\$68.8 M

Strengthening Families

\$5 M
Childcare Expansion

\$4.7 M
Child Tax Credit

\$54.2 M
Vulnerable Youth



\$1.04 B

Education & Workforce

\$14.4 M
Service

\$854.6 M
Public Education & Teachers

\$56.2 M
Workforce Expansion



\$193 M

Alleviating Homelessness

\$127.9 M
Emergency Shelter

\$7.9 M
Behavioral Health

\$57 M
Prevention



\$9.2 M

Victim Support

\$1.2 M
Service Provider Staffing

\$2 M
Resource Access

\$4 M
Prevention Education

**INVESTING IN OUR GREATEST RESOURCE—
OUR PEOPLE**

PEOPLE

- *Elevate the teaching profession and enhance opportunities for all Utah students*
- *Support and strengthen policies that provide positive outcomes for families*
- *Invest in a holistic behavioral health support system that addresses the needs of vulnerable Utahns*

SUMMARY

The Cox-Henderson administration prioritizes access to opportunity for all by supporting the well-being of Utah families and communities. This budget reflects a commitment to the success of Utahns by investing in families, education, service, and workforce opportunities. It also recognizes critical needs of some of the most vulnerable populations by making investments toward alleviating homelessness, enhancing victim services, and expanding access to social services.

STRENGTHENING FAMILIES

The Cox-Henderson administration recognizes families as foundational to society and prioritizes policies that strengthen all families. Broadly, the governor recommends funding to support postpartum and adoption bonding, support families to form and grow, increase accountability of social media companies, and provide safety nets for vulnerable youth.

Parental and postpartum recovery leave enables new parents to take critical time to recover and bond with their new child. Gov. Cox recommends expanding state employment leave benefits to cover the birth and adoption of a child and foster parental bonding. To further help all families thrive, Gov. Cox recommends \$4.7 million to expand the existing child tax credit¹¹ to cover children through age five. The governor also recommends investing \$5 million to expand childcare services through a public-private partnership recommended by the Unified Economic Opportunity Commission.

Utah families recognize the damage social media inflicts on their children.¹² The U.S. Surgeon General warns that social media can “have a profound risk of harm to the mental health and well-being of children and adolescents.”¹³ In 2023, 19.8% of Utah middle and high school students reported self-harm and 17.6% reported seriously contemplating suicide.¹⁴ Social media companies intentionally design their platforms to be addictive, knowing the harm they inflict on young users. As a result, the state is taking

legal action against social media companies for the damage their platforms inflict on our youth. Gov. Cox recommends \$796,800 ongoing and \$250,000 one-time to support the Division of Consumer Protection in enforcing Utah's social media regulations.

19.8%

Utah middle and high school students reported self-harm

17.6%

Utah middle and high school students reported contemplating suicide

Source: Utah Department of Health and Human Services

The Cox-Henderson administration also supports opportunities to address critical gaps in support for vulnerable children and youth. To address the challenge of youth aging out of foster care, the governor recommends \$1 million to employ evidence-based, child-focused methods to connect these youth with permanent families. Acknowledging the significance of kinship care in the state's foster care strategy, Gov. Cox recommends \$750,000 to provide 20,000 hours of case management services. To assist the 1 in 14 children and youth facing parental or caregiver loss, Gov. Cox recommends \$400,000 to proactively identify and support bereaved youth using Department of Health and Human Services (DHHS) data. The governor also recommends \$1.9 million, including \$745,000 ongoing, to draw down more than \$26 million in federal funds to provide meals for eligible K-12 students during the summer, and \$2 million for a food bank in Washington County.

PUBLIC EDUCATION

The Cox-Henderson administration is committed to a student-centered, purpose-driven, and forward-thinking K-12 education system. The governor recommends \$854.6 million in new appropriations for public education (\$413.9 million of which is new revenue) that will better support rural students, strengthen the teaching profession, foster innovation, keep schools safe, and lay the foundation for future investments. This includes \$34 million for rural schools, \$111 million for teachers, and a 5% increase in the Weighted Pupil Unit (WPU).

Rural school districts incur higher costs than those in urban areas. Gov. Cox believes it is time to update the state's funding model to better support rural school needs. The governor recommends replacing the current program with a rural student WPU add-on and investing up to an additional \$34 million for rural schools (\$32.7 million ongoing and \$1.2 million one-time). Gov. Cox also recommends \$55 million one-time to support capital development in small school districts.

Teachers are paramount to a strong education system. To make the profession more accessible, Gov. Cox recommends \$12 million one-time for a pilot project to pay student teachers. The governor also supports a cost-neutral policy change that authorizes the immediate re-employment of any high-quality teacher who retires and

129,355

of Utah's K-12 students (19%) are enrolled in a rural school district



Source: Utah State Board of Education

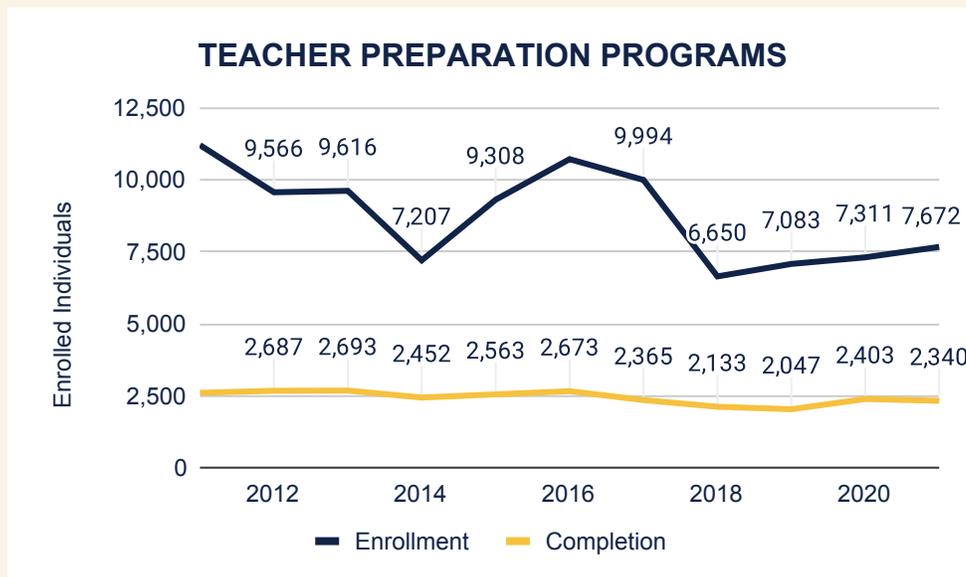
wishes to continue teaching. To support teacher success, Gov. Cox recommends \$90 million one-time for paid preparation time.

Public schools employ various initiatives that support educators and improve student outcomes. Gov. Cox recommends \$200 million one-time for an Innovation Grant Fund to expand effective and innovative programs at the local level. Gov. Cox recognizes that students and teachers focus best on education when they are safe from harm. As it relates to school safety, the governor recommends \$250,000 ongoing for the Department of Public Safety (DPS) to hire

specialists who will help local education leaders implement new safety standards.

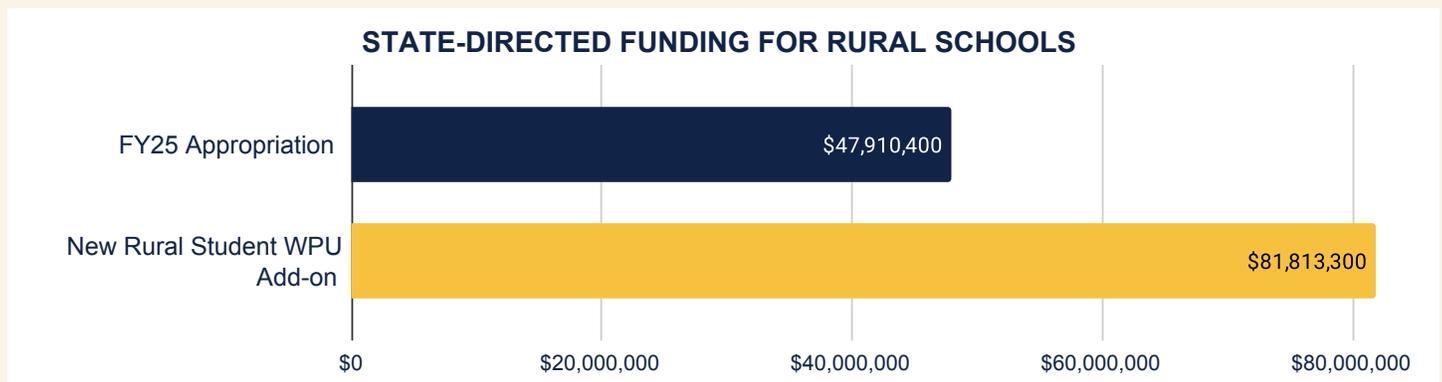
The governor supports a renewed focus on strategic planning to strengthen governance and better align Utah's K-12 vision with current student and community needs. Gov. Cox recommends \$250,000 one-time for Utahns and education leaders to collaborate on an updated vision for public education. For a complete list of the governor's budget recommendations for public education, please see Table 16.

FIGURE 6: Utah Teacher Preparation Program Enrollment and Completion, 2011-2021



Source: U.S. Department of Education, Office of Postsecondary Education

FIGURE 7: State-Directed Supplemental Funding for Rural Schools



Source: Utah State Board of Education, Office of the Legislative Fiscal Analyst

SERVICE

Service is a core value for Utahns and we consistently lead the nation in volunteering. The Cox-Henderson administration is committed to further strengthening this culture by promoting service among youth, state agencies, and businesses.

To that end, the governor recommends \$3 million one-time for a service pilot program in Utah high schools to establish expectations for service hours, facilitate service activities focused on community engagement, and incorporate opportunities for recognition.

Gov. Cox also recommends \$3.3 million for UServeUtah to establish a national year of service fellowship program that would provide stipends to young adults who participate. This program will also direct service hours to areas of significant state needs, like mental health services and education tutoring.

To further state agency and business community service involvement, Gov. Cox issued two executive orders and is further incentivizing National Guard service:

- Executive Order 2023-08 encourages each state agency to organize a department-wide service project and gives employees four hours of administrative leave to participate.¹⁵
- Executive Order 2023-09 adds a community service component to businesses seeking economic development incentives from the state, requiring them to provide at least 20 service hours per high-paying job per year for the duration of the incentive.¹⁶
- The governor also recognizes those who serve their state and their country in the Utah National Guard. To better incentivize guard member enlistment and retention, Gov. Cox recommends \$1.7 million for tuition assistance and \$6 million for reenlistment bonuses.

WORKFORCE AND HIGHER EDUCATION

Utahns deserve quality education that prepares them for meaningful opportunities. The governor's budget supports this with increased funding for the Utah System of Higher Education and targeted funding for specific workforce needs including life sciences, behavioral health, technical skills, and apprenticeships.

Utah boasts an excellent system of higher education, with U.S. News & World Report ranking Utah's colleges and universities #6 in the nation.¹⁷ To maintain this system, the governor recommends \$130.7 million (\$111.5 million ongoing) from new revenue and \$37.7 million from previously set aside funding (\$6.3 million ongoing). This recommendation includes \$30 million ongoing in performance-based funding and \$11.9 million ongoing for workforce initiatives.

The life sciences industry supports thousands of jobs in fields including medical devices and diagnostics, biosciences distribution, pharmaceuticals, and research and development. Gov. Cox recommends \$7 million ongoing to expand access to certificate and degree programs that will increase opportunities for Utahns to obtain gainful employment in this important area.

The need for mental and behavioral health services is urgent.¹⁸

52.9%

Children in Utah with a mental or behavioral health condition who did not receive treatment or counseling



Source: Data Resource Center for Child and Adolescent Health

Gov. Cox recommends \$2.9 million ongoing to add hundreds of new openings in mental and behavioral health degree programs with the intention of expanding the number of mental health professionals in the state, thereby easing the labor force shortage for these critical positions. Please see page 25 for more about what Gov. Cox is recommending to address this need.

Utah’s technical colleges offer inexpensive certificate programs and apprenticeships in high-demand technical fields such as health care, technology, manufacturing, plumbing, welding, and culinary arts. Gov. Cox calls on all secondary school principals, and organizations that serve Utah’s adult population to partner with a technical college to introduce youths and adults to available opportunities through assemblies and open houses. The governor recommends \$6.7 million ongoing to support growth in technical education and an additional \$2 million ongoing to increase apprenticeship opportunities. For a complete list of the governor’s budget recommendations for higher education, please see Table 16.

ALLEVIATING HOMELESSNESS

Alleviating homelessness requires a statewide comprehensive approach that addresses short-term needs and incorporates long-term strategies. The three areas of focus for the Cox-Henderson administration are stabilizing emergency shelters, expanding behavioral health care, and prioritizing prevention.

Emergency Shelter

While preventing homelessness is the Cox-Henderson administration’s ultimate goal, the governor’s budget also supports alleviating the immediate crisis of chronic homelessness. The current emergency shelter system lacks sufficient capacity for existing needs. Additional emergency shelters are needed to provide a place to stay for those experiencing homelessness, especially chronic homelessness, and enable cities to enforce no-camping ordinances. Gov. Cox recommends \$10 million ongoing for homeless

services, as well as implementing an option at state liquor store registers to round up for a donation to the Pamela Atkinson Homeless Trust Fund. Additionally, the governor recommends \$90 million one-time to be spent over 3 years for these services as local governments work to participate in these costs. Gov. Cox also recommends \$2.5 million ongoing for the Homeless Shelter Cities Mitigation Account and \$25 million one-time to develop new low-barrier emergency shelters. This funding will help stabilize the current emergency shelter system and provide support for:

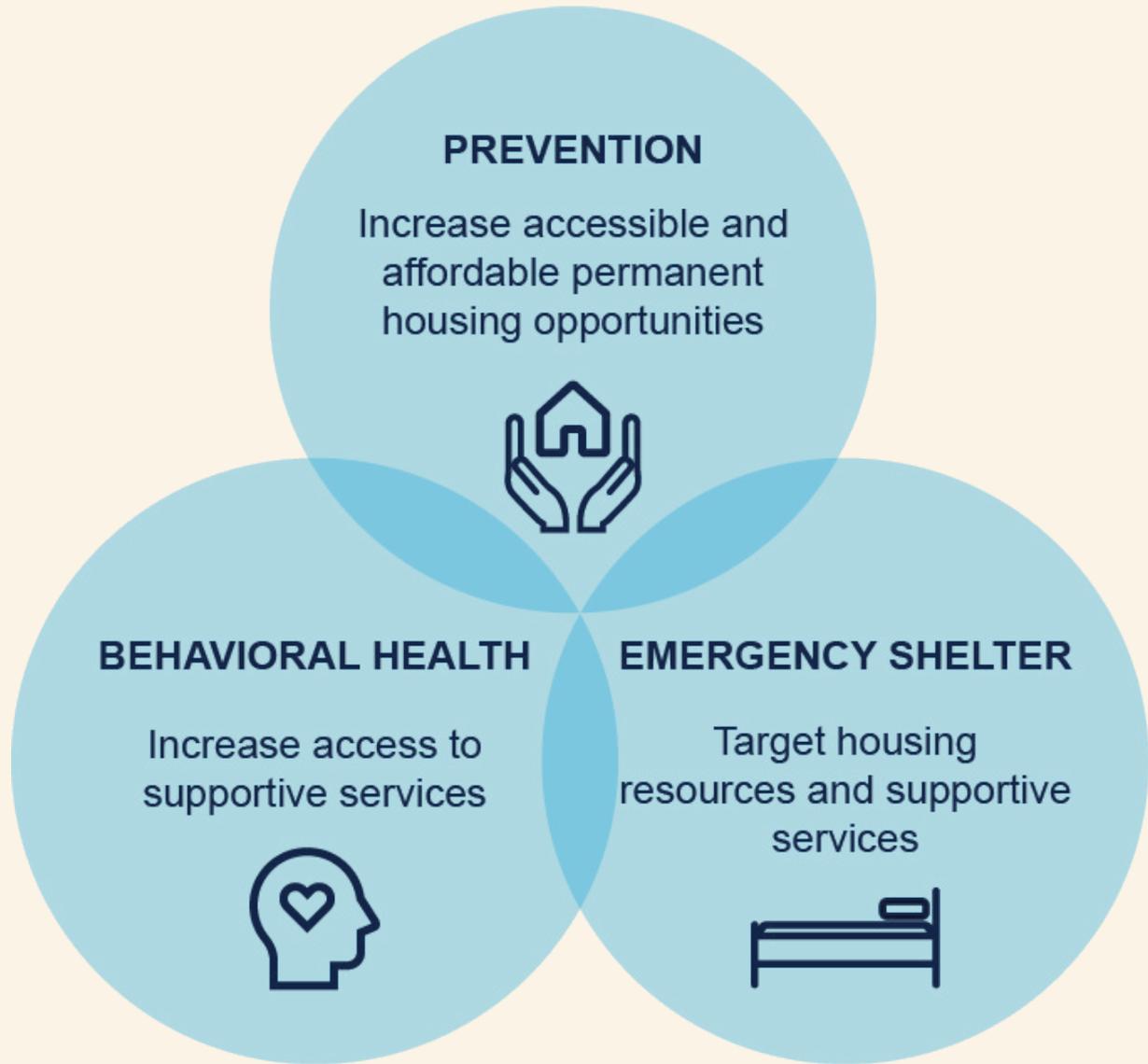
- Two non-congregate shelters,
- Two low-barrier shelters,
- Statewide winter response,
- Low-barrier shelter development, and
- Supporting cities that host emergency shelter sites.

FIGURE 8: Homelessness Emergency Shelter and Housing Support Strategies



Source: Office of the Legislative Fiscal Analyst, Governor’s Office of Planning & Budget

ALLEVIATING HOMELESSNESS



\$128 M
Emergency Shelter

\$10 M
Housing Preservation

\$10.6 M
HOME Courts
Judicial Diversion

\$8 M
Behavioral Health

\$30 M
Deeply Affordable
Housing

Investing in a holistic support system to make homelessness rare, brief, and non-recurring

Along with emergency shelters, it is imperative to prevent individuals in crisis from unnecessarily entering the criminal justice system. A promising approach to doing so is the Sequential Intercept Model¹⁹ (SIM). The SIM reduces criminalization of the chronically homeless by offering trauma-informed care at the first point of contact. This model diverts individuals to emergency shelter and behavioral health care instead of jail and provides behavioral health and substance use treatment for those who are arrested.

Behavioral Health

Unaddressed mental and behavioral health issues increase an individual’s risk of becoming chronically homeless. However, there is greater demand than supply for mental health services. The Office of Professional Licensure Review (OPLR) determined in 2023 that Utah requires a 40% increase in licensed behavioral health professionals, or 8,000 new workers, to meet current needs.²⁰ To alleviate the workforce shortages in the behavioral health system, Gov. Cox recommends the following investments:

- \$3.3 million one-time over three years for paid internships, loan forgiveness, and incentive programs for students at all levels of behavioral health care training,

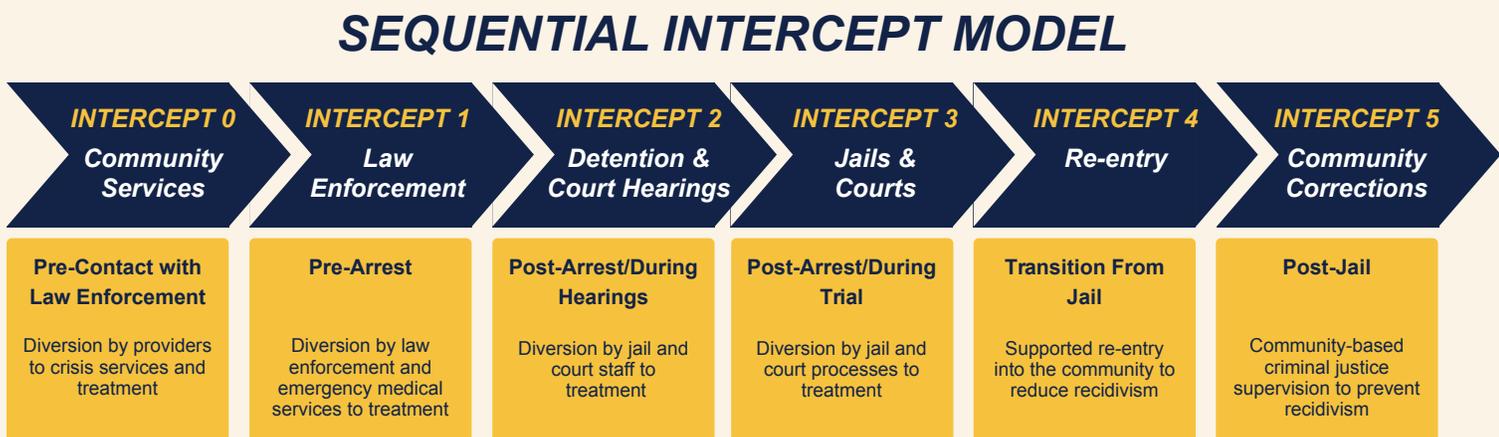
- \$2.9 million ongoing for a rural receiving center and two additional mobile crisis outreach teams (MCOTs) that provide critical care for rural Utahns in crisis,
- \$1.1 million to staff the existing Atherton Community Treatment Center in West Valley City to stabilize and treat individuals who are involved with the criminal justice system and need behavioral health treatment, and
- \$555,000 one-time for a pilot project in OPLR to increase licensing opportunities.

Prevention

Increased housing costs and gaps in support for those exiting government systems further exacerbate the risk that portions of Utahns will experience homelessness. While access to housing is critical in solving the housing crisis, we need to take into account differing risks and needs across populations. Gov. Cox proposes \$10.2 million ongoing and \$185.3 million one-time for housing options tailored to different income levels and varying levels of need. Additional information on recommended housing initiatives can be found in the Growth section on pages 29-31.

Recent changes to federal Medicaid guidelines are helping provide more housing-related services for recipients. The governor supports using

FIGURE 9: Sequential Intercept Model



Source: Substance Abuse and Mental Health Services Administration

the Medicaid Expansion Fund and \$851,500 ongoing General Fund to pursue a Medicaid waiver that would draw down federal funds to expand the Housing Related Services and Supports²¹ program and provide rental assistance for up to 6 months for eligible individuals.

Gov. Cox supports establishing a diversion court pilot program called HOME Court of a less restrictive, civil option for individuals with mental illness who do not meet the standard for civil commitment or other criminal diversion courts through \$641,000 ongoing funding for an additional judge and court staff as well as a \$10 million one-time investment in support services to be spent over 5 years at DHHS.

The Cox-Henderson administration acknowledges that making Utah a great place to live for all residents requires a response to the current crisis without losing sight of preventing homelessness in the long term.

The administration calls on other state and local elected officials, business and philanthropic leaders, and concerned citizens to continue the collaboration and education that has led to these recommendations.



providing better resources to victims, and expanding prevention education.

The governor recommends the following:

- \$1 million ongoing to staff local victim service providers and shelters,
- \$220,000 for new positions at the State Information Analysis Center to handle a rise in lethality assessments conducted by officers across the state,
- \$1.7 million one-time for everyday resources for individuals staying at shelters, and
- \$330,000 one-time to provide victims with timely and reliable information about offenders.

Finally, the governor supports abuse prevention education and recommends \$4 million, including \$1 million ongoing, to implement age-appropriate curriculum in public schools. This investment aims to decrease the prevalence and impact of child sexual abuse, which currently affects 1 in 7 Utah children before the age of 18²²—exceeding the national average. The proposed curriculum will equip Utah’s children with knowledge and skills to identify, resist, and report abuse, while fostering a culture of safety and respect in schools and communities.

ENHANCING VICTIMS SERVICES

The Cox-Henderson administration prioritizes preventing abuse and supporting victims of domestic violence. The governor’s FY25 budget recommendations back this commitment by funding staffing for victim service providers,

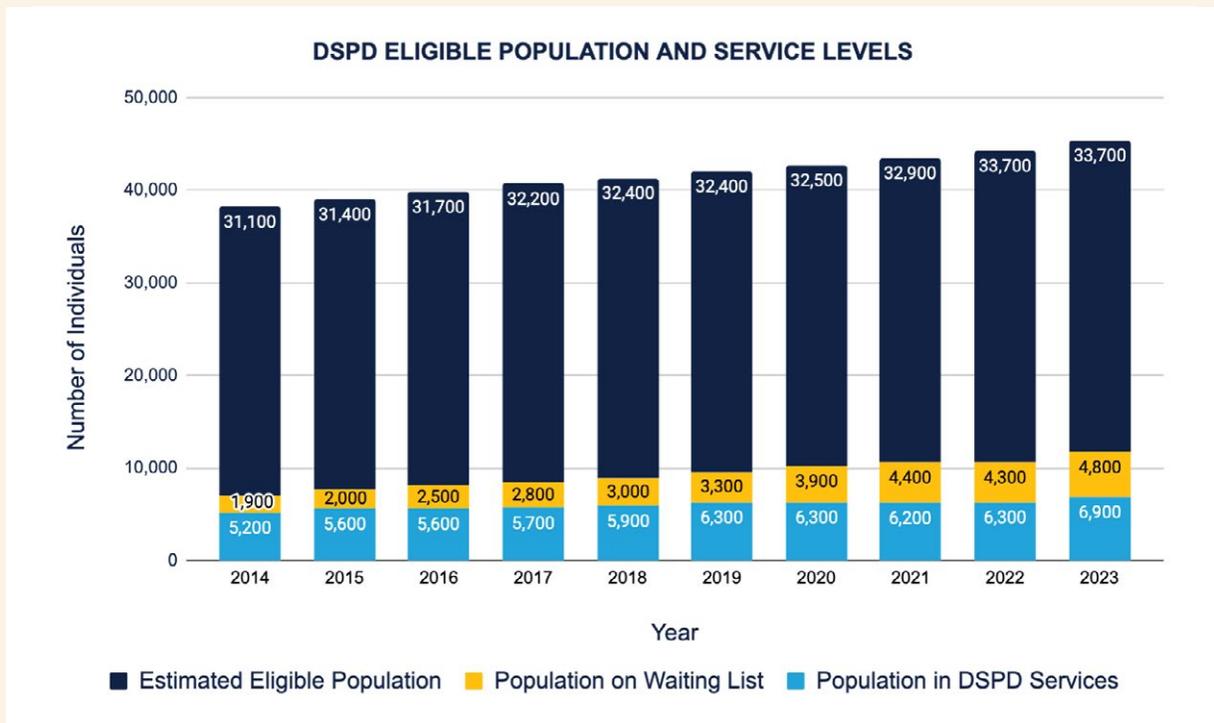
1 in 5

individuals counted in the 2023 homelessness point-in-time count who were survivors of domestic abuse



Source: Utah Office of Homeless Services

FIGURE 10: Division of Services for People with Disabilities (DSPD) Eligible Population and Service Levels



Source: Division of Services for People with Disabilities (DSPD), Utah Department of Health and Human Services

EXPANDING ACCESS TO SOCIAL SERVICES

Ensuring the health and well-being of our communities means providing equitable care and services to every Utahn. This year, the governor recommends increasing access to services for vulnerable children and youth, Medicaid recipients, disabled individuals, and those affected by the opioid epidemic.

In response to disparities in care for children and youth in state custody, Gov. Cox recommends \$49.1 million to increase access to mental and behavioral health care and enhance shelter quality.

Gov. Cox supports increasing rates for essential care providers to help Utahns receive the care they need within the settings that best fit their situations. The FY25 governor’s budget includes a \$7.3 million increase to providers who help

aging adult recipients stay in their homes and \$701,500 ongoing to primary care providers.

Utah has a growing number of people with disabilities waiting²³ for ongoing services as illustrated in Figure 10. Gov. Cox recommends \$14.1 million ongoing, which includes \$9.4 million in federal funds, to help 272 more recipients, focusing on individuals who have waited the longest for services. The governor recommends policymakers focus on the overall state need and find ways to support the system beyond just the waiting list numbers.

Utah expects to receive \$489 million from 2022 to 2039 as a result of multiple opioid-related settlements. This includes \$248 million for the state and \$241 million for counties. The governor urges the Legislature to consider the Opioid Settlement Advisory Committee’s recommendations and provide housing support for individuals overcoming opioid use disorders.

GROWTH HIGHLIGHTS



\$150 M

Utah First Homes

\$50 M

First-Time Homebuyers

\$75 M

Infrastructure Expansion

\$25 M

Housing Innovation & Construction



\$45.5 M

Affordable Housing

\$30 M

Deeply Affordable Housing

\$5 M

Gap Financing

\$10 M

Housing Preservation



\$81.6 M

Water & Watersheds

\$27.9 M

Great Salt Lake

\$25.7 M

Infrastructure Upgrades

\$28 M

Watershed Stewardship



\$162 M

Transportation & Recreation

\$40.5 M

Recreation & Open Space

\$47.7 M

Air Quality

\$74.3 M

Transportation

PLANNING FOR GROWTH ENSURES OUR FUTURE

GROWTH

- *Aggressively address our housing shortage and barriers to homeownership*
- *Continue investing in water conservation and water infrastructure that support past efforts*
- *Enhance recreation opportunities, protect open spaces, and provide Utahns with transportation options that fit their needs*

SUMMARY

Utah was the fastest growing state between the 2010 and 2020 census, experiencing an 18.4% population increase. And that growth does not appear to be slowing down. Past planning efforts laid the foundation for Utah's current success. Now it is our turn to plan for the future. The FY25 governor's budget recommends investing in efforts to help all Utahns afford their own home. Ongoing efforts to conserve water, sustainably manage natural resources, and prioritize policies that enhance opportunities in rural areas will allow future generations to make Utah home.

HOUSING

The Cox-Henderson administration believes that providing pathways to homeownership and affordable housing is the challenge of our generation. Gov. Cox recommends an ambitious investment of \$195.5 million to confront this issue head on by addressing attainable homeownership and affordable and deeply affordable housing.

Utah First Homes

Attainable homeownership is critical to wealth building, household stability, and upward mobility. In 2021, Utahns highlighted housing accessibility and cost as their primary growth-related concern.²⁴ The University of Utah's Kem C. Gardner Policy Institute (GPI) reports that between the first quarters of 2020 and 2022, the median home sale price in Utah increased by 51%.²⁵

In addition to rising home costs, interest rates have further exacerbated the affordability problem. In 2021, a Utah family needed an income of \$98,640 to afford the mortgage on the state's median-priced home; within 2 years, this rose to \$150,000. Gov. Cox is committed to reversing this trend and proposes the state provide bold leadership through a \$150 million investment in five areas as shown on page 30.

UTAH FIRST HOMES



BUILDING 35,000 NEW STARTER HOMES BY 2028

Housing Innovation Advisor

Gov. Cox announces a new position within the Governor's Office to coordinate statewide housing policy. The housing innovation advisor will work with stakeholders from local government, the building community, and state agencies to develop a comprehensive strategy for tackling the state's housing supply and affordability challenges.

Building on the work of SB240, *First-time Homebuyer Assistance Program*, (J. S. Adams), the governor recommends an additional \$50 million to assist Utahns in securing their first home through downpayment assistance, interest rate buy-downs, and closing costs.

\$50 M First-Time Homebuyer Assistance

\$75 M State Infrastructure Bank Expansion for Housing

A barrier to new housing development is the expense of water, sewer, and roadway infrastructure. To address this, the governor recommends \$75 million to the State Infrastructure Bank to provide low-interest loans for publicly-owned infrastructure that supports housing.

The governor recommends \$5 million for innovations in starter home planning, design, permitting, and construction. More than ever, housing technologies and regulation need innovative solutions. This program will incentivize ambitious, feasible, and scalable solutions to address Utah's housing affordability.

\$5 M Starter Home Innovation Fund

\$15 M Sweat Equity

Gov. Cox recommends \$5 million for existing rural sweat equity programs. This investment will augment federal funds and allow prospective homeowners to contribute physical labor toward their down payment. Additionally, the governor recommends \$10 million to establish a comparable program for urban areas.

Community land trusts (CLTs) create affordable homeownership units and maintain their long-term affordability through deed restrictions or by separating ownership of the building and the land. Gov. Cox calls for \$5 million to implement and expand CLTs in the state.

\$5 M Community Land Trust Expansion

Off-Site Home Manufacturing

Modern, prefabricated homes are a vast upgrade from the manufactured homes of the past. Through existing tools such as the Rural Economic Development Tax Increment Finance (REDTIF) tax credit, Utah can recruit a manufacturer to the state to accelerate the production of new starter homes.

Affordable and Deeply Affordable Housing

Affordable housing is an essential piece of the housing continuum and targets those households with incomes between 30 and 60% of Area Median Income (AMI). The state currently faces a shortfall of 68,000 units affordable to households at this income level. Due to expiring deed restrictions, Utah risks losing nearly 5,000 units of the existing affordable housing stock over the next 5 years.²⁶

Building on recent efforts, the governor recommends \$10 million one-time in the Utah Housing Preservation Fund. This public-private partnership purchases affordable housing and ensures it remains affordable for an average of 20 more years. Gov. Cox also recommends \$5 million ongoing to the Olene Walker Housing Loan Fund, a state program that provides gap financing for affordable housing developments.

Deeply affordable housing is key to addressing homelessness and housing insecurity.

77,000

Households in Utah who need deeply affordable housing



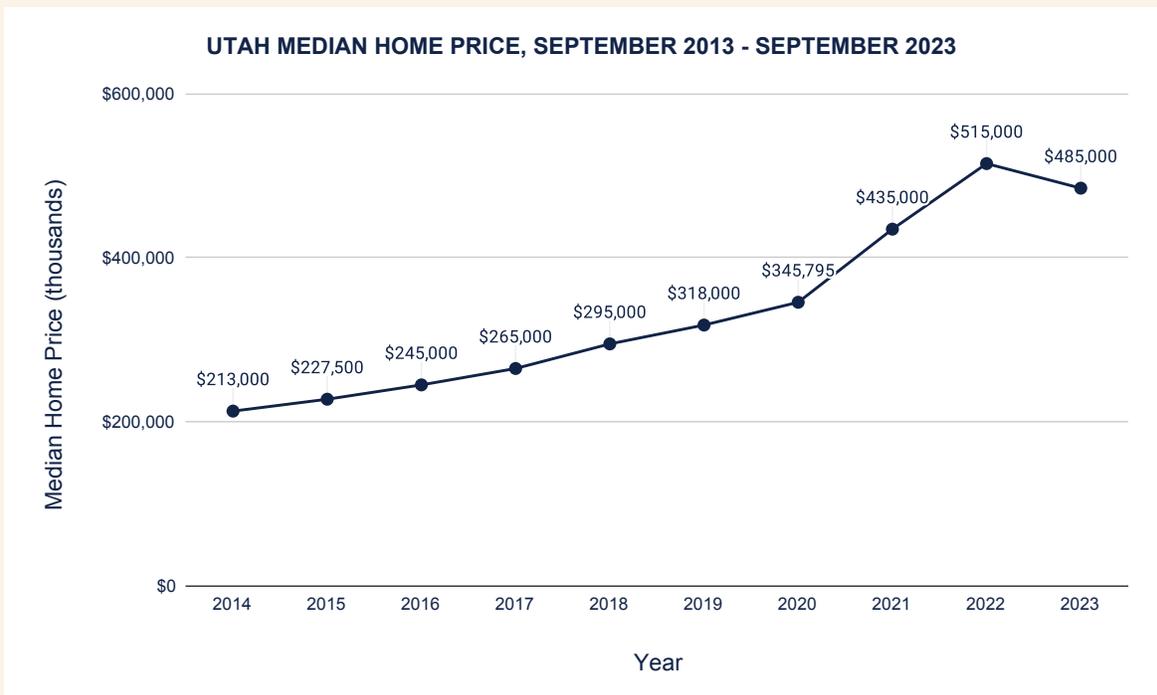
There are only **3** available units for every **100** extremely low-income households

Source: Kem C. Gardner Policy Institute

The governor recommends the following:

- \$25 million one-time to the Deeply Affordable Housing Grants Program to support the program’s efforts to incentivize construction of deeply affordable housing units, and
- \$5 million ongoing to further support the services offered by the Deeply Affordable Stabilization Grant (formerly Attainable Housing Grants).

FIGURE 11: Utah Median Home Price, September 2013 - September 2023



Source: Utah Association of Realtors

WATER AND WATERSHEDS

The Cox-Henderson administration is committed to effectively managing our natural resources and public lands as our population continues to grow. The governor recommends \$81.6 million to improve how we manage our water and watersheds.

Water

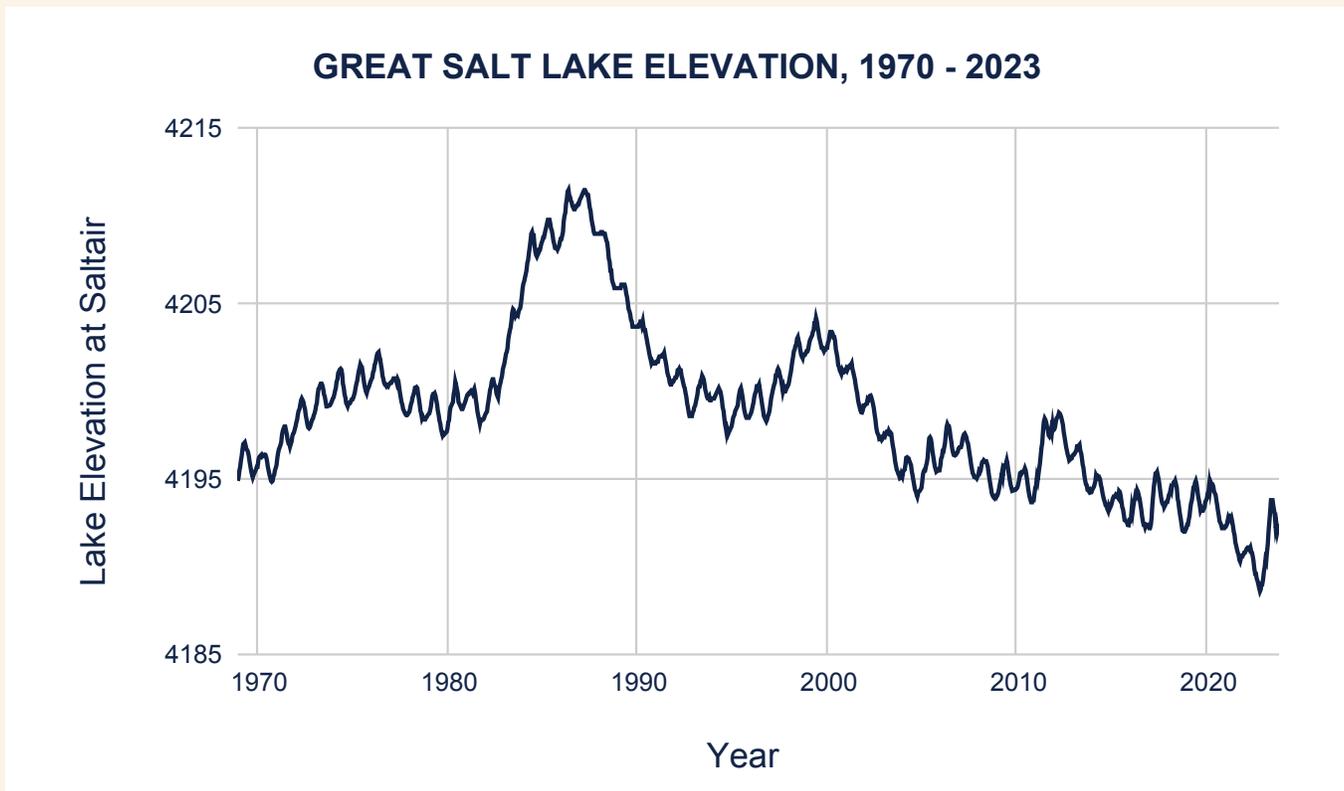
Utah continues to face water-related challenges, and rapid population growth further strains existing water resources. Gov. Cox prioritizes stewardship of our water resources through ongoing conservation efforts, strengthening our water infrastructure, and protecting our watersheds.

Understanding the importance of optimizing our limited water resources, the governor recommends a \$20 million one-time infusion to the Great Salt Lake Account to support lake preser-

vation efforts. Gov. Cox recommends investing \$1.75 million one-time from the Conservation and Development (C&D) Fund to help Utahns make more informed decisions regarding their water use by providing more informative water bills and training communities on water-wise land use practices. Additionally, the governor recommends increasing resources to improve measurements of our water systems (\$160,000 ongoing and \$37,500 one-time) and hiring a water resources planning specialist (\$136,500 ongoing). These investments will enhance water delivery decisions and coordinate statewide and basin water planning efforts.

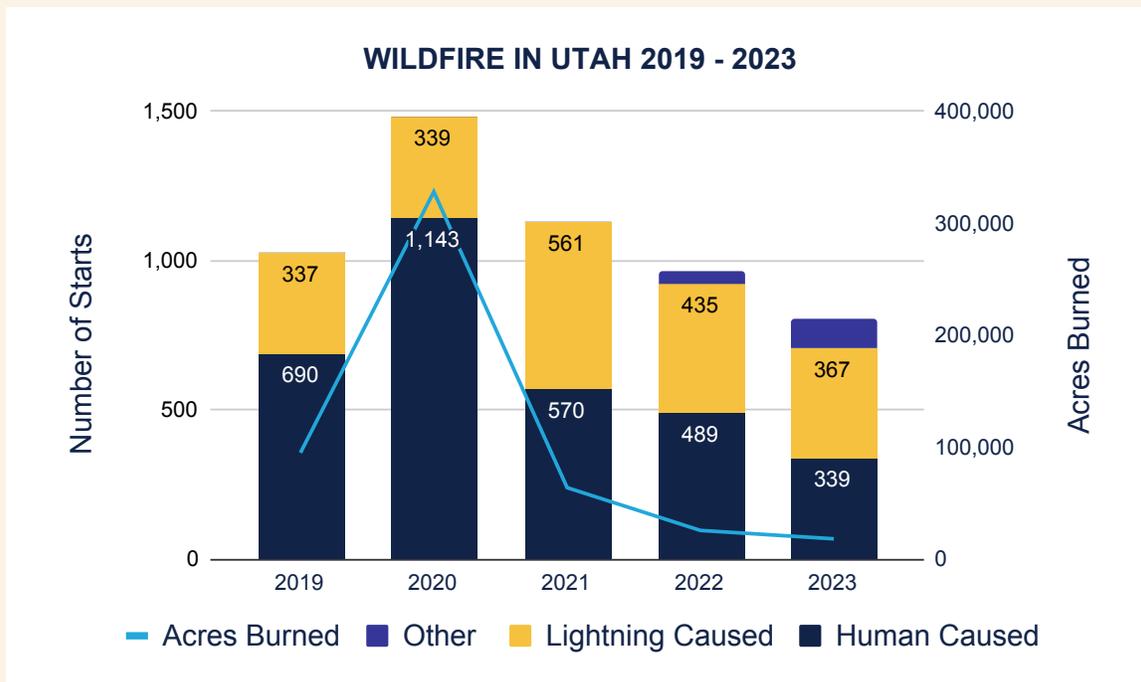
We must continue to invest in robust and resilient water infrastructure. Gov. Cox recommends \$20 million one-time to upgrade our aqueducts to be more resilient in the event of an earthquake, \$5 million one-time to upgrade the safety of our dams, and \$750,000 one-time to address

FIGURE 12: Great Salt Lake Elevation, 1970 - 2023



SOURCE: United States Geological Survey Great Salt Lake Hydro Mapper²⁸

FIGURE 13: Utah Wildfire Summary by Cause and Acres Burned, 2019 - 2023



Source: Utah Division of Forestry, Fire, and State Lands

drinking water emergencies in small public water systems. These infrastructure upgrades will support the needs of millions of Utahns and mitigate risks to our statewide water system.

The health of Utah’s water supply begins with healthy watersheds. To significantly enhance coordinated management efforts in priority watersheds, beginning with the Great Salt Lake Watershed, Gov. Cox recommends \$22.5 million one-time for the Ridgelines to Shorelines and Shared Stewardship initiatives. These landscape-scale watershed restoration and fuels-reduction efforts will restore forest health, reduce catastrophic wildfire risk, improve air quality, enhance wildlife habitat, and increase water quality and yield. Additionally, to reduce wildfire damage from human-caused fires affecting our watersheds, Gov. Cox recommends \$900,000 one-time (\$300,000 in FY24 and \$600,000 in FY25) for the award-winning Fire Sense Campaign. To restore previously burned areas, Gov. Cox recommends \$1 million one-time (\$500,000 in FY24 and FY25).

More Than \$1 Billion For Water
(FY23-FY25)



Agricultural Water Optimization



Cloud Seeding



Turf Replacement Rebates



Secondary Water Metering



Infrastructure Projects & Upgrades



Great Salt Lake Dedicated Funding

NOTE: Total includes FY25 recommendations

TRANSPORTATION AND AIR QUALITY

The Cox-Henderson administration is committed to providing Utahns transportation choices so they can go where they want, when they want, in the way that they want—all while improving our

air quality. Aligning with this commitment, Gov. Cox recommends \$122 million in transportation and air quality investments.

As transportation demands increase, simply adding new lanes and roads will not be enough. Meaningful investments across our transportation system, including active transportation and public transit, will reduce the number of cars on our roads and improve road congestion and air quality.

To enhance Utah's transit system for improved convenience, frequency, and reliability, the governor recommends reallocating 1% (roughly \$45 million annually) of the sales tax earmark from the Transportation Investment Fund to the Transit Transportation Investment Fund. This change doubles ongoing funding for transit projects statewide, including the FrontRunner station at The Point.

When people think of the future of transportation, many think of flying cars and autonomous delivery vehicles. This vision is closer to reality than ever before. Gov. Cox recommends \$1.9 million, including \$400,000 ongoing and \$1.5 million one-time, to establish an innovation environment for the advanced air mobility and unpiloted aerial system industry. This program will enable the public and private sectors to develop concepts and technologies that benefit Utahns and promote industry growth.

Air Quality

Mobile sources, such as vehicles, contribute nearly 48%²⁷ of Utah's Particulate Matter 2.5 emissions. While Utah has made considerable progress in improving air quality, our growing population and federal air quality standards necessitate continued efforts. In 2018, the Environmental Protection Agency (EPA) classified Utah as moderately noncompliant with ozone

FIGURE 14: Statewide Transit Needs by 2050



SOURCE: Utah Unified Transportation Plan, Mountainland Association of Governments

standards. By 2026, the Division of Air Quality anticipates Utah will be re-classified as being in serious nonattainment. To ensure Utah's compliance with EPA's National Ambient Air Quality Standards and avoid potential federal penalties, the governor recommends hiring a dedicated state implementation plan coordinator to oversee new monitoring requirements and emission reduction plans to demonstrate Utah's compliance with federal standards (\$145,000 ongoing).

Providing Utahns with more public transportation options reduces the number of cars on roads and improves air quality. To increase convenience and access to public transit and boost ridership, Gov. Cox recommends \$2.5 million one-time for a pilot transit innovation grant program. Competitive grants will fund locally-designed projects, requiring recipients to provide matching funds.

INVESTMENTS IN RURAL UTAH

The Cox-Henderson administration is dedicated to providing economic opportunity and a high quality of life for all Utahns, regardless of where they live. Gov. Cox recommends \$169.7 million for rural Utah, including significant investments in agricultural production capabilities, community infrastructure upgrades, and critical hospital infrastructure.

Food Security Infrastructure

The governor supports enhancing Utah's agricultural processing infrastructure and food security. Past issues such as shortages of local food processing facilities and disruptions in the food supply chain have resulted in empty store shelves and lengthy wait times for local producers at meat-processing facilities. Gov. Cox recommends \$20 million one-time for the Central Utah Agri-Park to facilitate Utah-grown food production, processing, storage, and transportation. Additionally, the governor recommends \$1 million one-time for the Utah Department of Agriculture and Food's Food Security Program to provide grants that expand local food processing

infrastructure. These initiatives will lower costs for Utah's family farms and further strengthen our food security.

Rural Communities Opportunity Grant

The Rural Communities Opportunity Grant supports rural communities in addressing critical economic development needs. Past projects include the Heber Valley Railroad in Heber City, the Hinckley Industrial Park in Hinckley Town, the water system in Hildale City, and general infrastructure in Beaver City. Gov. Cox recommends expanding the grant program by \$5.25 million one-time to accelerate capital improvements in Utah's rural business communities.

San Juan Hospital

The governor recommends \$20 million one-time to construct a new building to replace the San Juan Health Service District's aging hospital. The current facility is the state's oldest operating hospital building and provides essential medical services to rural communities.

RECREATION AND OPEN SPACE

The Cox-Henderson administration understands that our high quality of life depends on access to recreation and open spaces. Gov. Cox recommends \$40.5 million to maintain and expand recreation infrastructure and services, improve recreation access, and preserve open spaces.

Recreation

To continue elevating recreation infrastructure and services as a core Utah value, the governor recommends investing a combined \$27.9 million (\$4.9 million ongoing and \$23 million one-time), from recreation fees, to maintain state park infrastructure and equipment, supply housing options for staff in remote destinations, and provide services for hunters and anglers. Additionally, the governor recommends \$5.5 million one-time from state park fees to provide additional visitor accommodations.

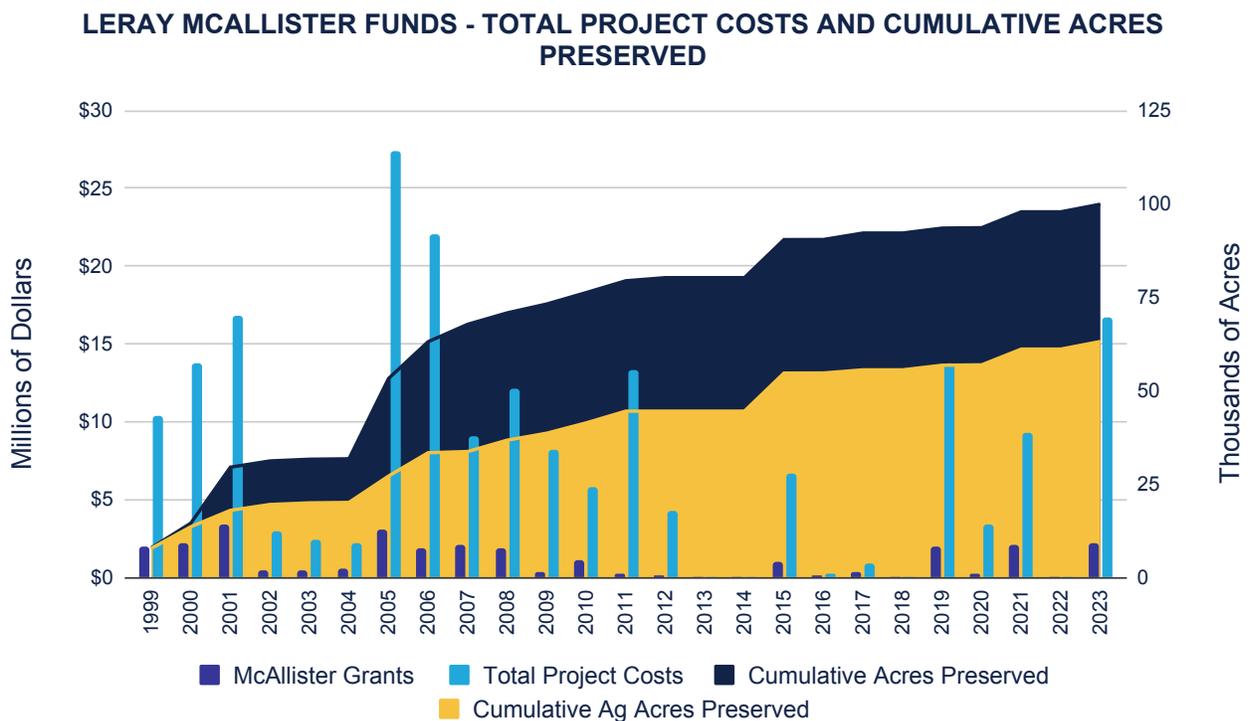
Utah's growing population and increased tourism are straining access to recreation. To address this, Gov. Cox recommends \$1 million one-time to research recreation access shortcomings and solutions in rural Utah. Additionally, the governor recommends \$1 million ongoing to provide real-time information on travel conditions, road incidents, and upcoming impacts for visitors to recreational hotspots like the Cottonwood canyons and Zion National Park.

recommends \$5 million one-time to preserve and restore natural and agricultural lands in high-development areas.

Agricultural Land

As Utah's land values increase, the risk of paving over prime agricultural soil increases, which threatens our food security and open space. Since 1999, the LeRay McAllister Working Farm and Ranch Fund has preserved nearly 100,000 acres—including more than 63,000 acres of agricultural land statewide. Utah's cumulative \$27 million investment has spurred more than \$174 million in non-state contributions. The governor

FIGURE 15: LeRay McAllister Funds - Total Project Costs and Cumulative Acres Preserved



Source: Governor's Office of Planning & Budget, Utah Department of Agriculture and Food



GOOD GOVERNMENT HIGHLIGHTS



\$19.3 M
Customer Service
& Efficiency

\$12.7 M
Efficiency &
Innovation

\$5.5 M
Customer
Service

\$1.1 M
Data Privacy



\$212 M
Mitigating
Risk

\$173 M
Emergency
Preparedness &
Response

\$19 M
Corrections
Staffing & Safety

\$20 M
Seismic Resilience



Responsible
Fiscal
Management

\$163.4 M
State Employee
Compensation

\$75.2 M
Higher Ed. Employee
Compensation

\$555 M
Debt Set-Aside

PROVIDING FIRST-IN-CLASS CUSTOMER SERVICE FOR UTAHNS AND STATE EMPLOYEES

GOOD GOVERNMENT

- *Continue to prioritize investments in customer service, enhancing our ability to provide first-in-class customer experience*
- *Support performance-driven state employees, including targeted increases in critical positions*
- *Actively manage risks through strategic planning and key investments*

SUMMARY

Utahns deserve a state government that provides responsive, efficient, and effective services. A commitment to customer service empowers state employees to solve problems effectively, better meeting the needs of all Utahns. Utah is preparing for a more resilient future by proactively addressing key risk areas, investing in innovative technology, and enhancing data privacy.

CUSTOMER SERVICE & EFFICIENCY

Gov. Cox is committed to using customer feedback to drive the most efficient use of taxpayer dollars to better meet the needs of those who interface with the state. The governor recommends \$5.5 million to improve customer service and \$12.7 million to enhance efficiency and innovation.

Customer Service and Data Privacy

The state has developed a robust statewide customer experience program with a “no wrong door” system that enables customers to easily provide feedback and standardize feedback collection. The Cox-Henderson administration has an ongoing commitment to improving customer experience and protecting the privacy of their data.

Providing a statewide view of customer service facilitates informed decision making and empowers state government to solve problems effectively and efficiently, thereby better meeting the needs of all Utahns and those who interface with state government. Improving customer experience is an ongoing commitment. That is why Gov. Cox recommends \$3.2 million ongoing to sustain and further advance our pursuit of providing first-in-class customer experience. Additionally, Gov. Cox recommends \$530,000 ongoing and \$775,000 one-time for the Utah Department of Transportation (UDOT) and \$1

million one-time for the Tax Commission to add additional customer interaction capabilities that will be layered on top of the state’s core customer experience platform.

To enhance data privacy measures, the governor established Executive Order 2023-06, which helps streamline a coordinated effort to protect personal data across all state agencies, including directing the development of a statewide privacy strategic plan. Additionally, Gov. Cox recommends \$1.1 million in privacy personnel investments for DHHS, Department of Natural Resources (DNR), Tax Commission, DPS, Department of Government Operations, and the State Auditor’s Office to further protect personal identifiable information. Protecting the privacy of our customers is critical to enhancing the peace of mind of those who interact with Utah’s state government and subsequently their trust in government.

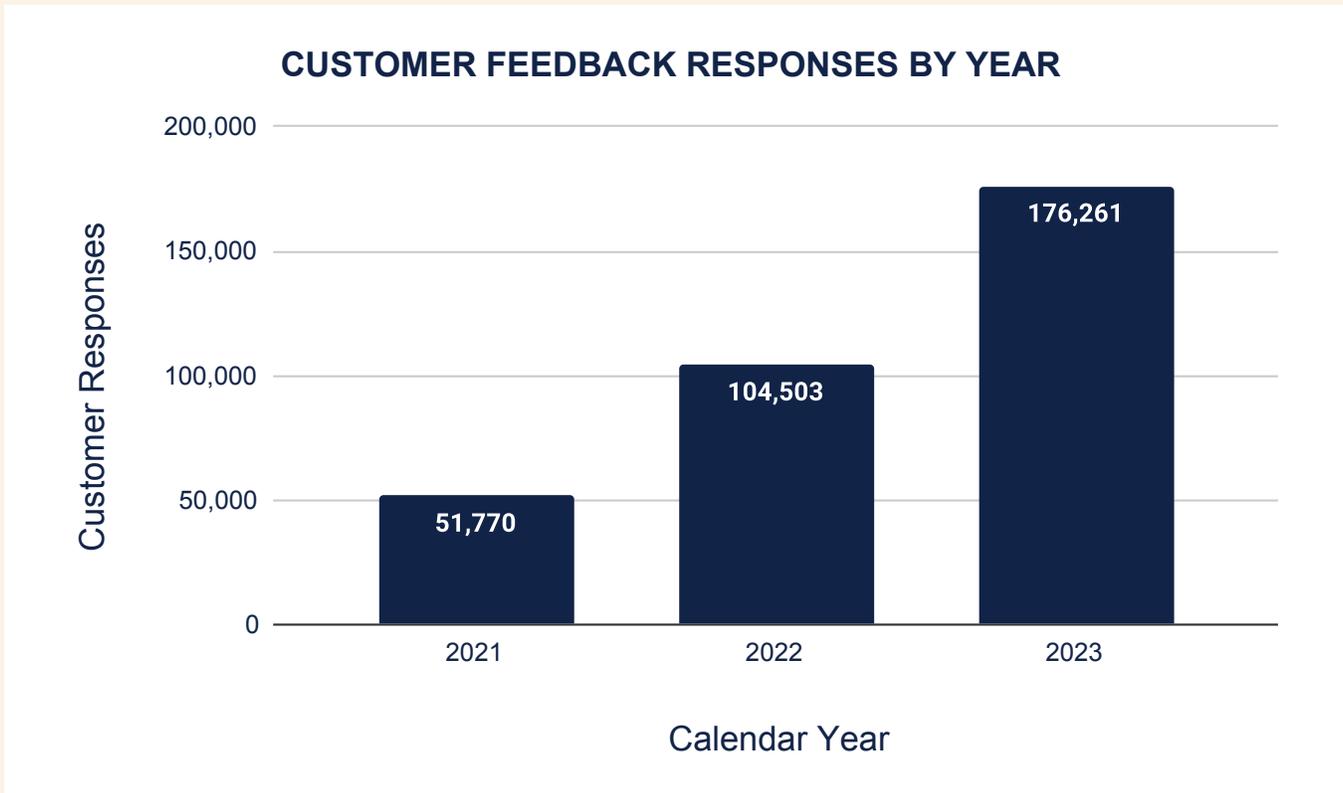
Efficiency and Innovation

Aligned with Utah’s culture of fiscal prudence and innovative problem solving, the Cox-Henderson administration is committed to optimizing the efficient use of state resources through process improvement and strategic investments in technology.

GOPB conducts process improvement consultations, which are a close collaboration between agencies and GOPB, as well as efficiency evaluations²⁹ that are performed in a partnership with agencies, GOPB, and LFA. The team works closely with state agencies to identify inefficiencies, redundancies, and areas that are high risk or error prone; and then works with key stakeholders to identify improvements that will produce tangible results.

In 2023, updates to the state’s performance reporting and efficiency process statute require

FIGURE 16: State of Utah Customer Feedback Responses by Year



Source: Governor’s Office of Planning & Budget

agencies to report the status of implementation of new funding items³⁰ that receive more than \$50,000 of appropriations and performance measures for all new funding items that receive more than \$500,000 of appropriations. Additionally, annual reporting is required for all performance measures identified in appropriations bills line items.

In a rapidly evolving technology landscape, the Division of Technology Services (DTS) is at the forefront of enhancing technology for the state. Gov. Cox recommends \$350,000 ongoing and \$515,000 one-time to continue the support of verifiable digital credentials which give Utahns access to their securely stored information. The governor recommends \$520,000 one-time to start a pilot program in DTS to create safeguards around artificial intelligence while leveraging cutting-edge technologies and \$450,000 ongoing for DTS's innovation fund. Gov. Cox also recommends an additional \$370,000 ongoing and \$2.7 million one-time to support a more efficient and transparent DABS accounting program.

The governor recommends \$1.4 million one-time for software modernization for the Courts and \$215,700 ongoing to continue virtual jury selection in the Fourth District.

FISCAL PRUDENCE

Utah has firmly established processes to promote strong fiscal management, such as establishing a 3-year cycle to analyze revenue trends, revenue volatility, and stress-test scenarios. As part of the stress-testing process, the state has identified a fiscal toolkit to guide the state's budgeting during both downturns and growth. This toolkit includes growing formal and working rainy day funds and other cash-management strategies, including issuing or pre-funding debt.

Utah is 1 of 14 states that maintains a AAA credit rating from all three rating agencies. The continued high credit rating is due to prudent debt management practices such as making debt

AAA Credit Rating



Utah is **1** of only **14** states with a **AAA** credit rating from all three rating agencies

financing subject to constitutional and statutory limits. In FY23, the state appropriated \$250 million for debt service payments to cover future year building general obligation bond debt service payments. The Legislature appropriated a combined total of \$1.1 billion to pre-fund transportation debt service in FY24 and FY25, contingent on actual revenue collections meeting or exceeding revenue estimates. Gov. Cox recommends not issuing additional new general obligations bonds in FY24 or FY25, as well as retaining half (\$555 million) of the amount appropriated by the Legislature to continue pre-funding debt service. The governor's budget recommends reallocating the remaining half of the debt set-aside (\$555 million) to fund critical needs.

Additional details on outstanding bonds and debt service payments are available in Tables 19a-19c. More information about Utah's debt can be found in the Debt Affordability Study, compiled by the Utah Office of the State Treasurer.

MITIGATING RISK

Ensuring Utah is a home for generations requires prudent planning and strategic investments in risk mitigation and resilience. Gov. Cox recommends \$173.3 million for emergency preparedness and response. This budget also addresses some key risks identified by Utah's Office of the

FIGURE 17: Mitigating Risk Areas in Utah

MITIGATING RISK

 Water Needs & Infrastructure	Water Conservation Water Infrastructure Pg. 32 - 33
 Mental & Behavioral Health	Behavioral Health Facilities Behavioral Health Workforce Pg. 22-23, 25
 Educational Pathways	K-12 Education Higher Education & Workforce Alignment Pg. 20-23
 Housing Affordability	Affordable Housing Attainable Homeownership Pg. 29 - 31
 Cybersecurity & Data Privacy	State Privacy Office Verifiable Digital Credentials Pg. 39 - 41
 State Workforce	State Employee Compensation Targeted Compensation for Below Market Positions Pg. 42 - 43
 Capital Management	Capital Project Financing Pg. 43 - 44

Risk areas are identified by Utah's Office of the Legislative Auditor General.

Legislative Auditor General.³¹ Specific strategies and amounts for addressing each risk area are found on the pages identified in Figure 17. Gov. Cox also recommends \$18.9 million to address staffing and safety needs at the Utah State Correctional Facility (USCF).

The Wildland Fire Suppression Fund closed FY23 with a \$70 million balance and received additional General Fund appropriations of \$50 million, including \$10 million ongoing, in FY24. The governor recommends redirecting \$25.5 million of the FY24 one-time appropriations to replenish \$10.5 million spent from the State Disaster Recovery Restricted Account and set aside funding for property insurance deductibles.

Department of Corrections Staffing

The Department of Corrections (Corrections) has faced staffing shortages and safety concerns at USCF. To address these concerns, the governor recommends reducing overtime through prudent use of one-time dollars, hiring safety personnel, and evaluating the current pay structure.

Gov. Cox recommends \$15 million one-time to pay for overtime expenses, which will free up existing ongoing funds to hire more staff and facilitate an end to mandatory overtime. Prioritizing the well-being of Corrections staff, the governor recommends \$3.5 million, \$2.7 million of which is ongoing to address critical staffing needs directly related to improving safety at the prison. The governor also recommends \$500,000 to evaluate the current pay structure through collaboration with GOPB and the Division of Human Resource Management (DHRM). Reducing overtime and hiring critical positions will improve safety and morale at Corrections.

EMPLOYEE COMPENSATION

State of Utah employees are dedicated public servants who provide services that help make our state a home. Recognizing their pivotal role in the success of our government, Gov. Cox rec-

ommends \$156.7 million ongoing (\$84.1 million General Fund/ITF) and \$6.7 million one-time (\$1.2 million General Fund/ITF) for state employee compensation, and continues to support a performance-driven pay plan. An itemized breakdown of this investment, including compensation investments for higher education, is found on Table 22.

Additionally, Gov. Cox recommends transitioning all career-service positions to at-will positions. The governor recommends converting vacant career-service positions to at-will positions beginning on July 1, 2024. Gov. Cox also recommends no longer assigning career-service status to any new position, and exempting any employee hired after July 1, 2024 from career-service status. The governor intends for current employees to retain their career-service status, where applicable, unless they move into exempt positions.

CAPITAL BUDGET

The \$2.8 billion capital portion of the state's operating and capital budget includes new state and higher education buildings, improvements to existing buildings, the public education capital outlays, state parks and recreation capital projects, construction of new roads, transit projects, and the distribution of mineral lease revenues for capital projects. Additional details on the budget for capital expenditures is provided in Table 18. In addition, the recommended budget includes \$354 million of transfers from the General Fund and ITF to various capital project funds (See capital budget transfers on Table 4).

The transportation infrastructure portion of the state's capital budget is managed by the Utah Transportation Commission, in consultation with 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 ef-

fectively implemented for the state of Utah. Part of this process includes annual updates to the 5-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.

The aging inventory of state buildings and the rising cost of construction necessitates a more efficient and innovative approach to funding. During the 2023 General Session, SB168, State Agency Capital Development Fund (D. Buxton), created a new fund and invested \$125 million one-time for capital development or improvement of state agency facilities. Since FY23 revenue came in below the final estimates, the Legislature intends to rescind the \$125 million investment.

Gov. Cox recommends using new revenue to retain the \$125 million one-time investment and add \$25 million ongoing to enhance the fund. Much of this funding will be used for projects identified on DFCM's Statewide Master Plan and Renovation Fund, which focuses on renovating existing buildings and constructing new regional centers that will allow state agencies to provide services to residents in centralized locations throughout the state, while also allowing the state to generate savings by selling or repurposing vacant decentralized buildings. In addition to renovations and regional centers, Gov. Cox recommends prioritizing the following projects from this fund:

- DHHS - High Acuity Behavior Assessment and Treatment Program
- DHHS - USH Community ISTEP Facility
- Corrections - West Jordan Behavioral Health Treatment Facility
- DHHS - Office of the Medical Examiner
- DPS - Evidence Warehouse

- DNR - Aquatic Animal Health & Research Facility
- DPS - State Emergency Operations Center

Other recommendations for capital building projects include \$50 million for the Huntsman Cancer Institute, \$10 million for Salt Lake Veterans Home construction, and \$19.5 million for the Snow College Social Science Classroom & Lab Building. A full list of funded buildings is presented under the Capital Budget section of Tables 10-12 and the detailed Capital Budget in Appendix C.

The recent creation of the State Store Land Acquisition and Building Construction Fund allows DABS to pay for new and remodeled liquor stores, as well as the new state liquor warehouse. Instead of issuing bonds, liquor sale profits will repay the fund, thereby generating a balance to be used for construction of new stores across the state. By paying for these buildings with cash, the state will avoid pricey interest rates and unnecessary loans. The governor recommends using these funds to begin the process of establishing new stores in Murray and South Salt Lake.

Owning and maintaining various types of buildings across the state is a costly endeavor. Funding is statutorily required at 1.1% of the total asset value of buildings across the state. The FY25 base budget will cover 1.25% of the total asset value. Gov. Cox is not recommending any additional adjustments for capital improvement funding in FY25 above the 1.25% already budgeted.

ENDNOTES

- 1 [https://www.census.gov/library/stories/2023/01/volunteering-and-civic-life-in-america.html#:~:tex-t=Top%20States%20and%20Metro%20Areas.in%202021%20\(Table%201\).](https://www.census.gov/library/stories/2023/01/volunteering-and-civic-life-in-america.html#:~:tex-t=Top%20States%20and%20Metro%20Areas.in%202021%20(Table%201).)
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- 3 <https://jobs.utah.gov/department/press.html>
- 4 <https://gardner.utah.edu/economics-and-public-policy/utah-consumer-sentiment-survey/>
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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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APPENDIX A

Additional Summaries of Budget Information

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TABLE 1: NOVEMBER 2023 CONSENSUS REVENUE ESTIMATES

(in thousands of dollars)

	FY 2023 Actual	FY 2024 Authorized Consensus Estimate	FY 2024 Revised Consensus Estimate	FY 2025 Consensus Estimate	FY 24-25 Change from Adopted
Sales and Use Tax Revenue					
Sales and Use Tax - Earmarked for Transportation	892,946	930,808	910,554	933,158	2,350
Sales and Use Tax - Earmarked for Water	125,241	130,190	127,927	131,320	1,129
Sales and Use Tax - Earmarked for Other	176,545	182,176	177,831	182,060	-116
Subtotal - Sales and Use Tax Earmark	\$1,194,732	\$1,243,174	\$1,216,312	\$1,246,537	\$3,363
Sales and Use Tax - General Fund	\$3,262,812	\$3,402,945	\$3,328,503	\$3,410,714	\$7,769
Total Sales and Use Tax	\$4,457,544	\$4,646,119	\$4,544,815	\$4,657,252	\$11,133
General Fund (GF) Revenue Sources					
Sales and Use Tax - General Fund	3,262,812	3,402,945	3,328,503	3,410,714	7,769
Cable/Satellite Excise Tax	24,012	23,633	22,954	22,684	-950
Liquor Profits	136,265	138,206	138,312	141,739	3,534
Insurance Premiums	192,106	199,919	203,402	211,668	11,749
Beer, Cigarette, and Tobacco	93,892	91,447	90,945	88,618	-2,828
Oil and Gas Severance Tax	53,129	39,295	38,419	39,190	-105
Metal Severance Tax	6,597	8,753	7,013	7,451	-1,303
Investment Income	225,165	207,675	277,254	225,338	17,663
Other	109,914	87,115	103,005	105,367	18,252
Property and Energy Credit	-6,541	-6,300	-6,803	-6,890	-590
Subtotal General Fund	\$4,097,349	\$4,192,688	\$4,203,004	\$4,245,880	\$53,192
Subtotal General Fund / Sales and Use Tax Earmark	\$5,292,081	\$5,435,862	\$5,419,315	\$5,492,417	\$56,555
Income Tax Fund (ITF) Revenue Sources					
Individual Income Tax	6,432,142	6,274,613	6,204,351	6,438,110	163,497
Corporate Tax	869,903	698,571	828,124	801,447	102,877
Mineral Production Withholding	64,848	55,147	60,060	61,830	6,684
Escheats and Other	42,911	49,197	74,172	73,211	24,014
Subtotal Income Tax Fund	\$7,409,803	\$7,077,527	\$7,166,707	\$7,374,598	\$297,071
Subtotal GF/ITF/Sales and Use Tax Earmark	\$12,701,885	\$12,513,389	\$12,586,022	\$12,867,015	\$353,626
Subtotal GF/ITF	\$11,507,153	\$11,270,215	\$11,369,711	\$11,620,478	\$350,263
Transportation Fund (TF) Revenue Sources					
Motor Fuel Tax	422,835	415,868	453,500	480,250	64,382
Special Fuel Tax	182,034	193,505	195,250	206,400	12,895
Other	148,519	154,739	172,900	187,650	32,911
Subtotal Transportation Fund	\$753,389	\$764,113	\$821,650	\$874,300	\$110,187
Subtotal GF/ITF/TF/Sales and Use Tax Earmark	\$13,455,273	\$13,277,502	\$13,407,672	\$13,741,315	\$463,813
Subtotal GF/ITF/TF	\$12,260,541	\$12,034,328	\$12,191,361	\$12,494,778	\$460,450
Mineral Lease (ML) Revenue					
Royalties	138,434	95,998	103,627	109,675	13,677
Bonuses	2,391	2,667	2,861	3,196	529
Subtotal Mineral Lease	\$140,825	\$98,664	\$106,488	\$112,871	\$14,207
Total GF/ITF/TF/ML/Sales and Use Tax Earmark	\$13,596,098	\$13,376,166	\$13,514,160	\$13,854,186	\$478,020
Total GF/ITF/TF/ML	\$12,401,366	\$12,132,992	\$12,297,849	\$12,607,649	\$474,657

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 FY25

(in thousands of dollars)

Earmark Item	Statute	Actual FY 2023	Authorized FY 2024	Consensus FY 2024	FY 23-24 % Change	Consensus FY 2025	FY 24-25 % Change
Sales and Use Tax							
Transportation:							
Transportation Investment Fund of 2005 (17% of sales tax)	59-12-103(7)	719,096	705,221	688,571	-4.2%	707,152	2.7%
Transportation Investment Fund of 2005 (3.68% of sales tax)	59-12-103(8)	124,906	114,386	120,001	-3.9%	112,045	-6.6%
Transit and Transportation Investment Fund (35% over \$.294 fuel tax)	59-12-103(8)(c)	30,757	48,015	38,795	26.1%	50,773	30.9%
Cottonwood Canyon Transportation Investment Fund	59-12-103(7-8)	20,000	20,000	20,000	0.0%	20,000	0.0%
Active Transportation Investment Fund	59-12-103(7)(c)	—	45,000	45,000	0.0%	45,000	0.0%
Additional Earmark Reduction	59-12-103(13)	-1,813	-1,813	-1,813	0.0%	-1,813	0.0%
Subtotal - Sales and Use Tax Transportation		\$892,946	\$930,808	\$910,554	2.0%	\$933,158	2.5%
Water:							
Water Development (85% of \$ over \$18.5M gen. by 1/16%)	59-12-103(5)(d)	37,800	39,903	38,941	3.0%	40,383	3.7%
Water Infrastructure Account	59-12-103(6)	62,621	65,095	63,963	2.1%	65,660	2.7%
Water Development (41% of \$17.5M)	59-12-103(4)(e)	7,175	7,175	7,175	0.0%	7,175	0.0%
Drinking Water (20.5% of \$17.5M)	59-12-103(4)(g)	3,588	3,588	3,588	0.0%	3,588	0.0%
Water Quality (20.5% of \$17.5M)	59-12-103(4)(f)	3,588	3,588	3,588	0.0%	3,588	0.0%
Endangered Species (14% of \$17.5M)	59-12-103(4)(b)(i)	2,450	2,450	2,450	0.0%	2,450	0.0%
Water Rights (15% of \$ over \$18.5M gen. by 1/16%)	59-12-103(5)(e)	6,671	7,042	6,872	3.0%	7,126	3.7%
Agricultural Resource Development (3% of \$17.5M)	59-12-103(4)(c)	525	525	525	0.0%	525	0.0%
Watershed Restoration (\$ over \$18M gen by 1/16%, up to \$500K)	59-12-103(5)(b)	500	500	500	0.0%	500	0.0%
Water Rights (1% of \$17.5M)	59-12-103(4)(d)	175	175	175	0.0%	175	0.0%
Cloud Seeding (\$ over \$18M gen by 1/16%, up to \$150K)	59-12-103(5)(c)	150	150	150	0.0%	150	0.0%
Subtotal - Sales and Use Tax Water		\$125,241	\$130,190	\$127,927	2.1%	\$131,320	2.7%
Other:							
Qualified Emergency Food Agency Fund	59-12-103(9)	534	534	534	0.0%	534	0.0%
Search and Rescue Financial Assistance Program	59-12-103(12)	200	200	200	0.0%	200	0.0%
Medicaid Expansion Fund	59-12-103(11)	130,644	136,344	132,978	1.8%	136,115	2.4%
Hotel Impact Mitigation Fund	59-12-103(10)	1,900	—	—	0.0%	—	—
Outdoor Adventure Infrastructure Restricted Account	59-12-103(15)	43,267	45,098	44,118	2.0%	45,211	2.5%
Subtotal - Sales and Use Tax Other		\$176,545	\$182,176	\$177,831	0.7%	\$182,060	2.4%
Subtotal - All Sales and Use Tax Earmarks		\$1,194,732	\$1,243,174	\$1,216,312	1.8%	\$1,246,537	2.5%
Severance Tax:							
Permanent State Trust Fund	51-9-305	52,257	56,182	48,331	-7.5%	59,586	23.3%
DEQ and DNR Restricted Accounts	51-9-306	7,693	10,679	10,679	38.8%	13,221	23.8%
Subtotal - Severance Tax*		\$59,950	\$66,862	\$59,011	-1.6%	\$72,807	23.4%
Cigarette Tax:							
Dept. of Health - Tobacco Prevention and Control Media Campaign	59-14-204(5)(c)(i)	250	250	250	0.0%	250	0.0%
Dept. of Health - Tobacco Prevention, Reduction, Cessation, Control	59-14-204(5)(c)(ii)	2,900	2,900	2,900	0.0%	2,900	0.0%
University of Utah - Huntsman Cancer Research	59-14-204(5)(c)(iii)	2,000	2,000	2,000	0.0%	2,000	0.0%
University of Utah - Medical Education	59-14-204(5)(c)(iv)	2,800	2,800	2,800	0.0%	2,800	0.0%
Subtotal - Cigarette Tax Earmarks		\$7,950	\$7,950	\$7,950	0.0%	\$7,950	0.0%
Beer Tax:							
Alcohol Law Enforcement	59-15-109	7,564	7,792	7,792	3.0%	9,248	18.7%
Subtotal - Beer Tax		\$7,564	\$7,792	\$7,792	3.0%	\$9,248	18.7%
Insurance Premium Tax:							
Fire Academy Support Account	53-7-204(2)	5,486	5,709	5,809	5.9%	6,045	4.1%
Relative Value Study Restricted Account	59-9-105	207	215	219	5.9%	228	4.1%
Workplace Safety Account	34A-2-701	1,730	1,800	1,832	5.9%	1,906	4.1%
Uninsured Employers' Fund	34A-2-704	3,462	3,603	3,666	5.9%	3,815	4.1%
Employers' Reinsurance Fund	34A-2-702	3,301	3,435	3,495	5.9%	3,637	4.1%
Firefighters' Retirement Trust and Agency Fund	49-11-901(5)	10,972	11,418	11,617	5.9%	12,089	4.1%
Subtotal - Insurance Premium Tax		\$25,158	\$26,180	\$26,638	5.9%	\$27,720	4.1%
General Fund Set-Asides							
Economic Development - Tax Increment Financing	63N-2-109	3,019	3,255	3,255	7.8%	3,255	0.0%
Subtotal - General Fund Set-Asides		\$3,019	\$3,255	\$3,255	7.8%	\$3,255	0.0%
Subtotal - All General Fund Earmarks and Set-Asides		\$1,298,374	\$1,355,213	\$1,320,957	1.7%	\$1,367,517	3.5%
Income Tax Fund							
K-12 Enrollment Growth	53F-9-201.1	35,110	—	9,122	-74.0%	24,795	171.8%
Inflationary Adjustment to Weighted Pupil Unit (WPU)	53F-9-201.1	94,443	131,980	131,980	39.7%	161,257	22.2%
15% of New Ongoing Income Tax Fund into Education Stabilization Acct	53F-9-204	248,100	192,540	192,540	-22.4%	40,868	-78.8%
Performance Funding Restricted Account	53B-7-703	22,824	22,824	22,824	0.0%	22,824	0.0%
Subtotal - Income Tax Fund		\$400,477	\$347,344	\$356,466	-11.0%	\$249,744	-29.9%
Total - General Fund and Income Tax Fund Earmarks		\$1,698,851	\$1,702,557	\$1,677,423	-1.3%	\$1,617,261	-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 \$1.6 billion in FY25.

*Does not include 59-5-115 transfer

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 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 24-25
	Actual	Auth.	Adj.	Total	Base	Adj.	Total	% Change
Previous Year Surplus	1,254,523	–	-49,923	-49,923	–	–	–	100%
Reserved from Prior Fiscal Year	1,965,535	3,244,992	–	3,244,992	52,401	1,042,418	1,094,819	-66%
Revenue Estimate	11,530,779	11,270,215	99,496	11,369,711	11,270,215	350,263	11,620,478	2%
Transfers to Free Revenue	32,572	139,917	51,000	190,917	–	893	893	-100%
Economic Development Tax Increment	-3,019	-3,255	–	-3,255	-3,255	–	-3,255	0%
Lapsing Balances and Other Adjustments	96,615	–	123,907	123,907	–	-2,327	-2,327	-102%
Total	\$14,877,004	\$14,651,868	\$224,480	\$14,876,348	\$11,319,361	\$1,391,246	\$12,710,607	-15%

Uses	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 24-25
	Actual	Auth.	Adj.	Total	Base	Adj.	Total	% Change
General Fund	3,342,149	4,010,875	–	4,010,875	4,010,875	219,340	4,230,215	5%
General Fund, One-time	704,994	1,424,457	-48,767	1,375,690	–	192,487	192,487	-86%
Income Tax Fund	1,865,032	2,209,027	–	2,209,027	2,209,027	317,417	2,526,444	14%
Income Tax Fund, One-time	1,629,626	2,158,142	-778,294	1,379,848	–	893,403	893,403	-35%
Uniform School Fund	4,122,192	4,893,121	–	4,893,121	4,893,121	-92,929	4,800,191	-2%
Uniform School Fund, One-time	17,943	-96,155	9,123	-87,032	–	1,200	1,200	101%
Total	\$11,681,935	\$14,599,467	-\$817,938	\$13,781,529	\$11,113,023	\$1,530,917	\$12,643,940	-8%

Balances	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 24-25
	Actual	Auth.	Adj.	Total	Base	Adj.	Total	% Change
Transfers to Other Funds	–	–	–	–	–	–	–	–
Reserved for Tax Relief	–	–	–	–	–	4,700	4,700	–
Reserved for Following Fiscal Year	3,244,992	52,401	1,042,418	1,094,819	206,338	-144,371	61,967	-94%
Surplus	-49,923	–	–	–	–	–	–	–
Total	\$3,195,069	\$52,401	\$1,042,418	\$1,094,819	\$206,338	-\$139,671	\$66,667	-94%

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

FY24 and FY25 lapsing balances and other adjustments include General Fund Revenue impacts (Table 11) and \$121 million set aside in FY23 for a Uniform School Fund transfer.

TABLE 4: RECOMMENDED GENERAL, INCOME TAX, AND UNIFORM SCHOOL FUNDS

(in thousands of dollars)

Governor's Recommendation

Sources	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
General Fund	3,342,149	4,010,875	–	4,010,875	4,010,875	219,340	4,230,215	5%
General Fund, One-time	704,994	1,424,457	-48,767	1,375,690	–	192,487	192,487	-86%
Income Tax Fund	1,865,032	2,209,027	–	2,209,027	2,209,027	317,417	2,526,444	14%
Income Tax Fund, One-time	1,629,626	2,158,142	-778,294	1,379,848	–	893,403	893,403	-35%
Uniform School Fund	4,122,192	4,893,121	–	4,893,121	4,893,121	-92,929	4,800,191	-2%
Uniform School Fund, One-time	17,943	-96,155	9,123	-87,032	–	1,200	1,200	101%
Total	\$11,681,935	\$14,599,467	-\$817,938	\$13,781,529	\$11,113,023	\$1,530,917	\$12,643,940	-8%

Uses	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
Operating/Capital								
Agriculture and Food	16,977	26,854	229	27,084	17,429	8,768	26,197	-3%
Attorney General	33,115	43,576	–	43,576	37,487	1,775	39,262	-10%
Auditor	4,362	4,578	103	4,681	4,564	691	5,255	12%
Board of Pardons and Parole	7,032	7,682	85	7,768	7,651	677	8,328	7%
Capital Budget	216,615	272,424	–	272,424	213,210	1	213,210	-22%
Capitol Preservation Board	4,226	5,182	23	5,205	5,774	256	6,031	16%
Career Service Review Office	308	321	–	321	319	11	330	3%
Corrections	396,270	422,016	9,338	431,354	421,116	47,580	468,696	9%
Courts	160,939	180,240	1,671	181,910	176,495	21,252	197,747	9%
Cultural and Community Engagement	56,914	44,981	785	45,766	39,186	7,483	46,669	2%
Debt Service	287,496	810,309	-775,000	35,309	366,875	220,893	587,768	1,565%
Economic Opportunity	106,864	211,541	248	211,789	71,887	36,950	108,838	-49%
Environmental Quality	18,568	24,022	233	24,255	22,924	1,766	24,690	2%
Government Operations	62,434	72,373	-26,790	45,584	68,432	-19,529	48,904	7%
Governor and Lieutenant Governor	44,911	59,290	2,726	62,016	46,683	11,161	57,845	-7%
Health and Human Services	1,199,114	1,429,507	-84,046	1,345,461	1,398,398	39,430	1,437,829	7%
Higher Education	1,528,260	1,812,598	1,500	1,814,098	1,690,377	78,652	1,769,029	-2%
Insurance	4	10	–	10	–	1,222	1,222	11,999%
Juvenile Justice Services	96,066	102,747	-123	102,624	102,440	12,301	114,740	12%
Labor Commission	7,623	7,885	133	8,017	7,861	622	8,483	6%
Legislature	41,302	52,359	–	52,359	48,168	1,291	49,459	-6%
National Guard	9,482	18,020	89	18,109	10,379	11,662	22,041	22%
Natural Resources	198,003	261,887	-23,815	238,073	92,990	48,265	141,255	-41%
Public Education	4,138,674	4,545,796	9,123	4,554,919	4,682,783	251,905	4,934,687	8%
Public Safety	159,290	169,705	2,678	172,383	157,360	21,950	179,311	4%
Tax Commission	67,172	62,569	1,306	63,875	61,707	4,448	66,155	4%
Transportation	54,824	169,605	41,006	210,611	3,738	4,165	7,903	-96%
Treasurer	1,207	1,278	–	1,278	1,275	43	1,318	3%
Utah Communications Authority	5,000	–	–	–	–	–	–	–
Utah Education and Telehealth Network	33,253	35,327	–	35,327	35,327	4,552	39,879	13%
Veterans and Military Affairs	6,407	11,254	53	11,307	5,746	1,245	6,991	-38%
Workforce Services	121,928	212,569	6,773	219,341	118,670	231,045	349,715	59%
Operating/Capital Total	\$9,084,640	\$11,078,506	-\$831,675	\$10,246,832	\$9,917,251	\$1,052,533	\$10,969,784	7%
Transfers								
Agriculture and Food	7,196	205,440	–	205,440	7,304	–	7,304	-96%
Alcoholic Beverage Services	–	140,000	–	140,000	–	–	–	-100%
Attorney General	3,885	–	–	–	–	–	–	–
Capital Budget	567,091	707,308	-125,000	582,308	122,077	231,474	353,551	-39%
Corrections	1,502	1,502	–	1,502	1,500	–	1,500	0%
Courts	105	–	–	–	–	–	–	–
Cultural and Community Engagement	–	10	–	10	10	–	10	0%
Economic Opportunity	39,043	45,672	–	45,672	26,743	20,000	46,743	2%
Environmental Quality	14,790	20,256	750	21,006	1,724	639	2,363	-89%
Government Operations	202,439	120,001	5,533	125,533	12,001	22,320	34,321	-73%
Governor and Lieutenant Governor	18,886	36,307	–	36,307	23,101	1,586	24,686	-32%

TABLE 4: RECOMMENDED GENERAL, INCOME TAX, AND UNIFORM SCHOOL FUNDS (CONTINUED)

(in thousands of dollars)

Governor's Recommendation

Uses	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
Health and Human Services	143,437	129,220	–	129,220	128,573	-24,189	104,385	-19%
Higher Education	22,824	22,824	-1,500	21,324	22,824	31,052	53,876	153%
Insurance	3,916	8,778	–	8,778	8,778	–	8,778	0%
National Guard	16,721	10	–	10	10	–	10	0%
Natural Resources	250	37,500	–	37,500	2,500	25,000	27,500	-27%
Public Education	572,248	810,994	–	810,994	810,994	91,189	902,183	11%
Public Safety	216	216	–	216	216	–	216	0%
Tax Commission	219	219	–	219	219	–	219	0%
Transfers	–	–	132,141	132,141	–	–	–	-100%
Transportation	959,860	1,208,660	1,813	1,210,473	3,660	76,813	80,473	-93%
Workforce Services	22,667	26,045	–	26,045	23,538	2,500	26,038	0%
Transfers Total	\$2,597,295	\$3,520,961	\$13,737	\$3,534,698	\$1,195,772	\$478,384	\$1,674,156	-53%
Grand Total	\$11,681,935	\$14,599,467	-\$817,938	\$13,781,529	\$11,113,023	\$1,530,917	\$12,643,940	-8%

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

Governor's Recommendation

Sources	FY 2023 Actuals	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
General Fund	3,173,749	3,769,792	-	3,769,792	3,769,792	212,435	3,982,227	6%
General Fund, One-time	-746,493	-491,808	-67,363	-559,171	-	-135,278	-135,278	76%
Income Tax Fund	1,398,060	1,714,071	-	1,714,071	1,714,071	195,176	1,909,247	11%
Income Tax Fund, One-time	1,367,290	1,749,218	-773,435	975,783	-	871,929	871,929	-11%
Uniform School Fund	3,874,092	4,433,388	-	4,433,388	4,433,388	-92,929	4,340,459	-2%
Uniform School Fund, One-time	17,943	-96,155	9,123	-87,032	-	1,200	1,200	101%
Transportation Fund	682,700	769,620	-	769,620	769,620	21,594	791,214	3%
Transportation Fund, One-time	14,976	-6,008	4,374	-1,634	-	929	929	157%
General Fund Restricted	667,130	882,287	142,290	1,024,578	667,641	1,818	669,459	-35%
Education Special Revenue	709,732	807,004	-	807,004	527,312	469,487	996,799	24%
Local Education Revenue	1,654,513	1,660,647	-	1,660,647	1,660,647	43,362	1,704,008	3%
Transportation Special Revenue	69,618	61,289	687	61,977	62,360	5,096	67,455	9%
Transportation Fund Restricted	366	366	-	366	366	-	366	0%
Federal Funds	7,017,140	8,065,754	549,091	8,614,845	7,658,112	564,360	8,222,472	-5%
Federal Funds - COVID-19	116,061	179,248	2,063	181,312	-	3,938	3,938	-98%
Dedicated Credits	1,872,596	2,078,652	50,369	2,129,021	2,077,399	85,312	2,162,711	2%
Federal Mineral Lease	170,659	62,080	26	62,106	62,073	142	62,215	0%
Special Revenue	245,616	294,087	7,066	301,153	295,785	14,309	310,095	3%
Private Purpose Trust Funds	4,757	5,167	34	5,201	5,149	241	5,390	4%
Other Trust and Agency Funds	-	3	-	3	3	-	3	0%
Capital Project Funds	293,820	110,673	101	110,775	32,662	53,269	85,931	-22%
Transportation Investment Fund	801,333	1,497,705	1,856	1,499,560	1,535,454	-64,321	1,471,133	-2%
Internal Service Funds	500	995	-	995	-	-200	-200	-120%
Enterprise Funds	172,438	224,313	-4,078	220,235	225,965	3,832	229,797	4%
Transfers	729,430	834,861	33,891	868,752	966,624	52,443	1,019,068	17%
Other Financing Sources	22,891	21,719	89	21,807	21,718	184	21,902	0%
Pass-through	66,160	2,546	-	2,546	2,545	11	2,556	0%
Beginning Balance	3,364,000	4,040,401	-	4,040,401	3,096,469	-	3,096,469	-23%
Closing Balance	-4,017,373	-3,105,677	-	-3,105,677	-2,422,562	-	-2,422,562	22%
Lapsing Balance	-293,787	-2,436	-	-2,436	-2,122	-	-2,122	13%
Total	\$23,449,915	\$29,563,803	-\$43,816	\$29,519,987	\$27,160,468	\$2,308,339	\$29,468,807	0%

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 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
Operating Budget								
Agriculture and Food	57,013	62,741	2,910	65,651	67,124	15,433	82,556	26%
Alcoholic Beverage Services	78,811	90,970	-3,108	87,863	95,949	-3,771	92,178	5%
Attorney General	43,780	58,656	410	59,066	56,035	2,980	59,014	0%
Auditor	7,162	8,999	188	9,186	8,503	990	9,493	3%
Board of Pardons and Parole	6,588	8,231	85	8,316	8,053	677	8,730	5%
Capital Budget	346,264	377,371	—	377,371	213,210	52,888	266,098	-29%
Capitol Preservation Board	4,324	5,814	23	5,837	6,490	269	6,759	16%
Career Service Review Office	282	321	—	321	319	11	330	3%
Commerce	52,417	64,217	654	64,871	52,588	4,871	57,458	-11%
Corrections	416,625	478,225	10,044	488,269	476,562	-1,576	474,986	-3%
Courts	187,070	213,125	4,080	217,205	204,130	23,686	227,816	5%
Cultural and Community Engagement	69,778	68,996	7,582	76,578	61,677	16,806	78,483	2%
Debt Service	442,940	1,206,198	-775,000	431,198	800,817	199,389	1,000,206	132%
Economic Opportunity	191,675	286,193	298	286,490	109,944	37,103	147,046	-49%
Environmental Quality	92,140	100,572	29,555	130,127	97,532	35,668	133,200	2%
Financial Institutions	7,832	9,875	190	10,065	9,749	1,635	11,384	13%
Government Operations	136,290	168,985	-24,163	144,823	142,042	-15,068	126,974	-12%
Governor and Lieutenant Governor	91,609	139,687	3,965	143,652	115,544	15,471	131,015	-9%
Health and Human Services	6,566,388	8,367,781	72,356	8,440,136	8,255,442	112,102	8,367,544	-1%
Higher Education	2,638,272	2,875,098	36,923	2,912,021	2,893,733	162,819	3,056,551	5%
Insurance	11,017	26,316	670	26,986	27,646	3,587	31,232	16%
Juvenile Justice Services	98,576	108,489	538	109,027	106,353	11,763	118,115	8%
Labor Commission	15,171	17,207	274	17,481	17,154	1,370	18,524	6%
Legislature	39,656	52,399	—	52,399	48,208	1,299	49,507	-6%
National Guard	86,286	82,381	696	83,077	78,453	13,506	91,959	11%
Natural Resources	406,369	627,461	19,589	647,050	809,083	162,899	971,982	50%
Public Education	7,215,916	7,703,544	341,196	8,044,740	7,558,267	863,841	8,422,107	5%
Public Safety	379,349	512,920	6,664	519,583	462,690	53,924	516,613	-1%
Public Service Commission	23,648	30,125	11,026	41,151	30,009	21,420	51,429	25%
School and Inst. Trust Fund Office	2,655	3,571	—	3,571	3,566	768	4,334	21%
School and Inst. Trust Lands Admin.	18,871	25,838	150	25,987	19,800	2,160	21,961	-15%
Tax Commission	109,142	128,654	4,169	132,822	120,236	10,482	130,718	-2%
Transportation	1,839,660	3,619,438	103,737	3,723,175	2,744,500	25,094	2,769,594	-26%
Treasurer	4,602	5,737	165	5,902	5,523	327	5,850	-1%
Utah Communications Authority	37,000	32,000	—	32,000	32,000	100	32,100	0%
Utah Education and Telehealth Network	44,588	73,354	—	73,354	54,743	4,678	59,421	-19%
Veterans and Military Affairs	52,104	96,135	82	96,217	51,616	1,357	52,973	-45%
Workforce Services	1,628,047	1,826,182	100,239	1,926,421	1,315,180	467,384	1,782,565	-7%
Total	\$23,449,915	\$29,563,803	-\$43,816	\$29,519,987	\$27,160,468	\$2,308,339	\$29,468,807	0%

TABLE 6: TRANSFERS TO UNRESTRICTED GENERAL AND INCOME TAX FUNDS

(in thousands of dollars)

Governor's Recommendation

Transfers by Source	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
Transfers to the General Fund								
ARPA SLFRF Interest	-	-	51,000	51,000	-	-	-	-100%
Alcoholic Beverage Services Program Reduction	3,000	-	-	113	-	-	-	-100%
DNR ISF Closure	537	-	-	-	-	-	-	
General Assistance (General Fund)	-	-	-	-	-	-	-	
General Obligation Bond Debt Service Adjustments	5,619	3,434	-	3,434	-	-	893	-74%
Law Enforcement Services Account Adjustment	-1	-	-	-	-	-	-	
Law Enforcement Services Account Remaining Balance Recapture	1	-	-	-	-	-	-	
Qualified Production Enterprise Fund Repayment	-	500	-	500	-	-	-	-100%
Repayment of State Loan to Start Medical Cannabis	700	2,000	-	2,000	-	-	-	-100%
Storage Tanks Amendments Correction	13	-	-	-	-	-	-	
Utah Clean Waterway Loan Reduction	10,000	-	-	-	-	-	-	
Transfers to the General Fund								
Contracted Initiatives and Grants Balance Reductions	-	1,401	-	1,401	-	-	-	-100%
Leadership Training for Principals Corrections	-	50	-	50	-	-	-	-100%
Moderating Growth of Nonlapsing Balance	-	2,204	-	2,204	-	-	-	-100%
MSP Categorical Administration Balance Reductions	-	999	-	999	-	-	-	-100%
One-time Income Tax Balance Adjustment	-	126,000	-	126,000	-	-	-	-100%
Statewide Financial Management Software Grants to Income Tax	4,000	-	-	-	-	-	-	
System Standards & Accountability Balance Reductions	-	3,216	-	3,216	-	-	-	-100%
USBE Tax Delay Balance Transfer to Income Tax Fund	8,704	-	-	-	-	-	-	
Total	\$32,572	\$139,804	\$51,000	\$190,917	\$0	-	\$893	-100%

This table shows funding to the General Fund and Income Tax Funds from restricted or trust funds and nonlapsing balances.

TABLE 7: CAPITAL PROJECT FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
General Fund	2,077	2,077	–	2,077	2,077	26,813	28,891	1,291%
General Fund, One-time	1,138,878	1,276,313	1,813	1,278,127	–	185,000	185,000	-86%
Income Tax Fund	120,000	120,000	–	120,000	120,000	–	120,000	0%
Income Tax Fund, One-time	262,336	408,917	-125,000	283,917	–	21,474	21,474	-92%
Transportation Fund	61,077	43,173	–	43,173	43,173	36,998	80,171	86%
Transportation Fund, One-time	–	–	9,951	9,951	–	84,693	84,693	751%
General Fund Restricted	–	–	–	–	–	18,900	18,900	–
Education Special Revenue	30,000	–	–	–	–	–	–	–
Transportation Special Revenue	1,304	2,667	-1,348	1,318	2,667	-1,348	1,318	0%
Dedicated Credits	178,235	107,324	28,973	136,297	107,324	11,066	118,390	-13%
Transportation Investment Fund	–	42,888	-42,888	–	–	45,000	45,000	–
Transfers	3,939	–	5,000	5,000	–	5,000	5,000	0%
Other Financing Sources	874,759	731,640	247,048	978,688	731,640	263,118	994,757	2%
Beginning Balance	1,817,232	3,491,344	–	3,491,344	3,362,217	–	3,362,217	-4%
Closing Balance	-3,521,344	-3,362,217	–	-3,362,217	-1,999,861	–	-1,999,861	41%
Total	\$968,493	\$2,864,125	\$123,548,400	\$2,987,674	\$2,369,236	\$696,714	\$3,065,950	3%

Destination Account or Fund	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
2900 Transportation Investment Fund	932,582	1,660,690	196,863	1,857,553	2,072,669	349,138	2,421,807	30%
2915 Transit Transportation Investment Fund	25,481	347,915	30,685	378,600	111,798	76,202	188,000	-50%
3000 Capital Projects	–	313,313	–	313,313	–	78,900	78,900	-75%
3010 Public Education Capital Development Fund	–	–	–	–	–	–	–	–
3050 Capital Projects - Higher Education	–	173,491	–	173,491	100,690	21,474	122,164	-30%
3055 Capital Projects - Technical Colleges	–	58,427	–	58,427	19,310	–	19,310	-67%
3150 Capital Projects - Prison Development	8,353	–	–	–	22,042	–	22,042	–
3250 SBOA Capital Projects	–	48,213	–	48,213	10,650	–	10,650	-78%
FVAA DAS DFCM Capital Program	2,077	2,077	–	2,077	2,077	–	2,077	0%
3005 State Agency Capital Development Fund	–	160,000	-125,000	35,000	–	150,000	150,000	329%
2916 Cottonwood Canyons Transportation Investment Fu	–	100,000	21,000	121,000	30,000	21,000	51,000	–
Total	\$968,493	\$2,864,125	\$123,548,400	\$2,987,674	\$2,369,236	\$696,714	\$3,065,950	3%

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

TABLE 8: TRANSFERS TO RESTRICTED FUNDS AND ACCOUNTS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
General Fund	151,388	224,755	-	224,755	224,755	-19,974	204,781	-9%
General Fund, One-time	211,500	323,418	10,500	333,918	-	20,511	20,511	-94%
Income Tax Fund	346,972	374,957	-	374,957	374,957	122,241	497,197	33%
Income Tax Fund, One-time	-	7	120,141	120,148	-	-	-	-100%
Uniform School Fund	248,100	459,732	-	459,732	459,732	-	459,732	0%
General Fund Restricted	11,042	1,042	-	1,042	1,042	-	1,042	0%
Federal Funds - COVID-19	-	30,000	-	30,000	-	-	-	-100%
Dedicated Credits	259,718	259,215	150	259,365	258,585	150	258,735	0%
Transportation Investment Fund	-	45,000	-	45,000	45,000	-	45,000	0%
Enterprise Funds	1,750	1,750	-	1,750	1,750	-	1,750	0%
Transfers	6,170	-	-	-	-	-	-	-
Other Financing Sources	245	-	-	-	-	-	-	-
Beginning Balance	348,086	603,923	-	603,923	657,982	-	657,982	9%
Closing Balance	-613,281	-657,982	-	-657,982	-741,464	-	-741,464	-13%
Lapsing Balance	-	-10	-	-10	-10	-	-10	0%
Total	\$971,690	\$1,665,808	\$130,791	\$1,796,599	\$1,282,330	\$122,927	\$1,405,257	-22%

Destination Account or Fund	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
0055 General Fund - Non Budgetary Accruals	6,409	-	-	-	-	-	-	-
0091 Long-term Capital Projects Fund	-	-	-	-	-	-	-	-
0094 Correctional Institution Clinical Services Transition Account	2,099	53,336	-	53,336	49,232	-49,232	-	-100%
1031 Wildlife Damage Prevention Account	350	594	-	594	458	-	458	-23%
1035 Rangeland Improvement Account	4,846	7,846	-	7,846	4,846	-	4,846	-38%
1036 Invasive Species Mitigation Account	2,000	2,000	-	2,000	2,000	-	2,000	0%
1049 Homeless Shelter Cities Migration Restricted Account	10,018	9,460	-	9,460	5,000	2,500	7,500	-21%
1053 Pamela Atkinson Homeless Account	2,194	2,393	-	2,393	1,817	-	1,817	-24%
1054 GOV Industrial Assistance Account	-	39,179	-	39,179	20,250	-	20,250	-48%
1060 Native American Repatriation Restricted Account	-	-	-	-	-	-	-	-
1082 DEQ Environmental Quality Restricted Account	1,724	1,724	-	1,724	1,724	639	2,363	37%
1108 DHS Survivors of Suicide Loss Account	40	85	-	85	-	-	-	-100%
1109 DHS Psychiatric Consultation Program Account	323	29	-	29	-	-	-	-100%
1119 Statewide Behavioral Health Crisis Response Account	16,933	20,763	-	20,763	16,903	25,043	41,947	102%
1135 Agricultural Water Optimization Account	-	203,000	-	203,000	-	-	-	-100%
1176 Mule Deer Protection Account	250	-	-	-	-	-	-	-
1184 General Fund Restricted - Great Salt Lake Account	-	12,500	-	12,500	2,500	20,000	22,500	80%
1201 Employment Incentive Restricted Account	-	-	-	-	-	-	-	-
1222 DOH Medicaid Restricted Account	-	-	-	-	-	-	-	-
1230 DOH Children's Hearing Aid Pilot	124	616	-	616	-	-	-	-100%
1236 Adult Autism Treatment Account	358	1,642	-	1,642	1,000	-	1,000	-39%
1237 Emergency Medical Services System Account	2,049	2,000	-	2,000	2,000	-	2,000	0%
1240 UNG National Guard Death Benefit Account	-	-	-	-	-	-	-	-
1241 UNG West Traverse Sentinel Landscape Fund	16,711	-	-	-	-	-	-	-
1249 DPS Post Disaster Recovery and Mitigation Restricted Account	10,000	-	-	-	-	-	-	-
1250 DNA Specimen Account	216	216	-	216	216	-	216	0%
1287 Homeless to Housing Reform Restricted Account	16,576	28,684	-	28,684	12,850	-	12,850	-55%
1321 Constitutional Defense Restricted Account	1,042	1,042	-	1,042	1,042	-	1,042	0%
1334 State Disaster Recovery Restricted Account	-	-	10,500	10,500	-	-	-	-100%
1402 Motion Picture Incentive Account	1,421	1,421	-	1,421	1,421	-	1,421	0%
1403 Tourism Marketing Performance	22,823	22,823	-	22,823	22,823	-	22,823	0%
1409 DWS School Readiness Restricted Acct	4,053	4,317	-	4,317	4,317	-	4,317	0%
1411 Indigent Defense Resources Restricted Account	-	10,241	-	10,241	9,538	1,518	11,056	8%
1413 Victim Services Restricted Account	-	24,500	-	24,500	12,000	-	12,000	-51%
1414 Colorado River Authority of Utah Restricted Account	9,528	1,565	-	1,565	1,563	68	1,630	4%
1430 State Mandated Insurer Payments Restricted	3,916	8,778	-	8,778	8,778	-	8,778	0%
1442 Children's Legal Defense	11	-	-	-	-	-	-	-
1444 Court Security Account	63	-	-	-	-	-	-	-
1503 TAX Rural Health Care Facilities	219	219	-	219	219	-	219	0%
2241 Hospital Provider Assessment Fund	57,956	56,046	-	56,046	56,046	-	56,046	0%
2242 Ambulance Service Provider Assessment Fund	5,557	6,991	-	6,991	6,991	-	6,991	0%
2243 Nursing Care Facility Provider Assessment Fund	40,584	45,031	-	45,031	45,031	-	45,031	0%
2252 Medicaid Expansion Fund	111,948	116,281	-	116,281	116,284	-	116,284	0%
2400 Uniform School Fund	-	-	121,641	121,641	-	-	-	-100%
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	108,461	127,553	-	127,553	127,553	21,081	148,634	17%
2437 PED Teacher and Student Success Account	140,687	167,800	-	167,800	167,800	29,241	197,041	17%
2442 Public Education Economic Stabilization Restricted Account	269,380	440,640	-	440,640	440,640	40,868	481,508	9%
2465 FIN Performance Funding Restricted Account	16,500	16,500	-1,500	15,000	16,500	31,052	47,552	217%
2485 Education Savings Incentive Restricted Account	-	878	-	878	871	-	871	-1%
2830 Marda Dillree Corridor Preservation Fund	7,173	60,000	-	60,000	-	-	-	-100%
2920 Rail Transportation Restricted Account	366	366	150	516	366	150	516	0%
2925 Active Transportation Investment Fund	-	90,000	-	90,000	45,000	-	45,000	-50%
8200 Civil Fees Judges Retirement Trust Fund	31	-	-	-	-	-	-	-
Total	\$971,690	\$1,665,808	\$130,791	\$1,796,599	\$1,282,330	\$122,927	\$1,405,257	-22%

TABLE 9a: INTERNAL SERVICE FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
General Fund	684	1	–	1	1	66	67	11,067%
General Fund, One-time	18,201	–	5,533	5,533	–	22,254	22,254	302%
General Fund Restricted	–	25,000	–	25,000	–	–	–	-100%
Education Special Revenue	–	–	–	–	–	101,161	101,161	
Dedicated Credits	450,403	493,636	5,560	499,195	494,601	76,949	571,550	14%
Internal Service Funds	1,500	-995	–	-995	–	1,500	1,500	251%
Other Financing Sources	-35	28	–	28	28	–	28	0%
Beginning Balance	113,799	92,012	–	92,012	95,790	-1,500	94,290	2%
Closing Balance	-92,122	-95,790	–	-95,790	-94,383	–	-94,383	1%
Total	\$492,430	\$513,891	\$11,092	\$524,983	\$496,036	\$200,430	\$696,466	33%

Program	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
Attorney General ISF	52,527	67,020	–	67,020	67,020	2,287	69,307	3%
Division of Finance	1,090	1,470	9	1,479	1,413	40	1,453	-2%
General Services	20,370	19,549	-376	19,172	20,544	-940	19,604	2%
Fleet Operations	89,926	91,066	60	91,125	91,797	340	92,137	1%
Risk Management	120,282	108,658	6,100	114,758	83,659	180,268	263,928	130%
Facilities Management	43,741	39,332	301	39,633	41,198	4,082	45,280	14%
Human Resource Management	15,739	15,298	2,808	18,105	15,298	7,233	22,531	24%
Enterprise Technology	148,756	171,499	2,192	173,691	175,108	7,119	182,227	5%
Total	\$492,430	\$513,891	\$11,092	\$524,983	\$496,036	\$200,430	\$696,466	33%

TABLE 9b: INTERNAL SERVICE FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

New Capital Acquisition Limit	Actual FY 2023	Recommended FY 2024	Recommended FY 2025
Attorney General ISF	–	–	–
Division of Finance	1,714	10,000	10,000
General Services	594	1,580	1,580
Fleet Operations	27,111	25,000	25,000
Risk Management	143	300	300
Facilities Management	87	25	25
Human Resource Management	–	1,000	1,000
Enterprise Technology	1,714	10,000	10,000
Total	\$31,363	\$47,905	\$47,905

Retained Earnings	Actual FY 2023	Recommended FY 2024	Recommended FY 2025
Attorney General ISF	4,940	8,800	10,000
Division of Finance	986	1,339	1,690
General Services	10,167	10,167	10,167
Fleet Operations	3,062	14,405	4,130
Risk Management	12,400	29,077	29,077
Facilities Management	517	2,525	3,904
Human Resource Management	1,538	2,881	1,563
Enterprise Technology	19,537	15,608	15,608
Total	\$53,147	\$84,801	\$76,140

Budgeted FTE (Values Not Rounded)	Actual FY 2023	Recommended FY 2024	Recommended FY 2025
Attorney General ISF	324	355	355
Division of Finance	3	7	7
General Services	84	91	106
Fleet Operations	30	41	41
Risk Management	34	34	34
Facilities Management	167	199	199
Human Resource Management	124	134	135
Enterprise Technology	720	761	784
Total	1,485	1,622	1,661

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 2024 Adjustments

Recommended Adjustments	Ongoing	One-time
Auditor		
Compensation Adjustments		103,100
Capital Budget		
State Buildings		-125,000,000
Corrections		
Overtime Management		5,000,000
Courts		
American Fork Courthouse Rent Increase		389,000
Case Backlog Judges		850,000
Court Interpreter Program		431,500
Cultural and Community Engagement		
Ancient Human Remains Recovery		500,000
Debt Service		
Transportation Debt Service		-775,000,000
Environmental Quality		
Emergency Drinking Water Fund		750,000
Government Operations		
Finance Mandated - Flood Contingency		-5,000,000
Parental Leave Technical Correction (In)		1,750,000
Parental Leave Technical Correction (Out)		-1,750,000
Property Insurance Premium Stabilization		5,500,000
Verifiable Digital Credentials		210,000
Governor and Lieutenant Governor		
Lt. Gov. - Incorporation Studies		100,000
Presidential Primary		1,500,000
Health and Human Services		
Attorney General ISF - 4th District Workload		318,000
Coordinated Care & Regional Supports Technical Adj.		-1,000,000
HB59 First Responder Mental Health Amendments		56,900
Health Facility Licensing Staff		93,500
Medicaid Consensus		-93,697,200
Placement & Services for DCFS & JJYS High Acuity Clients		2,430,800
Psychotropic Oversight Foster Medicaid Parity		43,000
Higher Education		
Northstar Enterprise System		1,500,000
Performance Fund One-Time Unallocated		-1,500,000
Natural Resources		
Fire Rehabilitation		500,000
Fire Sense Campaign		300,000
Wildland Fire Suppression Fund		-25,500,000
Public Education		
Statutory Enrollment Growth		9,122,900
Tax Commission		
Customer Experience Enhancement Contract		300,600
HB343 Privacy Officer		23,100
Vehicle Registration Renewal Notification Mailing		126,000
Transfers		
Replenish State Disaster Recovery Restricted Account		10,500,000
Transfer to Uniform School Fund from Income Tax Fund		121,640,900

Recommended Adjustments	Ongoing	One-time
Transportation		
Federal Rail Grant		40,000,000
Restore Litter Pick Up Funding		1,813,400
Wildlife Accident Prevention Grant		1,000,000
Workforce Services		
Low Barrier Shelter Development		4,500,000
Shelter Your Neighbor Public Education and Outreach		250,000
Summer Meals for K-12 Students		1,110,400
Compensation		
P4P Reallocation		-1,374,300
Schedule AX Conversion Allocation		-752,500
FY 2024 Total Recommended Adjustments	\$0	-\$817,860,900

FY 2025 Adjustments

Recommended Adjustments	Ongoing	One-time
Agriculture and Food		
Agricultural Voluntary Incentive Program		1,000,000
Agricultural Water Use Research	400,000	
Food Security Processing Grants		1,000,000
LeRay McAllister Working Farm & Ranch Fund		5,000,000
Spanish Fork Veterinary Lab Staff	154,000	
Attorney General		
Expansion of Medicaid Fraud Control Unit	246,100	
Utah Prosecution Counsel - Domestic Violence Prosecutor	233,200	
Auditor		
Compensation Adjustments	206,300	
Privacy Positions to Support Local Governments	230,000	100,000
Board of Pardons and Parole		
Public Outreach & Transparency	130,000	
Capital Budget		
Huntsman Cancer Institute - Utah County Building		50,000,000
Renovation Fund	25,000,000	125,000,000
Salt Lake Veterans Home Construction		10,000,000
Snow College Land Bank - Nephi Property		2,000,000
Snow College Social Science Classroom & Lab Building		19,473,800
Corrections		
Atherton Facility Operations	1,162,400	
Jail Contracting	3,109,600	
Overtime Management		10,000,000
Prison Food & Utility Expenses		4,483,400
Prison Safety & Risk Mitigation	2,703,800	753,400
Courts		
American Fork Courthouse Rent Increase		447,000
Case Backlog Judges		2,000,000
Court At-Will Conversion	624,100	
Court Interpreter Program	1,201,000	270,000
Court Pay-for-Performance	1,715,700	
Court Software		1,366,000
District & Juvenile Court Judges & Staff	2,271,200	2,149,800
Guardian ad Litem Attorney Compensation	1,325,500	
Guardian ad Litem At-Will Conversion	23,600	
Guardian ad Litem Pay-for-Performance	196,700	

Recommended Adjustments	Ongoing	One-time
Home Court Pilot	641,000	
State Law Library Assistant	81,600	
Virtual Jury - Fourth District Court	215,700	
Cultural and Community Engagement		
America250 Programming		250,000
Arts & Museums General Operating Grants	2,000,000	
Cemetery Preservation Grants		300,000
UServe Operations	450,000	
UServe Services Fellowship Program	1,300,000	2,000,000
Debt Service		
General Obligation Bond Debt Service Adjustments		892,600
Transportation Debt Service	-185,000,000	405,000,000
Economic Opportunity		
Central Utah Agri-Park Infrastructure		20,000,000
Childcare Private-Public Partnership		5,000,000
Global Talent Accelerator Pilot Program		250,000
Housing & Infrastructure Capacity Analysis		250,000
Immigration & Integration Center Director	200,000	
Manufacturing Modernization Grant		5,000,000
Rural Communities Opportunity Grant		5,250,000
Rural Opportunity Fund - San Juan Hospital		20,000,000
Environmental Quality		
HB220 - Emissions Reduction Amendments		52,400
Low-Level Radioactive Waste Program	638,900	
State Implementation Plan (SIP) Coordinator	145,000	
Government Operations		
Artificial Intelligence Pilot Program		520,000
Corrections Pay Plan Analysis		500,000
DTS Innovation Fund	450,000	
Finance Staff Retention	1,330,400	
HB343 Privacy Officer	370,000	-185,000
ISF Rate Allocation for DGO & DTS Executive Staff	-950,000	
Parental Leave Technical Correction (In)	1,750,000	
Parental Leave Technical Correction (Out)	-1,750,000	
Property Insurance Premium Stabilization		21,750,000
Statewide Customer Experience Program	3,220,100	
Verifiable Digital Credentials	350,000	305,000
Governor and Lieutenant Governor		
Attorney General ISF	150,000	
County Level Probation Management	190,000	6,000,000
Disclosure Website		1,300,000
Domestic Violence Service Provider Reimbursement		1,000,000
Indigent Appellate Defense Division Attorney	150,000	
Indigent Defense Commission Grants & Compensation Pilot	700,000	500,000
Reparation Program Retention & Compensation	206,300	
Restitution Ongoing Conversion	290,000	
Victim Assistance Grant Support	200,000	
Voting Results & Americans with Disabilities Act Voting	140,000	
Health and Human Services		
Adult Protective Services & Public Guardian Staff	434,800	
Attorney General ISF - 4th District Workload	318,000	
Behavioral Health Internships for Social Services Agencies		3,333,300
Bereaved Youth Resources		400,000

Recommended Adjustments	Ongoing	One-time
Consolidate Crisis Funds to Crisis Restricted Account	0	
Consolidation Salary Parity	978,200	
Coordinated Care & Regional Supports Technical Adj.	-1,000,000	
Enhance Shelter Quality for DCFS Clients	700,000	
Ensuring Nutrition for Vulnerable Seniors		2,178,500
Expanded Medicaid Coverage for the Justice Involved	838,600	
FMAP Buffer	20,000,000	-20,000,000
Grandfamilies Kinship Care		750,000
Grants for Adoption of Hard-to-Place Kids		1,000,000
HB343 Privacy Officer	121,000	
HCBS Waiver Rate Increase	2,895,400	-2,171,600
Health Facility Licensing Staff	753,800	6,500
Home Court Pilot		10,000,000
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	10,435,200	-425,300
Medicaid Consensus	-43,330,700	-9,110,400
Medicaid Coverage of Homeless Support Services	12,900	
Medicaid Rate Parity for DCFS & JJYS Rates	3,057,900	
Placement & Services for DCFS & JJYS High Acuity Clients	4,430,400	
Psychotropic Oversight Foster Medicaid Parity	1,043,000	
Rural Receiving Center & MCOTs	2,856,600	
Services for People with Disabilities Waiting List	4,776,000	-3,934,000
State Public Health Emergency Preparedness & Response	310,000	
Targeted Medicaid Provider Rate Increases	701,500	
Utah Developmental Disabilities Council Compensation Parity	200,000	
Higher Education		
Behavioral Health Workforce Initiative	2,850,000	
Higher Ed COLA (2.3%)	34,878,200	
Higher Ed Dental Insurance Increase (0.9%)	66,000	
Higher Ed Health Insurance Increase (7.2%)	14,559,000	
Higher Ed Targeted Compensation	9,098,900	
Internships for Policy Institutes		1,500,000
Life Sciences Workforce Initiative	7,000,000	
One-Time O&M Adjustments		-8,759,100
Performance Funding	23,676,000	
Presidential Debate		6,500,000
Snow College Social Science Classroom & Lab Building O&M	450,100	-450,100
SUU Land Bank - HWY 56 Phoenix Plaza O&M	162,600	
Talent Ready Connections	2,000,000	
Technical Colleges Attorney General	255,600	
Technical Colleges Growth	6,657,000	
Insurance		
State Mandated Insurer Payments	1,222,000	
Juvenile Justice Services		
Consolidation Salary Parity	781,800	
Juvenile Justice & Youth Services Healthcare Delivery	882,200	
Medicaid Consensus	65,300	
Medicaid Rate Parity for DCFS & JJYS Rates	1,090,100	
Placement & Services for DCFS & JJYS High Acuity Clients	1,793,500	
National Guard		
Air Guard Assistant Adjutant General Increase to Full-Time	151,600	
Camp Williams West Traverse Sentinel Landscape		3,000,000
Land Component Commander Increase to Full-Time	65,000	
National Guard Facility Utilities Increases	500,000	

Recommended Adjustments	Ongoing	One-time
National Guard Reenlistment Bonus		6,000,000
National Guard State Tuition Assistance		1,650,000
Natural Resources		
Aqueduct Seismic Resilience Upgrade		20,000,000
Dam Safety Upgrades		5,000,000
Fire Rehabilitation		500,000
Fire Sense Campaign		600,000
Great Salt Lake Investments		20,000,000
HB343 Privacy Officer	150,000	
Public Lands Legal Counsel	521,000	
Ridgelines to Shorelines		20,000,000
Shared Stewardship		2,500,000
State Water Resources Planning Specialist	136,500	
Water Rights Measurement Engineer	160,000	37,500
Public Education		
Public Education Economic Stabilization Account	40,867,500	
Regional Education Service Agencies Enhancements	400,600	
Rural Student WPU Add-On	32,702,900	1,200,000
Statutory Enrollment Growth	24,794,900	
Statutory Increase in Local Levy Guarantee	21,080,500	
The Safe Child Project	1,000,000	
USDB Teacher Steps & Lanes	1,539,000	
Utah State Board of Education Fiscal Monitor & Other Staff	365,000	
Utah State Board of Education Market Adjustments	843,400	
WPU Set-Aside for Earmark Amendment	3,978,600	
WPU Value Increase - Discretionary Adjustment (1.2%)	50,487,200	
WPU Value Increase - Inflationary Adjustment (3.8%)	161,256,600	
Public Safety		
911 Dispatch Contracts		428,000
Aero Bureau Operations	596,000	1,670,000
EMS Operations	169,500	1,740,000
HB343 Privacy Officer	175,000	
HB59 First Responder Mental Health Amendments	56,900	
Lethality Assessment Program Staff	220,000	
POST Operations & Equipment		500,000
School Safety Support Staff	250,000	
Victims Services Providers Staffing	1,000,000	
Video Redaction Personnel	100,000	
VINE Contract Renewal		330,000
West Davis Corridor Officers	545,200	255,000
Tax Commission		
Customer Experience Enhancement Contract		400,600
HB343 Privacy Officer	92,200	
Vehicle Registration Renewal Notification Mailing	126,000	
Transportation		
Access to Recreation Study		1,000,000
Restore Litter Pick Up Funding	1,813,400	
State Infrastructure Bank Expansion for Housing		75,000,000
Transit Innovation Grants		2,500,000
Utah Education and Telehealth Network		
Education Software		4,000,000
Higher Ed COLA (2.3%)	327,400	

Recommended Adjustments	Ongoing	One-time
Higher Ed Dental Insurance Increase (0.9%)	700	
Higher Ed Health Insurance Increase (7.2%)	138,300	
Higher Ed Targeted Compensation	85,400	
Veterans and Military Affairs		
Counselors for Military School Children Expansion	400,000	
Military & Veterans Families Programs Manager	150,000	
USS Utah Commissioning Celebration		50,000
Veteran Services Organization Grants		400,000
Workforce Services		
Deeply Affordable Housing Grants		10,000,000
Deeply Affordable Stabilization Grants	5,000,000	
First Time Homebuyer Program		50,000,000
Housing & Community Development Staff	238,000	
Low Barrier Shelter Development		20,500,000
Low Barrier Shelters Operations for Three Years		33,900,000
Non-Congregate Shelters Operations for Three Years		27,300,000
Olene Walker Housing Loan Fund	5,000,000	
Shelter Cities Mitigation	2,500,000	
Statewide Affordable Housing Construction		250,000
Statewide Homeless System Support	10,000,000	
Summer Meals for K-12 Students	745,100	
Utah First Homes		25,000,000
Utah Housing Preservation Fund		10,000,000
Winter Response and System Stabilization for Three Years		28,800,000
Compensation		
COLA (2.3%)	25,413,800	
Dental Insurance Increase (0.9%)	66,700	
Employee 401(k) Match Increase		782,000
Health Insurance Increase (7.2%)	12,905,200	
P4P Reallocation	-1,374,300	
Pay-for-Performance	17,254,600	
Retirement Rate Changes	-3,709,700	
Schedule AX Conversion Allocation	-752,500	
Targeted Compensation	8,663,600	
Term Pool Rate Changes	3,717,900	
Tier-II Retirement Employee Contribution & Equity	5,324,200	
Workers Compensation Rate Change	572,900	
Internal Service Fund (ISF) Rate Impact		
Attorney General ISF Rate Impact	1,010,500	
Government Operations ISF Rate Impact	9,643,100	
Property Insurance ISF Rate Impact	8,016,300	
FY 2025 Total Recommended Adjustments	\$443,904,800	\$1,087,089,300

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 2024 Adjustments to Other Funds that Impact General Fund Revenue

Recommended Adjustments	Ongoing	One-time
Insurance		
Attorney General ISF for Administration		115,000
Alcoholic Beverage Services		
DABS Targeted Adjustment		-3,883,100
Compensation		
P4P Reallocation		1,444,700
Schedule AX Conversion Allocation		56,900
Total FY 2024 General Fund Revenue Impacts	\$0	-\$2,266,500

FY 2025 Adjustments to Other Funds that Impact General Fund Revenue

Recommended Adjustments	Ongoing	One-time
Commerce		
Attorneys for Social Media Support	796,800	
Behavioral Health Licensee Support		555,000
Commerce Litigation Support		250,000
Foreign Credentialing Intake	78,000	
Property Rights Attorney	154,000	
Real Estate Investigator	96,000	
Insurance		
Attorney General ISF for Administration	115,000	
Financial Regulator	142,000	
Property & Casualty Market Examiners	256,000	
Research Consultant	155,000	
Alcoholic Beverage Services		
DABS Accounting Transparency Platform	370,000	2,730,500
DABS New Facility O&M		-6,281,000
DABS Targeted Adjustment	-3,883,100	
Round-up for Pamela Atkinson Homeless Trust Fund	150,000	
Compensation		
COLA (2.3%)	1,544,100	
Dental Insurance Increase (0.9%)	3,800	
Employee 401(k) Match Increase		282,700
Health Insurance Increase (7.2%)	755,000	
P4P Reallocation	1,444,700	
Pay-for-Performance	1,342,800	
Retirement Rate Changes	-232,000	
Schedule AX Conversion Allocation	56,900	
Targeted Compensation	353,500	
Term Pool Rate Changes	129,200	
Tier-II Retirement Employee Contribution & Equity	268,100	
Workers Compensation Rate Change	36,400	
Internal Service Fund (ISF) Rate Impact		
Attorney General ISF Rate Impact	124,800	
Government Operations ISF Rate Impact	482,600	
Property Insurance ISF Rate Impact	50,500	
Total FY 2025 General Fund Revenue Impacts	\$4,790,100	-\$2,462,800

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 2024 Adjustments to Restricted Funds and Other Sources

Recommended Adjustments	Funding Source	Ongoing	One-time
Agriculture and Food			
Federal Funds Adjustments	Federal Funds		1,030,000
Medical Cannabis Pharmacy Fees	Dedicated Credits		923,400
Predator Control Technical Adjustment	Wildlife Damage Prev (GFR)		244,000
Resource Conservation Transfer	Transfers		907,000
Salesforce Implementation	Dedicated Credits		170,000
Attorney General			
Children's Justice Act Grant	Federal Funds		13,700
Criminal Background Check Record Improvement	Transfers		250,000
National Children's Alliance Chapter Core Service Grant	Expendable Receipts		55,100
Utah Prosecution Counsel Conference Fee Adjustments	Dedicated Credits		37,800
Utah Prosecution Counsel John R. Justice Grant Adjustments	Federal Funds		53,300
Auditor			
Compensation Adjustments	Dedicated Credits		84,400
Corrections			
USDA Rural Development Distant Learning Grant	Federal Funds		705,900
Courts			
Increase Court Security Fund	Court Security Account (GFR)		1,809,900
Increase in XChange Collections	Dedicated Credits		600,000
Cultural and Community Engagement			
Increase Arts & Museums Federal Funds	Federal Funds		400,000
Increase Arts & Museums Transfer Funds	Transfers		5,000
Increase Indian Affairs Dedicated Credits & Transfer Funds	Dedicated Credits		13,200
Increase Indian Affairs Dedicated Credits & Transfer Funds	Transfers		10,000
Increase Library Federal Funds	Federal Funds		1,000,000
Increase One Percent for Arts Transfer Funds	Transfers		400,000
Increase Pete Suazo Dedicated Credits	Dedicated Credits		75,000
Increase UHS Dedicated Credits & Transfer Fund	Dedicated Credits		100,000
Increase UHS Dedicated Credits & Transfer Fund	Transfers		30,000
Increase UServe Dedicated Credit, Federal Fund, & Transfer	Dedicated Credits		400,000
Increase UServe Dedicated Credit, Federal Fund, & Transfer	Federal Funds		3,000,000
Increase UServe Dedicated Credit, Federal Fund, & Transfer	Transfers		50,000
SHPO Dedicated Credit, Federal Fund, & Transfer Adjustments	Federal Funds		1,200,000
SHPO Dedicated Credit, Federal Fund, & Transfer Adjustments	Transfers		30,000
Economic Opportunity			
Housing & Transit Reinvestment Zone	Dedicated Credits		50,000
Environmental Quality			
Drinking Water Emerging Contaminants Small Grant	Federal Funds		5,000,000
EPA Coal Combustion Residuals Grant	Federal Funds		83,800
EPA Solid Waste Infrastructure for Recycling Grant	Federal Funds		300,000
Increase Air Quality Federal Funds	Federal Funds		17,581,100
Increase DERR Federal Funds	Federal Funds		4,044,600
Indirect Cost Adjustment	Transfers		59,100
Water Quality - Federal and Dedicated Credit Increase	Dedicated Credits		85,100
Water Quality - Federal and Dedicated Credit Increase	Federal Funds		1,687,700
Financial Institutions			
Office Lease Increases	Financial Institutions (GFR)		15,000
Government Operations			
Executive Director Dedicated Credit & Transfer Revenue	Dedicated Credits		-270,500
Executive Director Dedicated Credit & Transfer Revenue	Transfers		1,340,900
Human Resource Admin. Clearing Account Adjustment	Dedicated Credits		-1,636,500
Human Resource Policy Account Closeout	Dedicated Credits		-2,044,600
Human Resources Core Services Account	Dedicated Credits		12,000
Human Resources Field Services Account	Dedicated Credits		6,972,600
Human Resources Payroll Services Account	Dedicated Credits		-3,400
Increase Dedicated Credits for Admin. Fees	Dedicated Credits		1,309,100
Information Technology Clearing Account	Dedicated Credits		-800,900
Governor and Lieutenant Governor			
Bureau of Reclamation Snow Water Supply Forecasting Grant	Federal Funds		999,900
COVID Recovery Federal Programs	Federal Funds		117,000
Health and Human Services			
Aging & Adult Services Revenue Adjustments	Expendable Receipts		-100
Aging & Adult Services Revenue Adjustments	Federal Funds		-5,000
Attorney General ISF - 4th District Workload	Federal Funds		47,200
Child & Family Services Revenue Adjustments	Dedicated Credits		-382,500
Child & Family Services Revenue Adjustments	Expendable Receipts		-278,400
Child & Family Services Revenue Adjustments	Federal Funds		-8,672,100
Child & Family Services Revenue Adjustments	Transfers		1,473,000
Clinical Services Revenue Adjustment	Dedicated Credits		-2,356,500
Clinical Services Revenue Adjustment	Expendable Receipts		191,600
Clinical Services Revenue Adjustment	Federal Funds		-8,747,900
Clinical Services Revenue Adjustment	Transfers		1,186,300
Crisis Restricted Account Adjustment for Crisis Response	Statewide Behavioral Health Crisis Response Account (GFR)		8,000,000
Department Oversight Revenue Adjustments	Dedicated Credits		-235,600
Department Oversight Revenue Adjustments	Federal Funds		693,100
Department Oversight Revenue Adjustments	Transfers		833,100

Recommended Adjustments	Funding Source	Ongoing	One-time
Family and Victim Stabilization Assistance	Federal Funds - American Rescue Plan		665,000
Family Health Revenue Adjustments	Dedicated Credits		-59,800
Family Health Revenue Adjustments	Expendable Receipts		37,300
Family Health Revenue Adjustments	Expendable Receipts - Rebates		-885,800
Family Health Revenue Adjustments	Federal Funds		133,700
Family Health Revenue Adjustments	Transfers		-3,139,000
Health Clinics Closeout	Dedicated Credits		-812,600
Health Clinics Closeout	Federal Funds		-200,000
Health Clinics Closeout	Transfers		-200,000
Healthcare Administration Revenue Adjustments	Federal Funds		1,994,600
Healthcare Administration Revenue Adjustments	Transfers		-182,500
Medicaid Consensus	Federal Funds		-199,283,000
Medicaid Consensus Buffer (5%)	Federal Funds		67,811,100
Medicaid Consensus Buffer (5%)	Medicaid Restricted (GFR)		32,750,000
Medicaid Expansion Fund Adjustment for Crisis Response	Medicaid Expansion Fund		760,000
Move Closed Account Balances to Programs Specified in SB272	Childrens Hearing Aid Pilot Program Account (GFR)		616,100
Move Closed Account Balances to Programs Specified in SB272	Psychiatric Consultation Program Account (GFR)		28,700
Move Closed Account Balances to Programs Specified in SB272	Survivors of Suicide Loss Account (GFR)		84,500
Nicotine Restricted Account Adjustment for Crisis Response	Electronic Cigarette Substance and Nicotine Product Tax Restricted Account (GFR)		159,000
Operations Revenue Adjustments	Dedicated Credits		63,200
Operations Revenue Adjustments	Federal Funds		261,600
Operations Revenue Adjustments	Transfers		-3,321,200
Population Health Revenue Adjustments	Expendable Receipts		150,000
PRISM Disbursements Buffer	Federal Funds		106,248,500
PRISM Disbursements Buffer	Medicaid Expansion Fund		6,198,700
PRISM Disbursements Buffer	Medicaid Restricted (GFR)		52,568,400
Psychotropic Oversight Foster Medicaid Parity	Federal Funds		43,000
Qualified Patient Enterprise Fund Revenue Adjustments	Closing Nonlapsing Balance		3,696,200
Qualified Patient Enterprise Fund Revenue Adjustments	Dedicated Credits		2,305,400
Qualified Patient Enterprise Fund Revenue Adjustments	Transfers		1,422,600
Recovery Services Revenue Adjustment	Dedicated Credits		-1,282,400
Recovery Services Revenue Adjustment	Expendable Receipts		-2,880,400
Recovery Services Revenue Adjustment	Federal Funds		4,653,100
Recovery Services Revenue Adjustment	Transfers		280,600
Services for People with Disabilities Revenue Adjustments	Federal Funds		-2,340,700
Services for People with Disabilities Revenue Adjustments	Transfers		18,542,400
State Development Center Revenue & Expenditure Adjustments	Dedicated Credits		-527,200
State Development Center Revenue & Expenditure Adjustments	Federal Funds		-477,600
State Development Center Revenue & Expenditure Adjustments	Transfers		3,575,300
Substance Use & Mental Health Revenue Adjustments	Federal Funds		27,180,900
Substance Use & Mental Health Revenue Adjustments	Transfers		2,255,600
Technical Correction for Opioid Funding for Pregnant Women	Opioid Litigation Settlement Restricted Account (GFR)		2,800,000
Tobacco Restricted Account Adjustment for Crisis Response	Tobacco Settlement (GFR)		45,000
Transition Fund Adjustment for Prison Medical Services	Correctional Institution Clinical Services Transition Account (GFR)		2,823,400
Ultra High-Cost Drugs Buffer	Federal Funds		31,603,500
Ultra High-Cost Drugs Buffer	Medicaid Restricted (GFR)		15,636,400
Higher Education			
Tuition Revenue Adjustments	Dedicated Credits		35,429,700
Tuition Revenue Adjustments	Federal Funds		-6,700
Insurance			
Attorney General ISF for Fraud	Insurance Fraud Investigation (GFR)		300,000
Juvenile Justice Services			
JJYS Revenue Adjustments	Dedicated Credits		0
JJYS Revenue Adjustments	Expendable Receipts		-22,800
JJYS Revenue Adjustments	Federal Funds		-1,005,200
JJYS Revenue Adjustments	Transfers		72,100
No Climb Security Fencing	Federal Funds - American Rescue Plan - Capital Projects Fund		1,398,400
To Community Programs from Reinvestment Account	Juvenile Justice Reinvestment Account (GFR)		216,700
Natural Resources			
Board & Mining Programs Process Improvement	GFR - Division of Oil, Gas, and Mining (GFR)		250,000
Energy Development Increase Variable Revenues	Expendable Receipts		60,000
Energy Development Increase Variable Revenues	Federal Funds		30,881,900
Energy Development Increase Variable Revenues	Transfers		2,075,000
FFSL Increase Dedicated Credits	Dedicated Credits		1,000,000
Outdoor Recreation Increase Dedicated Credits	Dedicated Credits		200,000
PLPCO Increase Dedicated Credits	Dedicated Credits		5,000
Seasonal Employee Housing	State Park Fees (GFR)		500,000
State Parks Comp Increases & Construction Personnel	State Park Fees (GFR)		850,000
State Parks Operations Cost Increase	State Park Fees (GFR)		700,000
UGS Variable Revenues Adjustments	Dedicated Credits		143,800
UGS Variable Revenues Adjustments	Federal Funds		54,300
UGS Variable Revenues Adjustments	Transfers		1,030,400
Water Resources Technical Assistance Programs	Water Resources C and D		100,000
Water Resources Transfers Adjustments	Expendable Receipts		800,000
Water Resources Transfers Adjustments	Transfers		2,000,000
Zion Support Program	Zion National Park Support Programs (GFR)		161,200
Public Education			
Federal Funds Adjustments	Federal Funds		332,073,000

Recommended Adjustments	Funding Source	Ongoing	One-time
Public Safety			
Decrease Federal Funds in DPS Operations	Federal Funds		-1,342,300
Federal Funds Adjustments	Federal Funds		3,418,900
Firefighter Support Restricted Account Closeout	General Fund Restricted		150,000
Honoring Heroes Restricted Account Closeout	General Fund Restricted		150,000
Law Enforcement Memorial Closeout	General Fund Restricted		50,000
Motorcycle Education Program	Motorcycle Education		75,000
Variable Revenue Adjustments	Dedicated Credits		-100,000
Variable Revenue Adjustments	Expendable Receipts		-1,000
Variable Revenue Adjustments	Federal Funds		-3,200
Variable Revenue Adjustments	Other Financing Sources		-18,400
Variable Revenue Adjustments	Transfers		550,000
Public Service Commission			
Utah Universal Service Fund Distributions	Dedicated Credits		10,984,200
School and Inst. Trust Lands Admin.			
Office Staff & Resource Specialist	Land Grant Management Fund		129,500
Two Fleet vehicles	Land Grant Management Fund		20,000
Tax Commission			
Convenience Fee Dedicated Credits Increase	Dedicated Credits		750,000
Customer Experience Enhancement Contract	Dedicated Credits		700
Customer Experience Enhancement Contract	Sales and Use Tax Admin Fees (GFR)		198,700
Donation Check-Off Fees Dedicated Credits Increase	Dedicated Credits		35,000
Electronic Payment Restricted Account Increase	Electronic Payment Fee Restricted Account (GFR)		150,000
HB343 Privacy Officer	Sales and Use Tax Admin Fees (GFR)		5,700
License Plate Restricted Account Increase	License Plate Restricted Account (GFR)		1,000,000
Seized Vehicle Sales Dedicated Credits Increase	Dedicated Credits		200,000
Vehicle Registration Renewal Notification Mailing	Dedicated Credits		45,500
Vehicle Registration Renewal Notification Mailing	Sales and Use Tax Admin Fees (GFR)		23,800
Vehicle Registration Renewal Notification Mailing	Uninsured Motorist I.D.		1,000
Vehicle Registration Renewal Notification Mailing	License Plate Restricted Account (GFR)		3,700
Transfers			
ARPA SLFRF Interest	ARPA Administrative Fund		51,000,000
Transportation			
Additional Legal Services	Transportation Fund		250,000
Human Resources ISF Budget Adjustment	Transportation Fund		39,400
Increase Federal Funds	Federal Funds		33,590,400
Reallocate Transportation Funding	Transportation Fund		-250,000
Restore Litter Pick Up Funding	Transportation Fund		0
Restore Litter Pick Up Funding	Transportation Investment Fund		1,813,400
State Park Access & Trails	Outdoor Adventure Infrastructure Restricted Account (GFR)		15,976,200
Statutorily Required Gas Tax Transfer to TIF	Transportation Fund		-14,290,600
Transportation Funds Balances and Revenue Growth	County of First Class Highway Projects Fund		-1,348,400
Transportation Funds Balances and Revenue Growth	Designated Sales Tax		227,048,000
Transportation Funds Balances and Revenue Growth	Interest Income		40,585,100
Transportation Funds Balances and Revenue Growth	License/Fees		5,244,400
Transportation Funds Balances and Revenue Growth	Other Financing Sources		20,000,000
Transportation Funds Balances and Revenue Growth	Transfers		7,966,700
Transportation Funds Balances and Revenue Growth	Transportation Fund		24,241,400
Transportation Funds Balances and Revenue Growth	Transportation Investment Fund		-42,888,200
Treasurer			
Improved Communication & Outreach for Advocacy Office	Land Trusts Protection and Advocacy Account		165,000
Workforce Services			
Adjust Variable Revenue for Programs	Dedicated Credits		1,734,500
Adjust Variable Revenue for Programs	Expendable Receipts		500,000
Adjust Variable Revenue for Programs	Transfers		627,200
Beginning Balance/Collections Revenue Adjustments	Homeless Account (GFR)		181,300
Beginning Balance/Collections Revenue Adjustments	Homeless Shelter Cities Mitigation Restricted Account (GFR)		3,724,500
Cost Allocation Revenue Adjustments	Enterprise Funds		5,500
Cost Allocation Revenue Adjustments	Homeless Shelter Cities Mitigation Restricted Account (GFR)		31,100
Cost Allocation Revenue Adjustments	Housing Opportunities for Low Income Households		-566,100
Cost Allocation Revenue Adjustments	Navajo Revitalization Fund		-6,700
Cost Allocation Revenue Adjustments	Olene Walker - Fed Home		-566,100
Cost Allocation Revenue Adjustments	Olene Walker - Low Income Housing		98,100
Cost Allocation Revenue Adjustments	Olene Walker Housing		-613,700
Cost Allocation Revenue Adjustments	Qualified Emergency Food Agencies Fund		102,400
Cost Allocation Revenue Adjustments	School Readiness (GFR)		-3,536,000
Cost Allocation Revenue Adjustments	Shared Equity Revolving Loan Fund		64,000
Cost Allocation Revenue Adjustments	Rural Single-Family Home Loan Fund		84,000
Cost Allocation Revenue Adjustments	Economic Revitalization and Investment Fund		500
Deeply Affordable Housing Grants	ARPA Administrative Fund		15,000,000
Food Bank in Washington County	ARPA Administrative Fund		2,000,000
Increase Federal Funds	Federal Funds		45,146,100
Summer Meals for K-12 Students	Federal Funds		26,158,200
Compensation			
P4P Reallocation	Various Sources		16,638,600
Schedule AX Conversion Allocation	Various Sources		988,800
Total FY 2024		\$0	\$1,114,730,100

FY 2025 Adjustments

Recommended Adjustments	Funding Source	Ongoing	One-time
Agriculture and Food			
Conservation Staff Adjustment & Vehicles	Agri Resource Development	325,000	86,000
Federal Funds Adjustments	Federal Funds	715,300	
Grazing Improvement Projects	Rangeland Improvement (GFR)		3,830,600
Medical Cannabis Pharmacy Fees	Dedicated Credits	923,400	
Predator Control Technical Adjustment	Wildlife Damage Prev (GFR)	108,000	
Regulatory Services Technical Adjustment	Pass-through	-900	
Regulatory Services Technical Adjustment	Transfers	-1,300	
Attorney General			
Children's Justice Act Grant	Federal Funds	18,700	
Criminal Background Check Record Improvement	Transfers	250,000	
Expansion of Medicaid Fraud Control Unit	Federal Funds	733,900	
National Children's Alliance Chapter Core Service Grant	Expendable Receipts	75,100	
Utah Prosecution Counsel Conference Fee Adjustments	Dedicated Credits	37,800	
Utah Prosecution Counsel John R. Justice Grant Adjustments	Federal Funds	68,300	
Auditor			
Compensation Adjustments	Dedicated Credits	168,800	
Capital Budget			
DNR - Dutch John Ranger Residence	Boating (GFR)		100,000
DNR - Dutch John Ranger Residence	Off-highway Vehicle (GFR)		800,000
DNR - Outdoor Recreation Maintenance Shop Rebuild	Boating (GFR)		1,000,000
DNR - Outdoor Recreation Maintenance Shop Rebuild	Off-highway Vehicle (GFR)		17,000,000
Snow College Land Bank - Nephi Property	Higher Education Capital Projects Fund		2,000,000
Snow College Social Science Classroom & Lab Building	Higher Education Capital Projects Fund		41,265,000
SUU Land Bank - HWY 56 Phoenix Plaza	Higher Education Capital Projects Fund		4,635,000
Utah State University Human Resources Building	Higher Education Capital Projects Fund		4,987,700
Corrections			
USDA Rural Development Distant Learning Grant	Federal Funds		705,900
Courts			
Increase Court Security Fund	Court Security Account (GFR)	1,809,900	
Increase in XChange Collections	Dedicated Credits	600,000	
Cultural and Community Engagement			
Decrease Admin. IT Dedicated Credit & Federal Funds	Dedicated Credits	-27,000	
Decrease Admin. IT Dedicated Credit & Federal Funds	Federal Funds	-100	
Decrease Admin. MCA Dedicated Credits	Dedicated Credits	-122,400	
Decrease Library Transfer Funds	Transfers	-154,400	
Increase Arts & Museums Federal Funds	Federal Funds	400,000	
Increase Arts & Museums Transfer Funds	Transfers	5,000	
Increase Indian Affairs Dedicated Credits & Transfer Funds	Dedicated Credits	13,200	
Increase Indian Affairs Dedicated Credits & Transfer Funds	Transfers	10,000	
Increase Library Federal Funds	Federal Funds	1,000,000	
Increase One Percent for Arts Transfer Funds	Transfers	400,000	
Increase Pete Suazo Dedicated Credits	Dedicated Credits	75,000	
Increase UHS Dedicated Credits & Transfer Fund	Dedicated Credits	100,000	
Increase UHS Dedicated Credits & Transfer Fund	Transfers	30,000	
Increase UServe Dedicated Credit, Federal Fund, & Transfer	Dedicated Credits	400,000	
Increase UServe Dedicated Credit, Federal Fund, & Transfer	Federal Funds	3,000,000	
Increase UServe Dedicated Credit, Federal Fund, & Transfer	Transfers	50,000	
SHPO Dedicated Credit, Federal Fund, & Transfer Adjustments	Dedicated Credits	-430,000	
SHPO Dedicated Credit, Federal Fund, & Transfer Adjustments	Federal Funds	1,200,000	
SHPO Dedicated Credit, Federal Fund, & Transfer Adjustments	Transfers	30,000	
STEM AC Dedicated Credits & Federal Funds Adjustments	Dedicated Credits	-200,000	
STEM AC Dedicated Credits & Federal Funds Adjustments	Federal Funds	200,000	
UServe High School Service Hours	Public Education Economic Stabilization Restricted Account		3,000,000
Debt Service			
General Obligation Bond Debt Service Adjustments	County of First Class Highway Projects Fund	-301,300	
General Obligation Bond Debt Service Adjustments	Federal Funds		892,600
General Obligation Bond Debt Service Adjustments	Transfers		-892,600
General Obligation Bond Debt Service Adjustments	Transportation Investment Fund	-21,202,400	
Economic Opportunity			
Housing & Transit Reinvestment Zone	Dedicated Credits	50,000	
Environmental Quality			
Air Quality Dedicated Credits Increase	Dedicated Credits	702,300	
Drinking Water Emerging Contaminants Small Grant	Federal Funds		5,000,000
Drinking Water IJA Grants	Federal Funds		3,090,900
Environmental Emergency Response & Cleanup Transfer	Petroleum Storage Tank Trust		4,000,000
EPA Coal Combustion Residuals Grant	Federal Funds		109,300
EPA Solid Waste Infrastructure for Recycling Grant	Federal Funds	250,000	
Federal Loan Adjustment	Federal Funds		64,281,600
Increase Air Quality Federal Funds	Federal Funds		20,254,900
Indirect Cost Adjustment	Transfers	59,100	
Low-Level Radioactive Waste Program	Environmental Quality (GFR)	303,400	
Water Quality - Federal and Dedicated Credit Increase	Federal Funds		1,922,900
Financial Institutions			
Examiner Positions	Financial Institutions (GFR)	657,700	14,200
Office Lease Increases	Financial Institutions (GFR)		25,000

Recommended Adjustments	Funding Source	Ongoing	One-time
Government Operations			
Additional Auto Premium Collections	Premiums	1,985,400	
Additional Liability Premium Collections	Premiums	6,241,000	
Additional Premiums Supporting Risk Management Admin.	Premiums	1,026,800	
Additional Workers Comp Premium Collections	Premiums	1,667,600	
Executive Director Dedicated Credit & Transfer Revenue	Dedicated Credits		-268,700
Executive Director Dedicated Credit & Transfer Revenue	Transfers		1,396,900
Human Resource Admin. Clearing Account Adjustment	Dedicated Credits		-1,636,500
Human Resource Policy Account Closeout	Dedicated Credits		-2,044,600
Human Resources Core Services Account	Dedicated Credits		1,804,600
Human Resources Field Services Account	Dedicated Credits		6,508,200
Human Resources Payroll Services Account	Dedicated Credits		103,000
Increase Dedicated Credits for Admin. Fees	Dedicated Credits	1,309,100	
Increase ISF Collections	Dedicated Credits	957,900	
Information Technology Clearing Account	Dedicated Credits		-800,900
ISF Rate Allocation for DGO & DTS Executive Staff	Dedicated Credits	950,000	
K-12 School Property Insurance	Public Education Economic Stabilization Restricted Account		101,160,600
Risk: Property Fund	Interest Income	600,000	
Risk: Property Fund	Premiums	45,455,200	
Governor and Lieutenant Governor			
CCJJ Federal Funds Adjustment	Federal Funds	2,271,900	
Indigent Appellate Defense Division Attorney	Indigent Defense Resources (GFR)	150,000	
Indigent Defense Commission Grants & Compensation Pilot	Indigent Defense Resources (GFR)	700,000	500,000
Health and Human Services			
Aging & Adult Services Revenue Adjustments	Federal Funds	-2,999,100	
Aging & Adult Services Revenue Adjustments	Transfers	-376,700	
Attorney General ISF - 4th District Workload	Federal Funds	47,200	
Child & Family Services Revenue Adjustments	Dedicated Credits	-382,500	
Child & Family Services Revenue Adjustments	Expendable Receipts	-278,400	
Child & Family Services Revenue Adjustments	Federal Funds	-8,782,400	
Child & Family Services Revenue Adjustments	Transfers	1,373,000	
Clinical Services Revenue Adjustment	Dedicated Credits		-2,334,100
Clinical Services Revenue Adjustment	Expendable Receipts		-62,100
Clinical Services Revenue Adjustment	Federal Funds		-16,377,700
Clinical Services Revenue Adjustment	Transfers		1,086,700
Correctional Health Services Revenue Adjustments	Dedicated Credits	629,800	
Department Oversight Revenue Adjustments	Dedicated Credits	-59,100	
Department Oversight Revenue Adjustments	Federal Funds	-308,600	
Department Oversight Revenue Adjustments	Transfers	796,900	
Enhance Shelter Quality for DCFS Clients	Federal Funds	45,800	
Expanded Medicaid Coverage for the Justice Involved	Federal Funds	9,427,900	
Expanded Medicaid Coverage for the Justice Involved	Medicaid Expansion Fund	1,056,900	
Family Health Revenue Adjustments	Dedicated Credits	-57,100	
Family Health Revenue Adjustments	Expendable Receipts	37,300	
Family Health Revenue Adjustments	Expendable Receipts - Rebates	-914,700	
Family Health Revenue Adjustments	Federal Funds	-2,366,100	
Family Health Revenue Adjustments	Transfers	-499,500	
HCBS Waiver Rate Increase	Federal Funds	4,400,000	
HCBS Waiver Rate Increase	Federal Funds - Enhanced FMAP		2,171,600
Health Clinics Closeout	Dedicated Credits	-812,600	
Health Clinics Closeout	Federal Funds	-200,000	
Health Clinics Closeout	Transfers	-200,000	
Healthcare Administration Revenue Adjustments	Federal Funds	19,384,500	
Healthcare Administration Revenue Adjustments	Transfers	356,600	
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	Transfers	20,166,500	
Medicaid Consensus	Federal Funds	-79,166,500	
Medicaid Consensus	Transfers	-7,877,900	
Medicaid Coverage of Homeless Support Services	Federal Funds	110,933,500	
Medicaid Coverage of Homeless Support Services	Medicaid Expansion Fund	12,581,400	
Medicaid Rate Parity for DCFS & JJYS Rates	Federal Funds	2,113,700	
Operations Revenue Adjustments	Dedicated Credits	-26,200	
Operations Revenue Adjustments	Federal Funds	322,300	
Operations Revenue Adjustments	Transfers	-4,431,500	
Placement & Services for DCFS & JJYS High Acuity Clients	Federal Funds	199,800	
Population Health Revenue Adjustments	Dedicated Credits	-45,200	
Population Health Revenue Adjustments	Expendable Receipts	150,000	
Psychotropic Oversight Foster Medicaid Parity	Federal Funds	2,547,000	
Qualified Patient Enterprise Fund Revenue Adjustments	Beginning Nonlapsing Balance		-3,696,200
Qualified Patient Enterprise Fund Revenue Adjustments	Closing Nonlapsing Balance		2,275,200
Qualified Patient Enterprise Fund Revenue Adjustments	Dedicated Credits	3,812,300	
Qualified Patient Enterprise Fund Revenue Adjustments	Transfers	1,422,600	
Reallocate Crisis Funds from Crisis Restricted Account	Statewide Behavioral Health Crisis Response Account (GFR)	22,186,800	
Recovery Services Revenue Adjustment	Dedicated Credits	-1,359,100	
Recovery Services Revenue Adjustment	Expendable Receipts	-2,858,800	
Recovery Services Revenue Adjustment	Federal Funds	-932,500	
Recovery Services Revenue Adjustment	Transfers	-174,200	
Rural Receiving Center & MCOTs	Statewide Behavioral Health Crisis Response Account (GFR)	2,856,600	4,131,200
Services for People with Disabilities Revenue Adjustments	Federal Funds	-2,340,700	
Services for People with Disabilities Revenue Adjustments	Transfers	7,091,800	5,900,000

Recommended Adjustments	Funding Source	Ongoing	One-time
Services for People with Disabilities Waiting List	Transfers	9,371,000	
Services for People with Disabilities Waiting List	Federal Funds - Enhanced FMAP		1,684,000
State Development Center Revenue & Expenditure Adjustments	Dedicated Credits	-521,000	
State Development Center Revenue & Expenditure Adjustments	Federal Funds	-83,000	
State Development Center Revenue & Expenditure Adjustments	Transfers	3,098,000	
State Hospital Revenue Adjustments	Dedicated Credits	120,000	
State Hospital Revenue Adjustments	Transfers	907,800	
Substance Use & Mental Health Revenue Adjustments	Federal Funds	-12,530,100	
Substance Use & Mental Health Revenue Adjustments	Transfers	2,255,800	
Targeted Medicaid Provider Rate Increases	Federal Funds	2,443,500	
Higher Education			
Higher Ed COLA (2.3%)	Dedicated Credits	9,511,300	
Higher Ed Dental Insurance Increase (0.9%)	Dedicated Credits	16,900	
Higher Ed Health Insurance Increase (7.2%)	Dedicated Credits	3,885,700	
Higher Ed Targeted Compensation	Dedicated Credits	2,481,100	
Performance Funding	Performance Funding Restricted Account (EFR)	30,000,000	
Tuition Revenue Adjustments	Dedicated Credits	35,429,700	
Tuition Revenue Adjustments	Federal Funds		-6,700
Insurance			
Attorney General ISF for Fraud	Insurance Fraud Investigation (GFR)	300,000	
Fraud Investigator Salary Increase	Insurance Fraud Investigation (GFR)	210,000	
Juvenile Justice Services			
JJYS Revenue Adjustments	Dedicated Credits	7,300	
JJYS Revenue Adjustments	Expendable Receipts	-19,000	
JJYS Revenue Adjustments	Federal Funds	-990,400	
JJYS Revenue Adjustments	Transfers	76,200	
Medicaid Consensus	Federal Funds	-10,200	
Medicaid Consensus	Transfers	-55,100	
Placement & Services for DCFS & JJYS High Acuity Clients	Federal Funds	9,500	
To Community Programs from Reinvestment Account	Juvenile Justice Reinvestment Account (GFR)	221,100	
Labor Commission			
Elevator Safety Vehicle	Workplace Safety (GFR)	3,600	27,000
Occupational Safety & Health Vehicle	Workplace Safety (GFR)	3,600	27,000
Natural Resources			
Energy Development Increase Variable Revenues	Expendable Receipts	60,000	
Energy Development Increase Variable Revenues	Federal Funds		28,285,500
Energy Development Increase Variable Revenues	Transfers	75,000	
FFSL Increase Dedicated Credits	Dedicated Credits	1,000,000	
Oil & Gas Database Upgrade	GFR - Division of Oil, Gas, and Mining (GFR)		723,000
Oil & Gas Inspector & Auditor	GFR - Division of Oil, Gas, and Mining (GFR)	200,000	
Outdoor Recreation Increase Dedicated Credits	Dedicated Credits	200,000	
PLPCO Increase Dedicated Credits	Dedicated Credits	5,000	
Seasonal Employee Housing	State Park Fees (GFR)		500,000
Sovereign Lands Management	Sovereign Lands Mgt (GFR)	720,000	2,150,000
State Park Visitor Lodging	State Park Fees (GFR)		500,000
State Parks Comp Increases & Construction Personnel	State Park Fees (GFR)	1,500,000	
State Parks Operations Cost Increase	State Park Fees (GFR)	700,000	
State Parks Road Repair & Maintenance	State Park Fees (GFR)	1,000,000	1,500,000
UGS Variable Revenues Adjustments	Dedicated Credits	143,800	
UGS Variable Revenues Adjustments	Transfers	1,030,400	
Wasatch Mountain State Park Campground	State Park Fees (GFR)		5,000,000
Water Resources Technical Assistance Programs	Water Resources C and D		1,650,000
Water Resources Transfers Adjustments	Expendable Receipts		800,000
Water Savings Program Seed Money for Great Salt Lake	Federal Funds		50,000,000
Water Savings Program Seed Money for Great Salt Lake	Great Salt Lake Account (GFR)		5,000,000
Wildlife Resources Administrative Cost Increase	Wildlife Resources (GFR)	1,700,000	
Public Education			
Charter School Funding Base Program	Public Education Economic Stabilization Restricted Account		1,772,300
Federal Funds Adjustments	Federal Funds	49,962,800	81,009,600
Grow Your Own Teacher & Student Counselor Pipeline Program	Public Education Economic Stabilization Restricted Account		7,159,800
Innovation Grant Fund	Public Education Economic Stabilization Restricted Account		200,000,000
K-12 Computer Science Initiative	Public Education Economic Stabilization Restricted Account		5,000,000
Paid Professional Hours for Educators	Public Education Economic Stabilization Restricted Account		90,000,000
Public Education Vision Setting	Public Education Economic Stabilization Restricted Account		250,000
Reallocate to Voted Guarantee from Board Guarantee	Local Levy Growth Account	29,183,500	
School LAND Trust Distribution	Trust Distribution Account	4,418,600	
Small School Critical Capital Needs	Public Education Economic Stabilization Restricted Account		55,000,000
Statewide Online Education Program Small Schools Subsidy	Public Education Economic Stabilization Restricted Account		3,165,200
Statutory Enrollment Growth	Charter School Levy Account (EFR)	4,341,900	
Statutory Enrollment Growth	Local Education Revenue	14,121,200	
Statutory Increase in Local Levy Guarantee	Local Levy Growth Account	21,080,500	
Student Teacher Stipends	Public Education Economic Stabilization Restricted Account		12,000,000
Teacher & Student Success Program	Local Education Revenue	29,240,600	
Teacher & Student Success Program	Teacher and Student Success Account	29,240,600	
The Safe Child Project	Public Education Economic Stabilization Restricted Account		3,000,000
Public Safety			
Decrease Federal Funds in DPS Operations	Federal Funds	-1,342,300	
Federal Funds Adjustments	Federal Funds	-647,200	26,587,800
Motorcycle Education Program	Motorcycle Education	150,000	

Recommended Adjustments	Funding Source	Ongoing	One-time
Variable Revenue Adjustments	Dedicated Credits	-200,000	
Variable Revenue Adjustments	Expendable Receipts	-1,000	
Variable Revenue Adjustments	Federal Funds	-3,200	
Variable Revenue Adjustments	Other Financing Sources	-1,600	
Variable Revenue Adjustments	Transfers	550,000	
Public Service Commission			
Utah Universal Service Fund Distributions	Dedicated Credits		21,284,900
School and Inst. Trust Fund Office			
SITFO Market Adjustments	School and Inst Trust Fund Mgt Acct	660,900	
School and Inst. Trust Lands Admin.			
Land Management Business System Re-write/Upgrade	Land Grant Management Fund		1,000,000
Office Staff & Resource Specialist	Land Grant Management Fund	260,000	
Pay-for-Performance	Land Grant Management Fund	200,000	
Rent Increases	Land Grant Management Fund	250,000	
Two Fleet vehicles	Land Grant Management Fund	12,000	
Tax Commission			
Convenience Fee Dedicated Credits Increase	Dedicated Credits	750,000	
Customer Experience Enhancement Contract	Dedicated Credits		700
Customer Experience Enhancement Contract	Sales and Use Tax Admin Fees (GFR)		98,700
Donation Check-Off Fees Dedicated Credits Increase	Dedicated Credits	35,000	
Electronic Payment Restricted Account Increase	Electronic Payment Fee Restricted Account (GFR)	150,000	
HB343 Privacy Officer	Dedicated Credits	100	
HB343 Privacy Officer	Sales and Use Tax Admin Fees (GFR)	22,700	
License Plate Restricted Account Increase	License Plate Restricted Account (GFR)	1,000,000	
Liquor Profit Distribution	Alc Bev Enf and Treatment (GFR)	1,920,000	
Seized Vehicle Sales Dedicated Credits Increase	Dedicated Credits	200,000	
Vehicle Registration Renewal Notification Mailing	Dedicated Credits	45,500	
Vehicle Registration Renewal Notification Mailing	Sales and Use Tax Admin Fees (GFR)	23,800	
Vehicle Registration Renewal Notification Mailing	Uninsured Motorist I.D.	1,000	
Vehicle Registration Renewal Notification Mailing	License Plate Restricted Account (GFR)	3,700	
Transfers			
General Obligation Bond Debt Service Adjustments	Beginning Nonlapsing Balance		892,600
Transportation			
1% Sales Tax Reallocation from TIF to TTIF	Transportation Investment Fund	45,000,000	
511 Integrated Customer Information Services	Transportation Fund	530,000	775,000
Additional Legal Services	Transportation Fund	250,000	
Additional Non-TIF Lane Miles Maintenance	Transportation Fund	87,000	
Additional TIF Lane Miles Maintenance	Transportation Investment Fund	56,000	300,000
Adjust Dedicated Credits	Dedicated Credits	-3,249,700	
Community Outreach & Communications	Transportation Fund	1,500,000	
Highways in the Sky	Aeronautics Restricted Account	400,000	1,500,000
Human Resources ISF Budget Adjustment	Transportation Fund	39,400	
Increase Federal Funds	Federal Funds	35,447,400	197,400
Inflation for Materials, Contracts, & Facilities	Transportation Fund	3,774,400	
Reallocate Transportation Funding	Transportation Fund	-8,563,000	-1,685,000
Reallocate Transportation Funding	Transportation Investment Fund	-45,056,000	-300,000
Recreational Hotspot Outreach	Transportation Fund	1,000,000	
Restore Litter Pick Up Funding	Transportation Fund	0	
Restore Litter Pick Up Funding	Transportation Investment Fund	1,813,400	
Signal Technicians	Transportation Fund	634,000	910,000
Statutorily Required Gas Tax Transfer to TIF	Transportation Fund		84,692,700
Stormwater Coordinators	Transportation Fund	586,800	
Technology Software & Hardware	Transportation Fund	200,800	
Transportation Funds Balances and Revenue Growth	County of First Class Highway Projects Fund	-1,348,400	
Transportation Funds Balances and Revenue Growth	Designated Sales Tax	243,117,800	
Transportation Funds Balances and Revenue Growth	Interest Income	18,900,000	
Transportation Funds Balances and Revenue Growth	License/Fees	6,323,800	
Transportation Funds Balances and Revenue Growth	Other Financing Sources		20,000,000
Transportation Funds Balances and Revenue Growth	Transfers	7,966,700	
Transportation Funds Balances and Revenue Growth	Transportation Fund	36,998,300	
Treasurer			
Improved Communication & Outreach for Advocacy Office	Land Trusts Protection and Advocacy Account	120,000	20,000
Utah Education and Telehealth Network			
Higher Ed COLA (2.3%)	Dedicated Credits	1,600	
Higher Ed COLA (2.3%)	Federal Funds	73,400	
Higher Ed Dental Insurance Increase (0.9%)	Federal Funds	100	
Higher Ed Health Insurance Increase (7.2%)	Dedicated Credits	700	
Higher Ed Health Insurance Increase (7.2%)	Federal Funds	30,700	
Higher Ed Targeted Compensation	Dedicated Credits	400	
Higher Ed Targeted Compensation	Federal Funds	19,200	
Workforce Services			
Adjust Variable Revenue for Programs	Dedicated Credits	-657,000	2,597,400
Adjust Variable Revenue for Programs	Transfers	-70,500	
Beginning Balance/Collections Revenue Adjustments	Homeless Housing Reform Restricted Account (GFR)		15,812,500
Beginning Balance/Collections Revenue Adjustments	Homeless Shelter Cities Mitigation Restricted Account (GFR)	2,927,700	
Cost Allocation Revenue Adjustments	Homeless Shelter Cities Mitigation Restricted Account (GFR)	31,100	
Cost Allocation Revenue Adjustments	Housing Opportunities for Low Income Households	-564,400	
Cost Allocation Revenue Adjustments	Navajo Revitalization Fund	-6,700	
Cost Allocation Revenue Adjustments	Olene Walker - Fed Home	-564,400	

Recommended Adjustments	Funding Source	Ongoing	One-time
Cost Allocation Revenue Adjustments	Olene Walker - Low Income Housing	100,000	
Cost Allocation Revenue Adjustments	Olene Walker Housing	-491,800	
Cost Allocation Revenue Adjustments	Qualified Emergency Food Agencies Fund	40,400	62,000
Cost Allocation Revenue Adjustments	School Readiness (GFR)	-3,514,800	
Cost Allocation Revenue Adjustments	Shared Equity Revolving Loan Fund	64,000	
Cost Allocation Revenue Adjustments	Rural Single-Family Home Loan Fund	84,000	
Cost Allocation Revenue Adjustments	Olene Walker - Multi-Family Hous Preserv Revolv Loan	5,500	
Cost Allocation Revenue Adjustments	Economic Revitalization and Investment Fund	500	
Increase Federal Funds	Federal Funds	72,118,000	101,824,000
Special Administrative Expense Account	Special Administrative Expense (GFR)		3,725,000
Summer Meals for K-12 Students	Federal Funds	25,792,900	
Unemployment Insurance System Modernization	Unemployment Compensation Fund		3,200,000
Compensation			
COLA (2.3%)	Various Sources	24,718,800	
Dental Insurance Increase (0.9%)	Various Sources	61,600	
Employee 401(k) Match Increase	Various Sources		5,435,900
Health Insurance Increase (7.2%)	Various Sources	12,572,400	
P4P Reallocation	Various Sources	16,638,600	
Pay-for-Performance	Various Sources	19,497,300	
Retirement Rate Changes	Various Sources	-3,840,400	
Schedule AX Conversion Allocation	Various Sources	988,800	
Targeted Compensation	Various Sources	6,296,100	
Term Pool Rate Changes	Various Sources	7,777,200	
Tier-II Retirement Employee Contribution & Equity	Various Sources	3,767,400	
Workers Compensation Rate Change	Various Sources	466,000	
Internal Service Fund (ISF) Rate Impact	Various Sources		
Attorney General ISF Rate Impact	Various Sources	599,800	
Government Operations ISF Rate Impact	Various Sources	6,984,400	
Property Insurance ISF Rate Impact	Various Sources	4,920,900	
Total FY 2025		\$985,640,600	\$1,123,054,500

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

TABLE 13: ENTERPRISE AND LOAN FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 24-25
	Actual	Auth.	Adj.	Total	Base	Adj.	Total	% Change
General Fund	2,250	2,250	-	2,250	2,250	-	2,250	0%
General Fund, One-time	82,909	316,533	750	317,283	-	100,000	100,000	-68%
General Fund Restricted	-	45,000	-	45,000	50,000	-	50,000	11%
Federal Funds	-22,693	84,561	-	84,561	19,350	64,282	83,632	-1%
Dedicated Credits	85,131	91,550	16,175	107,724	82,979	15,486	98,465	-9%
Private Purpose Trust Funds	-	-	-	-	-	4,000	4,000	-
Other Trust and Agency Funds	343,758	205,579	-	205,579	205,579	-	205,579	0%
Enterprise Funds	4,269	4,280	6	4,286	4,279	26	4,305	0%
Transfers	51,110	2,499	1,423	3,921	2,499	1,423	3,921	0%
Other Financing Sources	17,238	67,175	-	67,175	7,175	-	7,175	-89%
Pass-through	9,698	3,198	-	3,198	-	-	-	-100%
Beginning Balance	1,129,721	1,333,320	-	1,333,320	1,359,946	-3,696	1,356,249	2%
Closing Balance	-1,333,320	-1,359,946	3,696	-1,356,249	-1,260,950	2,275	-1,258,675	7%
Lapsing Balance	-167	-66	-	-66	-65	-	-65	2%
Total	\$369,906	\$795,934	\$22,049	\$817,983	\$473,042	\$183,795	\$656,837	-20%

Programs	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 24-25
	Actual	Auth.	Adj.	Total	Base	Adj.	Total	% Change
5000 Enterprise Funds	-	-	750	750	-	-	-	-100%
5270 WRE Revolving Construction Fund	3,800	28,800	-	28,800	3,800	5,000	8,800	-69%
5275 Water Resources Conservation & Development Fund	-	45,000	-	45,000	50,000	-	50,000	11%
5451 Economic Revitalization & Investment Fund	-	1	-	1	1	-	1	0%
5460 Agriculture Resource Development Fund	-	25,000	-	25,000	-	-	-	-100%
5482 State Store Land Acquisition & Construction Fund	-	75,000	-	75,000	70,000	-	70,000	-7%
5500 Transportation Infrastructure Loan Fund	10,186	5,002	12,750	17,752	2,002	84,950	86,952	390%
5510 Point of the Mountain Infrastructure Fund	-	108,000	-	108,000	-	-	-	-100%
5515 Local Government Emergency Response Loan Fund	-	-	-	-	-	-	-	-
5700 State Small Business Credit Initiative Program	-	124	-	124	124	-	124	0%
5810 Qualified Production Enterprise Fund	2,602	4,883	930	5,813	3,677	1,067	4,744	-18%
5820 Qualified Patient Enterprise Fund	3,346	136	7,424	7,560	125	3,902	4,027	-47%
5900 Rural Opportunity Fund	14,550	2,250	-	2,250	2,250	20,000	22,250	889%
7221 Petroleum Storage Tank Cleanup	-	-	-	-	-	4,000	4,000	-
9210 Inland Port Authority Fund	21,923	77,589	-	77,589	-	-	-	-100%
Agricultural Loan Program	302	414	6	419	414	26	440	5%
Correctional Industries	14,155	19,815	189	20,004	20,091	568	20,660	3%
DEQ Drinking Water Loan Funds	40,417	93,153	-	93,153	28,518	46,354	74,871	-20%
DEQ Water Quality Loan Funds	43,010	57,080	-	57,080	37,973	17,928	55,901	-2%
Unemployment Compensation Trust	215,615	253,688	-	253,688	254,069	-	254,069	0%
Total	\$369,906	\$795,934	\$22,049	\$817,983	\$473,042	\$183,795	\$656,837	-20%

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

TABLE 14: FIDUCIARY FUNDS

(in thousands of dollars, all sources of finance)

Governor's Recommendation

Sources	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
General Fund	12,000	12,000	—	12,000	12,000	—	12,000	0%
Education Special Revenue	—	160,955	—	160,955	—	—	—	-100%
Dedicated Credits	10,449	26,909	—	26,909	26,909	17	26,927	0%
Other Trust and Agency Funds	214,637	230,753	—	230,753	230,753	57	230,810	0%
Transfers	12,303	—	—	—	—	—	—	—
Pass-through	-133	—	—	—	—	—	—	—
Beginning Balance	128,819	133,239	—	133,239	133,902	—	133,902	0%
Closing Balance	-47,661	-136,182	—	-136,182	-136,841	—	-136,841	0%
Total	\$330,414	\$427,674	\$0	\$427,674	\$266,724	\$74	\$266,798	-38%

Programs	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
7208 Navajo Trust Fund	96,158	2,454	—	2,454	2,454	57	2,511	2%
7240 Employers Reinsurance Fund	1,115	21,766	—	21,766	21,766	—	21,766	0%
7241 Uninsured Employers Fund	6,141	6,590	—	6,590	6,590	17	6,608	0%
7260 IDC - Indigent Inmate Trust Fund	—	88	—	88	88	—	88	0%
7290 Human Services Client Trust Fund	4,532	4,917	—	4,917	4,917	—	4,917	0%
7300 M N Warshaw Trust Fund	—	—	—	—	—	—	—	—
7305 Utah State Development Center Patient Account	1,889	2,004	—	2,004	2,004	—	2,004	0%
7310 State Hospital Patient Trust Fund	1,394	1,731	—	1,731	1,731	—	1,731	0%
7355 PED Individuals with Visual Impairment Vendor Fund	137	161	—	161	164	—	164	2%
8060 AG Financial Crimes Trust Fund	52	1,225	—	1,225	1,225	—	1,225	0%
8090 DHS ORS Support Collections	195,911	212,842	—	212,842	212,842	—	212,842	0%
8185 LBR Wage Claim Agency Fund	245	940	—	940	940	—	940	0%
8205 RET Firefighter's Retirement Trust & Agency Fund	22,839	12,000	—	12,000	12,000	—	12,000	0%
8226 Education Tax Check-off Lease Refunding	2	1	—	1	2	—	2	144%
3555 Permanent State School Fund	—	160,955	—	160,955	—	—	—	-100%
Total	\$330,414	\$427,674	\$0	\$427,674	\$266,724	\$74	\$266,798	-38%

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 (\$1,377,866,888 Available)		
Agriculture and Food	Agriculture Water Optimization	100,000,000
State Board of Education	Teacher Bonuses for Extra Assignments	5,725,437
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	5,000,000
Economic Opportunity	Impacted Small Business Catalyst Grant	15,000,000
Economic Opportunity	InUtah Pandemic Outreach	2,000,000
Economic Opportunity	Learn and Work	20,000,000
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	3,764,738
Economic Opportunity	COVID-19 Local Assistance Matching Grant Program	25,735,262
Environmental Quality	School and Childcare Drinking Water	3,500,000
Environmental Quality	Rural Drinking Water Projects	46,500,000
Environmental Quality	Southern Utah - Recycle/Reuse	15,000,000
Environmental Quality	Utah Lake Preservation	30,000,000
Environmental Quality	West Weber Site Sewer Infrastructure	5,000,000
Government Operations	Emergency Disease Response	3,995,100
Government Operations	Data Center and Network Enhancements	35,000,000
Governor's Office of Planning and Budget	COVID-19 Local Assistance Matching Grant Program	50,000,000
Governor's Office of Planning and Budget	Small Business Economic Recovery	1,500,000
Governor's Office of Planning and Budget	SLFRF Administrative Costs	1,500,000
Health and Human Services	Pandemic Public Health Mitigation	18,500,000
Health and Human Services	Information Systems Enhancements	57,376,600
Health and Human Services	Pandemic-Related Mental Health Services	9,000,000
Health and Human Services	Family and Victim Stabilization	665,000
Higher Education	Educational Re-engagement and High Demand Scholarships	25,000,000
Higher Education	Workforce Development Transition into Tech Careers	300,000
Higher Education	Mental Health Support for Students	3,000,000
Natural Resources	Water Conservation Modification-Turf Replacement	5,150,000
Natural Resources	Secondary Water Meter Grant Program	265,000,000
Natural Resources	Great Salt Lake Preservation and Restoration	5,000,000
Workforce Services	Food Bank Warehouse	7,000,000
Workforce Services	San Juan County Food Bank	10,000,000
Workforce Services	Food Bank in Washington County	2,000,000
Workforce Services	Deeply Affordable Housing	85,000,000
Workforce Services	Temporary Utah County Refugee Housing	300,000
Workforce Services	Homeless Shelter Cities Mitigation	1,000,000
Workforce Services	Family Shelter Overflow	1,294,200
Workforce Services	Emergency Food Assistance	610,700
Workforce Services	Replenish the Unemployment Compensation Fund	-
Utah Communications Authority	Emergency Communications Equipment	21,427,340
Various Agencies	Deposit into the General Fund for Government Services	332,773,900
Capital Budget	Utah State University - Monument Valley Building	5,000,000
Capital Budget	Utah Mental Health Translational Research Building	90,000,000
Workforce Services	Cache Valley Food Pantry Expansion and Remodel	1,000,000
Higher Education	University of Utah COVID Long Haulers Clinic	4,000,000
Subtotal		\$1,373,607,377

TABLE 15: AMERICAN RESCUE PLAN ACT (CONTINUED)

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	46,600,035
Health and Human Services	Box Elder Crisis Shelter and Transitional Housing	7,000,000
Facilities Management	Wasatch Canyons Behavioral Health Hospital*	25,000,000
Capital Budget	University of Utah Project*	25,000,000
Subtotal		137,895,435
Total		\$1,511,502,812

Lead Agency	Programs	Recommended Reallocation
Governor's Office of Planning and Budget	Unallocated SLFRF	-4,259,500
Governor's Office of Planning and Budget	COVID-19 Local Assistance Matching Grant Program	-632,700
Government Operations	Emergency Disease Response	-2,928,600
Health and Human Services	Pandemic Public Health Mitigation	-8,577,600
Health and Human Services	No Climb Security Fencing	1,398,400
Workforce Services	Deeply Affordable Housing	15,000,000
Net Recommended Reallocations		\$0

**Projects pending Capital Projects Fund approval from U.S. Treasury*

TABLE 16: RECOMMENDATIONS FOR EDUCATION

Public Education	Ongoing	One-time	Total
A. Income Tax Fund and General Fund			
WPU Value Increase - Inflationary Adjustment (3.8%)	161,256,600	–	161,256,600
WPU Value Increase - Discretionary Adjustment (1.2%)	50,487,200	–	50,487,200
Public Education Economic Stabilization Account*	40,867,500	–	40,867,500
Statutory Enrollment Growth	24,794,900	9,122,900	33,917,800
Rural Student WPU Add-On	32,702,900	1,200,000	33,902,900
Statutory Increase in Local Levy Guarantee	21,080,500	–	21,080,500
WPU Set-Aside for Earmark Amendment	3,978,600	–	3,978,600
State Employee Compensation & Benefits	1,757,200	345,200	2,102,400
USDB Teacher Steps & Lanes	1,539,000	–	1,539,000
USBE Market Adjustments & Targeted Compensation	1,216,700	–	1,216,700
The Safe Child Project	1,000,000	–	1,000,000
Regional Education Service Agencies Enhancements	400,600	–	400,600
Utah State Board of Education Fiscal Monitor & Other Staff	365,000	–	365,000
School Safety Support Staff	250,000	–	250,000
Internal Service Fund Adjustments	101,300	–	101,300
Section A Subtotal	\$341,798,000	\$10,668,100	\$352,466,100
B. Property Tax Revenue from Statewide Levies			
Teacher & Student Success Program	29,240,600	–	29,240,600
Basic Levy (Statutory Enrollment Growth)	23,454,600	–	23,454,600
Charter School Levy (Statutory Enrollment Growth)	4,341,900	–	4,341,900
Section B Subtotal	\$57,037,100	\$0	\$57,037,100
C. Funding from Other State-Directed Sources			
School LAND Trust Distribution	4,418,600	–	4,418,600
Section C Subtotal	\$4,418,600	\$0	\$4,418,600
D. Public Education Economic Stabilization Account Appropriations			
Innovation Grant Fund	–	200,000,000	200,000,000
K-12 Property Insurance	–	101,160,600	101,160,600
Paid Professional Hours for Educators	–	90,000,000	90,000,000
Small School Critical Capital Needs	–	55,000,000	55,000,000
Student Teacher Stipends	–	12,000,000	12,000,000
Grow Your Own Teacher & Student Counselor Program	–	7,159,800	7,159,800
K-12 Computer Science Initiative	–	5,000,000	5,000,000
Statewide Online Education Program Small Schools Subsidy	–	3,165,200	3,165,200
The Safe Child Project	–	3,000,000	3,000,000
UServe High School Service Hours	–	3,000,000	3,000,000
Charter School Funding Base Program	–	1,772,300	1,772,300
Public Education Vision Setting	–	250,000	250,000
Section D Subtotal	\$0	\$481,507,900	\$481,507,900
Public Education Total*	\$403,253,700	\$492,176,000	\$895,429,700

*\$40,867,500 new ongoing ITF is appropriated into the Public Education Economic Stabilization Account (per Utah Code 53F-9-204) and is used to fund one-time recommendations from this account, which results in it being double counted in the total. The governor's recommendation for public education is \$854.6 million.

TABLE 16: RECOMMENDATIONS FOR EDUCATION (CONTINUED)

Higher Education	Ongoing	One-time	Total
E. Income Tax Fund and General Fund			
COLA (2.3%)	35,205,600	–	35,205,600
Health Insurance Increase (7.2%)	14,697,300	–	14,697,300
Dental Insurance Increase (0.9%)	66,700	–	66,700
Targeted Compensation	9,184,300	–	9,184,300
Performance Funding	23,676,000	–	23,676,000
Snow College Social Science Classroom & Lab Building	–	19,473,800	19,473,800
Internal Service Fund Adjustments	9,260,600	–	9,260,600
Life Sciences Workforce Initiative	7,000,000	–	7,000,000
Technical Colleges Growth	6,657,000	–	6,657,000
Education Software	–	4,000,000	4,000,000
Behavioral Health Workforce Initiative	2,850,000	–	2,850,000
Talent Ready Connections	2,000,000	–	2,000,000
Snow College Land Bank - Nephi Property	–	2,000,000	2,000,000
Northstar Enterprise System	–	1,500,000	1,500,000
Internships for Policy Institutes	–	1,500,000	1,500,000
Technical Colleges Attorney General	255,600	–	255,600
SUU Land Bank - HWY 56 Phoenix Plaza O&M	162,600	–	162,600
Snow College Social Science Classroom & Lab Building O&M	450,100	-450,100	–
One-Time O&M Adjustments	–	-8,759,100	-8,759,100
Section E Subtotal	\$111,465,800	\$19,264,600	\$130,730,400
F. Funding from Other State-Directed Sources			
Snow College Social Science Classroom & Lab Building*	–	21,791,200	21,791,200
Performance Funding**	6,324,000	–	6,324,000
Utah State University Human Resources Building*	–	4,987,700	4,987,700
SUU Land Bank - HWY 56 Phoenix Plaza*	–	4,635,000	4,635,000
Section F Subtotal	\$6,324,000	\$31,413,900	\$37,737,900
Higher Education Total	\$117,789,800	\$50,678,500	\$168,468,300
Income Tax Fund and General Fund (Sections A and E) Total	\$453,263,800	\$29,932,700	\$483,196,500
State-Directed Funding for Education Total	\$521,043,500	\$542,854,500	\$1,063,898,000

*This is funding that was previously set aside for higher education capital projects.

**This is existing ongoing funding in the Performance Funding Restricted Account that has not previously been appropriated.

TABLE 17: MINIMUM SCHOOL PROGRAM AND SCHOOL BUILDING BUILDING PROGRAMS

	FY 2023 Actual	FY 2024 Revised	FY 2025 Recommended	
Section 1: Total Minimum School Program Revenue				
Revenue Sources				
Restricted State Revenue	-	-	-	
Uniform School Fund	3,874,091,600	4,433,388,300	4,675,459,000	
Uniform School Fund, One-time	17,942,600	-87,036,600	1,200,000	
USF Restricted - Multiple Accounts	264,449,800	222,514,800	205,154,000	
ITF Restricted - Multiple Accounts	336,672,000	386,772,700	441,435,700	
Subtotal State Revenue	\$4,493,156,000	\$4,955,639,200	\$5,323,248,700	
Local Property Tax Revenue	-	-	-	
Minimum Basic Tax Rate	602,229,300	506,312,700	529,767,300	
Equity Pupil Tax Rate	108,461,300	108,461,300	108,461,300	
WPU Value Rate	94,186,800	121,300,400	150,541,000	
Voted Local Levy	511,366,700	545,534,000	530,059,400	
Board Local Levy	338,268,500	379,038,200	385,179,400	
Subtotal Local Revenue	\$1,654,512,600	\$1,660,646,600	\$1,704,008,400	
Federal Funds	-	-	-	
Transfers	-891,700	-128,204,400	-	
Beginning Nonlapsing Balances	125,684,000	259,484,600	131,280,200	
Closing Nonlapsing Balances	-259,484,600	-131,280,200	-131,280,200	
Lapsing Balances	-26,800	-	-	
Total Revenue	\$6,012,949,500	\$6,616,285,800	\$7,027,257,100	
Section 2: Revenue & Expenditure Details by Program				
Part A: Basic School Program (Weighted Pupil Unit Programs)				
	<i>WPU Value</i>	<i>\$4,038</i>	<i>\$4,280</i>	<i>\$4,494</i>
	<i>Basic Tax Rate</i>	<i>0.001652</i>	<i>0.001458</i>	<i>0.001484</i>
Revenue Sources				
Restricted State Revenue	-	-	-	-
Uniform School Fund	3,014,113,600	3,282,324,900	3,479,136,500	-
Uniform School Fund, One-time	65,095,500	-	1,200	-
USF - Economic Stabilization Acct, One-time	3,600,000	4,186,500	-	-
Subtotal State Revenues	\$3,082,809,100	\$3,286,511,400	\$3,480,336,500	-
Local Property Tax Revenue	-	-	-	-
Minimum Basic Tax Rate	-	-	-	-
Basic Levy	527,229,300	431,312,700	454,767,300	-
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	94,186,800	121,300,400	150,541,000	-
Subtotal Local Property Tax Revenues	\$804,877,400	\$736,074,400	\$788,769,600	-
Transfers	-	-126,000,000	-	-
Beginning Nonlapsing Balances	38,043,800	196,800,500	70,800,500	-
Closing Nonlapsing Balances	-196,800,500	-70,800,500	-70,800,500	-
Total Revenue	\$3,728,929,800	\$4,022,585,800	\$4,269,106,100	-
Expenditures by Program				
		WPU	WPU	
Regular Basic School Program				
1. Kindergarten	76,966,700	40,052	171,424,100	39,217
2. Grades 1-12	2,532,696,900	611,450	2,617,006,100	607,978
3. Foreign Exchange Students	1,239,700	398	1,703,600	405
4. NESS*	42,742,200	10,708	49,430,200	-
5. Rural Student WPU Add-On*	-	-	-	17,938
6. Professional Staff	230,687,900	57,118	244,465,100	57,457
7. Enrollment Growth Contingency	-	-	19,101,000	-
Subtotal	\$2,884,333,400	719,726	\$3,103,130,100	722,995
Restricted Basic School Program				
8. Special Education - Regular - Add-on WPUs	374,002,200	93,579	400,518,100	101,350
9. Special Education - Regular - Self-Contained	45,019,900	11,334	48,509,600	11,588
10. Special Education - Pre-School	45,856,700	11,372	48,672,200	11,306
11. Special Education - Extended Year Program	1,846,700	460	1,968,800	457
12. Special Education - Impact Aid	8,288,500	2,072	8,868,100	2,060
13. Special Education - Extended Year for Special Educators	3,697,700	909	3,890,600	909
14. Students At Risk of Academic Failure	76,810,500	23,102	99,463,100	23,330
15. Career & Technical Education - District Add-on	118,127,500	29,257	125,220,000	29,087
16. Class Size Reduction	170,946,700	42,604	182,345,200	42,357
Subtotal	\$844,596,400	214,689	\$919,455,700	222,444
Total Expenditures	\$3,728,929,800	934,415	\$4,022,585,800	945,439
Part B: Related to Basic School Program				
Revenue Sources				
Restricted State Revenue	-	-	-	-
Uniform School Fund	760,417,500	1,048,336,100	1,093,595,200	-
Uniform School Fund, One-time	2,847,100	-87,036,600	-	-
USF - Trust Distribution Account	95,849,800	101,803,300	106,221,900	-
USF - Economic Stabilization Acct, One-time	165,000,000	116,525,000	98,932,100	-
ITF - Teacher and Student Success Account	140,686,800	167,800,400	197,041,000	-
ITF - Charter School Levy Account	31,273,900	35,169,000	39,510,900	-
Federal Funds	-	-	-	-
Transfers	-891,700	-2,204,400	-	-
Beginning Nonlapsing Balances	48,849,400	50,023,100	47,818,700	-
Closing Nonlapsing Balances	-50,023,100	-47,818,700	-47,818,700	-
Lapsing Balances	-26,800	-	-	-
Total Revenue	\$1,193,982,900	\$1,382,597,200	\$1,535,301,100	-

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

	FY 2023 Actual		FY 2024 Revised		FY 2025 Recommended
Part B: Related to Basic School Program (Continued)					
Expenditures by Program		Changes**		Changes**	
Related to Basic Programs					
1. Pupil Transportation - To & From School	117,446,900		130,493,700	6,281,500	130,775,200
2. Pupil Transportation - Rural Transportation Grants	1,000,000		1,000,000		1,000,000
3. Pupil Transportation - Rural School Reimbursement	500,000		500,000		500,000
4. Charter School Local Replacement	232,328,100		247,138,000	15,935,100	263,073,100
5. Charter School Funding Base Program	8,015,000		9,740,000	1,772,300	9,637,300
6. Flexible Allocation - WPU Distribution	-		31,767,000	3,978,600	85,317,200
Subtotal	\$359,290,000		\$420,638,700		\$490,302,800
Focus Populations					
7. Gang Prevention and Intervention	2,133,400		2,381,200	120,200	2,501,400
8. Youth-in-Custody	30,073,600		31,456,500	1,587,100	33,043,600
9. Adult Education	16,821,400		17,678,900	892,000	18,570,900
10. Enhancement for Accelerated Students	6,440,300		6,838,600	345,100	7,183,700
11. Concurrent Enrollment	15,610,500		17,708,000	2,961,900	20,669,900
12. Title I Schools in Improvement - Paraeducators	-		300,000		300,000
13. Early Literacy Program	14,550,000		14,550,000		14,550,000
14. Early Intervention	36,655,000		-		-
15. Early Learning	-891,700		-		-
16. English Language Learner Software Grants	4,488,500		5,000,000		-
Subtotal	\$125,881,000		\$95,913,200		\$96,819,500
Educator Supports					
17. Educator Salary Adjustments	194,171,400	9,122,900	400,219,100	17,219,600	423,959,600
18. Teacher Salary Supplement	20,739,300		23,092,100		24,036,200
19. National Board Certified Teacher Programs	106,400		-		-
20. Teacher Supplies & Materials	5,497,500		5,500,000		5,500,000
21. Effective Teachers in High-poverty Schools	371,500		801,000		801,000
22. Educator Grants in High-need Schools	144,300		-		-
23. Elementary School Counselor Program	2,095,100		2,100,000		2,100,000
24. Grants for Professional Learning	3,931,800		3,935,000		3,935,000
25. Grow Your Own Teacher and Counselor Program	2,811,500		7,150,000	7,159,800	7,159,800
26. Educator Professional Time	64,000,000		64,000,000	90,000,000	90,000,000
Subtotal	\$293,868,800		\$506,797,200		\$557,491,600
Statewide Initiatives					
27. School LAND Trust Program	95,903,100		101,803,300	4,418,600	106,221,900
28. Teacher and Student Success Program	155,681,600		182,800,400	29,240,600	212,041,000
29. Student Health and Counseling Support Program	23,666,500		25,480,000		25,480,000
30. School Library Books & Electronic Resources	765,000		-		-
31. Matching Fund for School Nurses	1,002,000		-		-
32. Dual Immersion	5,007,000		7,367,000	279,900	7,646,900
33. Beverley Taylor Sorenson Arts Learning Program	16,100,800		21,945,000		19,445,000
34. Digital Teaching & Learning Program	25,317,100		19,852,400		19,852,400
35. Public Education Capital and Technology	91,500,000		-		-
Subtotal	\$414,943,100		\$359,248,100		\$390,687,200
Total Expenditures	\$1,193,982,900		\$1,382,597,200		\$1,535,301,100
Part C: Voted & Board Local Levy Programs					
Revenue Sources					
Restricted State Revenue					
Uniform School Fund	99,560,500		102,727,300		102,727,300
Uniform School Fund, One-time	-50,000,000		-		-
ITF - Minimum Basic Growth Account	56,250,000		56,250,000		56,250,000
ITF - Local Levy Growth Account	108,461,300		127,553,300		148,633,800
Subtotal State Revenues	\$214,271,800		\$286,530,600		\$307,611,100
Local Property Tax Revenue					
Voted Local Levy	511,366,700		545,534,000		530,059,400
Board Local Levy	338,268,500		379,038,200		385,179,400
Subtotal Local Property Tax Revenues	\$849,635,200		\$924,572,200		\$915,238,800
Beginning Nonlapsing Balances	38,790,800		12,661,000		12,661,000
Closing Nonlapsing Balances	-12,661,000		-12,661,000		-12,661,000
Total Revenue	\$1,090,036,800		\$1,211,102,800		\$1,222,849,900
Expenditures by Program					
<i>Guarantee Rate (per 0.0001 Tax Rate per WPU)</i>					
	\$57.11		\$65.21	Changes**	\$65.31
Voted and Board Local Levy Programs					
1. Voted Local Levy Program	652,212,000		743,320,100	28,717,500	772,037,600
2. Board Local Levy Program	437,824,800		467,782,700	-16,970,400	450,812,300
Total Expenditures	\$1,090,036,800		\$1,211,102,800		\$1,222,849,900
Total Minimum School Program Expenditures	\$6,012,949,500		\$6,616,285,800		\$7,027,257,100
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

*The governor recommends creating a Rural Student WPU Add-On and moving NESS funding into this program.

**Changes are proposed increases and may not reflect the absolute difference between fiscal years because of one-time appropriations.

TABLE 18: CAPITAL EXPENSES INCLUDED IN THE OPERATING AND CAPITAL BUDGET

(in thousands of dollars)

Governor's Recommendation

Sources	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
General Fund	88,676	97,441	-	97,441	97,441	-	97,442	0%
General Fund, One-time	123,430	223,100	41,000	264,100	-	2,500	2,500	-99%
Income Tax Fund	121,038	130,868	-	130,868	130,868	-	130,868	0%
Income Tax Fund, One-time	-	13,914	-	13,914	-	-	-	-100%
Transportation Fund	374,204	426,811	-	426,811	426,811	-8,309	418,502	-2%
Transportation Fund, One-time	655	-6,811	-250	-7,061	-	-1,674	-1,674	76%
General Fund Restricted	63,139	53,880	16,506	70,386	41,872	6,175	48,048	-32%
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	420,535	605,236	14,683	619,919	605,228	9,696	614,925	-1%
Federal Funds - COVID-19	3,324	58,000	-	58,000	-	-	-	-100%
Dedicated Credits	22,507	51,890	1	51,891	51,890	1	51,891	0%
Federal Mineral Lease	100,177	30,813	-	30,813	30,813	-	30,813	0%
Capital Project Funds	289,826	103,527	-	103,527	25,527	52,888	78,415	-24%
Transportation Investment Fund	445,368	1,167,719	1,813	1,169,533	1,170,003	-43,543	1,126,461	-4%
Enterprise Funds	31,273	98,912	-500	98,412	98,912	-	98,912	1%
Transfers	1,358	-	-	-	-	-	-	-
Beginning Balance	1,235,510	1,355,674	-	1,355,674	641,601	-	641,601	-53%
Closing Balance	-1,355,674	-641,601	-	-641,601	-520,930	-	-520,930	19%
Lapsing Balance	-59,478	-	-	-	-	-	-	-
Total	\$1,924,984	\$3,788,490	\$73,253	\$3,861,743	\$2,819,153	\$17,735	\$2,836,888	-27%

Budget Line Item	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
DFCM Capital Developments - Higher Education	60,964	35,000	-	35,000	-	52,888	52,888	51%
DFCM Capital Developments - Other State Gov	47,172	50,000	-	50,000	-	-	-	-100%
DFCM Capital Developments - Public Education	-	-	-	-	-	-	-	-
DFCM Capital Improvements	213,375	211,210	-	211,210	210,210	1	210,210	0%
DFCM Pass Through	24,753	68,247	-	68,247	3,000	-	3,000	-96%
DFCM Property Acquisition	-	12,914	-	12,914	-	-	-	-100%
DNR Division of Recreation- Capital	4,580	46,139	2	46,141	51,283	13	51,296	11%
DNR DPR Capital Budget	42,623	104,502	543	105,045	121,875	6,183	128,058	22%
DNR DWR Capital Budget	2,670	4,910	-	4,910	6,109	-	6,109	24%
Min Lease Special Service Districts	58,003	27,798	-	27,798	27,798	-	27,798	0%
Housing and Community Development Special Service Districts	6,751	3,016	-	3,016	3,016	-	3,016	0%
Housing and Community Development Capital Budget	28,421	93,060	-	93,060	93,060	-	93,060	0%
School Building Programs	33,250	33,250	-	33,250	33,250	-	33,250	0%
SITLA Capital Budget	1,469	5,000	-500	4,500	5,000	-	5,000	11%
SITLA Land Stewardship & Restoration	416	852	-	852	852	-	852	0%
UDOT B & C Roads	216,521	171,968	-	171,968	174,386	-	174,386	1%
UDOT Construction Management	503,203	911,940	47,557	959,497	770,430	-8,170	762,260	-21%
UDOT Cooperative Agreements	89,645	115,221	9,676	124,897	115,221	9,676	124,897	0%
UDOT Engineering Services	-	-	-	-	-	2,500	2,500	-
UDOT Railroad Crossing Safety Grants	456	366	-	366	366	-	366	0%
UDOT Rural Transportation Infrastructure Fund	-	43,100	-	43,100	7,500	-	7,500	-83%
UDOT Share the Road	30	32	-	32	32	-	32	0%
UDOT Sidewalk Construction	340	1,661	-	1,661	500	-	500	-70%
UDOT TIF Capacity Program	564,951	1,746,083	15,976	1,762,059	1,171,817	-45,356	1,126,461	-36%
UDOT Transit Transportation Investment	25,391	102,221	-	102,221	23,450	-	23,450	-77%
Total	\$1,924,984	\$3,788,490	\$73,253	\$3,861,743	\$2,819,153	\$17,735	\$2,836,888	-27%

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

	2019	2020	2021	2022	2023
Taxable Value	298,114	329,096	353,750	393,665	504,084
Fair Market Value	415,650	461,064	497,914	559,692	728,724
Debt Limit Amount (1.5%)	6,235	6,916	7,469	8,395	10,931
Net General Obligation Bonded Debt	2,374	3,061	2,706	2,314	1,922
Legal Debt Margin	3,861	3,855	4,763	6,081	9,009
Net General Obligation Bonded Debt Percent of Limit	33.08%	44.26%	36.23%	27.57%	17.58%

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

	2019	2020	2021	2022	2023
Appropriations Limitation Amount	3,911	3,990	4,162	4,412	4,845
Statutory Debt Limit (45%)	1,760	1,796	1,876	1,985	2,180
Net General Obligation Bonded Debt	2,374	3,061	2,706	2,314	1,922
Exempt Highway Construction Bonds	2,175	2,534	2,214	1,890	1,565
Net General Obligation Bonded Debt Subject to Limit	199	527	492	425	357
Additional General Obligation Debt Incurring Capacity	1,561	1,269	1,381	1,561	1,823

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. Beannina in 2014. deferred amount on refundina 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, 2023
2009 D Highway Issue	9/29/2009	2019, 2024	4.15% – 4.55%	491,760	152,335
2010 B Highway Issue	9/30/2010	2019 – 2025	3.19% – 3.54%	621,980	285,005
2015 Refunding Issue	4/29/2015	2019 – 2026	3.50% – 5.00%	220,980	78,495
2017 Highway/Prison Issue	7/10/2017	2019 – 2026	3.50% – 5.00%	142,070	89,405
2017 Refunding Issue	12/15/2017	2018 – 2028	2.21%	118,700	112,200
2018 Highway/Prison Issue	2/28/2018	2018 – 2032	3.13% – 5.00%	343,155	232,900
2019 Highway Issue	1/15/2019	2019 – 2033	5.00%	127,715	101,925
2020 Highway Issue	2/11/2020	2020 – 2034	3.00% – 5.00%	448,430	391,805
2020B Highway Issue	5/14/2020	2020 – 2034	3.00% – 5.00%	447,315	362,320
<i>Total General Obligation Bonds Outstanding</i>					<i>1,806,390</i>
Unamortized Bond Premium					115,487
Total General Obligation Bonds Payable					\$1,921,877

State Building Ownership Authority Lease Revenue Bonds Payable

Bond Issue	Issued	Date	Rate	Issue	June 30, 2023
Government Activities					
Series 2009 E	9/9/2009	2018 – 2030	4.62% – 5.77%	89,470	57,690
Series 2010	11/30/2010	2011 – 2024	2.00% – 5.00%	24,555	2,107
Series 2011	10/25/2011	2012 – 2031	2.13% – 4.00%	5,250	635
Series 2012 A	11/20/2012	2017 – 2027	1.50% – 5.00%	11,755	5,045
Series 2015	4/29/2015	2016 – 2030	3.00% – 5.00%	785	520
Series 2016	4/5/2016	2016 – 2038	2.25% – 5.00%	93,625	76,275
Series 2017	12/15/2017	2020 – 2024	5.00%	25,910	5,440
Series 2018	2/21/2018	2020 – 2039	3.00% – 5.00%	2,920	2,525
<i>Total Lease Revenue Bonds Outstanding</i>					<i>150,237</i>
Unamortized Bond Premium					140
Total Lease Revenue Bonds Payable					\$150,377
Business-Type Activities					
Series 2009 C	9/9/2009	2024, 2029	5.29%, 5.77%	16,715	11,075
Series 2010	11/30/2010	2011 – 2024	2.00% – 5.00%	12,180	598
Series 2012 A	11/20/2012	2017 – 2027	1.50% – 5.00%	3,855	740
Series 2015	4/29/2015	2016 – 2030	3.00% – 5.00%	29,230	18,275
Series 2016	4/5/2016	2016 – 2038	2.25% – 5.00%	4,525	3,500
Series 2018	2/21/2018	2020 – 2039	3.00% – 5.00%	15,545	13,420
Series 2020	2/27/2020	2021 – 2039	2.00% – 5.00%	18,865	16,915
Series 2022	6/22/2022	2022 – 2042	5.00%	42,675	42,675
<i>Total Lease Revenue Bonds Outstanding</i>					<i>107,198</i>
Unamortized Bond Premium					9,122
Total Lease Revenue Bonds Payable					\$116,320
Grand Total Revenue / Lease Revenue Bonds Payable					\$266,697

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
2024	336,880	63,416	400,296
2025	366,810	47,499	414,309
2026	255,340	36,785	292,125
2027	185,770	28,025	213,795
2028	155,655	20,782	176,437
2029-2033	401,285	49,743	451,028
2034-2038	104,650	1,415	106,065
Total	\$1,806,390	\$247,665	\$2,054,055

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 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
General Fund	3,342,149	4,010,875	-	4,010,875	4,010,875	219,340	4,230,215	5%
General Fund, One-time	704,994	1,424,457	-48,767	1,375,690	-	192,487	192,487	-86%
Income Tax Fund	1,865,032	2,209,027	-	2,209,027	2,209,027	317,417	2,526,444	14%
Income Tax Fund, One-time	1,629,626	2,158,142	-778,294	1,379,848	-	893,403	893,403	-35%
Uniform School Fund	4,122,192	4,893,121	-	4,893,121	4,893,121	-92,929	4,800,191	-2%
Uniform School Fund, One-time	17,943	-96,155	9,123	-87,032	-	1,200	1,200	101%
Transportation Fund	743,777	812,793	-	812,793	812,793	58,592	871,385	7%
Transportation Fund, One-time	14,976	-6,008	14,325	8,317	-	85,622	85,622	930%
General Fund Restricted	688,173	953,330	142,290	1,095,620	718,683	20,718	739,401	-33%
Education Special Revenue	739,732	967,959	-	967,959	527,312	570,648	1,097,960	13%
Local Education Revenue	1,654,513	1,660,647	-	1,660,647	1,660,647	43,362	1,704,008	3%
Transportation Special Revenue	70,922	63,956	-661	63,295	65,026	3,747	68,773	9%
Transportation Fund Restricted	366	366	-	366	366	-	366	0%
Federal Funds	6,994,447	8,150,315	600,091	8,750,406	7,677,462	628,642	8,306,104	-5%
Federal Funds - COVID-19	116,061	209,248	2,063	211,312	-	3,938	3,938	-98%
Dedicated Credits	2,856,532	3,057,286	101,226	3,158,512	3,047,798	188,980	3,236,778	2%
Federal Mineral Lease	170,659	62,080	26	62,106	62,073	142	62,215	0%
Special Revenue	248,616	294,087	7,066	301,153	295,785	14,309	310,095	3%
Private Purpose Trust Funds	4,757	5,167	34	5,201	5,149	4,241	9,390	81%
Other Trust and Agency Funds	558,395	436,335	-	436,335	436,335	57	436,392	0%
Capital Project Funds	293,820	110,673	101	110,775	32,662	53,269	85,931	-22%
Transportation Investment Fund	801,333	1,585,593	-41,033	1,544,560	1,580,454	-19,321	1,561,133	1%
Internal Service Funds	2,013	113	-	113	-	1,300	1,300	1050%
Enterprise Funds	179,157	232,843	-4,072	228,771	231,994	3,858	235,852	3%
Transfers	802,952	837,360	40,313	877,673	969,123	58,866	1,027,989	17%
Other Financing Sources	915,099	820,561	247,137	1,067,698	760,560	263,301	1,023,862	-4%
Pass-through	75,726	5,744	-	5,744	2,545	11	2,556	-56%
Beginning Balance	6,920,516	9,831,542	-	9,831,542	8,706,306	-4,304	8,702,002	-11%
Closing Balance	-9,625,101	-8,717,793	3,696	-8,714,097	-6,656,061	2,275	-6,653,785	24%
Lapsing Balance	-293,954	-2,512	-	-2,512	-2,197	-	-2,197	13%
Total	\$26,615,419	\$35,971,151	\$294,664	\$36,265,815	\$32,047,836	\$3,513,171	\$35,561,007	-2%

Appropriation Categories	FY 2023 Actual	FY 2024 Auth.	FY 2024 Adj.	FY 2024 Total	FY 2025 Base	FY 2025 Adj.	FY 2025 Total	FY 24-25 % Change
Operating & Capital Budget	23,449,915	29,563,803	-43,816	29,519,987	27,160,468	2,308,339	29,468,807	0%
Capital Project Funds	968,493	2,864,125	123,548	2,987,674	2,369,236	696,714	3,065,950	3%
Enterprise & Loan Funds	369,906	795,934	22,049	817,983	473,042	183,795	656,837	-20%
Internal Service Funds	492,430	513,891	11,092	524,983	496,036	200,430	696,466	33%
Transfers to Unrestricted Funds	32,572	139,917	51,000	190,917	-	893	893	-100%
Transfers to Rest. Funds & Accounts	971,690	1,665,808	130,791	1,796,599	1,282,330	122,927	1,405,257	-22%
Fiduciary Funds	330,414	427,674	-	427,674	266,724	74	266,798	-38%
Total	\$26,615,419	\$35,971,151	\$294,664	\$36,265,815	\$32,047,836	\$3,513,171	\$35,561,007	-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								
2023 Actuals	16,827,000	150,000	–	12,024,700	17,618,100	10,480,100	-86,800	57,013,100
2024 Recommended	26,827,300	256,300	–	8,704,700	19,134,400	137,902,400	-127,174,100	65,651,000
2025 Recommended	25,927,600	269,300	–	8,854,700	17,951,800	13,988,700	15,564,000	82,556,100
FY 2024 to FY 2025 % Change	-3%	5%	0%	2%	-6%	-90%	-112%	26%
Alcoholic Beverage Services								
2023 Actuals	–	–	–	–	–	80,604,000	-1,793,000	78,811,000
2024 Recommended	–	–	–	–	–	83,775,200	4,087,600	87,862,800
2025 Recommended	–	–	–	–	–	92,178,200	–	92,178,200
FY 2024 to FY 2025 % Change	0%	0%	0%	0%	0%	10%	-100%	5%
Attorney General								
2023 Actuals	28,293,300	4,821,800	–	3,290,300	3,509,400	210,900	3,654,200	43,779,900
2024 Recommended	38,728,300	4,848,100	–	5,043,500	5,484,300	8,777,600	-3,815,500	59,066,300
2025 Recommended	39,107,100	154,500	–	5,759,600	3,805,400	3,599,900	6,587,700	59,014,200
FY 2024 to FY 2025 % Change	1%	-97%	0%	14%	-31%	-59%	-273%	0%
Auditor								
2023 Actuals	4,361,800	–	–	–	2,927,700	–	-127,800	7,161,700
2024 Recommended	4,681,000	–	–	–	4,004,600	–	500,400	9,186,000
2025 Recommended	5,254,600	–	–	–	4,209,100	–	29,000	9,492,700
FY 2024 to FY 2025 % Change	12%	0%	0%	0%	5%	0%	-94%	3%
Board of Pardons and Parole								
2023 Actuals	7,032,300	–	–	–	1,900	–	-446,300	6,587,900
2024 Recommended	7,767,600	–	–	–	2,300	–	546,400	8,316,300
2025 Recommended	8,327,700	–	–	–	2,300	–	400,000	8,730,000
FY 2024 to FY 2025 % Change	7%	0%	0%	0%	0%	0%	-27%	5%
Capital Budget								
2023 Actuals	110,076,700	106,538,700	–	3,324,000	–	–	126,324,900	346,264,300
2024 Recommended	142,141,900	130,281,700	–	25,000,000	–	–	79,947,300	377,370,900
2025 Recommended	96,842,100	116,368,200	–	–	–	–	52,887,700	266,098,000
FY 2024 to FY 2025 % Change	-32%	-11%	0%	-100%	0%	0%	-34%	-29%
Capitol Preservation Board								
2023 Actuals	4,226,100	–	–	–	23,800	–	74,400	4,324,300
2024 Recommended	5,205,100	–	–	–	290,000	–	341,900	5,837,000
2025 Recommended	6,030,700	–	–	–	343,600	–	384,700	6,759,000
FY 2024 to FY 2025 % Change	16%	0%	0%	0%	18%	0%	13%	16%
Career Service Review Office								
2023 Actuals	307,800	–	–	–	–	–	-26,200	281,600
2024 Recommended	320,700	–	–	–	–	–	–	320,700
2025 Recommended	330,300	–	–	–	–	–	–	330,300
FY 2024 to FY 2025 % Change	3%	0%	0%	0%	0%	0%	0%	3%
Commerce								
2023 Actuals	–	–	–	382,200	11,997,100	53,522,000	-13,484,300	52,417,000
2024 Recommended	–	–	–	497,300	4,014,700	45,913,400	14,445,400	64,870,800
2025 Recommended	–	–	–	517,400	4,151,500	48,866,900	3,922,500	57,458,300
FY 2024 to FY 2025 % Change	0%	0%	0%	4%	3%	6%	-73%	-11%
Corrections								
2023 Actuals	396,221,300	49,000	–	–	4,072,800	6,752,000	9,530,300	416,625,400
2024 Recommended	431,305,000	49,000	–	705,900	4,246,900	52,349,300	-387,500	488,268,600
2025 Recommended	468,646,600	49,000	–	705,900	3,747,800	1,829,600	7,500	474,986,400
FY 2024 to FY 2025 % Change	9%	0%	0%	0%	-12%	-97%	-102%	-3%
Courts								
2023 Actuals	109,547,400	51,391,100	–	6,337,600	2,570,300	21,316,800	-4,093,500	187,069,700
2024 Recommended	181,910,100	–	–	740,900	4,789,900	23,480,500	6,283,700	217,205,100
2025 Recommended	197,747,000	–	–	749,700	4,795,500	23,409,300	1,114,600	227,816,100
FY 2024 to FY 2025 % Change	9%	0%	0%	1%	0%	0%	-82%	5%
Cultural and Community Engagement								
2023 Actuals	55,064,200	1,850,000	–	9,435,100	3,299,800	8,384,700	-8,256,100	69,777,700
2024 Recommended	45,765,800	–	–	15,499,700	8,133,900	174,700	7,003,900	76,578,000
2025 Recommended	46,668,900	–	–	15,537,300	7,140,100	3,174,700	5,961,900	78,482,900
FY 2024 to FY 2025 % Change	2%	0%	0%	0%	-12%	1717%	-15%	2%
Debt Service								
2023 Actuals	287,495,600	–	–	5,618,700	–	356,842,800	-207,016,800	442,940,300
2024 Recommended	35,309,200	–	–	4,792,200	29,423,600	325,107,000	36,565,700	431,197,700
2025 Recommended	587,768,000	–	–	2,251,000	29,423,600	342,555,500	38,208,200	1,000,206,300
FY 2024 to FY 2025 % Change	1565%	0%	0%	-53%	0%	5%	4%	132%
Economic Opportunity								
2023 Actuals	104,063,600	2,800,000	118,000	45,702,000	1,137,400	48,900,800	-11,047,100	191,674,700
2024 Recommended	187,554,800	24,234,100	118,000	718,200	1,038,800	41,857,700	30,968,800	286,490,400
2025 Recommended	84,491,500	24,346,100	123,300	750,200	1,075,400	26,880,900	9,379,000	147,046,400
FY 2024 to FY 2025 % Change	-55%	0%	4%	4%	4%	-36%	-70%	-49%

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Environmental Quality								
2023 Actuals	18,568,100	–	–	31,401,000	15,944,900	14,801,200	11,424,700	92,139,900
2024 Recommended	24,255,200	–	–	67,557,400	19,361,400	16,973,100	1,980,100	130,127,200
2025 Recommended	24,689,900	–	–	53,997,000	20,561,700	17,889,300	16,061,900	133,199,800
FY 2024 to FY 2025 % Change	2%	0%	0%	-20%	6%	5%	711%	2%
Financial Institutions								
2023 Actuals	–	–	–	–	–	8,810,500	-978,600	7,831,900
2024 Recommended	–	–	–	–	–	10,065,100	–	10,065,100
2025 Recommended	–	–	–	–	–	11,384,000	–	11,384,000
FY 2024 to FY 2025 % Change	0%	0%	0%	0%	0%	13%	0%	13%
Government Operations								
2023 Actuals	61,170,400	1,263,200	1,441,600	24,019,500	10,207,200	5,888,700	32,299,000	136,289,600
2024 Recommended	44,717,600	865,900	1,442,700	20,963,500	12,071,100	6,074,200	58,687,800	144,822,800
2025 Recommended	51,271,200	965,900	1,463,900	6,454,000	13,414,700	5,152,100	51,585,500	130,307,300
FY 2024 to FY 2025 % Change	15%	12%	1%	-69%	11%	-15%	-12%	-10%
Governor and Lieutenant Governor								
2023 Actuals	44,911,000	–	–	29,454,300	5,384,300	22,204,500	-10,344,700	91,609,400
2024 Recommended	62,016,000	–	–	36,067,700	5,899,100	25,232,500	14,436,400	143,651,700
2025 Recommended	57,844,700	–	–	37,232,800	5,920,700	20,951,700	9,065,200	131,015,100
FY 2024 to FY 2025 % Change	-7%	0%	0%	3%	0%	-17%	-37%	-9%
Health and Human Services								
2023 Actuals	553,540,500	645,573,900	–	3,930,026,700	521,604,000	340,800,200	574,842,600	6,566,387,900
2024 Recommended	647,052,800	698,408,300	–	4,957,708,400	701,191,400	527,934,800	907,840,500	8,440,136,200
2025 Recommended	1,184,359,100	250,136,400	–	4,986,027,300	708,807,100	397,373,900	837,506,800	8,364,210,600
FY 2024 to FY 2025 % Change	83%	-64%	0%	1%	1%	-25%	-8%	-1%
Higher Education								
2023 Actuals	535,300	1,527,724,700	–	23,508,900	998,018,300	21,724,000	66,760,600	2,638,271,800
2024 Recommended	283,551,500	1,530,546,500	–	32,902,300	1,008,473,400	22,524,000	34,023,300	2,912,021,000
2025 Recommended	67,051,100	1,701,978,000	–	3,902,300	1,027,216,800	52,524,000	203,879,200	3,056,551,400
FY 2024 to FY 2025 % Change	-76%	11%	0%	-88%	2%	133%	499%	5%
Insurance								
2023 Actuals	4,100	–	–	–	–	15,629,200	-4,616,100	11,017,200
2024 Recommended	10,100	–	–	5,200	159,900	26,454,700	356,000	26,985,900
2025 Recommended	1,222,000	–	–	5,200	195,300	28,086,400	1,723,400	31,232,300
FY 2024 to FY 2025 % Change	11999%	0%	0%	0%	22%	6%	384%	16%
Juvenile Justice Services								
2023 Actuals	6,136,200	89,929,900	–	1,452,400	573,300	3,410,000	-2,925,700	98,576,100
2024 Recommended	102,623,800	–	–	3,350,900	580,600	1,543,600	927,600	109,026,500
2025 Recommended	114,740,300	–	–	2,068,900	617,000	1,543,600	-854,600	118,115,200
FY 2024 to FY 2025 % Change	12%	0%	0%	-38%	6%	0%	-192%	8%
Labor Commission								
2023 Actuals	7,622,500	–	–	2,950,100	121,700	5,502,800	-1,026,200	15,170,900
2024 Recommended	8,017,100	–	–	3,512,600	126,300	5,729,900	95,000	17,480,900
2025 Recommended	8,483,200	–	–	3,761,300	133,800	6,045,400	100,100	18,523,800
FY 2024 to FY 2025 % Change	6%	0%	0%	7%	6%	6%	5%	6%
Legislature								
2023 Actuals	41,302,200	–	–	–	126,100	–	-1,772,100	39,656,200
2024 Recommended	52,359,000	–	–	–	40,000	–	–	52,399,000
2025 Recommended	49,458,700	–	–	–	48,400	–	–	49,507,100
FY 2024 to FY 2025 % Change	-6%	0%	0%	0%	21%	0%	0%	-6%
National Guard								
2023 Actuals	9,181,600	300,000	–	49,829,600	3,724,700	16,711,300	6,538,500	86,285,700
2024 Recommended	15,108,900	3,000,000	–	61,784,900	2,881,000	–	302,100	83,076,900
2025 Recommended	20,388,900	1,651,700	–	63,238,500	2,932,200	–	3,747,200	91,958,500
FY 2024 to FY 2025 % Change	35%	-45%	0%	2%	2%	0%	1140%	11%
Natural Resources								
2023 Actuals	197,753,000	250,300	–	84,806,300	21,589,000	168,537,100	-66,567,000	406,368,700
2024 Recommended	237,813,100	259,400	–	153,765,400	33,533,200	203,471,900	18,206,500	647,049,500
2025 Recommended	140,996,000	259,000	–	181,002,400	34,133,200	200,156,500	415,435,300	971,982,400
FY 2024 to FY 2025 % Change	-41%	0%	0%	18%	2%	-2%	2182%	50%
Public Education								
2023 Actuals	8,305,000	4,130,368,700	–	839,350,400	71,482,200	698,433,500	1,467,976,500	7,215,916,300
2024 Recommended	8,758,300	4,546,160,500	–	929,386,800	66,382,500	794,829,700	1,699,221,900	8,044,739,700
2025 Recommended	9,170,600	4,925,516,700	–	728,819,600	66,515,300	951,589,300	1,740,495,700	8,422,107,200
FY 2024 to FY 2025 % Change	5%	8%	0%	-22%	0%	20%	2%	5%
Public Safety								
2023 Actuals	159,290,400	–	5,495,500	136,042,300	26,651,800	69,714,100	-17,844,900	379,349,200
2024 Recommended	172,312,900	69,700	5,495,500	216,022,500	37,944,400	67,378,100	20,360,200	519,583,300
2025 Recommended	179,238,000	72,700	5,495,500	201,317,000	40,822,000	69,640,600	20,027,300	516,613,100
FY 2024 to FY 2025 % Change	4%	4%	0%	-7%	8%	3%	-2%	-1%

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Public Service Commission								
2023 Actuals	-	-	-	-	17,403,600	1,905,500	4,338,900	23,648,000
2024 Recommended	-	-	-	-	27,500,600	2,929,400	10,720,800	41,150,800
2025 Recommended	-	-	-	-	37,808,300	3,004,500	10,616,100	51,428,900
FY 2024 to FY 2025 % Change	0%	0%	0%	0%	37%	3%	-1%	25%
School and Inst. Trust Fund Office								
2023 Actuals	-	-	-	-	-	3,408,300	-753,300	2,655,000
2024 Recommended	-	-	-	-	-	3,570,500	-	3,570,500
2025 Recommended	-	-	-	-	-	4,334,200	-	4,334,200
FY 2024 to FY 2025 % Change	0%	0%	0%	0%	0%	21%	0%	21%
School and Inst. Trust Lands Admin.								
2023 Actuals	-	-	-	-	-	22,052,300	-3,181,300	18,871,000
2024 Recommended	-	-	-	-	-	23,987,200	2,000,000	25,987,200
2025 Recommended	-	-	-	-	-	21,960,700	-	21,960,700
FY 2024 to FY 2025 % Change	0%	0%	0%	0%	0%	-8%	-100%	-15%
Tax Commission								
2023 Actuals	40,433,400	26,738,700	5,857,400	612,800	17,173,900	36,084,000	-17,758,200	109,142,000
2024 Recommended	35,856,500	28,018,900	5,857,400	734,300	10,704,500	43,945,000	7,705,800	132,822,400
2025 Recommended	36,864,000	29,290,900	5,857,400	767,200	11,015,700	46,707,700	215,000	130,717,900
FY 2024 to FY 2025 % Change	3%	5%	0%	4%	3%	6%	-97%	-2%
Transportation								
2023 Actuals	54,824,200	-	684,763,000	507,274,100	38,866,400	502,945,000	50,986,800	1,839,659,500
2024 Recommended	210,610,500	-	755,072,400	724,546,700	75,646,600	1,231,491,800	725,806,700	3,723,174,700
2025 Recommended	7,902,900	-	779,203,400	693,489,900	72,727,100	1,172,659,900	43,610,700	2,769,593,900
FY 2024 to FY 2025 % Change	-96%	0%	3%	-4%	-4%	-5%	-94%	-26%
Treasurer								
2023 Actuals	1,207,100	-	-	-	1,054,900	515,200	1,824,400	4,601,600
2024 Recommended	1,277,900	-	-	-	1,428,400	707,200	2,488,300	5,901,800
2025 Recommended	1,317,700	-	-	-	1,472,700	700,300	2,359,200	5,849,900
FY 2024 to FY 2025 % Change	3%	0%	0%	0%	3%	-1%	-5%	-1%
Utah Communications Authority								
2023 Actuals	5,000,000	-	-	-	-	32,000,000	-	37,000,000
2024 Recommended	-	-	-	-	-	32,000,000	-	32,000,000
2025 Recommended	-	-	-	-	-	32,100,400	-	32,100,400
FY 2024 to FY 2025 % Change	0%	0%	0%	0%	0%	0%	0%	0%
Utah Education and Telehealth Network								
2023 Actuals	834,900	32,417,900	-	4,297,200	13,036,800	-	-5,999,300	44,587,500
2024 Recommended	881,100	34,445,700	-	4,694,200	13,730,600	-	19,602,000	73,353,600
2025 Recommended	881,100	38,997,700	-	4,817,700	13,733,300	-	991,400	59,421,200
FY 2024 to FY 2025 % Change	0%	13%	0%	3%	0%	0%	-95%	-19%
Veterans and Military Affairs								
2023 Actuals	5,707,400	700,000	-	45,141,000	401,300	-	154,400	52,104,100
2024 Recommended	11,106,900	200,000	-	82,975,200	597,200	-	1,338,100	96,217,400
2025 Recommended	6,791,000	200,000	-	45,372,800	608,800	-	-	52,972,600
FY 2024 to FY 2025 % Change	-39%	0%	0%	-45%	2%	0%	-100%	-45%
Workforce Services								
2023 Actuals	87,412,400	34,515,700	-	1,336,919,500	62,073,700	100,880,500	6,245,000	1,628,046,800
2024 Recommended	184,775,200	34,566,200	-	1,438,475,800	30,205,800	164,295,400	74,102,500	1,926,420,900
2025 Recommended	317,136,700	32,578,400	-	1,179,009,900	27,380,900	159,308,200	67,150,600	1,782,564,700
FY 2024 to FY 2025 % Change	72%	-6%	0%	-18%	-9%	-3%	-9%	-7%
Total Funds								
2023 Actuals	2,427,256,800	6,657,383,600	697,675,500	7,133,200,700	1,872,596,400	2,678,972,000	1,982,829,900	23,449,914,900
2024 Recommended	3,210,621,200	7,036,210,300	767,986,000	8,796,156,200	2,129,021,400	3,930,475,900	3,649,515,600	29,519,986,600
2025 Recommended	3,846,949,200	7,122,834,500	792,143,500	8,226,409,600	2,162,711,100	3,759,596,400	3,558,162,800	29,468,807,100
FY 2024 to FY 2025 % Change	20%	1%	3%	-6%	2%	-4%	-3%	0%

APPENDIX B

Employee Compensation Increases

- 92 TABLE 22: Compensation Adjustments Summary
- 93 TABLE 23: Targeted Compensation Increases by Agency

TABLE 22: COMPENSATION ADJUSTMENTS SUMMARY

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

Recommended Adjustments	GF/ITF		Other		Total
	Ongoing	One-time	Ongoing	One-time	
State Agencies					
COLA (2.3%)	26,957,900		24,718,800		51,676,700
Pay-for-Performance	18,597,400		19,497,300		38,094,700
Targeted Compensation	9,017,100		6,296,100		15,313,200
Employee 401(k) Match Increase		1,064,700		5,435,900	6,500,600
Health Insurance Increase (7.2%)	13,660,200		12,572,400		26,232,600
Dental Insurance Increase (0.9%)	70,500		61,600		132,100
Term Pool Rate Changes	3,847,100		7,777,200		11,624,300
Workers Compensation Rate Change	609,300		466,000		1,075,300
Retirement Rate Changes	-3,941,700		-3,840,400		-7,782,100
Tier-II Retirement Employee Contribution & Equity	5,592,300		3,767,400		9,359,700
State Agencies Subtotal	\$74,410,100	\$1,064,700	\$71,316,400	\$5,435,900	\$152,227,100
Higher Education					
COLA (2.3%)	35,205,600		9,586,300		44,791,900
Health Insurance Increase (7.2%)	14,697,300		3,917,100		18,614,400
Dental Insurance Increase (0.9%)	66,700		17,000		83,700
Targeted Compensation	9,184,300		2,500,700		11,685,000
Higher Education Subtotal	\$59,153,900	\$0	\$16,021,100	\$0	\$75,175,000
Additional Agency-Specific Adjustments					
Alcoholic Beverage Services - Required (32B-2-301)	1,085,600				1,085,600
Auditor - Compensation Adjustment	206,300	103,100	168,800	84,400	562,600
Courts - Guardian ad Litem Attorney Compensation	1,325,500				1,325,500
Courts - Guardian ad Litem Pay-for-Performance	196,700				196,700
Courts - Guardian ad Litem At-Will Conversion	23,600				23,600
Courts - Pay-for-Performance	1,715,700				1,715,700
Courts - At-Will Conversion	624,100				624,100
Governor - CCJJ Reparation Program Retention & Compensation	206,300				206,300
Health and Human Services - Consolidation Salary Parity	1,760,000				1,760,000
Health and Human Services - Utah Developmental Disabilities Council Compensation Parity	200,000				200,000
Insurance - Fraud Investigator Salary Increase			210,000		210,000
Public Education - Market Adjustments	843,400				843,400
Public Education - USDB Teacher Steps & Lanes	1,539,000				1,539,000
School and Inst. Trust Fund Office - Market Adjustments			660,900		660,900
School and Inst. Trust Lands Admin. - Pay-for-Performance			200,000		200,000
Additional Agency-Specific Adjustments Subtotal	\$9,726,200	\$103,100	\$1,239,700	\$84,400	\$11,153,400
Total Compensation Adjustments	\$143,290,200	\$1,167,800	\$88,577,200	\$5,520,300	\$238,555,500

TABLE 23: TARGETED COMPENSATION INCREASES BY AGENCY

The governor recommends funding for targeted salary increases to employees in the classifications below. Increases should only be administered to employees who are within the recommended classifications, but **agencies have the flexibility to take into account employee performance and other factors when determining the exact increase given to an individual.** The dollar amounts below are for General Fund, General Fund Impact, and Income Tax Fund sources unless noted otherwise.

Agriculture and Food			
Recommendation for Targeted Performance-based Increases			\$236,000
Classification Title	FTEs	Median Distance from Market	% Increase
Chemist/Microbiologist I	6.0	16.1%	5.0%
Chemist/Microbiologist III	1.0	40.5%	15.0%
Chemist/Microbiologist IV	1.0	35.4%	15.0%
Conservation Planner I	7.0	19.3%	7.5%
Conservation Planner II	3.0	26.1%	10.0%
Conservation Planner III	9.0	30.9%	12.5%
Conservation Planner, Supervisor	8.0	21.1%	5.0%
Inspector III, Agriculture	23.6	16.7%	7.5%
Inspector IV, Agriculture	11.8	23.0%	5.0%
Predatory Animal Control Specialist	17.0	17.2%	5.0%
State Veterinarian	2.0	23.9%	5.0%
Veterinarian	2.0	17.7%	5.0%

Alcoholic Beverage Services			
Statutorily Required Base Budget Targeted Increases (32B-2-301)			\$1,085,600
Recommendation for Targeted Performance-based Increases			\$35,400
Classification Title	FTEs	Median Distance from Market	% Increase
Assistant Liquor Store Manager*	95.5	9.0%	9.0%
Financial Analyst I	4.0	15.4%	5.0%
Liquor Retail Store Manager*	51.0	9.5%	9.5%
Purchasing Agent I	6.0	16.6%	5.0%
Warehouse Manager*	3.0	27.8%	27.8%
Warehouse Worker I*	1.0	1.2%	1.2%
<i>*Statutorily required increase in base budget</i>			

Attorney General			
Recommendation for Targeted Performance-based Increases			\$174,800

Auditor			
Compensation Adjustments*			\$309,400
Recommendation for Targeted Performance-based Increases			\$18,400
<i>*Includes ongoing and one-time funding</i>			

Board of Pardons and Parole			
Recommendation for Targeted Performance-based Increases			\$113,000
Classification Title	FTEs	Median Distance from Market	% Increase
Chief Hearing Officer BOPP - Non-POST	1.0	18.1%	5.0%
Hearing Officer, Non-POST, Board of Pardons	4.0	34.7%	10.0%
Hearing Officer, POST	5.0	31.5%	10.0%
Senior Hearing Officer, POST	2.0	18.3%	5.0%

Capitol Preservation Board

Recommendation for Targeted Performance-based Increases

\$6,000

Career Service Review Office

Recommendation for Targeted Performance-based Increases

\$1,300

Commerce

Recommendation for Targeted Performance-based Increases

\$105,300

Classification Title	FTEs	Median Distance from Market	% Increase
Administrative Law Judge II	1.0	27.0%	10.0%
Legal/Enforcement Counsel III	2.0	22.0%	5.0%
Office Specialist I	58.7	10.4%	2.5%
Securities Analyst	2.0	22.7%	5.0%

Corrections

Recommendation for Targeted Performance-based Increases

\$402,300

Classification Title	FTEs	Median Distance from Market	% Increase
Business Analyst	1.0	25.0%	10.0%
Caseworker I	5.0	18.4%	5.0%
Caseworker II	21.0	21.1%	7.5%
Caseworker III	12.0	21.0%	7.5%
Correctional Programming Case Management Coordinator	3.0	23.1%	5.0%
Financial Analyst III	3.0	18.5%	5.0%
Licensed Clinical Therapist	38.0	10.3%	2.5%
Senior Business Analyst	6.0	29.9%	10.0%
Support Staff Supervisor	5.0	33.5%	10.0%

Courts

Guardian ad Litem Attorney Compensation

\$1,325,500

Recommendation for Targeted Performance-based Increases

\$809,200

Cultural and Community Engagement

Recommendation for Targeted Performance-based Increases

\$1,500

Classification Title	FTEs	Median Distance from Market	% Increase
Architect	1.0	20.1%	5.0%

Economic Opportunity

Recommendation for Targeted Performance-based Increases

\$64,600

Environmental Quality

Recommendation for Targeted Performance-based Increases				\$3,100
Classification Title	FTEs	Median Distance from Market	% Increase	
Facilities Coordinator III	1.0	18.1%	5.0%	

Financial Institutions

Recommendation for Targeted Performance-based Increases*				\$242,300
Classification Title	FTEs	Median Distance from Market	% Increase	
Chief Examiner, Financial Institutions	1.0	15.3%	5.0%	
Financial Institutions Examiner III	13.0	28.1%	10.0%	
Financial Institutions Specialist	11.0	16.7%	5.0%	
<i>*Includes all funding sources</i>				

Government Operations

Finance Staff Retention				\$500,000
Recommendation for Targeted Performance-based Increases*				\$614,400
Classification Title	FTEs	Median Distance from Market	% Increase	
Accountant, State Finance	9.0	10.5%	2.5%	
Payroll Technician, State Finance	3.0	16.1%	5.0%	
Purchasing Manager	3.9	16.6%	5.0%	
Technical Support Spec I	10.0	25.1%	10.0%	
Technical Support Spec II	104.0	22.9%	5.0%	
<i>*Includes all funding sources</i>				

Governor and Lieutenant Governor

Reparation Program Retention & Compensation (CCJJ)				\$206,300
Recommendation for Targeted Performance-based Increases				\$88,800

Health and Human Services

Consolidation Salary Parity				\$1,760,000
Utah Developmental Disabilities Council Compensation Parity				\$200,000
Recommendation for Targeted Performance-based Increases				\$5,610,400
Classification Title	FTEs	Median Distance from Market	% Increase	
Activities Technician	12.1	15.41%	5.0%	
Administrative Law Judge II	4.0	26.70%	10.0%	
Administrative Legal Secretary	4.0	41.25%	15.0%	
Assistant Caseworker	21.4	31.70%	12.5%	
Building/Grounds Supervisor I	5.0	22.92%	5.0%	
Caseworker II	44.5	19.39%	5.0%	
Caseworker III	14.8	20.99%	5.0%	
Caseworker Specialist II	41.0	25.21%	10.0%	
Chief Security & Enforcement Officer - USH	1.0	37.03%	15.0%	
Collection Agent	4.0	25.38%	10.0%	
Collection/Compliance Specialist	12.0	23.39%	5.0%	
Collection/Compliance Supervisor	28.0	23.52%	5.0%	
Compliance Agent I	49.0	30.77%	10.0%	
Compliance Agent II	153.0	37.99%	15.0%	
Compliance Agent III	62.0	31.99%	10.0%	
E-Learning Instructional Designer	4.0	20.93%	5.0%	
Food Service Supervisor I	4.0	22.37%	5.0%	
Food Service Supervisor II	12.0	34.21%	10.0%	

Health and Human Services (Continued)

General Maintenance Worker II	4.5	25.66%	10.0%
JJS Case Manager	43.5	18.26%	5.0%
JJS Supervisor	58.8	16.39%	5.0%
JJS Technician I	43.0	23.60%	7.5%
JJS Technician II	115.3	29.06%	10.0%
Laboratory Technician I	3.7	23.82%	7.5%
Laboratory Technician II	10.0	15.15%	7.5%
Laboratory Technician III	10.9	22.78%	5.0%
Lead Youth Development Specialist	123.5	22.49%	5.0%
Office Specialist I	64.8	13.81%	2.5%
Recreational Therapist II	19.0	13.02%	2.5%
Senior Assistant Caseworker	103.7	39.64%	15.0%
Social Service Worker	154.0	13.46%	2.5%
Title IV-E Medicaid Elig. Spec.	23.0	15.60%	5.0%
Trainer III	10.0	25.19%	10.0%
Youth Development Associate	32.3	35.60%	17.5%
Youth Development Specialist	289.4	29.19%	10.0%

House of Representatives

Recommendation for Targeted Performance-based Increases **\$11,900**

Insurance

Insurance Fraud Investigator Salary Increase* **\$210,000**

Recommendation for Targeted Performance-based Increases **\$169,900**

Classification Title	FTEs	Median Distance from Market	% Increase
Administrative Law Judge I	0.5	15.46%	5.0%
Administrative Secretary	1.0	25.04%	10.0%
Chief Financial Examiner, Insurance	1.0	15.25%	5.0%
Insurance Financial Regulator I	17.0	20.08%	7.5%
Insurance Financial Regulator II	2.0	18.90%	5.0%
Insurance Financial Supervisor	4.0	18.10%	5.0%

*Includes all funding sources

Labor Commission

Recommendation for Targeted Performance-based Increases **\$83,900**

Classification Title	FTEs	Median Distance from Market	% Increase
Administrative Secretary	4.0	15.12%	5.0%
Business Analyst	1.0	15.56%	5.0%
Financial Analyst III	1.0	16.66%	5.0%
Insurance Compliance Specialist	4.0	25.38%	10.0%
Legal/Enforcement Counsel III	1.0	20.43%	5.0%
Safety and Health Officer	29.8	22.08%	5.0%
Senior Business Analyst	3.0	26.14%	10.0%
UALD Investigator II	5.0	21.51%	5.0%
UALD Investigator III	3.0	22.56%	5.0%
Wage Claim Unit Compliance Officer	3.0	19.69%	5.0%

Legislative Auditor General

Recommendation for Targeted Performance-based Increases **\$37,200**

Legislative Fiscal Analyst

Recommendation for Targeted Performance-based Increases \$24,900

Legislative Research and General Counsel

Recommendation for Targeted Performance-based Increases \$65,700

Legislative Services

Recommendation for Targeted Performance-based Increases \$28,300

National Guard

Recommendation for Targeted Performance-based Increases \$3,400

Classification Title	FTEs	Median Distance from Market	% Increase
Administrative Secretary	1.5	29.5%	10.0%
Custodian II	5.0	17.2%	5.0%
Food Service Supervisor I	1.0	36.2%	15.0%
Outreach Programs Specialist	1.3	20.0%	5.0%

Natural Resources

State Parks Wages Increases and Construction FTE* \$2,350,000

Recommendation for Targeted Performance-based Increases \$267,400

Classification Title	FTEs	Median Distance from Market	% Increase
Engineering Manager II	7.0	19.9%	5.0%
Engineering Technician I	8.0	21.8%	5.0%
Engineering Technician III	15.0	16.1%	5.0%
Environmental Scientist III	31.2	24.7%	5.0%
Executive Secretary	11.7	26.9%	10.0%
GIS Manager	7.0	24.1%	7.5%
Journey Heavy Equipment Operator	5.0	16.5%	7.5%
Journey Maintenance/Construction Specialist	18.9	13.6%	2.5%
Lead Maintenance/Construction Specialist	7.0	16.1%	5.0%
Senior GIS Analyst	15.0	18.8%	7.5%
Sergeant, DNR	18.0	16.8%	5.0%

*Includes all funding sources and both ongoing and one-time funding

Public Education

Market Adjustments \$843,400

USDB Teacher Steps & Lanes \$1,539,000

Recommendation for Targeted Performance-based Increases \$373,300

Public Safety

Recommendation for Targeted Performance-based Increases \$67,000

Classification Title	FTEs	Median Distance from Market	% Increase
Administrative Secretary	7.0	23.0%	5.0%
Criminal Information Tech I	34.0	32.4%	12.5%
Criminal Information Tech II	49.5	27.6%	10.0%

School and Institutional Trust Fund Office

Market Adjustments*	\$660,900
Recommendation for Targeted Performance-based Increases*	\$14,800
<i>*Includes all funding sources</i>	

School and Institutional Trust Lands Administration

Recommendation for Targeted Performance-based Increases*	\$56,900
<i>*Includes all funding sources</i>	

Senate

Recommendation for Targeted Performance-based Increases	\$9,000
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Tax Commission

Recommendation for Targeted Performance-based Increases				\$43,100
Classification Title	FTEs	Median Distance from Market	% Increase	
Financial Analyst I	5.0	31.0%	10.0%	
Financial Analyst II	4.0	29.5%	10.0%	
Investigator I, POST	1.0	21.0%	5.0%	

Transportation

Recommendation for Targeted Performance-based Increases*				\$401,400
Classification Title	FTEs	Median Distance from Market	% Increase	
Motor Carrier Program Coordinator	17.0	22.9%	5.0%	
Motor Carrier Specialist III	18.0	27.0%	10.0%	
Motor Carrier Specialist IV	48.0	24.8%	5.0%	
Purchasing Agent III	7.5	21.2%	5.0%	
Purchasing Coordinator	2.0	17.9%	5.0%	
<i>*Includes all funding sources</i>				

Treasurer

Recommendation for Targeted Performance-based Increases	\$5,300
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Workforce Services

Recommendation for Targeted Performance-based Increases				\$105,300
Classification Title	FTEs	Median Distance from Market	% Increase	
Claims Technician	8.0	34.2%	12.5%	
Contract/Grant Analyst II	11.0	16.8%	5.0%	
DWS Manager II	15.0	15.4%	5.0%	
DWS Manager III	22.0	24.0%	5.0%	
Lead Claims Technician	10.0	33.3%	10.0%	
Program Manager, DWS	26.0	15.2%	5.0%	

APPENDIX C

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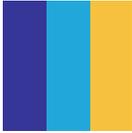


Table 24 AGRICULTURE AND FOOD

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	16,827,000	150,000	–	12,024,700	17,618,100	10,480,100	(86,800)	57,013,100
FY FY 2023 Total	16,827,000	150,000	–	12,024,700	17,618,100	10,480,100	(86,800)	57,013,100
FY 2024								
FY 2024 Authorized	26,598,000	256,300	–	7,578,600	18,817,800	137,620,400	(128,130,500)	62,740,600
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Predator Control Technical Adjustment	–	–	–	–	–	244,000	–	244,000
Resource Conservation Transfer	–	–	–	–	–	–	907,000	907,000
Salesforce Implementation	–	–	–	–	170,000	–	–	170,000
Compensation								
P4P Reallocation	217,300	–	–	91,500	171,200	38,000	19,400	537,400
Schedule AX Conversion Allocation	12,000	–	–	4,600	5,400	–	–	22,000
Reallocation								
Reallocate from Analytical Lab to Building Operations	(179,800)	–	–	–	–	–	–	(179,800)
Reallocate from Animal Health to Predator Control	(250,000)	–	–	–	–	–	–	(250,000)
Reallocate from Various Divisions to Analytical Lab	–	–	–	–	(30,000)	–	–	(30,000)
Reallocate to Analytical Lab from Various Divisions	–	–	–	–	–	–	30,000	30,000
Reallocate to Building Operations from Analytical Lab	179,800	–	–	–	–	–	–	179,800
Reallocate to Predator Control from Animal Health	250,000	–	–	–	–	–	–	250,000
Variable Revenue Adjustment								
Federal Funds Adjustments	–	–	–	1,030,000	–	–	–	1,030,000
<i>One-time Total</i>	229,300	–	–	1,126,100	316,600	282,000	956,400	2,910,400
FY 2024 Recommended Adjustments Total	229,300	–	–	1,126,100	316,600	282,000	956,400	2,910,400
FY FY 2024 Total	26,827,300	256,300	–	8,704,700	19,134,400	137,902,400	(127,174,100)	65,651,000
2025								
FY 2025 Base	17,172,900	255,800	–	7,584,700	17,239,700	9,458,200	15,412,300	67,123,600
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Agricultural Voluntary Incentive Program	1,000,000	–	–	–	–	–	–	1,000,000
Conservation Staff Adjustment & Vehicles	–	–	–	–	–	86,000	–	86,000
Food Security Processing Grants	1,000,000	–	–	–	–	–	–	1,000,000
Grazing Improvement Projects	–	–	–	–	–	3,830,600	–	3,830,600
LeRay McAllister Working Farm & Ranch Fund	5,000,000	–	–	–	–	–	–	5,000,000
Compensation								
Employee 401(k) Match Increase	48,600	600	–	27,400	39,100	7,600	5,400	128,700
<i>One-time Total</i>	7,048,600	600	–	27,400	39,100	3,924,200	5,400	11,045,300
Ongoing								
Adjustment								
Agricultural Water Use Research	400,000	–	–	–	–	–	–	400,000
Conservation Staff Adjustment & Vehicles	–	–	–	–	–	325,000	–	325,000
Predator Control Technical Adjustment	–	–	–	–	–	108,000	–	108,000
Spanish Fork Veterinary Lab Staff	154,000	–	–	–	–	–	–	154,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
COLA (2.3%)	214,200	3,300	–	109,900	162,800	36,400	20,000	546,600
Dental Insurance Increase (0.9%)	400	–	–	200	400	100	–	1,100
Health Insurance Increase (7.2%)	120,100	1,400	–	65,100	92,200	20,200	12,300	311,300
P4P Reallocation	217,300	–	–	91,500	171,200	38,000	19,400	537,400
Pay-for-Performance	186,100	2,900	–	95,400	141,600	31,700	17,200	474,900
Retirement Rate Changes	(34,400)	(500)	–	(17,900)	(26,100)	(5,300)	(2,900)	(87,100)
Schedule AX Conversion Allocation	12,000	–	–	4,600	5,400	–	–	22,000
Targeted Compensation	233,100	2,900	–	102,600	34,600	34,500	42,700	450,400
Term Pool Rate Changes	19,200	300	–	10,100	14,500	3,000	1,700	48,800
Tier-II Retirement Employee Contribution & Equity	38,900	800	–	21,900	30,900	4,400	3,300	100,200
Workers Compensation Rate Change	5,000	100	–	2,500	3,800	900	400	12,700
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	19,100	–	–	2,400	2,800	–	–	24,300
Government Operations ISF Rate Impact	120,700	1,700	–	39,000	68,800	9,400	4,400	244,000
Property Insurance ISF Rate Impact	400	–	–	–	100	–	–	500
Reallocation								
Reallocate from Analytical Lab to Building Operations	(179,800)	–	–	–	–	–	–	(179,800)
Reallocate from Various Divisions to Analytical Lab	–	–	–	–	(30,000)	–	–	(30,000)
Reallocate to Analytical Lab from Various Divisions	–	–	–	–	–	–	30,000	30,000
Reallocate to Building Operations from Analytical Lab	179,800	–	–	–	–	–	–	179,800
Variable Revenue Adjustment								
Federal Funds Adjustments	–	–	–	715,300	–	–	–	715,300
Regulatory Services Technical Adjustment	–	–	–	–	–	–	(2,200)	(2,200)
<i>Ongoing Total</i>	<i>1,706,100</i>	<i>12,900</i>	<i>–</i>	<i>1,242,600</i>	<i>673,000</i>	<i>606,300</i>	<i>146,300</i>	<i>4,387,200</i>
FY 2025 Recommended Adjustments Total	8,754,700	13,500	–	1,270,000	712,100	4,530,500	151,700	15,432,500
FY 2025 Total	25,927,600	269,300	–	8,854,700	17,951,800	13,988,700	15,564,000	82,556,100

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	–	–	–	–	2,768,000	468,800	(332,600)	2,904,200
FY FY 2023 Total	–	–	–	–	2,768,000	468,800	(332,600)	2,904,200
FY 2024								
FY 2024 Authorized	25,000,000	–	–	–	3,309,600	480,000	1,507,300	30,296,900
FY 2024 Recommended Adjustments	–	–	–	–	–	–	–	–
One-time								
Compensation								
P4P Reallocation	–	–	–	–	–	5,600	–	5,600
Schedule AX Conversion Allocation	–	–	–	–	6,900	–	–	6,900
Variable Revenue Adjustment								
Medical Cannabis Pharmacy Fees	–	–	–	–	923,400	–	–	923,400
<i>One-time Total</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>930,300</i>	<i>5,600</i>	<i>–</i>	<i>935,900</i>
FY 2024 Recommended Adjustments Total	–	–	–	–	930,300	5,600	–	935,900
FY FY 2024 Total	25,000,000	–	–	–	4,239,900	485,600	1,507,300	31,232,800
2025								
FY 2025 Base	–	–	–	–	3,250,100	478,800	361,600	4,090,500
FY 2025 Recommended Adjustments	–	–	–	–	–	–	–	–
One-time								
Compensation								
Employee 401(k) Match Increase	–	–	–	–	5,100	2,600	–	7,700
<i>One-time Total</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>5,100</i>	<i>2,600</i>	<i>–</i>	<i>7,700</i>

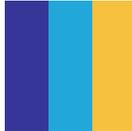


Table 25 ALCOHOLIC BEVERAGE SERVICES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	80,604,000	(1,793,000)	78,811,000
FY FY 2023 Total	-	-	-	-	-	80,604,000	(1,793,000)	78,811,000
FY 2024								
FY 2024 Authorized	-	-	-	-	-	86,882,800	4,087,600	90,970,400
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
DABS Targeted Adjustment	-	-	-	-	-	(3,883,100)	-	(3,883,100)
Compensation								
P4P Reallocation	-	-	-	-	-	740,500	-	740,500
Schedule AX Conversion Allocation	-	-	-	-	-	3,600	-	3,600
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	31,400	-	31,400
One-time Total	-	-	-	-	-	(3,107,600)	-	(3,107,600)
FY 2024 Recommended Adjustments Total	-	-	-	-	-	(3,107,600)	-	(3,107,600)
FY FY 2024 Total	-	-	-	-	-	83,775,200	4,087,600	87,862,800
2025								
FY 2025 Base	-	-	-	-	-	95,949,200	-	95,949,200
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
DABS Accounting Transparency Platform	-	-	-	-	-	2,730,500	-	2,730,500
DABS New Facility O&M	-	-	-	-	-	(6,281,000)	-	(6,281,000)
Compensation								
Employee 401(k) Match Increase	-	-	-	-	-	111,700	-	111,700
One-time Total	-	-	-	-	-	(3,438,800)	-	(3,438,800)
Ongoing								
Adjustment								
DABS Accounting Transparency Platform	-	-	-	-	-	370,000	-	370,000
DABS Targeted Adjustment	-	-	-	-	-	(3,883,100)	-	(3,883,100)
Round-up for Pamela Atkinson Homeless Trust Fund	-	-	-	-	-	150,000	-	150,000
Compensation								
COLA (2.3%)	-	-	-	-	-	793,500	-	793,500
Dental Insurance Increase (0.9%)	-	-	-	-	-	1,700	-	1,700
Health Insurance Increase (7.2%)	-	-	-	-	-	362,100	-	362,100
P4P Reallocation	-	-	-	-	-	740,500	-	740,500
Pay-for-Performance	-	-	-	-	-	690,000	-	690,000
Retirement Rate Changes	-	-	-	-	-	(109,600)	-	(109,600)
Schedule AX Conversion Allocation	-	-	-	-	-	3,600	-	3,600
Targeted Compensation	-	-	-	-	-	35,400	-	35,400
Term Pool Rate Changes	-	-	-	-	-	60,500	-	60,500
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	-	141,000	-	141,000
Workers Compensation Rate Change	-	-	-	-	-	19,000	-	19,000
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	-	9,100	-	9,100
Government Operations ISF Rate Impact	-	-	-	-	-	201,200	-	201,200
Property Insurance ISF Rate Impact	-	-	-	-	-	51,500	-	51,500
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	31,400	-	31,400
Ongoing Total	-	-	-	-	-	(332,200)	-	(332,200)
FY 2025 Recommended Adjustments Total	-	-	-	-	-	(3,771,000)	-	(3,771,000)
FY 2025 Total	-	-	-	-	-	92,178,200	-	92,178,200

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	-	-	-
FY FY 2023 Total	-	-	-	-	-	-	-	-
FY 2024								
FY 2024 Authorized	140,000,000	-	-	-	-	-	(65,000,000)	75,000,000
FY FY 2024 Total	140,000,000	-	-	-	-	-	(65,000,000)	75,000,000
2025								
FY 2025 Base	-	-	-	-	-	-	70,000,000	70,000,000
FY 2025 Total	-	-	-	-	-	-	70,000,000	70,000,000

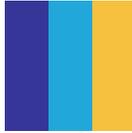


Table 26 ATTORNEY GENERAL

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	28,293,300	4,821,800	–	3,290,300	3,509,400	210,900	3,654,200	43,779,900
FY FY 2023 Total	28,293,300	4,821,800	–	3,290,300	3,509,400	210,900	3,654,200	43,779,900
FY 2024								
FY 2024 Authorized	38,728,300	4,848,100	–	4,976,500	5,391,400	8,777,600	(4,065,500)	58,656,400
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Criminal Background Check Record Improvement	–	–	–	–	–	–	250,000	250,000
Variable Revenue Adjustment								
Children's Justice Act Grant	–	–	–	13,700	–	–	–	13,700
National Children's Alliance Chapter Core Service Grant	–	–	–	–	55,100	–	–	55,100
Utah Prosecution Counsel Conference Fee Adjustments	–	–	–	–	37,800	–	–	37,800
Utah Prosecution Counsel John R. Justice Grant Adjustments	–	–	–	53,300	–	–	–	53,300
<i>One-time Total</i>	–	–	–	67,000	92,900	–	250,000	409,900
FY 2024 Recommended Adjustments Total	–	–	–	67,000	92,900	–	250,000	409,900
FY FY 2024 Total	38,728,300	4,848,100	–	5,043,500	5,484,300	8,777,600	(3,815,500)	59,066,300
2025								
FY 2025 Base	37,338,000	148,500	–	4,938,700	3,678,200	3,599,700	6,331,600	56,034,700
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	91,100	400	–	–	–	–	400	91,900
<i>One-time Total</i>	91,100	400	–	–	–	–	400	91,900
Ongoing								
Adjustment								
Criminal Background Check Record Improvement	–	–	–	–	–	–	250,000	250,000
Expansion of Medicaid Fraud Control Unit	246,100	–	–	733,900	–	–	–	980,000
Utah Prosecution Counsel - Domestic Violence Prosecutor	233,200	–	–	–	–	–	–	233,200
Compensation								
COLA (2.3%)	666,900	2,800	–	–	10,100	–	2,800	682,600
Dental Insurance Increase (0.9%)	1,000	–	–	–	–	–	–	1,000
Health Insurance Increase (7.2%)	211,200	800	–	–	–	–	800	212,800
Retirement Rate Changes	(103,100)	(500)	–	–	–	–	(500)	(104,100)
Targeted Compensation	174,100	700	–	–	2,600	–	700	178,100
Term Pool Rate Changes	58,600	200	–	–	–	–	200	59,000
Tier-II Retirement Employee Contribution & Equity	85,700	400	–	–	–	–	400	86,500
Workers Compensation Rate Change	15,200	100	–	–	300	–	100	15,700
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	89,100	1,100	–	–	1,300	200	1,200	92,900
Variable Revenue Adjustment								
Children's Justice Act Grant	–	–	–	18,700	–	–	–	18,700
National Children's Alliance Chapter Core Service Grant	–	–	–	–	75,100	–	–	75,100
Utah Prosecution Counsel Conference Fee Adjustments	–	–	–	–	37,800	–	–	37,800
Utah Prosecution Counsel John R. Justice Grant Adjustments	–	–	–	68,300	–	–	–	68,300
<i>Ongoing Total</i>	1,678,000	5,600	–	820,900	127,200	200	255,700	2,887,600
FY 2025 Recommended Adjustments Total	1,769,100	6,000	–	820,900	127,200	200	256,100	2,979,500
FY 2025 Total	39,107,100	154,500	–	5,759,600	3,805,400	3,599,900	6,587,700	59,014,200

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	3,884,700	-	-	-	52,149,600	-	(3,507,800)	52,526,500
FY FY 2023 Total	3,884,700	-	-	-	52,149,600	-	(3,507,800)	52,526,500
FY 2024								
FY 2024 Authorized	-	-	-	-	67,655,900	-	(635,800)	67,020,100
FY FY 2024 Total	-	-	-	-	67,655,900	-	(635,800)	67,020,100
2025								
FY 2025 Base	-	-	-	-	67,655,900	-	(635,800)	67,020,100
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	-	-	-	-	167,400	-	-	167,400
One-time Total	-	-	-	-	167,400	-	-	167,400
Ongoing								
Compensation								
COLA (2.3%)	-	-	-	-	1,252,200	-	-	1,252,200
Dental Insurance Increase (0.9%)	-	-	-	-	2,100	-	-	2,100
Health Insurance Increase (7.2%)	-	-	-	-	381,600	-	-	381,600
Retirement Rate Changes	-	-	-	-	(202,500)	-	-	(202,500)
Targeted Compensation	-	-	-	-	326,800	-	-	326,800
Term Pool Rate Changes	-	-	-	-	113,500	-	-	113,500
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	162,300	-	-	162,300
Workers Compensation Rate Change	-	-	-	-	29,000	-	-	29,000
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	54,900	-	-	54,900
Property Insurance ISF Rate Impact	-	-	-	-	(100)	-	-	(100)
Ongoing Total	-	-	-	-	2,119,800	-	-	2,119,800
FY 2025 Recommended Adjustments Total	-	-	-	-	2,287,200	-	-	2,287,200
FY 2025 Total	-	-	-	-	69,943,100	-	(635,800)	69,307,300

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	-	52,100	52,100
FY FY 2023 Total	-	-	-	-	-	-	52,100	52,100
FY 2024								
FY 2024 Authorized	-	-	-	-	-	-	1,225,000	1,225,000
FY FY 2024 Total	-	-	-	-	-	-	1,225,000	1,225,000
2025								
FY 2025 Base	-	-	-	-	-	-	1,225,000	1,225,000
FY 2025 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 2023								
FY 2023 Actual	4,361,800	-	-	-	2,927,700	-	(127,800)	7,161,700
FY FY 2023 Total	4,361,800	-	-	-	2,927,700	-	(127,800)	7,161,700
FY 2024								
FY 2024 Authorized	4,577,900	-	-	-	3,920,200	-	500,400	8,998,500
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Compensation Adjustments	103,100	-	-	-	84,400	-	-	187,500
One-time Total	103,100	-	-	-	84,400	-	-	187,500
FY 2024 Recommended Adjustments Total	103,100	-	-	-	84,400	-	-	187,500
FY FY 2024 Total	4,681,000	-	-	-	4,004,600	-	500,400	9,186,000
2025								
FY 2025 Base	4,564,000	-	-	-	3,909,700	-	29,000	8,502,700
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Privacy Positions to Support Local Governments	100,000	-	-	-	-	-	-	100,000
Compensation								
Employee 401(k) Match Increase	14,600	-	-	-	12,400	-	-	27,000
One-time Total	114,600	-	-	-	12,400	-	-	127,000
Ongoing								
Adjustment								
Compensation Adjustments	206,300	-	-	-	168,800	-	-	375,100
Privacy Positions to Support Local Governments	230,000	-	-	-	-	-	-	230,000
Compensation								
COLA (2.3%)	70,600	-	-	-	58,800	-	-	129,400
Dental Insurance Increase (0.9%)	100	-	-	-	100	-	-	200
Health Insurance Increase (7.2%)	20,500	-	-	-	17,400	-	-	37,900
Retirement Rate Changes	(10,500)	-	-	-	(8,800)	-	-	(19,300)
Targeted Compensation	18,400	-	-	-	15,300	-	-	33,700
Term Pool Rate Changes	5,600	-	-	-	4,700	-	-	10,300
Tier-II Retirement Employee Contribution & Equity	12,000	-	-	-	9,400	-	-	21,400
Workers Compensation Rate Change	1,700	-	-	-	1,400	-	-	3,100
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	1,000	-	-	-	900	-	-	1,900
Government Operations ISF Rate Impact	20,300	-	-	-	19,000	-	-	39,300
Ongoing Total	576,000	-	-	-	287,000	-	-	863,000
FY 2025 Recommended Adjustments Total	690,600	-	-	-	299,400	-	-	990,000
FY 2025 Total	5,254,600	-	-	-	4,209,100	-	29,000	9,492,700

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 2023								
FY 2023 Actual	7,032,300	-	-	-	1,900	-	(446,300)	6,587,900
FY FY 2023 Total	7,032,300	-	-	-	1,900	-	(446,300)	6,587,900
FY 2024								
FY 2024 Authorized	7,682,400	-	-	-	2,300	-	546,400	8,231,100
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	81,200	-	-	-	-	-	-	81,200
Schedule AX Conversion Allocation	4,000	-	-	-	-	-	-	4,000
<i>One-time Total</i>	85,200	-	-	-	-	-	-	85,200
FY 2024 Recommended Adjustments Total	85,200	-	-	-	-	-	-	85,200
FY FY 2024 Total	7,767,600	-	-	-	2,300	-	546,400	8,316,300
2025								
FY 2025 Base	7,651,000	-	-	-	2,300	-	400,000	8,053,300
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	22,800	-	-	-	-	-	-	22,800
<i>One-time Total</i>	22,800	-	-	-	-	-	-	22,800
Ongoing								
Adjustment								
Public Outreach & Transparency	130,000	-	-	-	-	-	-	130,000
Compensation								
COLA (2.3%)	109,800	-	-	-	-	-	-	109,800
Dental Insurance Increase (0.9%)	300	-	-	-	-	-	-	300
Health Insurance Increase (7.2%)	50,900	-	-	-	-	-	-	50,900
P4P Reallocation	81,200	-	-	-	-	-	-	81,200
Pay-for-Performance	95,500	-	-	-	-	-	-	95,500
Retirement Rate Changes	(16,900)	-	-	-	-	-	-	(16,900)
Schedule AX Conversion Allocation	4,000	-	-	-	-	-	-	4,000
Targeted Compensation	113,000	-	-	-	-	-	-	113,000
Term Pool Rate Changes	9,400	-	-	-	-	-	-	9,400
Tier-II Retirement Employee Contribution & Equity	14,600	-	-	-	-	-	-	14,600
Workers Compensation Rate Change	2,400	-	-	-	-	-	-	2,400
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	3,800	-	-	-	-	-	-	3,800
Government Operations ISF Rate Impact	55,900	-	-	-	-	-	-	55,900
<i>Ongoing Total</i>	653,900	-	-	-	-	-	-	653,900
FY 2025 Recommended Adjustments Total	676,700	-	-	-	-	-	-	676,700
FY 2025 Total	8,327,700	-	-	-	2,300	-	400,000	8,730,000

Table 29
CAPITAL BUDGET

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	110,076,700	106,538,700	–	3,324,000	–	–	126,324,900	346,264,300
FY FY 2023 Total	110,076,700	106,538,700	–	3,324,000	–	–	126,324,900	346,264,300
FY 2024								
FY 2024 Authorized	142,141,900	130,281,700	–	25,000,000	–	–	79,947,300	377,370,900
FY FY 2024 Total	142,141,900	130,281,700	–	25,000,000	–	–	79,947,300	377,370,900
2025								
FY 2025 Base	96,841,900	116,367,900	–	–	–	–	–	213,209,800
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Snow College Land Bank - Nephi Property	–	–	–	–	–	–	2,000,000	2,000,000
Snow College Social Science Classroom & Lab Building	–	–	–	–	–	–	41,265,000	41,265,000
SUU Land Bank - HWY 56 Phoenix Plaza	–	–	–	–	–	–	4,635,000	4,635,000
Utah State University Human Resources Building	–	–	–	–	–	–	4,987,700	4,987,700
<i>One-time Total</i>	–	–	–	–	–	–	52,887,700	52,887,700
Ongoing								
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	200	300	–	–	–	–	–	500
<i>Ongoing Total</i>	200	300	–	–	–	–	–	500
FY 2025 Recommended Adjustments Total	200	300	–	–	–	–	52,887,700	52,888,200
FY 2025 Total	96,842,100	116,368,200	–	–	–	–	52,887,700	266,098,000

Capital Project Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	184,754,900	382,336,200	–	–	864,900	30,000,000	(587,525,800)	10,430,200
FY FY 2023 Total	184,754,900	382,336,200	–	–	864,900	30,000,000	(587,525,800)	10,430,200
FY 2024								
FY 2024 Authorized	178,390,500	528,917,400	–	–	450,000	–	47,762,900	755,520,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
State Buildings	–	(125,000,000)	–	–	–	–	–	(125,000,000)
<i>One-time Total</i>	–	(125,000,000)	–	–	–	–	–	(125,000,000)
FY 2024 Recommended Adjustments Total	–	(125,000,000)	–	–	–	–	–	(125,000,000)
FY FY 2024 Total	178,390,500	403,917,400	–	–	450,000	–	47,762,900	630,520,800

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
2025								
FY 2025 Base	2,077,400	120,000,000	-	-	450,000	-	32,242,100	154,769,500
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
DNR - Dutch John Ranger Residence	-	-	-	-	-	900,000	-	900,000
DNR - Outdoor Recreation Maintenance Shop Rebuild	-	-	-	-	-	18,000,000	-	18,000,000
Huntsman Cancer Institute - Utah County Building	50,000,000	-	-	-	-	-	-	50,000,000
Renovation Fund	125,000,000	-	-	-	-	-	-	125,000,000
Salt Lake Veterans Home Construction	10,000,000	-	-	-	-	-	-	10,000,000
Snow College Land Bank - Nephi Property	-	2,000,000	-	-	-	-	-	2,000,000
Snow College Social Science Classroom & Lab Building	-	19,473,800	-	-	-	-	-	19,473,800
<i>One-time Total</i>	<i>185,000,000</i>	<i>21,473,800</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>18,900,000</i>	<i>-</i>	<i>225,373,800</i>
Ongoing								
Adjustment								
Renovation Fund	25,000,000	-	-	-	-	-	-	25,000,000
<i>Ongoing Total</i>	<i>25,000,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>25,000,000</i>
FY 2025 Recommended Adjustments Total	210,000,000	21,473,800	-	-	-	18,900,000	-	250,373,800
FY 2025 Total	212,077,400	141,473,800	-	-	450,000	18,900,000	32,242,100	405,143,300

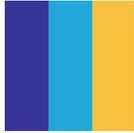


Table 30 CAPITOL PRESERVATION BOARD

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	4,226,100	-	-	-	23,800	-	74,400	4,324,300
FY FY 2023 Total	4,226,100	-	-	-	23,800	-	74,400	4,324,300
FY 2024								
FY 2024 Authorized	5,182,400	-	-	-	290,000	-	341,900	5,814,300
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	22,700	-	-	-	-	-	-	22,700
<i>One-time Total</i>	22,700	-	-	-	-	-	-	22,700
FY 2024 Recommended Adjustments Total	22,700	-	-	-	-	-	-	22,700
FY FY 2024 Total	5,205,100	-	-	-	290,000	-	341,900	5,837,000
2025								
FY 2025 Base	5,774,400	-	-	-	330,500	-	384,700	6,489,600
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	5,900	-	-	-	300	-	-	6,200
<i>One-time Total</i>	5,900	-	-	-	300	-	-	6,200
Ongoing								
Compensation								
COLA (2.3%)	23,100	-	-	-	1,300	-	-	24,400
Dental Insurance Increase (0.9%)	100	-	-	-	-	-	-	100
Health Insurance Increase (7.2%)	10,800	-	-	-	600	-	-	11,400
P4P Reallocation	22,700	-	-	-	-	-	-	22,700
Pay-for-Performance	20,100	-	-	-	1,100	-	-	21,200
Retirement Rate Changes	(3,800)	-	-	-	(200)	-	-	(4,000)
Targeted Compensation	6,000	-	-	-	300	-	-	6,300
Term Pool Rate Changes	2,200	-	-	-	100	-	-	2,300
Tier-II Retirement Employee Contribution & Equity	5,300	-	-	-	300	-	-	5,600
Workers Compensation Rate Change	500	-	-	-	-	-	-	500
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	400	-	-	-	-	-	-	400
Government Operations ISF Rate Impact	2,800	-	-	-	100	-	-	2,900
Property Insurance ISF Rate Impact	160,200	-	-	-	9,200	-	-	169,400
<i>Ongoing Total</i>	250,400	-	-	-	12,800	-	-	263,200
FY 2025 Recommended Adjustments Total	256,300	-	-	-	13,100	-	-	269,400
FY 2025 Total	6,030,700	-	-	-	343,600	-	384,700	6,759,000

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 2023								
FY 2023 Actual	307,800	-	-	-	-	-	(26,200)	281,600
FY FY 2023 Total	307,800	-	-	-	-	-	(26,200)	281,600
FY 2024								
FY 2024 Authorized	320,700	-	-	-	-	-	-	320,700
FY FY 2024 Total	320,700	-	-	-	-	-	-	320,700
2025								
FY 2025 Base	319,300	-	-	-	-	-	-	319,300
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	1,400	-	-	-	-	-	-	1,400
<i>One-time Total</i>	1,400	-	-	-	-	-	-	1,400
Ongoing								
Compensation								
COLA (2.3%)	5,100	-	-	-	-	-	-	5,100
Health Insurance Increase (7.2%)	3,200	-	-	-	-	-	-	3,200
Retirement Rate Changes	(800)	-	-	-	-	-	-	(800)
Targeted Compensation	1,300	-	-	-	-	-	-	1,300
Term Pool Rate Changes	500	-	-	-	-	-	-	500
Workers Compensation Rate Change	100	-	-	-	-	-	-	100
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	300	-	-	-	-	-	-	300
Property Insurance ISF Rate Impact	(100)	-	-	-	-	-	-	(100)
<i>Ongoing Total</i>	9,600	-	-	-	-	-	-	9,600
FY 2025 Recommended Adjustments Total	11,000	-	-	-	-	-	-	11,000
FY 2025 Total	330,300	-	-	-	-	-	-	330,300

Table 32 COMMERCE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	382,200	11,997,100	53,522,000	(13,484,300)	52,417,000
FY FY 2023 Total	-	-	-	382,200	11,997,100	53,522,000	(13,484,300)	52,417,000
FY 2024								
FY 2024 Authorized	-	-	-	487,500	4,013,100	45,272,800	14,443,600	64,217,000
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	-	-	-	9,800	-	578,600	-	588,400
Schedule AX Conversion Allocation	-	-	-	-	1,600	30,600	1,800	34,000
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	31,400	-	31,400
<i>One-time Total</i>	-	-	-	9,800	1,600	640,600	1,800	653,800
FY 2024 Recommended Adjustments Total	-	-	-	9,800	1,600	640,600	1,800	653,800
FY FY 2024 Total	-	-	-	497,300	4,014,700	45,913,400	14,445,400	64,870,800
2025								
FY 2025 Base	-	-	-	486,100	4,014,500	44,234,000	3,853,100	52,587,700
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Behavioral Health Licensee Support	-	-	-	-	-	555,000	-	555,000
Commerce Litigation Support	-	-	-	-	-	250,000	-	250,000
Compensation								
Employee 401(k) Match Increase	-	-	-	1,700	9,900	132,600	4,500	148,700
<i>One-time Total</i>	-	-	-	1,700	9,900	937,600	4,500	953,700
Ongoing								
Adjustment								
Attorneys for Social Media Support	-	-	-	-	-	796,800	-	796,800
Foreign Credentialing Intake	-	-	-	-	-	78,000	-	78,000
Property Rights Attorney	-	-	-	-	-	154,000	-	154,000
Real Estate Investigator	-	-	-	-	-	96,000	-	96,000
Compensation								
COLA (2.3%)	-	-	-	7,200	43,100	585,500	19,800	655,600
Dental Insurance Increase (0.9%)	-	-	-	-	100	1,400	-	1,500
Health Insurance Increase (7.2%)	-	-	-	3,500	23,800	287,500	10,900	325,700
P4P Reallocation	-	-	-	9,800	-	578,600	-	588,400
Pay-for-Performance	-	-	-	6,300	37,500	509,100	17,200	570,100
Retirement Rate Changes	-	-	-	(1,100)	(6,900)	(94,800)	(3,200)	(106,000)
Schedule AX Conversion Allocation	-	-	-	-	1,600	30,600	1,800	34,000
Targeted Compensation	-	-	-	-	4,100	109,200	2,900	116,200
Term Pool Rate Changes	-	-	-	600	3,900	53,400	1,700	59,600
Tier-II Retirement Employee Contribution & Equity	-	-	-	700	6,900	98,500	3,200	109,300
Workers Compensation Rate Change	-	-	-	200	1,000	13,500	500	15,200
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	1,400	4,900	118,500	4,900	129,700
Government Operations ISF Rate Impact	-	-	-	1,000	7,100	248,100	5,200	261,400
Reallocation								
AG Funding Reallocation from Admin. to Various Programs	-	-	-	-	-	(2,368,000)	-	(2,368,000)
AG Funding Reallocation Various Programs from Administration	-	-	-	-	-	2,368,000	-	2,368,000
Executive Targeted Compensation	-	-	-	-	-	31,400	-	31,400
<i>Ongoing Total</i>	-	-	-	29,600	127,100	3,695,300	64,900	3,916,900
FY 2025 Recommended Adjustments Total	-	-	-	31,300	137,000	4,632,900	69,400	4,870,600
FY 2025 Total	-	-	-	517,400	4,151,500	48,866,900	3,922,500	57,458,300

Table 33 CORRECTIONS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	396,221,300	49,000	-	-	4,072,800	6,752,000	9,530,300	416,625,400
FY FY 2023 Total	396,221,300	49,000	-	-	4,072,800	6,752,000	9,530,300	416,625,400
FY 2024								
FY 2024 Authorized	421,967,400	49,000	-	-	4,246,900	52,349,300	(387,500)	478,225,100
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Overtime Management	5,000,000	-	-	-	-	-	-	5,000,000
Compensation								
P4P Reallocation	5,772,700	-	-	-	-	-	-	5,772,700
Schedule AX Conversion Allocation	235,300	-	-	-	-	-	-	235,300
Reallocation								
Executive Targeted Compensation	57,600	-	-	-	-	-	-	57,600
Reallocate to Correctional Health Services	(1,728,000)	-	-	-	-	-	-	(1,728,000)
Variable Revenue Adjustment								
USDA Rural Development Distant Learning Grant	-	-	-	705,900	-	-	-	705,900
<i>One-time Total</i>	9,337,600	-	-	705,900	-	-	-	10,043,500
FY 2024 Recommended Adjustments Total	9,337,600	-	-	705,900	-	-	-	10,043,500
FY FY 2024 Total	431,305,000	49,000	-	705,900	4,246,900	52,349,300	(387,500)	488,268,600
2025								
FY 2025 Base	421,066,600	49,000	-	-	3,747,800	51,691,300	7,500	476,562,200
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Overtime Management	10,000,000	-	-	-	-	-	-	10,000,000
Prison Food & Utility Expenses	4,483,400	-	-	-	-	-	-	4,483,400
Prison Safety & Risk Mitigation	753,400	-	-	-	-	-	-	753,400
Compensation								
Employee 401(k) Match Increase	1,331,000	-	-	-	-	-	-	1,331,000
Variable Revenue Adjustment								
USDA Rural Development Distant Learning Grant	-	-	-	705,900	-	-	-	705,900
<i>One-time Total</i>	16,567,800	-	-	705,900	-	-	-	17,273,700
Ongoing								
Adjustment								
Atherton Facility Operations	1,162,400	-	-	-	-	-	-	1,162,400
Jail Contracting	3,109,600	-	-	-	-	-	-	3,109,600
Prison Safety & Risk Mitigation	2,703,800	-	-	-	-	-	-	2,703,800
Compensation								
COLA (2.3%)	6,264,400	-	-	-	-	-	-	6,264,400
Dental Insurance Increase (0.9%)	17,300	-	-	-	-	-	-	17,300
Health Insurance Increase (7.2%)	3,235,800	-	-	-	-	-	-	3,235,800
P4P Reallocation	5,772,700	-	-	-	-	-	-	5,772,700
Pay-for-Performance	5,447,200	-	-	-	-	-	-	5,447,200
Retirement Rate Changes	(929,700)	-	-	-	-	-	-	(929,700)
Schedule AX Conversion Allocation	235,300	-	-	-	-	-	-	235,300
Targeted Compensation	402,300	-	-	-	-	-	-	402,300
Term Pool Rate Changes	522,200	-	-	-	-	-	-	522,200
Tier-II Retirement Employee Contribution & Equity	2,084,100	-	-	-	-	-	-	2,084,100
Workers Compensation Rate Change	130,700	-	-	-	-	-	-	130,700
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	30,600	-	-	-	-	-	-	30,600
Government Operations ISF Rate Impact	1,043,200	-	-	-	-	-	-	1,043,200
Property Insurance ISF Rate Impact	115,300	-	-	-	-	-	-	115,300

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Reallocation								
Executive Targeted Compensation	57,600	-	-	-	-	-	-	57,600
Reallocate to Correctional Health Services	(91,500)	-	-	-	-	(49,861,700)	-	(49,953,200)
Reallocate to DPS for Sex Offender Registry	(301,100)	-	-	-	-	-	-	(301,100)
<i>Ongoing Total</i>	31,012,200	-	-	-	-	(49,861,700)	-	(18,849,500)
FY 2025 Recommended Adjustments Total	47,580,000	-	-	705,900	-	(49,861,700)	-	(1,575,800)
FY 2025 Total	468,646,600	49,000	-	705,900	3,747,800	1,829,600	7,500	474,986,400

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	1,700	-	-	-	13,476,000	-	677,600	14,155,300
FY FY 2023 Total	1,700	-	-	-	13,476,000	-	677,600	14,155,300
FY 2024								
FY 2024 Authorized	1,700	-	-	-	20,000,000	-	(186,500)	19,815,200
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	-	-	-	-	164,100	-	-	164,100
Schedule AX Conversion Allocation	-	-	-	-	24,700	-	-	24,700
<i>One-time Total</i>	-	-	-	-	188,800	-	-	188,800
FY 2024 Recommended Adjustments Total	-	-	-	-	188,800	-	-	188,800
FY FY 2024 Total	1,700	-	-	-	20,188,800	-	(186,500)	20,004,000
2025								
FY 2025 Base	-	-	-	-	20,000,000	-	91,200	20,091,200
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	-	-	-	-	30,900	-	-	30,900
<i>One-time Total</i>	-	-	-	-	30,900	-	-	30,900
Ongoing								
Compensation								
COLA (2.3%)	-	-	-	-	125,000	-	-	125,000
Dental Insurance Increase (0.9%)	-	-	-	-	400	-	-	400
Health Insurance Increase (7.2%)	-	-	-	-	73,400	-	-	73,400
P4P Reallocation	-	-	-	-	164,100	-	-	164,100
Pay-for-Performance	-	-	-	-	108,700	-	-	108,700
Retirement Rate Changes	-	-	-	-	(19,900)	-	-	(19,900)
Schedule AX Conversion Allocation	-	-	-	-	24,700	-	-	24,700
Targeted Compensation	-	-	-	-	4,000	-	-	4,000
Term Pool Rate Changes	-	-	-	-	11,100	-	-	11,100
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	22,200	-	-	22,200
Workers Compensation Rate Change	-	-	-	-	2,800	-	-	2,800
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	20,900	-	-	20,900
<i>Ongoing Total</i>	-	-	-	-	537,400	-	-	537,400
FY 2025 Recommended Adjustments Total	-	-	-	-	568,300	-	-	568,300
FY 2025 Total	-	-	-	-	20,568,300	-	91,200	20,659,500

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	1,500,000	-	-	-	-	-	(1,500,000)	-
FY FY 2023 Total	1,500,000	-	-	-	-	-	(1,500,000)	-
FY 2024								
FY 2024 Authorized	1,500,000	-	-	-	-	-	(1,500,000)	-
FY FY 2024 Total	1,500,000	-	-	-	-	-	(1,500,000)	-
2025								
FY 2025 Base	1,500,000	-	-	-	-	-	(1,500,000)	-
FY 2025 Total	1,500,000	-	-	-	-	-	(1,500,000)	-

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
COLA (2.3%)	3,102,200	-	-	4,300	2,700	-	4,400	3,113,600
Dental Insurance Increase (0.9%)	7,300	-	-	-	-	-	-	7,300
Health Insurance Increase (7.2%)	1,395,300	-	-	1,900	1,200	-	2,000	1,400,400
Retirement Rate Changes	(213,400)	-	-	(700)	(400)	-	(700)	(215,200)
Targeted Compensation	809,200	-	-	1,100	700	-	1,100	812,100
Term Pool Rate Changes	262,900	-	-	400	200	-	400	263,900
Tier-II Retirement Employee Contribution & Equity	343,600	-	-	500	300	-	500	344,900
Workers Compensation Rate Change	69,000	-	-	100	100	-	100	69,300
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	415,300	-	-	-	-	-	-	415,300
Property Insurance ISF Rate Impact	1,600	-	-	-	-	-	-	1,600
Variable Revenue Adjustment								
Increase Court Security Fund	-	-	-	-	-	1,809,900	-	1,809,900
<i>Ongoing Total</i>	<i>14,489,100</i>	<i>-</i>	<i>-</i>	<i>7,600</i>	<i>604,800</i>	<i>1,809,900</i>	<i>7,800</i>	<i>16,919,200</i>
FY 2025 Recommended Adjustments Total	21,252,400	-	-	8,800	605,600	1,809,900	9,100	23,685,800
FY 2025 Total	197,747,000	-	-	749,700	4,795,500	23,409,300	1,114,600	227,816,100

Transfers to Restricted Funds & Accounts

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

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
COLA (2.3%)	275,700	-	-	52,900	40,500	-	-	369,100
Dental Insurance Increase (0.9%)	300	-	-	100	-	-	-	400
Health Insurance Increase (7.2%)	125,200	-	-	23,300	18,800	-	-	167,300
P4P Reallocation	250,400	-	-	40,700	40,400	-	-	331,500
Pay-for-Performance	239,500	-	-	46,100	35,400	-	-	321,000
Retirement Rate Changes	(43,400)	-	-	(8,300)	(6,000)	-	-	(57,700)
Schedule AX Conversion Allocation	13,700	-	-	200	2,800	-	-	16,700
Targeted Compensation	1,500	-	-	2,300	1,100	-	-	4,900
Term Pool Rate Changes	24,100	-	-	4,600	3,200	-	-	31,900
Tier-II Retirement Employee Contribution & Equity	48,000	-	-	9,200	6,000	-	-	63,200
Workers Compensation Rate Change	6,700	-	-	1,100	900	-	-	8,700
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	2,500	-	-	-	-	-	-	2,500
Government Operations ISF Rate Impact	120,700	-	-	5,800	900	-	-	127,400
Property Insurance ISF Rate Impact	36,300	-	-	-	1,100	-	-	37,400
Reallocation								
Executive Targeted Compensation	20,800	-	-	-	-	-	-	20,800
Reallocate from Cemeteries Prgm. to Historic Preservation	(143,000)	-	-	-	-	-	-	(143,000)
Reallocate from Historic Preservation to Main Street	(4,300)	-	-	-	-	-	-	(4,300)
Reallocate from Historic Preservation to SHPO	(64,100)	-	-	(68,700)	(30,600)	-	-	(163,400)
Reallocate from State Museum to State History	(5,613,200)	-	-	-	-	-	-	(5,613,200)
Reallocate to Historic Preservation from Cemeteries Prgm.	143,000	-	-	-	-	-	-	143,000
Reallocate to Main Street from Historic Preservation	4,300	-	-	-	-	-	-	4,300
Reallocate to SHPO from Historic Preservation	64,100	-	-	68,700	30,600	-	-	163,400
Reallocate to State History from State Museum	5,613,200	-	-	-	-	-	-	5,613,200
Variable Revenue Adjustment								
Decrease Admin. IT Dedicated Credit & Federal Funds	-	-	-	(100)	(27,000)	-	-	(27,100)
Decrease Admin. MCA Dedicated Credits	-	-	-	-	(122,400)	-	-	(122,400)
Decrease Library Transfer Funds	-	-	-	-	-	-	(154,400)	(154,400)
Increase Arts & Museums Federal Funds	-	-	-	400,000	-	-	-	400,000
Increase Arts & Museums Transfer Funds	-	-	-	-	-	-	5,000	5,000
Increase Indian Affairs Dedicated Credits & Transfer Funds	-	-	-	-	13,200	-	10,000	23,200
Increase Library Federal Funds	-	-	-	1,000,000	-	-	-	1,000,000
Increase One Percent for Arts Transfer Funds	-	-	-	-	-	-	400,000	400,000
Increase Pete Suazo Dedicated Credits	-	-	-	-	75,000	-	-	75,000
Increase UHS Dedicated Credits & Transfer Fund	-	-	-	-	100,000	-	30,000	130,000
Increase UServe Dedicated Credit, Federal Fund, & Transfer	-	-	-	3,000,000	400,000	-	50,000	3,450,000
SHPO Dedicated Credit, Federal Fund, & Transfer Adjustments	-	-	-	1,200,000	(430,000)	-	30,000	800,000
STEM AC Dedicated Credits & Federal Funds Adjustments	-	-	-	200,000	(200,000)	-	-	-
<i>Ongoing Total</i>	<i>4,872,000</i>	<i>-</i>	<i>-</i>	<i>5,977,900</i>	<i>(46,100)</i>	<i>-</i>	<i>370,600</i>	<i>11,174,400</i>
FY 2025 Recommended Adjustments Total	7,482,700	-	-	5,989,800	(36,800)	3,000,000	370,600	16,806,300
FY 2025 Total	46,668,900	-	-	15,537,300	7,140,100	3,174,700	5,961,900	78,482,900

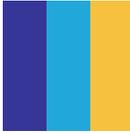
Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	-	-	-
FY FY 2023 Total	-	-	-	-	-	-	-	-
FY 2024								
FY 2024 Authorized	10,000	-	-	-	-	-	(10,000)	-
FY FY 2024 Total	10,000	-	-	-	-	-	(10,000)	-
2025								
FY 2025 Base	10,000	-	-	-	-	-	(10,000)	-
FY 2025 Total	10,000	-	-	-	-	-	(10,000)	-

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 2023								
FY 2023 Actual	287,495,600	-	-	5,618,700	-	356,842,800	(207,016,800)	442,940,300
FY FY 2023 Total	287,495,600	-	-	5,618,700	-	356,842,800	(207,016,800)	442,940,300
FY 2024								
FY 2024 Authorized	35,309,200	775,000,000	-	4,792,200	29,423,600	325,107,000	36,565,700	1,206,197,700
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Transportation Debt Service	-	(775,000,000)	-	-	-	-	-	(775,000,000)
<i>One-time Total</i>	-	(775,000,000)	-	-	-	-	-	(775,000,000)
FY 2024 Recommended Adjustments Total	-	(775,000,000)	-	-	-	-	-	(775,000,000)
FY FY 2024 Total	35,309,200	-	-	4,792,200	29,423,600	325,107,000	36,565,700	431,197,700
2025								
FY 2025 Base	31,875,400	335,000,000	-	1,358,400	29,423,600	364,059,200	39,100,800	800,817,400
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
General Obligation Bond Debt Service Adjustments	892,600	-	-	892,600	-	-	(892,600)	892,600
Transportation Debt Service	405,000,000	-	-	-	-	-	-	405,000,000
<i>One-time Total</i>	405,892,600	-	-	892,600	-	-	(892,600)	405,892,600
Ongoing								
Adjustment								
General Obligation Bond Debt Service Adjustments	-	-	-	-	-	(21,503,700)	-	(21,503,700)
Transportation Debt Service	150,000,000	(335,000,000)	-	-	-	-	-	(185,000,000)
<i>Ongoing Total</i>	150,000,000	(335,000,000)	-	-	-	(21,503,700)	-	(206,503,700)
FY 2025 Recommended Adjustments Total	555,892,600	(335,000,000)	-	892,600	-	(21,503,700)	(892,600)	199,388,900
FY 2025 Total	587,768,000	-	-	2,251,000	29,423,600	342,555,500	38,208,200	1,000,206,300



GOVERNOR'S OFFICE OF ECONOMIC OPPORTUNITY

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	104,063,600	2,800,000	118,000	45,702,000	1,137,400	48,900,800	(11,047,100)	191,674,700
FY FY 2023 Total	104,063,600	2,800,000	118,000	45,702,000	1,137,400	48,900,800	(11,047,100)	191,674,700
FY 2024								
FY 2024 Authorized	187,307,200	24,234,100	118,000	718,200	988,800	41,857,700	30,968,800	286,192,800
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	216,800	-	-	-	-	-	-	216,800
Reallocation								
Executive Targeted Compensation	30,800	-	-	-	-	-	-	30,800
Variable Revenue Adjustment								
Housing & Transit Reinvestment Zone	-	-	-	-	50,000	-	-	50,000
<i>One-time Total</i>	247,600	-	-	-	50,000	-	-	297,600
FY 2024 Recommended Adjustments Total	247,600	-	-	-	50,000	-	-	297,600
FY FY 2024 Total	187,554,800	24,234,100	118,000	718,200	1,038,800	41,857,700	30,968,800	286,490,400
2025								
FY 2025 Base	47,653,100	24,234,100	118,000	718,200	988,800	26,852,700	9,379,000	109,943,900
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Central Utah Agri-Park Infrastructure	20,000,000	-	-	-	-	-	-	20,000,000
Childcare Private-Public Partnership	5,000,000	-	-	-	-	-	-	5,000,000
Global Talent Accelerator Pilot Program	250,000	-	-	-	-	-	-	250,000
Housing & Infrastructure Capacity Analysis	250,000	-	-	-	-	-	-	250,000
Manufacturing Modernization Grant	5,000,000	-	-	-	-	-	-	5,000,000
Rural Communities Opportunity Grant	5,250,000	-	-	-	-	-	-	5,250,000
Compensation								
Employee 401(k) Match Increase	34,800	7,100	400	1,200	2,100	1,700	-	47,300
<i>One-time Total</i>	35,784,800	7,100	400	1,200	2,100	1,700	-	35,797,300
Ongoing								
Adjustment								
Immigration & Integration Center Director	200,000	-	-	-	-	-	-	200,000
Compensation								
COLA (2.3%)	211,100	36,200	1,800	10,900	12,300	9,300	-	281,600
Dental Insurance Increase (0.9%)	500	100	-	-	-	-	-	600
Health Insurance Increase (7.2%)	80,600	16,500	700	3,300	4,300	4,600	-	110,000
P4P Reallocation	216,800	-	-	-	-	-	-	216,800
Pay-for-Performance	183,700	31,500	1,600	9,500	10,800	8,000	-	245,100
Retirement Rate Changes	(33,800)	(5,900)	(300)	(1,700)	(1,900)	(1,600)	-	(45,200)
Targeted Compensation	55,200	9,400	500	2,900	3,100	2,400	-	73,500
Term Pool Rate Changes	19,000	3,300	200	1,000	1,100	800	-	25,400
Tier-II Retirement Employee Contribution & Equity	45,300	6,500	300	2,600	2,800	1,800	-	59,300
Workers Compensation Rate Change	4,800	800	-	200	200	200	-	6,200
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	8,800	-	-	-	100	-	-	8,900
Government Operations ISF Rate Impact	30,800	6,500	100	2,100	1,700	1,000	-	42,200
Reallocation								
Executive Targeted Compensation	30,800	-	-	-	-	-	-	30,800
Variable Revenue Adjustment								
Housing & Transit Reinvestment Zone	-	-	-	-	50,000	-	-	50,000
<i>Ongoing Total</i>	1,053,600	104,900	4,900	30,800	84,500	26,500	-	1,305,200
FY 2025 Recommended Adjustments Total	36,838,400	112,000	5,300	32,000	86,600	28,200	-	37,102,500
FY 2025 Total	84,491,500	24,346,100	123,300	750,200	1,075,400	26,880,900	9,379,000	147,046,400

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	14,550,000	-	-	-	158,100	-	(158,100)	14,550,000
FY FY 2023 Total	14,550,000	-	-	-	158,100	-	(158,100)	14,550,000
FY 2024								
FY 2024 Authorized	2,250,000	-	-	-	123,600	-	-	2,373,600
FY FY 2024 Total	2,250,000	-	-	-	123,600	-	-	2,373,600
2025								
FY 2025 Base	2,250,000	-	-	-	123,600	-	-	2,373,600
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Rural Opportunity Fund - San Juan Hospital	20,000,000	-	-	-	-	-	-	20,000,000
One-time Total	20,000,000	-	-	-	-	-	-	20,000,000
FY 2025 Recommended Adjustments Total	20,000,000	-	-	-	-	-	-	20,000,000
FY 2025 Total	22,250,000	-	-	-	123,600	-	-	22,373,600

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	24,493,300	-	-	-	-	-	(250,000)	24,243,300
FY FY 2023 Total	24,493,300	-	-	-	-	-	(250,000)	24,243,300
FY 2024								
FY 2024 Authorized	43,422,400	-	-	-	-	-	20,000,000	63,422,400
FY FY 2024 Total	43,422,400	-	-	-	-	-	20,000,000	63,422,400
2025								
FY 2025 Base	24,493,300	-	-	-	-	-	20,000,000	44,493,300
FY 2025 Total	24,493,300	-	-	-	-	-	20,000,000	44,493,300

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 2023								
FY 2023 Actual	18,568,100	-	-	31,401,000	15,944,900	14,801,200	11,424,700	92,139,900
FY FY 2023 Total	18,568,100	-	-	31,401,000	15,944,900	14,801,200	11,424,700	92,139,900
FY 2024								
FY 2024 Authorized	24,022,100	-	-	38,860,200	19,063,100	16,742,300	1,884,300	100,572,000
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	213,700	-	-	-	206,100	217,000	34,700	671,500
Schedule AX Conversion Allocation	5,400	-	-	-	5,900	15,000	2,000	28,300
Reallocation								
Executive Targeted Compensation	14,000	-	-	-	-	-	-	14,000
Reallocate for Compensation Increase	(400)	-	-	-	-	(1,200)	-	(1,600)
Reallocate from Compliance to Correct Targeted Increase	(8,700)	-	-	-	-	(35,900)	-	(44,600)
Reallocate to CERCLA for Compensation Increase	400	-	-	-	1,200	-	-	1,600
Reallocate to Director's Office to Correct Targeted Increase	8,700	-	-	-	-	35,900	-	44,600
Variable Revenue Adjustment								
Drinking Water Emerging Contaminants Small Grant	-	-	-	5,000,000	-	-	-	5,000,000
EPA Coal Combustion Residuals Grant	-	-	-	83,800	-	-	-	83,800
EPA Solid Waste Infrastructure for Recycling Grant	-	-	-	300,000	-	-	-	300,000
Increase Air Quality Federal Funds	-	-	-	17,581,100	-	-	-	17,581,100
Increase DERR Federal Funds	-	-	-	4,044,600	-	-	-	4,044,600
Indirect Cost Adjustment	-	-	-	-	-	-	59,100	59,100
Water Quality - Federal and Dedicated Credit Increase	-	-	-	1,687,700	85,100	-	-	1,772,800
<i>One-time Total</i>	233,100	-	-	28,697,200	298,300	230,800	95,800	29,555,200
FY 2024 Recommended Adjustments Total	233,100	-	-	28,697,200	298,300	230,800	95,800	29,555,200
FY FY 2024 Total	24,255,200	-	-	67,557,400	19,361,400	16,973,100	1,980,100	130,127,200
2025								
FY 2025 Base	22,923,800	-	-	23,369,000	18,880,100	16,517,800	15,841,500	97,532,200
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
HB220 - Emissions Reduction Amendments	52,400	-	-	-	-	-	-	52,400
Compensation								
Employee 401(k) Match Increase	102,400	-	-	-	59,200	64,200	9,000	234,800
Variable Revenue Adjustment								
Drinking Water Emerging Contaminants Small Grant	-	-	-	5,000,000	-	-	-	5,000,000
Drinking Water IIJA Grants	-	-	-	3,090,900	-	-	-	3,090,900
EPA Coal Combustion Residuals Grant	-	-	-	109,300	-	-	-	109,300
Increase Air Quality Federal Funds	-	-	-	20,254,900	-	-	-	20,254,900
Water Quality - Federal and Dedicated Credit Increase	-	-	-	1,922,900	-	-	-	1,922,900
<i>One-time Total</i>	154,800	-	-	30,378,000	59,200	64,200	9,000	30,665,200
Ongoing								
Adjustment								
Low-Level Radioactive Waste Program	-	-	-	-	-	303,400	-	303,400
State Implementation Plan (SIP) Coordinator	145,000	-	-	-	-	-	-	145,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
COLA (2.3%)	475,100	-	-	-	278,400	305,000	43,100	1,101,600
Dental Insurance Increase (0.9%)	900	-	-	-	400	400	100	1,800
Health Insurance Increase (7.2%)	192,100	-	-	-	107,200	123,500	20,300	443,100
P4P Reallocation	213,700	-	-	-	206,100	217,000	34,700	671,500
Pay-for-Performance	413,400	-	-	-	241,900	265,300	37,500	958,100
Retirement Rate Changes	(77,000)	-	-	-	(45,200)	(49,100)	(7,000)	(178,300)
Schedule AX Conversion Allocation	5,400	-	-	-	5,900	15,000	2,000	28,300
Targeted Compensation	3,100	-	-	-	-	1,100	-	4,200
Term Pool Rate Changes	42,900	-	-	-	25,600	27,500	3,900	99,900
Tier-II Retirement Employee Contribution & Equity	67,300	-	-	-	39,200	42,900	3,800	153,200
Workers Compensation Rate Change	10,800	-	-	-	6,300	7,200	1,000	25,300
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	17,300	-	-	-	17,300	23,200	12,400	70,200
Government Operations ISF Rate Impact	88,800	-	-	-	35,800	26,600	500	151,700
Property Insurance ISF Rate Impact	(1,500)	-	-	-	-	(500)	-	(2,000)
Reallocation								
Executive Targeted Compensation	14,000	-	-	-	-	-	-	14,000
Reallocate for Compensation Increase	(400)	-	-	-	-	(1,200)	-	(1,600)
Reallocate from Compliance to Correct Targeted Increase	(8,700)	-	-	-	-	(35,900)	-	(44,600)
Reallocate to CERCLA for Compensation Increase	400	-	-	-	1,200	-	-	1,600
Reallocate to Director's Office to Correct Targeted Increase	8,700	-	-	-	-	35,900	-	44,600
Variable Revenue Adjustment								
Air Quality Dedicated Credits Increase	-	-	-	-	702,300	-	-	702,300
EPA Solid Waste Infrastructure for Recycling Grant	-	-	-	250,000	-	-	-	250,000
Indirect Cost Adjustment	-	-	-	-	-	-	59,100	59,100
<i>Ongoing Total</i>	<i>1,611,300</i>	-	-	<i>250,000</i>	<i>1,622,400</i>	<i>1,307,300</i>	<i>211,400</i>	<i>5,002,400</i>
FY 2025 Recommended Adjustments Total	1,766,100	-	-	30,628,000	1,681,600	1,371,500	220,400	35,667,600
FY 2025 Total	24,689,900	-	-	53,997,000	20,561,700	17,889,300	16,061,900	133,199,800

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	13,066,000	-	-	19,416,700	40,968,700	-	9,975,800	83,427,200
FY FY 2023 Total	13,066,000	-	-	19,416,700	40,968,700	-	9,975,800	83,427,200
FY 2024								
FY 2024 Authorized	18,531,700	-	-	82,711,000	37,893,900	-	11,096,400	150,233,000
FY 2024 Recommended Adjustments								
One-time Adjustment								
Emergency Drinking Water Fund	750,000	-	-	-	-	-	-	750,000
<i>One-time Total</i>	<i>750,000</i>	-	-	-	-	-	-	<i>750,000</i>
FY 2024 Recommended Adjustments Total	750,000	-	-	-	-	-	-	750,000
FY FY 2024 Total	19,281,700	-	-	82,711,000	37,893,900	-	11,096,400	150,983,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
2025								
FY 2025 Base	-	-	-	17,500,000	37,893,900	-	11,096,400	66,490,300
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Environmental Emergency Response & Cleanup Transfer	-	-	-	-	-	-	4,000,000	4,000,000
Variable Revenue Adjustment								
Federal Loan Adjustment	-	-	-	64,281,600	-	-	-	64,281,600
<i>One-time Total</i>	-	-	-	64,281,600	-	-	4,000,000	68,281,600
FY 2025 Recommended Adjustments Total	-	-	-	64,281,600	-	-	4,000,000	68,281,600
FY 2025 Total	-	-	-	81,781,600	37,893,900	-	15,096,400	134,771,900

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	1,724,200	-	-	-	-	-	-	1,724,200
FY FY 2023 Total	1,724,200	-	-	-	-	-	-	1,724,200
FY 2024								
FY 2024 Authorized	1,724,200	-	-	-	-	-	-	1,724,200
FY FY 2024 Total	1,724,200	-	-	-	-	-	-	1,724,200
2025								
FY 2025 Base	1,724,200	-	-	-	-	-	-	1,724,200
FY 2025 Recommended Adjustments								
Ongoing								
Adjustment								
Low-Level Radioactive Waste Program	638,900	-	-	-	-	-	-	638,900
<i>Ongoing Total</i>	638,900	-	-	-	-	-	-	638,900
FY 2025 Recommended Adjustments Total	638,900	-	-	-	-	-	-	638,900
FY 2025 Total	2,363,100	-	-	-	-	-	-	2,363,100

FINANCIAL INSTITUTIONS

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	8,810,500	(978,600)	7,831,900
FY FY 2023 Total	-	-	-	-	-	8,810,500	(978,600)	7,831,900
FY 2024								
FY 2024 Authorized	-	-	-	-	-	9,875,000	-	9,875,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Office Lease Increases	-	-	-	-	-	15,000	-	15,000
Compensation								
P4P Reallocation	-	-	-	-	-	156,100	-	156,100
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	19,000	-	19,000
One-time Total	-	-	-	-	-	190,100	-	190,100
FY 2024 Recommended Adjustments Total	-	-	-	-	-	190,100	-	190,100
FY FY 2024 Total	-	-	-	-	-	10,065,100	-	10,065,100
2025								
FY 2025 Base	-	-	-	-	-	9,749,400	-	9,749,400
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Examiner Positions	-	-	-	-	-	14,200	-	14,200
Office Lease Increases	-	-	-	-	-	25,000	-	25,000
Compensation								
Employee 401(k) Match Increase	-	-	-	-	-	35,200	-	35,200
One-time Total	-	-	-	-	-	74,400	-	74,400
Ongoing								
Adjustment								
Examiner Positions	-	-	-	-	-	657,700	-	657,700
Compensation								
COLA (2.3%)	-	-	-	-	-	175,700	-	175,700
Dental Insurance Increase (0.9%)	-	-	-	-	-	400	-	400
Health Insurance Increase (7.2%)	-	-	-	-	-	71,100	-	71,100
P4P Reallocation	-	-	-	-	-	156,100	-	156,100
Pay-for-Performance	-	-	-	-	-	152,800	-	152,800
Retirement Rate Changes	-	-	-	-	-	(28,800)	-	(28,800)
Targeted Compensation	-	-	-	-	-	242,300	-	242,300
Term Pool Rate Changes	-	-	-	-	-	16,100	-	16,100
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	-	26,600	-	26,600
Workers Compensation Rate Change	-	-	-	-	-	4,000	-	4,000
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	-	300	-	300
Government Operations ISF Rate Impact	-	-	-	-	-	66,900	-	66,900
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	19,000	-	19,000
Ongoing Total	-	-	-	-	-	1,560,200	-	1,560,200
FY 2025 Recommended Adjustments Total	-	-	-	-	-	1,634,600	-	1,634,600
FY 2025 Total	-	-	-	-	-	11,384,000	-	11,384,000

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 2023								
FY 2023 Actual	61,170,400	1,263,200	1,441,600	24,019,500	10,207,200	5,888,700	32,299,000	136,289,600
FY FY 2023 Total	61,170,400	1,263,200	1,441,600	24,019,500	10,207,200	5,888,700	32,299,000	136,289,600
FY 2024								
FY 2024 Authorized	71,006,600	1,366,700	1,442,700	20,962,800	10,956,500	6,063,700	57,186,400	168,985,400
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Finance Mandated - Flood Contingency	(5,000,000)	-	-	-	-	-	-	(5,000,000)
Parental Leave Technical Correction (In)	1,750,000	-	-	-	-	-	-	1,750,000
Parental Leave Technical Correction (Out)	(1,750,000)	-	-	-	-	-	-	(1,750,000)
Verifiable Digital Credentials	210,000	-	-	-	-	-	-	210,000
Compensation								
P4P Reallocation	(19,650,500)	1,900	-	300	72,700	10,500	157,400	(19,407,700)
Schedule AX Conversion Allocation	(991,200)	(502,700)	-	400	3,300	-	3,100	(1,487,100)
Reallocation								
Administrative Rules Reallocation	72,500	-	-	-	-	-	-	72,500
Executive Targeted Compensation	(929,800)	-	-	-	-	-	-	(929,800)
Variable Revenue Adjustment								
Executive Director Dedicated Credit & Transfer Revenue	-	-	-	-	(270,500)	-	1,340,900	1,070,400
Increase Dedicated Credits for Admin. Fees	-	-	-	-	1,309,100	-	-	1,309,100
<i>One-time Total</i>	<i>(26,289,000)</i>	<i>(500,800)</i>	<i>-</i>	<i>700</i>	<i>1,114,600</i>	<i>10,500</i>	<i>1,501,400</i>	<i>(24,162,600)</i>
FY 2024 Recommended Adjustments Total	(26,289,000)	(500,800)	-	700	1,114,600	10,500	1,501,400	(24,162,600)
FY FY 2024 Total	44,717,600	865,900	1,442,700	20,963,500	12,071,100	6,074,200	58,687,800	144,822,800
2025								
FY 2025 Base	67,002,500	1,429,800	1,442,700	6,434,100	10,933,100	5,066,000	49,733,900	142,042,100
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Artificial Intelligence Pilot Program	520,000	-	-	-	-	-	-	520,000
HB343 Privacy Officer	(185,000)	-	-	-	-	-	-	(185,000)
Verifiable Digital Credentials	305,000	-	-	-	-	-	-	305,000
Compensation								
Employee 401(k) Match Increase	(4,399,800)	2,200	700	400	32,500	3,200	20,100	(4,340,700)
Variable Revenue Adjustment								
Executive Director Dedicated Credit & Transfer Revenue	-	-	-	-	(268,700)	-	1,396,900	1,128,200
<i>One-time Total</i>	<i>(3,759,800)</i>	<i>2,200</i>	<i>700</i>	<i>400</i>	<i>(236,200)</i>	<i>3,200</i>	<i>1,417,000</i>	<i>(2,572,500)</i>
Ongoing								
Adjustment								
DTS Innovation Fund	450,000	-	-	-	-	-	-	450,000
Finance Staff Retention	1,330,400	-	-	-	-	-	-	1,330,400
HB343 Privacy Officer	370,000	-	-	-	-	-	-	370,000
ISF Rate Allocation for DGO & DTS Executive Staff	(950,000)	-	-	-	950,000	-	-	-
Parental Leave Technical Correction (In)	1,750,000	-	-	-	-	-	-	1,750,000
Parental Leave Technical Correction (Out)	(1,750,000)	-	-	-	-	-	-	(1,750,000)
Statewide Customer Experience Program	3,220,100	-	-	-	-	-	-	3,220,100
Verifiable Digital Credentials	350,000	-	-	-	-	-	-	350,000
Compensation								
COLA (2.3%)	468,200	12,100	3,000	1,600	146,900	13,800	98,800	744,400
Dental Insurance Increase (0.9%)	1,000	-	-	-	300	-	300	1,600
Health Insurance Increase (7.2%)	201,900	5,400	1,400	700	68,500	5,900	44,200	328,000
P4P Reallocation	(19,650,500)	1,900	-	300	72,700	10,500	157,400	(19,407,700)
Pay-for-Performance	407,000	10,500	2,600	1,300	127,800	11,900	85,900	647,000
Retirement Rate Changes	(76,000)	(2,000)	(500)	(300)	(24,200)	(2,200)	(16,300)	(121,500)
Schedule AX Conversion Allocation	(991,200)	(502,700)	-	400	3,300	-	3,100	(1,487,100)
Targeted Compensation	29,900	-	-	-	11,700	500	-	42,100

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Term Pool Rate Changes	42,800	1,100	300	200	13,600	1,300	9,100	68,400
Tier-II Retirement Employee Contribution & Equity	77,500	2,100	600	100	26,400	2,400	17,100	126,200
Workers Compensation Rate Change	10,600	300	100	-	3,300	300	2,300	16,900
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	19,200	1,500	-	-	22,300	-	9,200	52,200
Government Operations ISF Rate Impact	167,800	3,700	13,000	15,200	(10,900)	38,500	23,500	250,800
Property Insurance ISF Rate Impact	1,300	-	-	-	(3,000)	-	-	(1,700)
Reallocation								
Administrative Rules Reallocation	145,000	-	-	-	-	-	-	145,000
Executive Targeted Compensation	(929,800)	-	-	-	-	-	-	(929,800)
Reallocate from CIO Admin. to CIO Innovation	(450,000)	-	-	-	-	-	-	(450,000)
Reallocate from Executive Directors Office to Finance	(500,000)	-	-	-	-	-	-	(500,000)
Reallocate from Purchasing to Archives	-	-	-	-	-	(200,000)	-	(200,000)
Reallocate from Purchasing to Finance	(400,000)	-	-	-	-	-	-	(400,000)
Reallocate to Archives from Purchasing	-	-	-	-	-	200,000	-	200,000
Reallocate to CIO Innovation from CIO Admin.	450,000	-	-	-	-	-	-	450,000
Reallocate to Finance from Executive Directors Office	500,000	-	-	-	-	-	-	500,000
Reallocate to Finance from Purchasing	400,000	-	-	-	-	-	-	400,000
Variable Revenue Adjustment								
Increase Dedicated Credits for Admin. Fees	-	-	-	-	1,309,100	-	-	1,309,100
<i>Ongoing Total</i>	<i>(15,304,800)</i>	<i>(466,100)</i>	<i>20,500</i>	<i>19,500</i>	<i>2,717,800</i>	<i>82,900</i>	<i>434,600</i>	<i>(12,495,600)</i>
FY 2025 Recommended Adjustments Total	(19,064,600)	(463,900)	21,200	19,900	2,481,600	86,100	1,851,600	(15,068,100)
FY 2025 Total	47,937,900	965,900	1,463,900	6,454,000	13,414,700	5,152,100	51,585,500	126,974,000

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	57,000,000	-	-	-	2,815,700	-	(37,893,000)	21,922,700
FY FY 2023 Total	57,000,000	-	-	-	2,815,700	-	(37,893,000)	21,922,700
FY 2024								
FY 2024 Authorized	108,000,000	-	-	-	8,500,000	-	69,089,200	185,589,200
FY FY 2024 Total	108,000,000	-	-	-	8,500,000	-	69,089,200	185,589,200
2025								
FY 2025 Base	-	-	-	-	-	-	-	-
FY 2025 Total	-	-	-	-	-	-	-	-

Internal Service Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	15,000,000	-	-	-	398,253,300	1,500,000	25,149,900	439,903,200
FY FY 2023 Total	15,000,000	-	-	-	398,253,300	1,500,000	25,149,900	439,903,200
FY 2024								
FY 2024 Authorized	600	-	-	-	425,979,900	24,005,000	(3,114,600)	446,870,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Property Insurance Premium Stabilization	5,500,000	-	-	-	-	-	-	5,500,000
Compensation								
P4P Reallocation	11,700	-	-	-	3,052,800	-	-	3,064,500
Schedule AX Conversion Allocation	-	-	-	-	7,600	-	-	7,600

Table 41 GOVERNOR AND LT. GOVERNOR

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	44,911,000	-	-	29,454,300	5,384,300	22,204,500	(10,344,700)	91,609,400
FY FY 2023 Total	44,911,000	-	-	29,454,300	5,384,300	22,204,500	(10,344,700)	91,609,400
FY 2024								
FY 2024 Authorized	59,289,900	-	-	34,910,200	5,879,200	25,172,300	14,435,500	139,687,100
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Lt. Gov. - Incorporation Studies	100,000	-	-	-	-	-	-	100,000
Presidential Primary	1,500,000	-	-	-	-	-	-	1,500,000
Compensation								
P4P Reallocation	301,000	-	-	40,600	19,900	60,200	900	422,600
Reallocation								
Administrative Rules Reallocation	(72,500)	-	-	-	-	-	-	(72,500)
CCJJ Internal Reallocation (In)	10,000	-	-	-	-	-	-	10,000
CCJJ Internal Reallocation (Out)	(10,000)	-	-	-	-	-	-	(10,000)
Executive Targeted Compensation	447,600	-	-	-	-	-	-	447,600
Pre-Trial Services Technical Adjustment from DHHS to CCJJ	450,000	-	-	-	-	-	-	450,000
Variable Revenue Adjustment								
Bureau of Reclamation Snow Water Supply Forecasting Grant	-	-	-	999,900	-	-	-	999,900
COVID Recovery Federal Programs	-	-	-	117,000	-	-	-	117,000
<i>One-time Total</i>	2,726,100	-	-	1,157,500	19,900	60,200	900	3,964,600
FY 2024 Recommended Adjustments Total	2,726,100	-	-	1,157,500	19,900	60,200	900	3,964,600
FY FY 2024 Total	62,016,000	-	-	36,067,700	5,899,100	25,232,500	14,436,400	143,651,700
2025								
FY 2025 Base	46,683,400	-	-	34,716,300	5,782,300	19,297,400	9,064,300	115,543,700
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
County Level Probation Management	6,000,000	-	-	-	-	-	-	6,000,000
Disclosure Website	1,300,000	-	-	-	-	-	-	1,300,000
Domestic Violence Service Provider Reimbursement	1,000,000	-	-	-	-	-	-	1,000,000
Indigent Defense Commission Grants & Compensation Pilot	-	-	-	-	-	500,000	-	500,000
Compensation								
Employee 401(k) Match Increase	50,800	-	-	10,200	2,800	10,900	-	74,700
<i>One-time Total</i>	8,350,800	-	-	10,200	2,800	510,900	-	8,874,700
Ongoing								
Adjustment								
Attorney General ISF	150,000	-	-	-	-	-	-	150,000
CCJJ Federal Funds Adjustment	-	-	-	2,271,900	-	-	-	2,271,900
County Level Probation Management	190,000	-	-	-	-	-	-	190,000
Indigent Appellate Defense Division Attorney	-	-	-	-	-	150,000	-	150,000
Indigent Defense Commission Grants & Compensation Pilot	-	-	-	-	-	700,000	-	700,000
Reparation Program Retention & Compensation	206,300	-	-	-	-	-	-	206,300
Restitution Ongoing Conversion	290,000	-	-	-	-	-	-	290,000
Victim Assistance Grant Support	200,000	-	-	-	-	-	-	200,000
Voting Results & Americans with Disabilities Act Voting	140,000	-	-	-	-	-	-	140,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	7,200	-	-	-	-	-	-	7,200
Government Operations ISF Rate Impact	5,800	-	-	-	-	-	-	5,800
<i>Ongoing Total</i>	<i>1,075,200</i>	-	-	-	-	-	-	<i>1,075,200</i>
FY 2025 Recommended Adjustments Total	1,585,700	-	-	-	-	-	-	1,585,700
FY 2025 Total	24,686,300	-	-	-	-	-	-	24,686,300

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	-	-	-
FY FY 2023 Total	-	-	-	-	-	-	-	-
FY 2024								
FY 2024 Authorized	-	-	-	-	25,300	-	62,700	88,000
FY FY 2024 Total	-	-	-	-	25,300	-	62,700	88,000
2025								
FY 2025 Base	-	-	-	-	25,300	-	62,700	88,000
FY 2025 Total	-	-	-	-	25,300	-	62,700	88,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Reallocate Misappropriated Salary Increases from LTSS Admin.	(22,800)	-	-	-	-	-	-	(22,800)
Reallocate Operations from Various Appropriations	(2,721,700)	-	-	-	-	-	-	(2,721,700)
Reallocate Operations to Various Appropriations	2,721,700	-	-	-	-	-	-	2,721,700
Reallocate ORS General Fund from Various Appropriations	(3,318,300)	-	-	-	-	-	-	(3,318,300)
Reallocate ORS General Fund to Recovery Services	3,318,300	-	-	-	-	-	-	3,318,300
Reallocate PCM Personnel Funds from Various Oper. Units	(168,100)	-	-	-	-	-	-	(168,100)
Reallocate PCM Personnel Funds to Finance & Admin.	168,100	-	-	-	-	-	-	168,100
Reallocate Public Affairs & Education from CHIP	(59,900)	-	-	-	-	-	-	(59,900)
Reallocate Public Affairs & Education to Office of PAE	59,900	-	-	-	-	-	-	59,900
Reallocate Sr. Health Informaticist from Population	(135,000)	-	-	-	-	-	-	(135,000)
Reallocate Sr. Health Informaticist to Info. Privacy & Sec.	135,000	-	-	-	-	-	-	135,000
Reallocate State Civil Money Penalty Fees from Old Account	(500,000)	-	-	-	-	-	-	(500,000)
Reallocate State Civil Money Penalty Fees to New Account	500,000	-	-	-	-	-	-	500,000
Reallocate to CSWS from DSPD	19,558,600	-	-	-	-	-	-	19,558,600
Variable Revenue Adjustment								
Aging & Adult Services Revenue Adjustments	-	-	-	(5,000)	(100)	-	-	(5,100)
Child & Family Services Revenue Adjustments	-	-	-	(8,672,100)	(660,900)	-	1,473,000	(7,860,000)
Clinical Services Revenue Adjustment	-	-	-	(8,747,900)	(2,164,900)	-	1,186,300	(9,726,500)
Department Oversight Revenue Adjustments	-	-	-	693,100	(235,600)	-	833,100	1,290,600
Family Health Revenue Adjustments	-	-	-	133,700	(908,300)	-	(3,139,000)	(3,913,600)
Health Clinics Closeout	-	-	-	(200,000)	(812,600)	-	(200,000)	(1,212,600)
Healthcare Administration Revenue Adjustments	-	-	-	1,994,600	-	-	(182,500)	1,812,100
Operations Revenue Adjustments	-	-	-	261,600	63,200	-	(3,321,200)	(2,996,400)
Population Health Revenue Adjustments	-	-	-	-	150,000	-	-	150,000
Recovery Services Revenue Adjustment	-	-	-	4,653,100	(4,162,800)	-	280,600	770,900
Services for People with Disabilities Revenue Adjustments	-	-	-	(2,340,700)	-	-	18,542,400	16,201,700
State Development Center Revenue & Expenditure Adjustments	-	-	-	(477,600)	(527,200)	-	3,575,300	2,570,500
Substance Use & Mental Health Revenue Adjustments	-	-	-	27,180,900	-	-	2,255,600	29,436,500
<i>One-time Total</i>	<i>(84,047,400)</i>	<i>1,100</i>	<i>-</i>	<i>21,740,900</i>	<i>(9,218,900)</i>	<i>122,498,700</i>	<i>21,381,100</i>	<i>72,355,500</i>
FY 2024 Recommended Adjustments Total	(84,047,400)	1,100	-	21,740,900	(9,218,900)	122,498,700	21,381,100	72,355,500
FY FY 2024 Total	647,052,800	698,408,300	-	4,957,708,400	701,191,400	527,934,800	907,840,500	8,440,136,200
2025								
FY 2025 Base	1,394,341,300	4,057,100	-	4,945,188,400	715,001,800	402,275,700	794,577,900	8,255,442,200
FY 2025 Recommended Adjustments								
One-time Adjustment								
Behavioral Health Internships for Social Services Agencies	3,333,300	-	-	-	-	-	-	3,333,300
Bereaved Youth Resources	400,000	-	-	-	-	-	-	400,000
Ensuring Nutrition for Vulnerable Seniors	2,178,500	-	-	-	-	-	-	2,178,500
FMAP Buffer	(20,000,000)	-	-	-	-	-	-	(20,000,000)
Grandfamilies Kinship Care	750,000	-	-	-	-	-	-	750,000
Grants for Adoption of Hard-to-Place Kids	1,000,000	-	-	-	-	-	-	1,000,000
HCBS Waiver Rate Increase	(2,171,600)	-	-	2,171,600	-	-	-	-
Health Facility Licensing Staff	6,500	-	-	-	-	-	-	6,500
Home Court Pilot	10,000,000	-	-	-	-	-	-	10,000,000
Mandated Additional Needs & Youth Aging Out of DCFS & JJYS	(425,300)	-	-	-	-	-	-	(425,300)
Medicaid Consensus	(9,110,400)	-	-	-	-	-	-	(9,110,400)
Rural Receiving Center & MCOTs	-	-	-	-	-	4,131,200	-	4,131,200
Services for People with Disabilities Waiting List	(3,934,000)	-	-	1,684,000	-	-	-	(2,250,000)
Compensation								
Employee 401(k) Match Increase	867,600	4,800	-	649,500	135,800	137,900	242,200	2,037,800
Reallocation								
Balance Between Funding Sources	(245,607,500)	245,607,500	-	-	-	-	-	-
Reallocate CSWS General Fund from DSPD	(2,950,000)	-	-	-	-	-	-	(2,950,000)
Reallocate CSWS General Fund to USDC	2,950,000	-	-	-	-	-	-	2,950,000
Variable Revenue Adjustment								
Clinical Services Revenue Adjustment	-	-	-	(16,377,700)	(2,396,200)	-	1,086,700	(17,687,200)
Services for People with Disabilities Revenue Adjustments	-	-	-	-	-	-	5,900,000	5,900,000
<i>One-time Total</i>	<i>(262,712,900)</i>	<i>245,612,300</i>	<i>-</i>	<i>(11,872,600)</i>	<i>(2,260,400)</i>	<i>4,269,100</i>	<i>7,228,900</i>	<i>(19,735,600)</i>

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Reallocate Juvenile Competency & Attainment from USH to JJYS	(211,400)	-	-	-	-	-	-	(211,400)
Reallocate LTSS from CSWS to Administration	(300,000)	-	-	-	-	-	-	(300,000)
Reallocate LTSS to Administration from CSWS	300,000	-	-	-	-	-	-	300,000
Reallocate Medicaid Admin. from Integrated Health Care	(1,433,300)	-	-	170,000	170,000	(191,700)	-	(1,285,000)
Reallocate Medicaid Admin. to PRISM	1,433,300	-	-	(170,000)	(170,000)	191,700	-	1,285,000
Reallocate Misappropriated Comp Increase from DCFS	(495,200)	-	-	-	-	-	-	(495,200)
Reallocate Misappropriated Comp Increase to Finance & Admin.	495,200	-	-	-	-	-	-	495,200
Reallocate Misappropriated Salary Increases from APS & OPG	22,800	-	-	-	-	-	-	22,800
Reallocate Misappropriated Salary Increases from LTSS Admin.	(22,800)	-	-	-	-	-	-	(22,800)
Reallocate Operations from Various Appropriations	(2,721,700)	-	-	-	-	-	-	(2,721,700)
Reallocate Operations to Various Appropriations	2,721,700	-	-	-	-	-	-	2,721,700
Reallocate ORS General Fund from Various Appropriations	(1,094,300)	-	-	-	-	-	-	(1,094,300)
Reallocate ORS General Fund to Recovery Services	1,094,300	-	-	-	-	-	-	1,094,300
Reallocate PCM Personnel Funds from Various Oper. Units	(168,100)	-	-	-	-	-	-	(168,100)
Reallocate PCM Personnel Funds to Finance & Admin.	168,100	-	-	-	-	-	-	168,100
Reallocate Public Affairs & Education from CHIP	(59,900)	-	-	-	-	-	-	(59,900)
Reallocate Public Affairs & Education to Office of PAE	59,900	-	-	-	-	-	-	59,900
Reallocate Sr. Health Informaticist from Population	(135,000)	-	-	-	-	-	-	(135,000)
Reallocate Sr. Health Informaticist to Info. Privacy & Sec.	135,000	-	-	-	-	-	-	135,000
Reallocate State Dental Director Pay from Various Approps.	(120,000)	-	-	-	-	-	-	(120,000)
Reallocate State Dental Director Pay to PCRH	132,000	-	-	-	-	-	-	132,000
Reallocate to CSWS from DSPD	19,517,900	-	-	-	-	-	-	19,517,900
Variable Revenue Adjustment								
Aging & Adult Services Revenue Adjustments	-	-	-	(2,999,100)	-	-	(376,700)	(3,375,800)
Child & Family Services Revenue Adjustments	-	-	-	(8,782,400)	(660,900)	-	1,373,000	(8,070,300)
Correctional Health Services Revenue Adjustments	-	-	-	-	629,800	-	-	629,800
Department Oversight Revenue Adjustments	-	-	-	(308,600)	(59,100)	-	796,900	429,200
Family Health Revenue Adjustments	-	-	-	(2,366,100)	(934,500)	-	(499,500)	(3,800,100)
Health Clinics Closeout	-	-	-	(200,000)	(812,600)	-	(200,000)	(1,212,600)
Healthcare Administration Revenue Adjustments	-	-	-	19,384,500	-	-	356,600	19,741,100
Operations Revenue Adjustments	-	-	-	322,300	(26,200)	-	(4,431,500)	(4,135,400)
Population Health Revenue Adjustments	-	-	-	-	104,800	-	-	104,800
Recovery Services Revenue Adjustment	-	-	-	(932,500)	(4,217,900)	-	(174,200)	(5,324,600)
Services for People with Disabilities Revenue Adjustments	-	-	-	(2,340,700)	-	-	7,091,800	4,751,100
State Development Center Revenue & Expenditure Adjustments	-	-	-	(83,000)	(521,000)	-	3,098,000	2,494,000
State Hospital Revenue Adjustments	-	-	-	-	120,000	-	907,800	1,027,800
Substance Use & Mental Health Revenue Adjustments	-	-	-	(12,530,100)	-	-	2,255,800	(10,274,300)
<i>Ongoing Total</i>	<i>56,064,000</i>	<i>467,000</i>	<i>-</i>	<i>52,711,500</i>	<i>(3,934,300)</i>	<i>(9,170,900)</i>	<i>35,700,000</i>	<i>131,837,300</i>
FY 2025 Recommended Adjustments Total	(206,648,900)	246,079,300	-	40,838,900	(6,194,700)	(4,901,800)	42,928,900	112,101,700
FY 2025 Total	1,187,692,400	250,136,400	-	4,986,027,300	708,807,100	397,373,900	837,506,800	8,367,543,900

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	541,400	-	-	-	6,430,500	-	(3,625,900)	3,346,000
FY FY 2023 Total	541,400	-	-	-	6,430,500	-	(3,625,900)	3,346,000
FY 2024								
FY 2024 Authorized	-	-	-	-	1,564,800	-	(1,428,700)	136,100
FY 2024 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Qualified Patient Enterprise Fund Revenue Adjustments	-	-	-	-	2,305,400	-	5,118,800	7,424,200
<i>One-time Total</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,305,400</i>	<i>-</i>	<i>5,118,800</i>	<i>7,424,200</i>
FY 2024 Recommended Adjustments Total	-	-	-	-	2,305,400	-	5,118,800	7,424,200
FY FY 2024 Total	-	-	-	-	3,870,200	-	3,690,100	7,560,300

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
2025								
FY 2025 Base	-	-	-	-	1,554,000	-	(1,428,700)	125,300
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	-	-	-	-	6,400	-	-	6,400
Variable Revenue Adjustment								
Qualified Patient Enterprise Fund Revenue Adjustments	-	-	-	-	-	-	(1,421,000)	(1,421,000)
One-time Total	-	-	-	-	6,400	-	(1,421,000)	(1,414,600)
Ongoing								
Compensation								
COLA (2.3%)	-	-	-	-	33,400	-	-	33,400
Dental Insurance Increase (0.9%)	-	-	-	-	100	-	-	100
Health Insurance Increase (7.2%)	-	-	-	-	13,500	-	-	13,500
Pay-for-Performance	-	-	-	-	29,100	-	-	29,100
Retirement Rate Changes	-	-	-	-	(5,500)	-	-	(5,500)
Term Pool Rate Changes	-	-	-	-	3,100	-	-	3,100
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	7,100	-	-	7,100
Workers Compensation Rate Change	-	-	-	-	800	-	-	800
Variable Revenue Adjustment								
Qualified Patient Enterprise Fund Revenue Adjustments	-	-	-	-	3,812,300	-	1,422,600	5,234,900
Ongoing Total	-	-	-	-	3,893,900	-	1,422,600	5,316,500
FY 2025 Recommended Adjustments Total	-	-	-	-	3,900,300	-	1,600	3,901,900
FY 2025 Total	-	-	-	-	5,454,300	-	(1,427,100)	4,027,200

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	142,895,200	-	-	-	258,491,700	-	(163,414,900)	237,972,000
FY FY 2023 Total	142,895,200	-	-	-	258,491,700	-	(163,414,900)	237,972,000
FY 2024								
FY 2024 Authorized	129,219,800	-	-	-	259,215,200	-	(85,617,100)	302,817,900
FY FY 2024 Total	129,219,800	-	-	-	259,215,200	-	(85,617,100)	302,817,900
2025								
FY 2025 Base	128,573,100	-	-	-	258,585,400	-	(93,671,500)	293,487,000
FY 2025 Recommended Adjustments								
Ongoing								
Adjustment								
Consolidate Crisis Funds to Crisis Restricted Account	22,186,800	-	-	-	-	-	-	22,186,800
Rural Receiving Center & MCOTs	2,856,600	-	-	-	-	-	-	2,856,600
Reallocation								
Correctional Health Services Reallocation	(49,231,900)	-	-	-	-	-	-	(49,231,900)
Ongoing Total	(24,188,500)	-	-	-	-	-	-	(24,188,500)
FY 2025 Recommended Adjustments Total	(24,188,500)	-	-	-	-	-	-	(24,188,500)
FY 2025 Total	104,384,600	-	-	-	258,585,400	-	(93,671,500)	269,298,500

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	72,500	-	203,653,400	203,725,900
FY FY 2023 Total	-	-	-	-	72,500	-	203,653,400	203,725,900
FY 2024								
FY 2024 Authorized	-	-	-	-	11,100	-	221,482,800	221,493,900
FY FY 2024 Total	-	-	-	-	11,100	-	221,482,800	221,493,900
2025								
FY 2025 Base	-	-	-	-	11,100	-	221,482,800	221,493,900
FY 2025 Total	-	-	-	-	11,100	-	221,482,800	221,493,900

UTAH SYSTEM OF HIGHER EDUCATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	535,300	1,527,724,700	–	23,508,900	998,018,300	21,724,000	66,760,600	2,638,271,800
FY FY 2023 Total	535,300	1,527,724,700	–	23,508,900	998,018,300	21,724,000	66,760,600	2,638,271,800
FY 2024								
FY 2024 Authorized	283,551,500	1,529,046,500	–	32,909,000	973,043,700	22,524,000	34,023,300	2,875,098,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Northstar Enterprise System	–	1,500,000	–	–	–	–	–	1,500,000
Variable Revenue Adjustment								
Tuition Revenue Adjustments	–	–	–	(6,700)	35,429,700	–	–	35,423,000
<i>One-time Total</i>	–	1,500,000	–	(6,700)	35,429,700	–	–	36,923,000
FY 2024 Recommended Adjustments Total	–	1,500,000	–	(6,700)	35,429,700	–	–	36,923,000
FY FY 2024 Total	283,551,500	1,530,546,500	–	32,902,300	1,008,473,400	22,524,000	34,023,300	2,912,021,000
2025								
FY 2025 Base	765,551,100	924,825,600	–	3,909,000	973,043,700	22,524,000	203,879,200	2,893,732,600
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Internships for Policy Institutes	–	1,500,000	–	–	–	–	–	1,500,000
One-Time O&M Adjustments	–	(8,759,100)	–	–	–	–	–	(8,759,100)
Presidential Debate	6,500,000	–	–	–	–	–	–	6,500,000
Snow College Social Science Classroom & Lab Building O&M	–	(450,100)	–	–	–	–	–	(450,100)
Reallocation								
Balance Between Funding Sources	(600,000,000)	600,000,000	–	–	–	–	–	–
Variable Revenue Adjustment								
Tuition Revenue Adjustments	–	–	–	(6,700)	–	–	–	(6,700)
<i>One-time Total</i>	(593,500,000)	592,290,800	–	(6,700)	–	–	–	(1,215,900)
Ongoing								
Adjustment								
Behavioral Health Workforce Initiative	–	2,850,000	–	–	–	–	–	2,850,000
Life Sciences Workforce Initiative	–	7,000,000	–	–	–	–	–	7,000,000
Performance Funding	–	–	–	–	–	30,000,000	–	30,000,000
Snow College Social Science Classroom & Lab Building O&M	–	450,100	–	–	–	–	–	450,100
SUU Land Bank - HWY 56 Phoenix Plaza O&M	–	162,600	–	–	–	–	–	162,600
Talent Ready Connections	–	2,000,000	–	–	–	–	–	2,000,000
Technical Colleges Attorney General	–	255,600	–	–	–	–	–	255,600
Technical Colleges Growth	–	6,657,000	–	–	–	–	–	6,657,000
Higher Education Compensation								
Higher Ed COLA (2.3%)	–	34,878,200	–	–	9,511,300	–	–	44,389,500
Higher Ed Dental Insurance Increase (0.9%)	–	66,000	–	–	16,900	–	–	82,900
Higher Ed Health Insurance Increase (7.2%)	–	14,559,000	–	–	3,885,700	–	–	18,444,700
Higher Ed Targeted Compensation	–	9,098,900	–	–	2,481,100	–	–	11,580,000
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	–	59,900	–	–	16,300	–	–	76,200
Government Operations ISF Rate Impact	–	1,804,900	–	–	502,800	–	–	2,307,700
Property Insurance ISF Rate Impact	–	7,395,600	–	–	2,329,300	–	–	9,724,900
Reallocation								
Balance Between Funding Sources	(105,000,000)	105,000,000	–	–	–	–	–	–
Higher Education Internal Reallocation (In)	–	10,967,900	–	–	–	–	–	10,967,900
Higher Education Internal Reallocation (Out)	–	(10,967,900)	–	–	–	–	–	(10,967,900)
Reallocate Performance Funding from USHE to Institutions	–	(35,000,000)	–	–	–	–	–	(35,000,000)
Reallocate Performance Funding to Institutions from USHE	–	27,623,800	–	–	–	–	–	27,623,800

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Tuition Revenue Adjustments	-	-	-	-	35,429,700	-	-	35,429,700
<i>Ongoing Total</i>	<i>(105,000,000)</i>	<i>184,861,600</i>	-	-	<i>54,173,100</i>	<i>30,000,000</i>	-	<i>164,034,700</i>
FY 2025 Recommended Adjustments Total	(698,500,000)	777,152,400	-	(6,700)	54,173,100	30,000,000	-	162,818,800
FY 2025 Total	67,051,100	1,701,978,000	-	3,902,300	1,027,216,800	52,524,000	203,879,200	3,056,551,400

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	22,824,000	-	-	-	-	(6,324,000)	16,500,000
FY FY 2023 Total	-	22,824,000	-	-	-	-	(6,324,000)	16,500,000
FY 2024								
FY 2024 Authorized	-	22,824,000	-	-	-	-	(6,324,000)	16,500,000
FY 2024 Recommended Adjustments								
One-time Adjustment								
Performance Fund One-Time Unallocated	-	(1,500,000)	-	-	-	-	-	(1,500,000)
<i>Ongoing Total</i>	-	<i>(1,500,000)</i>	-	-	-	-	-	<i>(1,500,000)</i>
FY 2024 Recommended Adjustments Total	-	(1,500,000)	-	-	-	-	-	(1,500,000)
FY FY 2024 Total	-	21,324,000	-	-	-	-	(6,324,000)	15,000,000
2025								
FY 2025 Base	-	22,824,000	-	-	-	-	(6,324,000)	16,500,000
FY 2025 Recommended Adjustments								
Ongoing Adjustment								
Performance Funding	-	23,676,000	-	-	-	-	-	23,676,000
Reallocation								
Reallocate Performance Funding to Institutions from USHE	-	7,376,200	-	-	-	-	-	7,376,200
<i>Ongoing Total</i>	-	<i>31,052,200</i>	-	-	-	-	-	<i>31,052,200</i>
FY 2025 Recommended Adjustments Total	-	31,052,200	-	-	-	-	-	31,052,200
FY 2025 Total	-	53,876,200	-	-	-	-	(6,324,000)	47,552,200

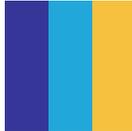


Table 44
INSURANCE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	4,100	-	-	-	-	15,629,200	(4,616,100)	11,017,200
FY FY 2023 Total	4,100	-	-	-	-	15,629,200	(4,616,100)	11,017,200
FY 2024								
FY 2024 Authorized	10,100	-	-	5,200	159,900	25,784,700	356,000	26,315,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Attorney General ISF for Administration	-	-	-	-	-	115,000	-	115,000
Attorney General ISF for Fraud	-	-	-	-	-	300,000	-	300,000
Compensation								
P4P Reallocation	-	-	-	-	-	227,500	-	227,500
Schedule AX Conversion Allocation	-	-	-	-	-	13,500	-	13,500
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	14,000	-	14,000
<i>One-time Total</i>	-	-	-	-	-	670,000	-	670,000
FY 2024 Recommended Adjustments Total	-	-	-	-	-	670,000	-	670,000
FY FY 2024 Total	10,100	-	-	5,200	159,900	26,454,700	356,000	26,985,900
2025								
FY 2025 Base	-	-	-	5,200	194,900	25,722,300	1,723,400	27,645,800
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	-	-	-	-	-	50,900	-	50,900
<i>One-time Total</i>	-	-	-	-	-	50,900	-	50,900
Ongoing								
Adjustment								
Attorney General ISF for Administration	-	-	-	-	-	115,000	-	115,000
Attorney General ISF for Fraud	-	-	-	-	-	300,000	-	300,000
Financial Regulator	-	-	-	-	-	142,000	-	142,000
Fraud Investigator Salary Increase	-	-	-	-	-	210,000	-	210,000
Property & Casualty Market Examiners	-	-	-	-	-	256,000	-	256,000
Research Consultant	-	-	-	-	-	155,000	-	155,000
State Mandated Insurer Payments	1,222,000	-	-	-	-	-	-	1,222,000
Compensation								
COLA (2.3%)	-	-	-	-	100	236,300	-	236,400
Dental Insurance Increase (0.9%)	-	-	-	-	-	700	-	700
Health Insurance Increase (7.2%)	-	-	-	-	100	136,900	-	137,000
P4P Reallocation	-	-	-	-	-	227,500	-	227,500
Pay-for-Performance	-	-	-	-	100	205,600	-	205,700
Retirement Rate Changes	-	-	-	-	-	(38,400)	-	(38,400)
Schedule AX Conversion Allocation	-	-	-	-	-	13,500	-	13,500
Targeted Compensation	-	-	-	-	-	170,200	-	170,200
Term Pool Rate Changes	-	-	-	-	-	21,500	-	21,500
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	-	35,800	-	35,800
Workers Compensation Rate Change	-	-	-	-	-	5,400	-	5,400
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	100	45,900	-	46,000
Government Operations ISF Rate Impact	-	-	-	-	-	61,300	-	61,300
Property Insurance ISF Rate Impact	-	-	-	-	-	(1,000)	-	(1,000)
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	14,000	-	14,000
<i>Ongoing Total</i>	1,222,000	-	-	-	400	2,313,200	-	3,535,600
FY 2025 Recommended Adjustments Total	1,222,000	-	-	-	400	2,364,100	-	3,586,500
FY 2025 Total	1,222,000	-	-	5,200	195,300	28,086,400	1,723,400	31,232,300

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	3,916,200	-	-	-	-	-	-	3,916,200
FY FY 2023 Total	3,916,200	-	-	-	-	-	-	3,916,200
FY 2024								
FY 2024 Authorized	8,778,000	-	-	-	-	-	-	8,778,000
FY FY 2024 Total	8,778,000	-	-	-	-	-	-	8,778,000
2025								
FY 2025 Base	8,778,000	-	-	-	-	-	-	8,778,000
FY 2025 Total	8,778,000	-	-	-	-	-	-	8,778,000

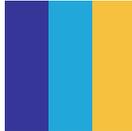


Table 45 JUVENILE JUSTICE SERVICES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	6,136,200	89,929,900	–	1,452,400	573,300	3,410,000	(2,925,700)	98,576,100
FY FY 2023 Total	6,136,200	89,929,900	–	1,452,400	573,300	3,410,000	(2,925,700)	98,576,100
FY 2024								
FY 2024 Authorized	102,747,000	–	–	2,956,400	603,200	1,326,900	855,400	108,488,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
No Climb Security Fencing	–	–	–	1,398,400	–	–	–	1,398,400
To Community Programs from Reinvestment Account	–	–	–	–	–	216,700	–	216,700
Compensation								
Schedule AX Conversion Allocation	37,000	–	–	1,300	200	–	100	38,600
Reallocation								
Distribute DHRM ISF Allocation Across Divisions	50,700	–	–	–	–	–	–	50,700
JJYS Internal Reallocation (In)	8,170,500	–	–	–	–	–	–	8,170,500
JJYS Internal Reallocation (Out)	(8,170,500)	–	–	–	–	–	–	(8,170,500)
Pre-Trial Services Technical Adjustment from DHHS to CCJJ	(450,000)	–	–	–	–	–	–	(450,000)
Reallocate Financial Manager Pay Across Divisions	27,700	–	–	–	–	–	–	27,700
Reallocate Juvenile Competency & Attainment to JJYS from USH	211,400	–	–	–	–	–	–	211,400
Variable Revenue Adjustment								
JJYS Revenue Adjustments	–	–	–	(1,005,200)	(22,800)	–	72,100	(955,900)
<i>One-time Total</i>	<i>(123,200)</i>	–	–	<i>394,500</i>	<i>(22,600)</i>	<i>216,700</i>	<i>72,200</i>	<i>537,600</i>
FY 2024 Recommended Adjustments Total	(123,200)	–	–	394,500	(22,600)	216,700	72,200	537,600
FY FY 2024 Total	102,623,800	–	–	3,350,900	580,600	1,543,600	927,600	109,026,500
2025								
FY 2025 Base	102,439,600	–	–	2,937,700	591,800	1,322,500	(939,000)	106,352,600
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	357,300	–	–	6,100	1,700	–	2,900	368,000
<i>One-time Total</i>	<i>357,300</i>	–	–	<i>6,100</i>	<i>1,700</i>	–	<i>2,900</i>	<i>368,000</i>
Ongoing								
Adjustment								
Consolidation Salary Parity	781,800	–	–	–	–	–	–	781,800
Juvenile Justice & Youth Services Healthcare Delivery	882,200	–	–	–	–	–	–	882,200
Medicaid Consensus	65,300	–	–	(10,200)	–	–	(55,100)	–
Medicaid Rate Parity for DCFS & JJYS Rates	1,090,100	–	–	–	–	–	–	1,090,100
Placement & Services for DCFS & JJYS High Acuity Clients	1,793,500	–	–	9,500	–	–	–	1,803,000
To Community Programs from Reinvestment Account	–	–	–	–	–	221,100	–	221,100
Compensation								
COLA (2.3%)	1,338,100	–	–	24,200	6,200	–	10,100	1,378,600
Dental Insurance Increase (0.9%)	5,000	–	–	100	–	–	–	5,100
Health Insurance Increase (7.2%)	957,100	–	–	15,600	4,500	–	7,600	984,800
Pay-for-Performance	1,163,500	–	–	21,100	5,300	–	8,800	1,198,700
Retirement Rate Changes	(212,500)	–	–	(3,900)	(1,000)	–	(1,600)	(219,000)
Schedule AX Conversion Allocation	37,000	–	–	1,300	200	–	100	38,600
Targeted Compensation	3,699,800	–	–	45,900	18,000	–	31,900	3,795,600
Term Pool Rate Changes	119,100	–	–	2,200	500	–	900	122,700
Tier-II Retirement Employee Contribution & Equity	221,400	–	–	3,100	1,000	–	1,900	227,400
Workers Compensation Rate Change	31,000	–	–	600	100	–	300	32,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	80,300	-	-	2,600	300	-	400	83,600
Property Insurance ISF Rate Impact	62,900	-	-	3,400	100	-	-	66,400
Reallocation								
Distribute DHRM ISF Allocation Across Divisions	50,700	-	-	-	-	-	-	50,700
JJYS Internal Reallocation (In)	8,170,500	-	-	-	-	-	-	8,170,500
JJYS Internal Reallocation (Out)	(8,170,500)	-	-	-	-	-	-	(8,170,500)
Pre-Trial Services Technical Adjustment from DHHS to CCJJ	(450,000)	-	-	-	-	-	-	(450,000)
Reallocate Financial Manager Pay Across Divisions	27,700	-	-	-	-	-	-	27,700
Reallocate Juvenile Competency & Attainment to JJYS from USH	211,400	-	-	-	-	-	-	211,400
Reallocate State Dental Director Pay from Various Approps.	(12,000)	-	-	-	-	-	-	(12,000)
Variable Revenue Adjustment								
JJYS Revenue Adjustments	-	-	-	(990,400)	(11,700)	-	76,200	(925,900)
<i>Ongoing Total</i>	<i>11,943,400</i>	<i>-</i>	<i>-</i>	<i>(874,900)</i>	<i>23,500</i>	<i>221,100</i>	<i>81,500</i>	<i>11,394,600</i>
FY 2025 Recommended Adjustments Total	12,300,700	-	-	(868,800)	25,200	221,100	84,400	11,762,600
FY 2025 Total	114,740,300	-	-	2,068,900	617,000	1,543,600	(854,600)	118,115,200

LABOR COMMISSION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	7,622,500	–	–	2,950,100	121,700	5,502,800	(1,026,200)	15,170,900
FY FY 2023 Total	7,622,500	–	–	2,950,100	121,700	5,502,800	(1,026,200)	15,170,900
FY 2024								
FY 2024 Authorized	7,884,500	–	–	3,433,300	126,300	5,668,100	94,900	17,207,100
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	107,300	–	–	79,300	–	57,700	–	244,300
Schedule AX Conversion Allocation	–	–	–	–	–	4,100	100	4,200
Reallocation								
Executive Targeted Compensation	25,300	–	–	–	–	–	–	25,300
<i>One-time Total</i>	132,600	–	–	79,300	–	61,800	100	273,800
FY 2024 Recommended Adjustments Total	132,600	–	–	79,300	–	61,800	100	273,800
FY FY 2024 Total	8,017,100	–	–	3,512,600	126,300	5,729,900	95,000	17,480,900
2025								
FY 2025 Base	7,861,200	–	–	3,420,200	125,900	5,652,200	94,700	17,154,200
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Elevator Safety Vehicle	–	–	–	–	–	27,000	–	27,000
Occupational Safety & Health Vehicle	–	–	–	–	–	27,000	–	27,000
Compensation								
Employee 401(k) Match Increase	24,400	–	–	14,800	500	17,500	300	57,500
<i>One-time Total</i>	24,400	–	–	14,800	500	71,500	300	111,500
Ongoing								
Adjustment								
Elevator Safety Vehicle	–	–	–	–	–	3,600	–	3,600
Occupational Safety & Health Vehicle	–	–	–	–	–	3,600	–	3,600
Compensation								
COLA (2.3%)	116,700	–	–	59,200	2,100	73,600	1,200	252,800
Dental Insurance Increase (0.9%)	400	–	–	100	–	200	–	700
Health Insurance Increase (7.2%)	61,300	–	–	30,200	1,300	41,900	800	135,500
P4P Reallocation	107,300	–	–	79,300	–	57,700	–	244,300
Pay-for-Performance	101,500	–	–	51,500	1,800	63,900	1,100	219,800
Retirement Rate Changes	(19,000)	–	–	(9,600)	(300)	(12,100)	(200)	(41,200)
Schedule AX Conversion Allocation	–	–	–	–	–	4,100	100	4,200
Targeted Compensation	83,900	–	–	87,300	1,600	60,600	1,200	234,600
Term Pool Rate Changes	10,600	–	–	5,400	200	6,800	100	23,100
Tier-II Retirement Employee Contribution & Equity	15,500	–	–	9,500	300	9,600	100	35,000
Workers Compensation Rate Change	2,700	–	–	1,400	–	1,600	–	5,700
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	7,000	–	–	6,400	200	800	–	14,400
Government Operations ISF Rate Impact	84,400	–	–	5,600	200	5,800	700	96,700
Reallocation								
Executive Targeted Compensation	25,300	–	–	–	–	–	–	25,300
<i>Ongoing Total</i>	597,600	–	–	326,300	7,400	321,700	5,100	1,258,100
FY 2025 Recommended Adjustments Total	622,000	–	–	341,100	7,900	393,200	5,400	1,369,600
FY 2025 Total	8,483,200	–	–	3,761,300	133,800	6,045,400	100,100	18,523,800

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	10,376,100	-	(2,875,500)	7,500,600
FY FY 2023 Total	-	-	-	-	10,376,100	-	(2,875,500)	7,500,600
FY 2024								
FY 2024 Authorized	-	-	-	-	26,872,800	-	2,423,800	29,296,600
FY FY 2024 Total	-	-	-	-	26,872,800	-	2,423,800	29,296,600
2025								
FY 2025 Base	-	-	-	-	26,872,800	-	2,423,800	29,296,600
FY 2025 Recommended Adjustments								
Ongoing								
Compensation								
COLA (2.3%)	-	-	-	-	1,500	-	-	1,500
Pay-for-Performance	-	-	-	-	1,400	-	-	1,400
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	14,400	-	-	14,400
Ongoing Total	-	-	-	-	17,300	-	-	17,300
FY 2025 Recommended Adjustments Total	-	-	-	-	17,300	-	-	17,300
FY 2025 Total	-	-	-	-	26,890,100	-	2,423,800	29,313,900

Table 47
LEGISLATURE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	41,302,200	-	-	-	126,100	-	(1,772,100)	39,656,200
FY FY 2023 Total	41,302,200	-	-	-	126,100	-	(1,772,100)	39,656,200
FY 2024								
FY 2024 Authorized	52,359,000	-	-	-	40,000	-	-	52,399,000
FY FY 2024 Total	52,359,000	-	-	-	40,000	-	-	52,399,000
2025								
FY 2025 Base	48,168,200	-	-	-	40,000	-	-	48,208,200
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	86,100	-	-	-	700	-	-	86,800
<i>One-time Total</i>	86,100	-	-	-	700	-	-	86,800
Ongoing								
Compensation								
COLA (2.3%)	678,000	-	-	-	4,000	-	-	682,000
Dental Insurance Increase (0.9%)	1,600	-	-	-	-	-	-	1,600
Health Insurance Increase (7.2%)	295,400	-	-	-	1,500	-	-	296,900
Retirement Rate Changes	(113,000)	-	-	-	(700)	-	-	(113,700)
Targeted Compensation	177,000	-	-	-	1,000	-	-	178,000
Term Pool Rate Changes	3,100	-	-	-	-	-	-	3,100
Tier-II Retirement Employee Contribution & Equity	115,200	-	-	-	300	-	-	115,500
Workers Compensation Rate Change	16,100	-	-	-	100	-	-	16,200
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	31,000	-	-	-	1,500	-	-	32,500
<i>Ongoing Total</i>	1,204,400	-	-	-	7,700	-	-	1,212,100
FY 2025 Recommended Adjustments Total	1,290,500	-	-	-	8,400	-	-	1,298,900
FY 2025 Total	49,458,700	-	-	-	48,400	-	-	49,507,100

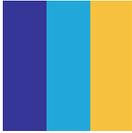


Table 48
UTAH NATIONAL GUARD

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	9,181,600	300,000	–	49,829,600	3,724,700	16,711,300	6,538,500	86,285,700
FY FY 2023 Total	9,181,600	300,000	–	49,829,600	3,724,700	16,711,300	6,538,500	86,285,700
FY 2024								
FY 2024 Authorized	15,019,800	3,000,000	–	61,201,900	2,857,100	–	302,100	82,380,900
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	78,200	–	–	578,100	23,900	–	–	680,200
Schedule AX Conversion Allocation	500	–	–	4,900	–	–	–	5,400
Reallocation								
Executive Targeted Compensation	10,400	–	–	–	–	–	–	10,400
<i>One-time Total</i>	89,100	–	–	583,000	23,900	–	–	696,000
FY 2024 Recommended Adjustments Total	89,100	–	–	583,000	23,900	–	–	696,000
FY FY 2024 Total	15,108,900	3,000,000	–	61,784,900	2,881,000	–	302,100	83,076,900
2025								
FY 2025 Base	8,728,900	1,650,000	–	61,471,800	2,855,000	–	3,747,200	78,452,900
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Camp Williams West Traverse Sentinel Landscape	3,000,000	–	–	–	–	–	–	3,000,000
National Guard Reenlistment Bonus	6,000,000	–	–	–	–	–	–	6,000,000
National Guard State Tuition Assistance	1,650,000	–	–	–	–	–	–	1,650,000
Compensation								
Employee 401(k) Match Increase	13,000	–	–	70,500	2,100	–	–	85,600
<i>One-time Total</i>	10,663,000	–	–	70,500	2,100	–	–	10,735,600
Ongoing								
Adjustment								
Air Guard Assistant Adjutant General Increase to Full-Time	151,600	–	–	–	–	–	–	151,600
Land Component Commander Increase to Full-Time	65,000	–	–	–	–	–	–	65,000
National Guard Facility Utilities Increases	500,000	–	–	–	–	–	–	500,000
Compensation								
COLA (2.3%)	72,100	300	–	372,900	17,100	–	–	462,400
Dental Insurance Increase (0.9%)	200	–	–	1,000	–	–	–	1,200
Health Insurance Increase (7.2%)	26,300	–	–	178,300	5,000	–	–	209,600
P4P Reallocation	78,200	–	–	578,100	23,900	–	–	680,200
Pay-for-Performance	62,700	200	–	324,200	14,800	–	–	401,900
Retirement Rate Changes	(12,100)	–	–	(63,300)	(1,100)	–	–	(76,500)
Schedule AX Conversion Allocation	500	–	–	4,900	–	–	–	5,400
Targeted Compensation	2,200	1,200	–	13,000	12,400	–	–	28,800
Term Pool Rate Changes	6,300	–	–	31,000	600	–	–	37,900
Tier-II Retirement Employee Contribution & Equity	13,600	–	–	61,500	1,900	–	–	77,000
Workers Compensation Rate Change	1,800	–	–	8,800	400	–	–	11,000
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	100	–	–	700	–	–	–	800
Government Operations ISF Rate Impact	2,000	–	–	20,500	–	–	–	22,500
Property Insurance ISF Rate Impact	16,100	–	–	164,600	100	–	–	180,800
Reallocation								
Executive Targeted Compensation	10,400	–	–	–	–	–	–	10,400
<i>Ongoing Total</i>	997,000	1,700	–	1,696,200	75,100	–	–	2,770,000
FY 2025 Recommended Adjustments Total	11,660,000	1,700	–	1,766,700	77,200	–	–	13,505,600
FY 2025 Total	20,388,900	1,651,700	–	63,238,500	2,932,200	–	3,747,200	91,958,500

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	16,720,800	-	-	-	-	-	(9,500)	16,711,300
FY FY 2023 Total	16,720,800	-	-	-	-	-	(9,500)	16,711,300
FY 2024								
FY 2024 Authorized	9,500	-	-	-	-	-	(9,500)	-
FY FY 2024 Total	9,500	-	-	-	-	-	(9,500)	-
2025								
FY 2025 Base	9,500	-	-	-	-	-	(9,500)	-
FY 2025 Total	9,500	-	-	-	-	-	(9,500)	-

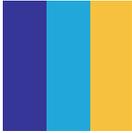


Table 49 NATURAL RESOURCES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	197,753,000	250,300	–	84,806,300	21,589,000	168,537,100	(66,567,000)	406,368,700
FY FY 2023 Total	197,753,000	250,300	–	84,806,300	21,589,000	168,537,100	(66,567,000)	406,368,700
FY 2024								
FY 2024 Authorized	261,628,000	259,400	–	122,207,200	31,086,400	199,286,500	12,993,400	627,460,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Board & Mining Programs Process Improvement	–	–	–	–	–	250,000	–	250,000
Fire Rehabilitation	500,000	–	–	–	–	–	–	500,000
Fire Sense Campaign	300,000	–	–	–	–	–	–	300,000
Seasonal Employee Housing	–	–	–	–	–	500,000	–	500,000
State Parks Comp Increases & Construction Personnel	–	–	–	–	–	850,000	–	850,000
State Parks Operations Cost Increase	–	–	–	–	–	700,000	–	700,000
Water Resources Technical Assistance Programs	–	–	–	–	–	100,000	–	100,000
Wildland Fire Suppression Fund	(25,500,000)	–	–	–	–	–	–	(25,500,000)
Zion Support Program	–	–	–	–	–	161,200	–	161,200
Compensation								
P4P Reallocation	760,600	–	–	528,500	230,300	1,401,700	90,800	3,011,900
Schedule AX Conversion Allocation	59,700	–	–	93,500	7,700	222,500	16,900	400,300
Reallocation								
Executive Targeted Compensation	64,800	–	–	–	–	–	–	64,800
Variable Revenue Adjustment								
Energy Development Increase Variable Revenues	–	–	–	30,881,900	60,000	–	2,075,000	33,016,900
FFSL Increase Dedicated Credits	–	–	–	–	1,000,000	–	–	1,000,000
Outdoor Recreation Increase Dedicated Credits	–	–	–	–	200,000	–	–	200,000
PLPCO Increase Dedicated Credits	–	–	–	–	5,000	–	–	5,000
UGS Variable Revenues Adjustments	–	–	–	54,300	143,800	–	1,030,400	1,228,500
Water Resources Transfers Adjustments	–	–	–	–	800,000	–	2,000,000	2,800,000
<i>One-time Total</i>	<i>(23,814,900)</i>	<i>–</i>	<i>–</i>	<i>31,558,200</i>	<i>2,446,800</i>	<i>4,185,400</i>	<i>5,213,100</i>	<i>19,588,600</i>
FY 2024 Recommended Adjustments Total	(23,814,900)	–	–	31,558,200	2,446,800	4,185,400	5,213,100	19,588,600
FY FY 2024 Total	237,813,100	259,400	–	153,765,400	33,533,200	203,471,900	18,206,500	647,049,500
2025								
FY 2025 Base	92,731,100	259,000	–	100,444,300	31,038,900	170,734,800	413,875,300	809,083,400
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Aqueduct Seismic Resilience Upgrade	20,000,000	–	–	–	–	–	–	20,000,000
Fire Rehabilitation	500,000	–	–	–	–	–	–	500,000
Fire Sense Campaign	600,000	–	–	–	–	–	–	600,000
Oil & Gas Database Upgrade	–	–	–	–	–	723,000	–	723,000
Ridgelines to Shorelines	20,000,000	–	–	–	–	–	–	20,000,000
Seasonal Employee Housing	–	–	–	–	–	500,000	–	500,000
Shared Stewardship	2,500,000	–	–	–	–	–	–	2,500,000
Sovereign Lands Management	–	–	–	–	–	2,150,000	–	2,150,000
State Park Visitor Lodging	–	–	–	–	–	500,000	–	500,000
State Parks Road Repair & Maintenance	–	–	–	–	–	1,500,000	–	1,500,000
Wasatch Mountain State Park Campground	–	–	–	–	–	5,000,000	–	5,000,000
Water Resources Technical Assistance Programs	–	–	–	–	–	1,650,000	–	1,650,000
Water Rights Measurement Engineer	37,500	–	–	–	–	–	–	37,500
Water Savings Program Seed Money for Great Salt Lake	–	–	–	50,000,000	–	5,000,000	–	55,000,000

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Compensation								
Employee 401(k) Match Increase	182,200	-	-	135,400	52,300	308,200	28,600	706,700
Variable Revenue Adjustment								
Energy Development Increase Variable Revenues	-	-	-	28,285,500	-	-	-	28,285,500
Water Resources Transfers Adjustments	-	-	-	-	800,000	-	-	800,000
<i>One-time Total</i>	<i>43,819,700</i>	<i>-</i>	<i>-</i>	<i>78,420,900</i>	<i>852,300</i>	<i>17,331,200</i>	<i>28,600</i>	<i>140,452,700</i>
Ongoing								
Adjustment								
HB343 Privacy Officer	150,000	-	-	-	-	-	-	150,000
Oil & Gas Inspector & Auditor	-	-	-	-	-	200,000	-	200,000
Public Lands Legal Counsel	521,000	-	-	-	-	-	-	521,000
Sovereign Lands Management	-	-	-	-	-	720,000	-	720,000
State Parks Comp Increases & Construction Personnel	-	-	-	-	-	1,500,000	-	1,500,000
State Parks Operations Cost Increase	-	-	-	-	-	700,000	-	700,000
State Parks Road Repair & Maintenance	-	-	-	-	-	1,000,000	-	1,000,000
State Water Resources Planning Specialist	136,500	-	-	-	-	-	-	136,500
Water Rights Measurement Engineer	160,000	-	-	-	-	-	-	160,000
Wildlife Resources Administrative Cost Increase	-	-	-	-	-	1,700,000	-	1,700,000
Compensation								
COLA (2.3%)	829,800	-	-	536,500	222,600	1,451,900	124,600	3,165,400
Dental Insurance Increase (0.9%)	1,800	-	-	1,200	200	3,500	-	6,700
Health Insurance Increase (7.2%)	369,500	-	-	272,700	86,200	682,000	50,500	1,460,900
P4P Reallocation	760,600	-	-	528,500	230,300	1,401,700	90,800	3,011,900
Pay-for-Performance	721,600	-	-	466,200	193,500	1,262,300	108,200	2,751,800
Retirement Rate Changes	(128,900)	-	-	(81,300)	(27,900)	(206,500)	(16,800)	(461,400)
Schedule AX Conversion Allocation	59,700	-	-	93,500	7,700	222,500	16,900	400,300
Targeted Compensation	224,500	-	-	108,600	30,400	346,700	9,000	719,200
Term Pool Rate Changes	72,300	-	-	45,400	16,200	115,600	9,800	259,300
Tier-II Retirement Employee Contribution & Equity	130,100	-	-	76,600	38,500	255,000	21,300	521,500
Workers Compensation Rate Change	19,100	-	-	12,300	5,100	33,200	2,900	72,600
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	181,900	-	-	300	-	14,500	-	196,700
Government Operations ISF Rate Impact	153,400	-	-	75,800	30,400	521,600	8,700	789,900
Property Insurance ISF Rate Impact	17,500	-	-	900	-	166,500	100	185,000
Reallocation								
Executive Targeted Compensation	64,800	-	-	-	-	-	-	64,800
Variable Revenue Adjustment								
Energy Development Increase Variable Revenues	-	-	-	-	60,000	-	75,000	135,000
FFSL Increase Dedicated Credits	-	-	-	-	1,000,000	-	-	1,000,000
Outdoor Recreation Increase Dedicated Credits	-	-	-	-	200,000	-	-	200,000
PLPCO Increase Dedicated Credits	-	-	-	-	5,000	-	-	5,000
UGS Variable Revenues Adjustments	-	-	-	-	143,800	-	1,030,400	1,174,200
<i>Ongoing Total</i>	<i>4,445,200</i>	<i>-</i>	<i>-</i>	<i>2,137,200</i>	<i>2,242,000</i>	<i>12,090,500</i>	<i>1,531,400</i>	<i>22,446,300</i>
FY 2025 Recommended Adjustments Total	48,264,900	-	-	80,558,100	3,094,300	29,421,700	1,560,000	162,899,000
FY 2025 Total	140,996,000	259,000	-	181,002,400	34,133,200	200,156,500	415,435,300	971,982,400

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	3,800,000	-	3,800,000
FY FY 2023 Total	-	-	-	-	-	3,800,000	-	3,800,000
FY 2024								
FY 2024 Authorized	25,000,000	-	-	-	-	48,800,000	-	73,800,000
FY FY 2024 Total	25,000,000	-	-	-	-	48,800,000	-	73,800,000
2025								
FY 2025 Base	-	-	-	-	-	53,800,000	-	53,800,000
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Dam Safety Upgrades	5,000,000	-	-	-	-	-	-	5,000,000
<i>One-time Total</i>	5,000,000	-	-	-	-	-	-	5,000,000
FY 2025 Recommended Adjustments Total	5,000,000	-	-	-	-	-	-	5,000,000
FY 2025 Total	5,000,000	-	-	-	-	53,800,000	-	58,800,000

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	250,000	-	-	-	-	-	1,042,400	1,292,400
FY FY 2023 Total	250,000	-	-	-	-	-	1,042,400	1,292,400
FY 2024								
FY 2024 Authorized	12,500,000	-	-	-	-	-	1,042,400	13,542,400
FY FY 2024 Total	12,500,000	-	-	-	-	-	1,042,400	13,542,400
2025								
FY 2025 Base	2,500,000	-	-	-	-	-	1,042,400	3,542,400
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Great Salt Lake Investments	20,000,000	-	-	-	-	-	-	20,000,000
<i>One-time Total</i>	20,000,000	-	-	-	-	-	-	20,000,000
FY 2025 Recommended Adjustments Total	20,000,000	-	-	-	-	-	-	20,000,000
FY 2025 Total	22,500,000	-	-	-	-	-	1,042,400	23,542,400

Table 50 PUBLIC EDUCATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	8,305,000	4,130,368,700	–	839,350,400	71,482,200	698,433,500	1,467,976,500	7,215,916,300
FY FY 2023 Total	8,305,000	4,130,368,700	–	839,350,400	71,482,200	698,433,500	1,467,976,500	7,215,916,300
FY 2024								
FY 2024 Authorized	8,758,300	4,537,037,600	–	597,313,800	66,382,500	794,829,700	1,699,221,900	7,703,543,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Statutory Enrollment Growth	–	9,122,900	–	–	–	–	–	9,122,900
Variable Revenue Adjustment								
Federal Funds Adjustments	–	–	–	332,073,000	–	–	–	332,073,000
<i>One-time Total</i>	–	9,122,900	–	332,073,000	–	–	–	341,195,900
FY 2024 Recommended Adjustments Total	–	9,122,900	–	332,073,000	–	–	–	341,195,900
FY FY 2024 Total	8,758,300	4,546,160,500	–	929,386,800	66,382,500	794,829,700	1,699,221,900	8,044,739,700
2025								
FY 2025 Base	8,757,400	4,674,025,300	–	597,261,800	66,360,200	515,144,400	1,696,717,600	7,558,266,700
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Charter School Funding Base Program	–	–	–	–	–	1,772,300	–	1,772,300
Grow Your Own Teacher & Student Counselor Pipeline Program	–	–	–	–	–	7,159,800	–	7,159,800
Innovation Grant Fund	–	–	–	–	–	200,000,000	–	200,000,000
K-12 Computer Science Initiative	–	–	–	–	–	5,000,000	–	5,000,000
Paid Professional Hours for Educators	–	–	–	–	–	90,000,000	–	90,000,000
Public Education Vision Setting	–	–	–	–	–	250,000	–	250,000
Rural Student WPU Add-On	–	1,200,000	–	–	–	–	–	1,200,000
Small School Critical Capital Needs	–	–	–	–	–	55,000,000	–	55,000,000
Statewide Online Education Program Small Schools Subsidy	–	–	–	–	–	3,165,200	–	3,165,200
Student Teacher Stipends	–	–	–	–	–	12,000,000	–	12,000,000
The Safe Child Project	–	–	–	–	–	3,000,000	–	3,000,000
Compensation								
Employee 401(k) Match Increase	1,700	343,500	–	57,200	23,400	700	62,500	489,000
Reallocation								
Reallocate from NESS to Rural Student WPU Add-On	–	–	–	–	–	–	(3,060,500)	(3,060,500)
Reallocate to Rural Student WPU Add-On from NESS	–	–	–	–	–	–	3,060,500	3,060,500
Variable Revenue Adjustment								
Federal Funds Adjustments	–	–	–	81,009,600	–	–	–	81,009,600
<i>One-time Total</i>	1,700	1,543,500	–	81,066,800	23,400	377,348,000	62,500	460,045,900

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
Reallocate to Voted Guarantee from Board Guarantee	-	-	-	-	-	29,183,500	-	29,183,500
Regional Education Service Agencies Enhancements	-	400,600	-	-	-	-	-	400,600
Rural Student WPU Add-On	-	32,702,900	-	-	-	-	-	32,702,900
School LAND Trust Distribution	-	-	-	-	-	4,418,600	-	4,418,600
Statutory Enrollment Growth	400,000	24,394,900	-	-	-	4,341,900	14,121,200	43,258,000
Statutory Increase in Local Levy Guarantee	-	-	-	-	-	21,080,500	-	21,080,500
Teacher & Student Success Program	-	-	-	-	-	29,240,600	29,240,600	58,481,200
The Safe Child Project	-	1,000,000	-	-	-	-	-	1,000,000
USDB Teacher Steps & Lanes	-	1,539,000	-	-	-	-	-	1,539,000
Utah State Board of Education Fiscal Monitor & Other Staff	-	365,000	-	-	-	-	-	365,000
Utah State Board of Education Market Adjustments	-	843,400	-	-	-	-	-	843,400
WPU Set-Aside for Earmark Amendment	-	3,978,600	-	-	-	-	-	3,978,600
WPU Value Increase - Discretionary Adjustment (1.2%)	-	50,487,200	-	-	-	-	-	50,487,200
WPU Value Increase - Inflationary Adjustment (3.8%)	-	161,256,600	-	-	-	-	-	161,256,600
Compensation								
COLA (2.3%)	6,200	1,018,800	-	313,700	52,800	9,400	163,200	1,564,100
Dental Insurance Increase (0.9%)	-	3,300	-	600	100	-	500	4,500
Health Insurance Increase (7.2%)	3,500	636,000	-	119,600	38,300	2,900	112,200	912,500
Retirement Rate Changes	(1,000)	(224,700)	-	(51,600)	(13,500)	(1,500)	(37,100)	(329,400)
Targeted Compensation	1,700	371,600	-	82,200	22,800	2,400	62,700	543,400
Term Pool Rate Changes	200	58,200	-	13,400	3,400	400	9,900	85,500
Tier-II Retirement Employee Contribution & Equity	700	222,400	-	43,100	13,600	1,500	36,800	318,100
Workers Compensation Rate Change	200	33,400	-	7,200	1,900	200	5,600	48,500
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	14,800	-	-	100	-	-	14,900
Government Operations ISF Rate Impact	-	54,900	-	-	5,800	-	-	60,700
Property Insurance ISF Rate Impact	-	31,600	-	-	6,400	-	-	38,000
Reallocation								
Reallocate from Board Guarantee to Voted Guarantee	-	-	-	-	-	(29,183,500)	-	(29,183,500)
Reallocate from Grades 1-12 to Teacher & Student Success	-	(29,240,600)	-	-	-	-	-	(29,240,600)
Reallocate from NESS to Rural Student WPU Add-On	-	(47,910,400)	-	-	-	-	-	(47,910,400)
Reallocate to Rural Student WPU Add-On from NESS	-	47,910,400	-	-	-	-	-	47,910,400
Variable Revenue Adjustment								
Federal Funds Adjustments	-	-	-	49,962,800	-	-	-	49,962,800
<i>Ongoing Total</i>	<i>411,500</i>	<i>249,947,900</i>	<i>-</i>	<i>50,491,000</i>	<i>131,700</i>	<i>59,096,900</i>	<i>43,715,600</i>	<i>403,794,600</i>
FY 2025 Recommended Adjustments Total	413,200	251,491,400	-	131,557,800	155,100	436,444,900	43,778,100	863,840,500
FY 2025 Total	9,170,600	4,925,516,700	-	728,819,600	66,515,300	951,589,300	1,740,495,700	8,422,107,200

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	572,248,100	-	-	1,042,400	1,750,000	20,237,600	595,278,100
FY FY 2023 Total	-	572,248,100	-	-	1,042,400	1,750,000	20,237,600	595,278,100
FY 2024								
FY 2024 Authorized	-	810,994,100	-	-	-	1,750,000	-	812,744,100
FY FY 2024 Total	-	810,994,100	-	-	-	1,750,000	-	812,744,100
2025								
FY 2025 Base	-	810,994,100	-	-	-	1,750,000	-	812,744,100
FY 2025 Recommended Adjustments								
Ongoing								
Adjustment								
Public Education Economic Stabilization Account	-	40,867,500	-	-	-	-	-	40,867,500
Statutory Increase in Local Levy Guarantee	-	21,080,500	-	-	-	-	-	21,080,500
Reallocation								
Reallocate from Grades 1-12 to Teacher & Student Success	-	29,240,600	-	-	-	-	-	29,240,600
Ongoing Total	-	91,188,600	-	-	-	-	-	91,188,600
FY 2025 Recommended Adjustments Total	-	91,188,600	-	-	-	-	-	91,188,600
FY 2025 Total	-	902,182,700	-	-	-	1,750,000	-	903,932,700

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	-	2,200	2,200
FY FY 2023 Total	-	-	-	-	-	-	2,200	2,200
FY 2024								
FY 2024 Authorized	-	-	-	-	-	-	900	900
FY FY 2024 Total	-	-	-	-	-	-	900	900
2025								
FY 2025 Base	-	-	-	-	-	-	2,200	2,200
FY 2025 Total	-	-	-	-	-	-	2,200	2,200

**Table 51
PUBLIC SAFETY**

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	159,290,400	-	5,495,500	136,042,300	26,651,800	69,714,100	(17,844,900)	379,349,200
FY FY 2023 Total	159,290,400	-	5,495,500	136,042,300	26,651,800	69,714,100	(17,844,900)	379,349,200
FY 2024								
FY 2024 Authorized	169,635,400	69,700	5,495,500	213,897,700	37,768,700	66,236,400	19,816,400	512,919,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Firefighter Support Restricted Account Closeout	-	-	-	-	-	150,000	-	150,000
Honoring Heroes Restricted Account Closeout	-	-	-	-	-	150,000	-	150,000
Law Enforcement Memorial Closeout	-	-	-	-	-	50,000	-	50,000
Motorcycle Education Program	-	-	-	-	-	75,000	-	75,000
Compensation								
P4P Reallocation	2,536,200	-	-	47,700	262,600	698,000	10,800	3,555,300
Schedule AX Conversion Allocation	83,300	-	-	3,700	14,100	18,700	1,400	121,200
Reallocation								
Executive Targeted Compensation	58,000	-	-	-	-	-	-	58,000
Variable Revenue Adjustment								
Decrease Federal Funds in DPS Operations	-	-	-	(1,342,300)	-	-	-	(1,342,300)
Federal Funds Adjustments	-	-	-	3,418,900	-	-	-	3,418,900
Variable Revenue Adjustments	-	-	-	(3,200)	(101,000)	-	531,600	427,400
<i>One-time Total</i>	2,677,500	-	-	2,124,800	175,700	1,141,700	543,800	6,663,500
FY 2024 Recommended Adjustments Total	2,677,500	-	-	2,124,800	175,700	1,141,700	543,800	6,663,500
FY FY 2024 Total	172,312,900	69,700	5,495,500	216,022,500	37,944,400	67,378,100	20,360,200	519,583,300
2025								
FY 2025 Base	157,290,700	69,700	5,495,500	176,488,000	38,890,200	65,117,300	19,338,200	462,689,600
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
911 Dispatch Contracts	428,000	-	-	-	-	-	-	428,000
Aero Bureau Operations	1,670,000	-	-	-	-	-	-	1,670,000
EMS Operations	1,740,000	-	-	-	-	-	-	1,740,000
POST Operations & Equipment	500,000	-	-	-	-	-	-	500,000
VINE Contract Renewal	330,000	-	-	-	-	-	-	330,000
West Davis Corridor Officers	255,000	-	-	-	-	-	-	255,000
Compensation								
Employee 401(k) Match Increase	480,000	100	-	9,700	78,000	180,400	4,800	753,000
Variable Revenue Adjustment								
Federal Funds Adjustments	-	-	-	26,587,800	-	-	-	26,587,800
<i>One-time Total</i>	5,403,000	100	-	26,597,500	78,000	180,400	4,800	32,263,800
Ongoing								
Adjustment								
Aero Bureau Operations	596,000	-	-	-	-	-	-	596,000
EMS Operations	169,500	-	-	-	-	-	-	169,500
HB343 Privacy Officer	175,000	-	-	-	-	-	-	175,000
HB59 First Responder Mental Health Amendments	56,900	-	-	-	-	-	-	56,900
Lethality Assessment Program Staff	220,000	-	-	-	-	-	-	220,000
Motorcycle Education Program	-	-	-	-	-	150,000	-	150,000
School Safety Support Staff	250,000	-	-	-	-	-	-	250,000
Victims Services Providers Staffing	1,000,000	-	-	-	-	-	-	1,000,000
Video Redaction Personnel	100,000	-	-	-	-	-	-	100,000
West Davis Corridor Officers	545,200	-	-	-	-	-	-	545,200

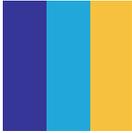


Table 52
PUBLIC SERVICE COMMISSION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	17,403,600	1,905,500	4,338,900	23,648,000
FY FY 2023 Total	-	-	-	-	17,403,600	1,905,500	4,338,900	23,648,000
FY 2024								
FY 2024 Authorized	-	-	-	-	16,516,400	2,887,700	10,720,800	30,124,900
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Utah Universal Service Fund Distributions	-	-	-	-	10,984,200	-	-	10,984,200
Compensation								
P4P Reallocation	-	-	-	-	-	41,700	-	41,700
<i>One-time Total</i>	-	-	-	-	10,984,200	41,700	-	11,025,900
FY 2024 Recommended Adjustments Total	-	-	-	-	10,984,200	41,700	-	11,025,900
FY FY 2024 Total	-	-	-	-	27,500,600	2,929,400	10,720,800	41,150,800
2025								
FY 2025 Base	-	-	-	-	16,515,700	2,877,600	10,615,800	30,009,100
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Utah Universal Service Fund Distributions	-	-	-	-	21,284,900	-	-	21,284,900
Compensation								
Employee 401(k) Match Increase	-	-	-	-	700	10,100	-	10,800
<i>One-time Total</i>	-	-	-	-	21,285,600	10,100	-	21,295,700
Ongoing								
Compensation								
COLA (2.3%)	-	-	-	-	3,800	49,800	200	53,800
Dental Insurance Increase (0.9%)	-	-	-	-	-	100	-	100
Health Insurance Increase (7.2%)	-	-	-	-	1,600	19,000	100	20,700
P4P Reallocation	-	-	-	-	-	41,700	-	41,700
Retirement Rate Changes	-	-	-	-	(300)	(8,100)	-	(8,400)
Targeted Compensation	-	-	-	-	1,000	13,000	100	14,100
Term Pool Rate Changes	-	-	-	-	200	4,600	-	4,800
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	600	6,600	-	7,200
Workers Compensation Rate Change	-	-	-	-	100	1,100	-	1,200
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	-	(11,000)	(100)	(11,100)
<i>Ongoing Total</i>	-	-	-	-	7,000	116,800	300	124,100
FY 2025 Recommended Adjustments Total	-	-	-	-	21,292,600	126,900	300	21,419,800
FY 2025 Total	-	-	-	-	37,808,300	3,004,500	10,616,100	51,428,900

SCHOOL AND INSTITUTIONAL TRUST FUND OFFICE

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	3,408,300	(753,300)	2,655,000
FY FY 2023 Total	-	-	-	-	-	3,408,300	(753,300)	2,655,000
FY 2024								
FY 2024 Authorized	-	-	-	-	-	3,570,500	-	3,570,500
FY FY 2024 Total	-	-	-	-	-	3,570,500	-	3,570,500
2025								
FY 2025 Base	-	-	-	-	-	3,565,800	-	3,565,800
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	-	-	-	-	-	4,700	-	4,700
<i>One-time Total</i>	-	-	-	-	-	4,700	-	4,700
Ongoing								
Adjustment								
SITFO Market Adjustments	-	-	-	-	-	660,900	-	660,900
Compensation								
COLA (2.3%)	-	-	-	-	-	56,600	-	56,600
Health Insurance Increase (7.2%)	-	-	-	-	-	9,400	-	9,400
Retirement Rate Changes	-	-	-	-	-	(8,400)	-	(8,400)
Targeted Compensation	-	-	-	-	-	14,800	-	14,800
Term Pool Rate Changes	-	-	-	-	-	4,700	-	4,700
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	-	14,800	-	14,800
Workers Compensation Rate Change	-	-	-	-	-	1,400	-	1,400
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	-	1,900	-	1,900
Government Operations ISF Rate Impact	-	-	-	-	-	7,000	-	7,000
Property Insurance ISF Rate Impact	-	-	-	-	-	600	-	600
<i>Ongoing Total</i>	-	-	-	-	-	763,700	-	763,700
FY 2025 Recommended Adjustments Total	-	-	-	-	-	768,400	-	768,400
FY 2025 Total	-	-	-	-	-	4,334,200	-	4,334,200

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Authorized	-	-	-	-	-	160,954,900	-	160,954,900
FY FY 2024 Total	-	-	-	-	-	160,954,900	-	160,954,900

Table 54

SCHOOL AND INSTITUTIONAL TRUST LANDS ADMINISTRATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	22,052,300	(3,181,300)	18,871,000
FY FY 2023 Total	-	-	-	-	-	22,052,300	(3,181,300)	18,871,000
FY 2024								
FY 2024 Authorized	-	-	-	-	-	23,837,700	2,000,000	25,837,700
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Office Staff & Resource Specialist	-	-	-	-	-	129,500	-	129,500
Two Fleet vehicles	-	-	-	-	-	20,000	-	20,000
Reallocation								
Reallocate from Capital for Construction Expenses	-	-	-	-	-	(500,000)	-	(500,000)
Reallocate to Admin. for Construction Expenses	-	-	-	-	-	500,000	-	500,000
<i>One-time Total</i>	-	-	-	-	-	149,500	-	149,500
FY 2024 Recommended Adjustments Total	-	-	-	-	-	149,500	-	149,500
FY FY 2024 Total	-	-	-	-	-	23,987,200	2,000,000	25,987,200
2025								
FY 2025 Base	-	-	-	-	-	19,800,300	-	19,800,300
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Land Management Business System Re-write/Upgrade	-	-	-	-	-	1,000,000	-	1,000,000
Compensation								
Employee 401(k) Match Increase	-	-	-	-	-	41,000	-	41,000
<i>One-time Total</i>	-	-	-	-	-	1,041,000	-	1,041,000
Ongoing								
Adjustment								
Office Staff & Resource Specialist	-	-	-	-	-	260,000	-	260,000
Pay-for-Performance	-	-	-	-	-	200,000	-	200,000
Rent Increases	-	-	-	-	-	250,000	-	250,000
Two Fleet vehicles	-	-	-	-	-	12,000	-	12,000
Compensation								
COLA (2.3%)	-	-	-	-	-	217,400	-	217,400
Dental Insurance Increase (0.9%)	-	-	-	-	-	200	-	200
Health Insurance Increase (7.2%)	-	-	-	-	-	83,200	-	83,200
Retirement Rate Changes	-	-	-	-	-	(35,000)	-	(35,000)
Targeted Compensation	-	-	-	-	-	56,900	-	56,900
Term Pool Rate Changes	-	-	-	-	-	19,600	-	19,600
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	-	21,900	-	21,900
Workers Compensation Rate Change	-	-	-	-	-	5,000	-	5,000
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	-	27,900	-	27,900
Property Insurance ISF Rate Impact	-	-	-	-	-	300	-	300
<i>Ongoing Total</i>	-	-	-	-	-	1,119,400	-	1,119,400
FY 2025 Recommended Adjustments Total	-	-	-	-	-	2,160,400	-	2,160,400
FY 2025 Total	-	-	-	-	-	21,960,700	-	21,960,700

Table 55 TAX COMMISSION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	40,433,400	26,738,700	5,857,400	612,800	17,173,900	36,084,000	(17,758,200)	109,142,000
FY FY 2023 Total	40,433,400	26,738,700	5,857,400	612,800	17,173,900	36,084,000	(17,758,200)	109,142,000
FY 2024								
FY 2024 Authorized	35,113,900	27,455,300	5,857,400	720,500	9,527,800	42,276,800	7,702,000	128,653,700
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Customer Experience Enhancement Contract	164,000	136,600	-	-	700	198,700	-	500,000
Electronic Payment Restricted Account Increase	-	-	-	-	-	150,000	-	150,000
HB343 Privacy Officer	12,600	10,500	-	-	-	5,700	-	28,800
License Plate Restricted Account Increase	-	-	-	-	-	1,000,000	-	1,000,000
Vehicle Registration Renewal Notification Mailing	96,400	29,600	-	-	45,500	28,500	-	200,000
Compensation								
P4P Reallocation	439,500	362,300	-	13,200	139,900	260,400	3,700	1,219,000
Schedule AX Conversion Allocation	30,100	24,600	-	600	5,600	24,900	100	85,900
Variable Revenue Adjustment								
Convenience Fee Dedicated Credits Increase	-	-	-	-	750,000	-	-	750,000
Donation Check-Off Fees Dedicated Credits Increase	-	-	-	-	35,000	-	-	35,000
Seized Vehicle Sales Dedicated Credits Increase	-	-	-	-	200,000	-	-	200,000
<i>One-time Total</i>	742,600	563,600	-	13,800	1,176,700	1,668,200	3,800	4,168,700
FY 2024 Recommended Adjustments Total	742,600	563,600	-	13,800	1,176,700	1,668,200	3,800	4,168,700
FY FY 2024 Total	35,856,500	28,018,900	5,857,400	734,300	10,704,500	43,945,000	7,705,800	132,822,400
2025								
FY 2025 Base	34,382,400	27,324,300	5,857,400	717,700	9,489,700	42,262,900	201,300	120,235,700
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Customer Experience Enhancement Contract	218,600	182,000	-	-	700	98,700	-	500,000
Compensation								
Employee 401(k) Match Increase	112,200	90,900	-	3,100	29,400	62,700	800	299,100
<i>One-time Total</i>	330,800	272,900	-	3,100	30,100	161,400	800	799,100
Ongoing								
Adjustment								
Electronic Payment Restricted Account Increase	-	-	-	-	-	150,000	-	150,000
HB343 Privacy Officer	50,300	41,900	-	-	100	22,700	-	115,000
License Plate Restricted Account Increase	-	-	-	-	-	1,000,000	-	1,000,000
Liquor Profit Distribution	-	-	-	-	-	1,920,000	-	1,920,000
Vehicle Registration Renewal Notification Mailing	96,400	29,600	-	-	45,500	28,500	-	200,000
Compensation								
COLA (2.3%)	473,400	390,800	-	13,400	116,500	286,300	3,700	1,284,100
Dental Insurance Increase (0.9%)	1,600	1,200	-	-	400	900	-	4,100
Health Insurance Increase (7.2%)	302,800	228,900	-	6,800	80,900	174,300	1,900	795,600
P4P Reallocation	439,500	362,300	-	13,200	139,900	260,400	3,700	1,219,000
Pay-for-Performance	411,700	339,900	-	11,600	101,200	248,900	3,300	1,116,600
Retirement Rate Changes	(76,200)	(63,500)	-	(2,200)	(18,500)	(45,900)	(600)	(206,900)
Schedule AX Conversion Allocation	30,100	24,600	-	600	5,600	24,900	100	85,900
Targeted Compensation	24,500	18,600	-	-	3,300	13,800	-	60,200
Term Pool Rate Changes	42,900	35,600	-	1,200	10,400	25,600	300	116,000
Tier-II Retirement Employee Contribution & Equity	63,600	50,000	-	1,500	16,400	35,500	400	167,400
Workers Compensation Rate Change	10,900	9,000	-	300	2,700	6,500	100	29,500

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	31,700	26,400	--	--	100	14,300	--	72,500
Government Operations ISF Rate Impact	247,600	198,400	--	--	6,400	116,700	--	569,100
Variable Revenue Adjustment								
Convenience Fee Dedicated Credits Increase	--	--	--	--	750,000	--	--	750,000
Donation Check-Off Fees Dedicated Credits Increase	--	--	--	--	35,000	--	--	35,000
Seized Vehicle Sales Dedicated Credits Increase	--	--	--	--	200,000	--	--	200,000
<i>Ongoing Total</i>	<i>2,150,800</i>	<i>1,693,700</i>	<i>--</i>	<i>46,400</i>	<i>1,495,900</i>	<i>4,283,400</i>	<i>12,900</i>	<i>9,683,100</i>
FY 2025 Recommended Adjustments Total	2,481,600	1,966,600	--	49,500	1,526,000	4,444,800	13,700	10,482,200
FY 2025 Total	36,864,000	29,290,900	5,857,400	767,200	11,015,700	46,707,700	215,000	130,717,900

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	218,900	--	--	--	--	--	--	218,900
FY FY 2023 Total	218,900	--	--	--	--	--	--	218,900
FY 2024								
FY 2024 Authorized	218,900	--	--	--	--	--	--	218,900
FY FY 2024 Total	218,900	--	--	--	--	--	--	218,900
2025								
FY 2025 Base	218,900	--	--	--	--	--	--	218,900
FY 2025 Total	218,900	--	--	--	--	--	--	218,900

Table 56
TRANSFERS

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2024								
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Replenish State Disaster Recovery Restricted Account	10,500,000	-	-	-	-	-	-	10,500,000
Transfer to Uniform School Fund from Income Tax Fund	-	121,640,900	-	-	-	-	-	121,640,900
One-time Total	10,500,000	121,640,900	-	-	-	-	-	132,140,900
FY 2024 Recommended Adjustments Total	10,500,000	121,640,900	-	-	-	-	-	132,140,900
FY FY 2024 Total	10,500,000	121,640,900	-	-	-	-	-	132,140,900

Transfers to Unrestricted Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	13,713,000	18,859,200	32,572,200
FY FY 2023 Total	-	-	-	-	-	13,713,000	18,859,200	32,572,200
FY 2024								
FY 2024 Authorized	-	-	-	-	-	2,613,000	137,303,500	139,916,500
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
ARPA SLFRF Interest	-	-	-	51,000,000	-	-	-	51,000,000
One-time Total	-	-	-	51,000,000	-	-	-	51,000,000
FY 2024 Recommended Adjustments Total	-	-	-	51,000,000	-	-	-	51,000,000
FY FY 2024 Total	-	-	-	51,000,000	-	2,613,000	137,303,500	190,916,500
2025								
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
General Obligation Bond Debt Service Adjustments	-	-	-	-	-	-	892,600	892,600
One-time Total	-	-	-	-	-	-	892,600	892,600
FY 2025 Recommended Adjustments Total	-	-	-	-	-	-	892,600	892,600
FY 2025 Total	-	-	-	-	-	-	892,600	892,600

Table 57 TRANSPORTATION

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	54,824,200	-	684,763,000	507,274,100	38,866,400	502,945,000	50,986,800	1,839,659,500
FY FY 2023 Total	54,824,200	-	684,763,000	507,274,100	38,866,400	502,945,000	50,986,800	1,839,659,500
FY 2024								
FY 2024 Authorized	169,605,000	-	750,698,700	690,983,400	71,721,700	1,213,589,200	722,840,000	3,619,438,000
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Additional Legal Services	-	-	250,000	-	-	-	-	250,000
Federal Rail Grant	40,000,000	-	-	-	-	-	-	40,000,000
Human Resources ISF Budget Adjustment	-	-	39,400	-	-	-	-	39,400
Reallocate Transportation Funding	-	-	(250,000)	-	-	-	-	(250,000)
Restore Litter Pick Up Funding	-	-	-	-	-	1,813,400	-	1,813,400
State Park Access & Trails	-	-	-	-	-	15,976,200	-	15,976,200
Wildlife Accident Prevention Grant	1,000,000	-	-	-	-	-	-	1,000,000
Compensation								
P4P Reallocation	3,300	-	4,135,900	-	-	67,300	-	4,206,500
Schedule AX Conversion Allocation	2,200	-	139,500	-	-	3,400	-	145,100
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	42,300	-	42,300
Reallocate ISF Increases from Divisions to Correct Line Item	-	-	(282,500)	(27,100)	(31,800)	-	-	(341,400)
Reallocate ISF Increases to Correct Line Item from Divisions	-	-	341,400	-	-	-	-	341,400
Variable Revenue Adjustment								
Increase Federal Funds	-	-	-	33,590,400	-	-	-	33,590,400
Transportation Funds Balances and Revenue Growth	-	-	-	-	3,956,700	-	2,966,700	6,923,400
<i>One-time Total</i>	41,005,500	-	4,373,700	33,563,300	3,924,900	17,902,600	2,966,700	103,736,700
FY 2024 Recommended Adjustments Total	41,005,500	-	4,373,700	33,563,300	3,924,900	17,902,600	2,966,700	103,736,700
FY FY 2024 Total	210,610,500	-	755,072,400	724,546,700	75,646,600	1,231,491,800	725,806,700	3,723,174,700
2025								
FY 2025 Base	3,737,500	-	756,706,500	657,872,200	71,950,900	1,213,588,700	40,644,000	2,744,499,800
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
511 Integrated Customer Information Services	-	-	775,000	-	-	-	-	775,000
Access to Recreation Study	1,000,000	-	-	-	-	-	-	1,000,000
Additional TIF Lane Miles Maintenance	-	-	-	-	-	300,000	-	300,000
Highways in the Sky	-	-	-	-	-	1,500,000	-	1,500,000
Reallocate Transportation Funding	-	-	(1,685,000)	-	-	(300,000)	-	(1,985,000)
Signal Technicians	-	-	910,000	-	-	-	-	910,000
Transit Innovation Grants	2,500,000	-	-	-	-	-	-	2,500,000
Compensation								
Employee 401(k) Match Increase	2,200	-	928,200	-	-	9,600	-	940,000
Variable Revenue Adjustment								
Increase Federal Funds	-	-	-	197,400	-	-	-	197,400
<i>One-time Total</i>	3,502,200	-	928,200	197,400	-	1,509,600	-	6,137,400

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Ongoing								
Adjustment								
511 Integrated Customer Information Services	-	-	530,000	-	-	-	-	530,000
Additional Legal Services	-	-	250,000	-	-	-	-	250,000
Additional Non-TIF Lane Miles Maintenance	-	-	87,000	-	-	-	-	87,000
Additional TIF Lane Miles Maintenance	-	-	-	-	-	56,000	-	56,000
Community Outreach & Communications	-	-	1,500,000	-	-	-	-	1,500,000
Highways in the Sky	-	-	-	-	-	400,000	-	400,000
Human Resources ISF Budget Adjustment	-	-	39,400	-	-	-	-	39,400
Inflation for Materials, Contracts, & Facilities	-	-	3,774,400	-	-	-	-	3,774,400
Reallocate Transportation Funding	-	-	(8,563,000)	-	-	(45,056,000)	-	(53,619,000)
Recreational Hotspot Outreach	-	-	1,000,000	-	-	-	-	1,000,000
Restore Litter Pick Up Funding	-	-	-	-	-	1,813,400	-	1,813,400
Signal Technicians	-	-	634,000	-	-	-	-	634,000
Stormwater Coordinators	-	-	586,800	-	-	-	-	586,800
Technology Software & Hardware	-	-	200,800	-	-	-	-	200,800
Compensation								
COLA (2.3%)	19,100	-	4,382,000	-	-	70,500	-	4,471,600
Dental Insurance Increase (0.9%)	-	-	11,700	-	-	-	-	11,700
Health Insurance Increase (7.2%)	5,500	-	2,128,500	-	-	20,100	-	2,154,100
P4P Reallocation	3,300	-	4,135,900	-	-	67,300	-	4,206,500
Pay-for-Performance	16,500	-	3,810,800	-	-	61,200	-	3,888,500
Retirement Rate Changes	(2,000)	-	(626,600)	-	-	(9,200)	-	(637,800)
Schedule AX Conversion Allocation	2,200	-	139,500	-	-	3,400	-	145,100
Targeted Compensation	-	-	393,900	-	-	7,500	-	401,400
Term Pool Rate Changes	16,400	-	5,145,300	-	-	76,200	-	5,237,900
Tier-II Retirement Employee Contribution & Equity	2,000	-	534,500	-	-	9,900	-	546,400
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	100,100	-	-	-	-	100,100
Government Operations ISF Rate Impact	-	-	1,101,100	-	-	(2,500)	-	1,098,600
Property Insurance ISF Rate Impact	200	-	213,700	-	-	1,500	-	215,400
Reallocation								
Executive Targeted Compensation	-	-	-	-	-	42,300	-	42,300
Reallocate ISF Increases from Divisions to Correct Line Item	-	-	(282,500)	(27,100)	(31,800)	-	-	(341,400)
Reallocate ISF Increases to Correct Line Item from Divisions	-	-	341,400	-	-	-	-	341,400
Reallocate Planning Technical Assistance from GOPB to UDOT	600,000	-	-	-	-	-	-	600,000
Variable Revenue Adjustment								
Adjust Dedicated Credits	-	-	-	-	(3,249,700)	-	-	(3,249,700)
Increase Federal Funds	-	-	-	35,447,400	-	-	-	35,447,400
Transportation Funds Balances and Revenue Growth	-	-	-	-	4,057,700	-	2,966,700	7,024,400
<i>Ongoing Total</i>	663,200	-	21,568,700	35,420,300	776,200	(42,438,400)	2,966,700	18,956,700
FY 2025 Recommended Adjustments Total	4,165,400	-	22,496,900	35,617,700	776,200	(40,928,800)	2,966,700	25,094,100
FY 2025 Total	7,902,900	-	779,203,400	693,489,900	72,727,100	1,172,659,900	43,610,700	2,769,593,900

Capital Project Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	956,200,000	–	61,076,900	–	177,369,800	1,304,100	(237,887,900)	958,062,900
FY FY 2023 Total	956,200,000	–	61,076,900	–	177,369,800	1,304,100	(237,887,900)	958,062,900
FY 2024								
FY 2024 Authorized	1,100,000,000	–	43,172,500	–	106,874,000	45,554,700	813,003,200	2,108,604,400
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Restore Litter Pick Up Funding	1,813,400	–	–	–	–	–	–	1,813,400
Statutorily Required Gas Tax Transfer to TIF	–	–	(14,290,600)	–	–	–	–	(14,290,600)
Variable Revenue Adjustment								
Transportation Funds Balances and Revenue Growth	–	–	24,241,400	–	28,972,800	(44,236,600)	252,048,000	261,025,600
One-time Total	1,813,400	–	9,950,800	–	28,972,800	(44,236,600)	252,048,000	248,548,400
FY 2024 Recommended Adjustments Total	1,813,400	–	9,950,800	–	28,972,800	(44,236,600)	252,048,000	248,548,400
FY FY 2024 Total	1,101,813,400	–	53,123,300	–	135,846,800	1,318,100	1,065,051,200	2,357,152,800
2025								
FY 2025 Base	–	–	43,172,500	–	106,874,000	2,666,500	2,061,753,900	2,214,466,900
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Statutorily Required Gas Tax Transfer to TIF	–	–	84,692,700	–	–	–	–	84,692,700
Variable Revenue Adjustment								
Transportation Funds Balances and Revenue Growth	–	–	–	–	–	–	20,000,000	20,000,000
One-time Total	–	–	84,692,700	–	–	–	20,000,000	104,692,700
Ongoing								
Adjustment								
1% Sales Tax Reallocation from TIF to TTIF	–	–	–	–	–	45,000,000	–	45,000,000
Restore Litter Pick Up Funding	1,813,400	–	–	–	–	–	–	1,813,400
Variable Revenue Adjustment								
Transportation Funds Balances and Revenue Growth	–	–	36,998,300	–	11,066,100	(1,348,400)	248,117,800	294,833,800
Ongoing Total	1,813,400	–	36,998,300	–	11,066,100	43,651,600	248,117,800	341,647,200
FY 2025 Recommended Adjustments Total	1,813,400	–	121,691,000	–	11,066,100	43,651,600	268,117,800	446,339,900
FY 2025 Total	1,813,400	–	164,863,500	–	117,940,100	46,318,100	2,329,871,700	2,660,806,800

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	–	–	–	–	2,275,000	–	7,910,500	10,185,500
FY FY 2023 Total	–	–	–	–	2,275,000	–	7,910,500	10,185,500
FY 2024								
FY 2024 Authorized	–	–	–	–	1,500,000	–	3,501,500	5,001,500
FY 2024 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Transportation Funds Balances and Revenue Growth	–	–	–	–	12,750,000	–	–	12,750,000
One-time Total	–	–	–	–	12,750,000	–	–	12,750,000
FY 2024 Recommended Adjustments Total	–	–	–	–	12,750,000	–	–	12,750,000
FY FY 2024 Total	–	–	–	–	14,250,000	–	3,501,500	17,751,500

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
2025								
FY 2025 Base	-	-	-	-	1,500,000	-	501,500	2,001,500
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
State Infrastructure Bank Expansion for Housing	75,000,000	-	-	-	-	-	-	75,000,000
<i>One-time Total</i>	75,000,000	-	-	-	-	-	-	75,000,000
Ongoing								
Variable Revenue Adjustment								
Transportation Funds Balances and Revenue Growth	-	-	-	-	9,950,000	-	-	9,950,000
<i>Ongoing Total</i>	-	-	-	-	9,950,000	-	-	9,950,000
FY 2025 Recommended Adjustments Total	75,000,000	-	-	-	9,950,000	-	-	84,950,000
FY 2025 Total	75,000,000	-	-	-	11,450,000	-	501,500	86,951,500

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	3,660,000	-	-	-	183,700	-	3,695,600	7,539,300
FY FY 2023 Total	3,660,000	-	-	-	183,700	-	3,695,600	7,539,300
FY 2024								
FY 2024 Authorized	108,660,000	-	-	-	-	45,000,000	(3,294,000)	150,366,000
FY 2024 Recommended Adjustments								
One-time								
Variable Revenue Adjustment								
Transportation Funds Balances and Revenue Growth	-	-	-	-	150,000	-	-	150,000
<i>One-time Total</i>	-	-	-	-	150,000	-	-	150,000
FY 2024 Recommended Adjustments Total	-	-	-	-	150,000	-	-	150,000
FY FY 2024 Total	108,660,000	-	-	-	150,000	45,000,000	(3,294,000)	150,516,000
2025								
FY 2025 Base	3,660,000	-	-	-	-	45,000,000	(3,294,000)	45,366,000
FY 2025 Recommended Adjustments								
Ongoing								
Variable Revenue Adjustment								
Transportation Funds Balances and Revenue Growth	-	-	-	-	150,000	-	-	150,000
<i>Ongoing Total</i>	-	-	-	-	150,000	-	-	150,000
FY 2025 Recommended Adjustments Total	-	-	-	-	150,000	-	-	150,000
FY 2025 Total	3,660,000	-	-	-	150,000	45,000,000	(3,294,000)	45,516,000

Table 58
TREASURER

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	1,207,100	-	-	-	1,054,900	515,200	1,824,400	4,601,600
FY FY 2023 Total	1,207,100	-	-	-	1,054,900	515,200	1,824,400	4,601,600
FY 2024								
FY 2024 Authorized	1,277,900	-	-	-	1,428,400	542,200	2,488,300	5,736,800
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Improved Communication & Outreach for Advocacy Office	-	-	-	-	-	165,000	-	165,000
<i>One-time Total</i>	-	-	-	-	-	165,000	-	165,000
FY 2024 Recommended Adjustments Total	-	-	-	-	-	165,000	-	165,000
FY FY 2024 Total	1,277,900	-	-	-	1,428,400	707,200	2,488,300	5,901,800
2025								
FY 2025 Base	1,274,900	-	-	-	1,425,500	540,800	2,281,300	5,522,500
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Improved Communication & Outreach for Advocacy Office	-	-	-	-	-	20,000	-	20,000
Compensation								
Employee 401(k) Match Increase	3,000	-	-	-	2,900	1,400	6,800	14,100
<i>One-time Total</i>	3,000	-	-	-	2,900	21,400	6,800	34,100
Ongoing								
Adjustment								
Improved Communication & Outreach for Advocacy Office	-	-	-	-	-	120,000	-	120,000
Compensation								
COLA (2.3%)	20,100	-	-	-	22,400	9,500	31,200	83,200
Dental Insurance Increase (0.9%)	-	-	-	-	-	-	100	100
Health Insurance Increase (7.2%)	6,300	-	-	-	7,300	3,700	13,600	30,900
Retirement Rate Changes	(3,300)	-	-	-	(3,700)	(1,700)	(5,100)	(13,800)
Targeted Compensation	5,300	-	-	-	5,800	2,500	8,100	21,700
Term Pool Rate Changes	1,700	-	-	-	1,800	900	2,900	7,300
Tier-II Retirement Employee Contribution & Equity	3,900	-	-	-	5,000	1,400	5,900	16,200
Workers Compensation Rate Change	400	-	-	-	500	200	700	1,800
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	1,700	-	-	-	1,700	900	500	4,800
Government Operations ISF Rate Impact	3,700	-	-	-	3,500	700	13,200	21,100
<i>Ongoing Total</i>	39,800	-	-	-	44,300	138,100	71,100	293,300
FY 2025 Recommended Adjustments Total	42,800	-	-	-	47,200	159,500	77,900	327,400
FY 2025 Total	1,317,700	-	-	-	1,472,700	700,300	2,359,200	5,849,900

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	-	96,157,500	96,157,500
FY FY 2023 Total	-	-	-	-	-	-	96,157,500	96,157,500
FY 2024								
FY 2024 Authorized	-	-	-	-	-	-	2,453,800	2,453,800
FY FY 2024 Total	-	-	-	-	-	-	2,453,800	2,453,800
2025								
FY 2025 Base	-	-	-	-	-	-	2,453,800	2,453,800
FY 2025 Recommended Adjustments								
One-time								
Compensation								
Employee 401(k) Match Increase	-	-	-	-	-	-	2,500	2,500
One-time Total	-	-	-	-	-	-	2,500	2,500
Ongoing								
Compensation								
COLA (2.3%)	-	-	-	-	-	-	27,700	27,700
Dental Insurance Increase (0.9%)	-	-	-	-	-	-	100	100
Health Insurance Increase (7.2%)	-	-	-	-	-	-	14,800	14,800
Retirement Rate Changes	-	-	-	-	-	-	(3,400)	(3,400)
Targeted Compensation	-	-	-	-	-	-	7,200	7,200
Term Pool Rate Changes	-	-	-	-	-	-	1,900	1,900
Tier-II Retirement Employee Contribution & Equity	-	-	-	-	-	-	3,700	3,700
Workers Compensation Rate Change	-	-	-	-	-	-	700	700
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	-	-	-	-	-	-	1,100	1,100
Government Operations ISF Rate Impact	-	-	-	-	-	-	500	500
Ongoing Total	-	-	-	-	-	-	54,300	54,300
FY 2025 Recommended Adjustments Total	-	-	-	-	-	-	56,800	56,800
FY 2025 Total	-	-	-	-	-	-	2,510,600	2,510,600

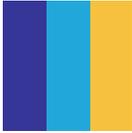


Table 59 UTAH COMMUNICATIONS AUTHORITY

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	5,000,000	-	-	-	-	32,000,000	-	37,000,000
FY FY 2023 Total	5,000,000	-	-	-	-	32,000,000	-	37,000,000
FY 2024								
FY 2024 Authorized	-	-	-	-	-	32,000,000	-	32,000,000
FY FY 2024 Total	-	-	-	-	-	32,000,000	-	32,000,000
2025								
FY 2025 Base	-	-	-	-	-	32,000,000	-	32,000,000
FY 2025 Recommended Adjustments								
Ongoing								
Internal Service Fund (ISF) Rate Impact								
Government Operations ISF Rate Impact	-	-	-	-	-	2,000	-	2,000
Property Insurance ISF Rate Impact	-	-	-	-	-	98,400	-	98,400
<i>Ongoing Total</i>	-	-	-	-	-	100,400	-	100,400
FY 2025 Recommended Adjustments Total	-	-	-	-	-	100,400	-	100,400
FY 2025 Total	-	-	-	-	-	32,100,400	-	32,100,400

Table 60

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 2023								
FY 2023 Actual	834,900	32,417,900	–	4,297,200	13,036,800	–	(5,999,300)	44,587,500
FY FY 2023 Total	834,900	32,417,900	–	4,297,200	13,036,800	–	(5,999,300)	44,587,500
FY 2024								
FY 2024 Authorized	881,100	34,445,700	–	4,694,200	13,730,600	–	19,602,000	73,353,600
FY FY 2024 Total	881,100	34,445,700	–	4,694,200	13,730,600	–	19,602,000	73,353,600
2025								
FY 2025 Base	881,100	34,445,700	–	4,694,200	13,730,600	–	991,400	54,743,000
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Education Software	–	4,000,000	–	–	–	–	–	4,000,000
<i>One-time Total</i>	–	4,000,000	–	–	–	–	–	4,000,000
Ongoing								
Higher Education Compensation								
Higher Ed COLA (2.3%)	–	327,400	–	73,400	1,600	–	–	402,400
Higher Ed Dental Insurance Increase (0.9%)	–	700	–	100	–	–	–	800
Higher Ed Health Insurance Increase (7.2%)	–	138,300	–	30,700	700	–	–	169,700
Higher Ed Targeted Compensation	–	85,400	–	19,200	400	–	–	105,000
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	–	200	–	100	–	–	–	300
<i>Ongoing Total</i>	–	552,000	–	123,500	2,700	–	–	678,200
FY 2025 Recommended Adjustments Total	–	4,552,000	–	123,500	2,700	–	–	4,678,200
FY 2025 Total	881,100	38,997,700	–	4,817,700	13,733,300	–	991,400	59,421,200

Table 61 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 2023								
FY 2023 Actual	5,707,400	700,000	–	45,141,000	401,300	–	154,400	52,104,100
FY FY 2023 Total	5,707,400	700,000	–	45,141,000	401,300	–	154,400	52,104,100
FY 2024								
FY 2024 Authorized	11,054,000	200,000	–	82,949,500	593,400	–	1,338,100	96,135,000
FY 2024 Recommended Adjustments								
One-time								
Compensation								
P4P Reallocation	38,900	–	–	25,700	3,800	–	–	68,400
Reallocation								
Executive Targeted Compensation	14,000	–	–	–	–	–	–	14,000
Reallocate from Cemetery to New Northern Cemetery	(1,100,000)	–	–	–	–	–	–	(1,100,000)
Reallocate from Pass Through to Admin.	(200,000)	–	–	–	–	–	–	(200,000)
Reallocate to Admin. from Pass Through	200,000	–	–	–	–	–	–	200,000
Reallocate to Northern Utah Cemetery from Cemetery	1,100,000	–	–	–	–	–	–	1,100,000
<i>One-time Total</i>	52,900	–	–	25,700	3,800	–	–	82,400
FY 2024 Recommended Adjustments Total	52,900	–	–	25,700	3,800	–	–	82,400
FY FY 2024 Total	11,106,900	200,000	–	82,975,200	597,200	–	1,338,100	96,217,400
2025								
FY 2025 Base	5,546,000	200,000	–	45,277,800	591,700	–	–	51,615,500
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
USS Utah Commissioning Celebration	50,000	–	–	–	–	–	–	50,000
Veteran Services Organization Grants	400,000	–	–	–	–	–	–	400,000
Compensation								
Employee 401(k) Match Increase	9,600	–	–	4,800	700	–	–	15,100
<i>One-time Total</i>	459,600	–	–	4,800	700	–	–	465,100
Ongoing								
Adjustment								
Counselors for Military School Children Expansion	400,000	–	–	–	–	–	–	400,000
Military & Veterans Families Programs Manager	150,000	–	–	–	–	–	–	150,000
Compensation								
COLA (2.3%)	58,300	–	–	26,600	5,100	–	–	90,000
Health Insurance Increase (7.2%)	18,400	–	–	10,000	1,900	–	–	30,300
P4P Reallocation	38,900	–	–	25,700	3,800	–	–	68,400
Pay-for-Performance	50,900	–	–	23,100	4,400	–	–	78,400
Retirement Rate Changes	(8,600)	–	–	(4,400)	(800)	–	–	(13,800)
Term Pool Rate Changes	5,500	–	–	2,500	500	–	–	8,500
Tier-II Retirement Employee Contribution & Equity	9,500	–	–	5,300	1,100	–	–	15,900
Workers Compensation Rate Change	1,400	–	–	600	100	–	–	2,100
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	100	–	–	–	–	–	–	100
Government Operations ISF Rate Impact	300	–	–	800	300	–	–	1,400
Property Insurance ISF Rate Impact	46,700	–	–	–	–	–	–	46,700
Reallocation								
Executive Targeted Compensation	14,000	–	–	–	–	–	–	14,000
Reallocate from Pass Through to Admin.	(200,000)	–	–	–	–	–	–	(200,000)
Reallocate to Admin. from Pass Through	200,000	–	–	–	–	–	–	200,000
<i>Ongoing Total</i>	785,400	–	–	90,200	16,400	–	–	892,000
FY 2025 Recommended Adjustments Total	1,245,000	–	–	95,000	17,100	–	–	1,357,100
FY 2025 Total	6,791,000	200,000	–	45,372,800	608,800	–	–	52,972,600

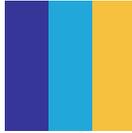


Table 62 WORKFORCE SERVICES

Operating & Capital Budget

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	87,412,400	34,515,700	–	1,336,919,500	62,073,700	100,880,500	6,245,000	1,628,046,800
FY FY 2023 Total	87,412,400	34,515,700	–	1,336,919,500	62,073,700	100,880,500	6,245,000	1,628,046,800
FY 2024								
FY 2024 Authorized	178,004,000	34,564,600	–	1,346,876,800	27,970,400	165,292,600	73,473,900	1,826,182,300
FY 2024 Recommended Adjustments								
One-time								
Adjustment								
Deeply Affordable Housing Grants	–	–	–	15,000,000	–	–	–	15,000,000
Food Bank in Washington County	–	–	–	2,000,000	–	–	–	2,000,000
Low Barrier Shelter Development	4,500,000	–	–	–	–	–	–	4,500,000
Shelter Your Neighbor Public Education and Outreach	250,000	–	–	–	–	–	–	250,000
Summer Meals for K-12 Students	1,110,400	–	–	26,158,200	–	–	–	27,268,600
Compensation								
P4P Reallocation	846,600	–	–	3,225,800	–	–	–	4,072,400
Schedule AX Conversion Allocation	18,300	1,600	–	68,900	900	–	1,400	91,100
Reallocation								
Executive Targeted Compensation	45,900	–	–	–	–	–	–	45,900
Reallocate Critical Home Repair from HCD Administration	(1,000,000)	–	–	–	–	–	–	(1,000,000)
Reallocate Critical Home Repair to OWHLF	1,000,000	–	–	–	–	–	–	1,000,000
Reallocate from General Assistance	–	–	–	–	–	–	(1,430,100)	(1,430,100)
Reallocate Funding for Org Change from Ex. Director	(120,700)	–	–	(268,800)	–	–	–	(389,500)
Reallocate Funding for Org Change to Admin Support	120,700	–	–	268,800	–	–	–	389,500
Reallocate IGP 529 Matching from Administration	(870,800)	–	–	–	–	–	–	(870,800)
Reallocate IGP 529 Matching to Child Care Office	870,800	–	–	–	–	–	–	870,800
Reallocate to Other General Assistance Items	–	–	–	–	–	–	1,430,100	1,430,100
Variable Revenue Adjustment								
Adjust Variable Revenue for Programs	–	–	–	–	2,234,500	–	627,200	2,861,700
Beginning Balance/Collections Revenue Adjustments	–	–	–	–	–	3,905,800	–	3,905,800
Cost Allocation Revenue Adjustments	–	–	–	–	–	(4,903,000)	–	(4,903,000)
Increase Federal Funds	–	–	–	45,146,100	–	–	–	45,146,100
<i>One-time Total</i>	6,771,200	1,600	–	91,599,000	2,235,400	(997,200)	628,600	100,238,600
FY 2024 Recommended Adjustments Total	6,771,200	1,600	–	91,599,000	2,235,400	(997,200)	628,600	100,238,600
FY FY 2024 Total	184,775,200	34,566,200	–	1,438,475,800	30,205,800	164,295,400	74,102,500	1,926,420,900
2025								
FY 2025 Base	115,553,200	3,117,000	–	968,529,700	25,255,200	138,113,200	64,612,100	1,315,180,400
FY 2025 Recommended Adjustments								
One-time								
Adjustment								
Deeply Affordable Housing Grants	10,000,000	–	–	–	–	–	–	10,000,000
First Time Homebuyer Program	50,000,000	–	–	–	–	–	–	50,000,000
Low Barrier Shelter Development	20,500,000	–	–	–	–	–	–	20,500,000
Low Barrier Shelters Operations for Three Years	33,900,000	–	–	–	–	–	–	33,900,000
Non-Congregate Shelters Operations for Three Years	27,300,000	–	–	–	–	–	–	27,300,000
Special Administrative Expense Account	–	–	–	–	–	3,725,000	–	3,725,000
Statewide Affordable Housing Construction	250,000	–	–	–	–	–	–	250,000
Unemployment Insurance System Modernization	–	–	–	–	–	3,200,000	–	3,200,000
Utah First Homes	25,000,000	–	–	–	–	–	–	25,000,000
Utah Housing Preservation Fund	10,000,000	–	–	–	–	–	–	10,000,000
Winter Response and System Stabilization for Three Years	28,800,000	–	–	–	–	–	–	28,800,000
Compensation								
Employee 401(k) Match Increase	277,700	6,500	–	597,000	11,700	24,900	195,500	1,113,300
Reallocation								
Balance Between Funding Sources	(29,392,500)	29,392,500	–	–	–	–	–	–

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
Variable Revenue Adjustment								
Adjust Variable Revenue for Programs	-	-	-	-	2,597,400	-	-	2,597,400
Beginning Balance/Collections Revenue Adjustments	-	-	-	-	-	15,812,500	-	15,812,500
Cost Allocation Revenue Adjustments	-	-	-	-	-	62,000	-	62,000
Increase Federal Funds	-	-	-	101,824,000	-	-	-	101,824,000
<i>One-time Total</i>	176,635,200	29,399,000	-	102,421,000	2,609,100	22,824,400	195,500	334,084,200
Ongoing								
Adjustment								
Deeply Affordable Stabilization Grants	5,000,000	-	-	-	-	-	-	5,000,000
Housing & Community Development Staff	238,000	-	-	-	-	-	-	238,000
Olene Walker Housing Loan Fund	5,000,000	-	-	-	-	-	-	5,000,000
Statewide Homeless System Support	10,000,000	-	-	-	-	-	-	10,000,000
Summer Meals for K-12 Students	745,100	-	-	25,792,900	-	-	-	26,538,000
Compensation								
COLA (2.3%)	987,800	22,100	-	2,099,000	41,500	84,200	613,300	3,847,900
Dental Insurance Increase (0.9%)	3,200	100	-	6,900	100	200	2,400	12,900
Health Insurance Increase (7.2%)	643,300	14,600	-	1,355,100	27,400	59,000	469,200	2,568,600
P4P Reallocation	846,600	-	-	3,225,800	-	-	-	4,072,400
Pay-for-Performance	859,100	19,200	-	1,825,300	36,100	73,300	533,500	3,346,500
Retirement Rate Changes	(158,700)	(3,600)	-	(334,600)	(6,300)	(13,600)	(100,100)	(616,900)
Schedule AX Conversion Allocation	18,300	1,600	-	68,900	900	-	1,400	91,100
Targeted Compensation	101,900	3,400	-	307,300	7,000	14,500	45,700	479,800
Term Pool Rate Changes	88,800	2,000	-	187,400	3,600	7,500	55,900	345,200
Tier-II Retirement Employee Contribution & Equity	132,600	3,100	-	261,900	4,400	10,300	79,500	491,800
Workers Compensation Rate Change	22,800	500	-	48,400	700	1,600	14,100	88,100
Internal Service Fund (ISF) Rate Impact								
Attorney General ISF Rate Impact	4,800	-	-	21,900	1,400	1,300	4,200	33,600
Government Operations ISF Rate Impact	369,900	(600)	-	1,077,500	56,800	21,600	695,500	2,220,700
Property Insurance ISF Rate Impact	(1,100)	-	-	(2,500)	-	(400)	(1,100)	(5,100)
Reallocation								
Executive Targeted Compensation	45,900	-	-	-	-	-	-	45,900
Reallocate Funding for Org Change from Ex. Director	(120,700)	-	-	(268,800)	-	-	-	(389,500)
Reallocate Funding for Org Change to Admin Support	120,700	-	-	268,800	-	-	-	389,500
Reallocate IGP 529 Matching from Administration	(870,800)	-	-	-	-	-	-	(870,800)
Reallocate IGP 529 Matching to Child Care Office	870,800	-	-	-	-	-	-	870,800
Variable Revenue Adjustment								
Adjust Variable Revenue for Programs	-	-	-	-	(657,000)	-	(70,500)	(727,500)
Beginning Balance/Collections Revenue Adjustments	-	-	-	-	-	2,927,700	-	2,927,700
Cost Allocation Revenue Adjustments	-	-	-	-	-	(4,816,600)	-	(4,816,600)
Increase Federal Funds	-	-	-	72,118,000	-	-	-	72,118,000
<i>Ongoing Total</i>	24,948,300	62,400	-	108,059,200	(483,400)	(1,629,400)	2,343,000	133,300,100
FY 2025 Recommended Adjustments Total	201,583,500	29,461,400	-	210,480,200	2,125,700	21,195,000	2,538,500	467,384,300
FY 2025 Total	317,136,700	32,578,400	-	1,179,009,900	27,380,900	159,308,200	67,150,600	1,782,564,700

Enterprise & Loan Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	(42,109,600)	16,239,100	-	241,485,100	215,614,600
FY FY 2023 Total	-	-	-	(42,109,600)	16,239,100	-	241,485,100	215,614,600
FY 2024								
FY 2024 Authorized	-	-	-	1,850,000	18,657,800	-	233,180,400	253,688,200
FY FY 2024 Total	-	-	-	1,850,000	18,657,800	-	233,180,400	253,688,200
2025								
FY 2025 Base	-	-	-	1,850,000	18,657,800	-	233,561,400	254,069,200
FY 2025 Total	-	-	-	1,850,000	18,657,800	-	233,561,400	254,069,200

Transfers to Restricted Funds & Accounts

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	22,667,400	-	-	-	-	-	10,173,600	32,841,000
FY FY 2023 Total	22,667,400	-	-	-	-	-	10,173,600	32,841,000
FY 2024								
FY 2024 Authorized	25,167,400	877,700	-	-	-	-	19,686,200	45,731,300
FY FY 2024 Total	25,167,400	877,700	-	-	-	-	19,686,200	45,731,300
2025								
FY 2025 Base	22,667,400	870,800	-	-	-	-	1,317,100	24,855,300
FY 2025 Recommended Adjustments								
Ongoing								
Adjustment								
Shelter Cities Mitigation	2,500,000	-	-	-	-	-	-	2,500,000
Ongoing Total	2,500,000	-	-	-	-	-	-	2,500,000
FY 2025 Recommended Adjustments Total	2,500,000	-	-	-	-	-	-	2,500,000
FY 2025 Total	25,167,400	870,800	-	-	-	-	1,317,100	27,355,300

Fiduciary Funds

	General Fund	Income Tax Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted Funds	Other Funds	Total Funds
FY 2023								
FY 2023 Actual	-	-	-	-	-	-	136,600	136,600
FY FY 2023 Total	-	-	-	-	-	-	136,600	136,600
FY 2024								
FY 2024 Authorized	-	-	-	-	-	-	160,500	160,500
FY FY 2024 Total	-	-	-	-	-	-	160,500	160,500
2025								
FY 2025 Base	-	-	-	-	-	-	164,000	164,000
FY 2025 Total	-	-	-	-	-	-	164,000	164,000

APPENDIX D

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 2024-2025 is sometimes referred to as fiscal year 2025 or FY 2025.

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."³²

The state's enacted budget is the sum of all items of appropriation contained in legislation. 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 FORECAST

Each November, the Governor's Office of Planning and Budget (GOPB), Office of the Legislative Fiscal Analyst (LFA), and the Utah State Tax Commission engage in a consensus process to forecast state revenue collections for the cur-

rent 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 the GOPB, LFA, Utah State Tax Commission, Utah Department of Workforce Services, University of Utah, and other representatives.

The governor's budget recommendations are based on the November revenue consensus forecasts. 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 Information website³³ and meeting materials for the legislature's Executive Appropriations Committee (EAC) website when revenue estimates are adopted.³⁴ Additional information on the economic indicators that inform revenue forecasts is included on GOPB's websites for Policy & Economic Analysis Reports³⁵ and Policy & Economic Analysis Dashboards.³⁶

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

BUDGET PREPARATION

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 his budget message and transmits his budget recommendations to the legislature through the legislature’s staff budget office, LFA.

BUDGET APPROVAL & ADOPTION

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

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

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

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

The LFA prepares an appropriations report annually that summarizes the actual enacted budget. The report and other legislative budget materials are available on <https://budget.utah.gov>. Details on agency budgets, missions, and programs are available in the LFA’s Compendium of Budget Information (COBI).³⁷

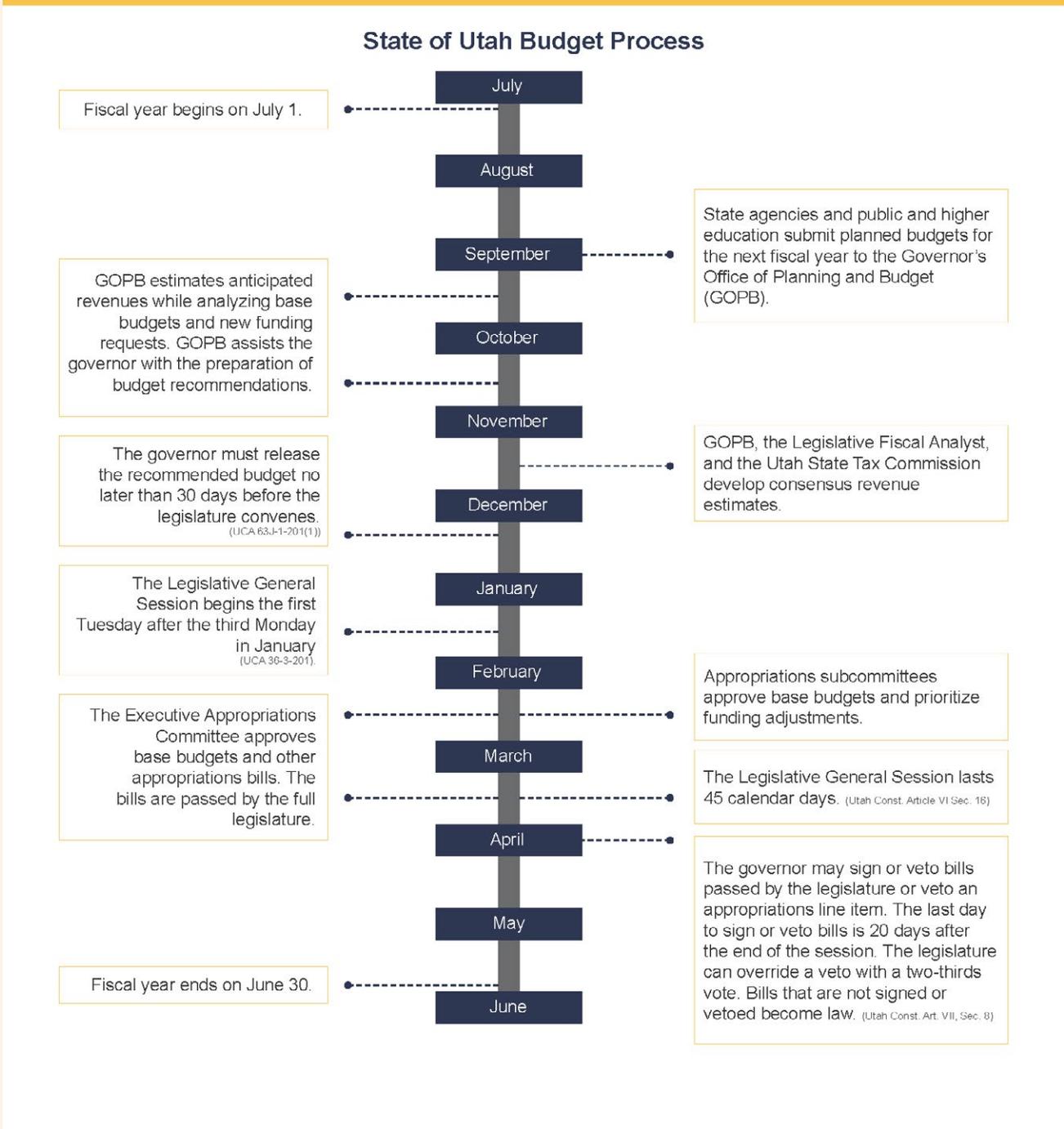
Since the state of Utah only appropriates one-time revenues and balances for one-time purposes, it is common for the governor’s recommended budget and the enacted budget to hold back available one-time funding in one fiscal year so it can be used for one-time uses in a future fiscal year. A summary of sources, uses, and unappropriated balances from the General Fund, Income Tax Fund, and Uniform School Fund is displayed in Table 3. A similar table is typically provided in Table 11 of the Budget of the State of Utah after the budget is enacted.³⁸

Besides the unappropriated General Fund, Income Tax Fund, and Uniform School Fund balances carried over from FY24 to FY25, the governor’s FY25 budget recommendations do not anticipate any significant change in fund balances compared to the end of FY23 fund balances. A list of FY23 balances by fund is available in the FY23 Fund Balance Report.³⁹ Additional summaries of FY23 fund balances are available in the Financial Highlights and ACFR available on the Division of Finance Financial Reports website.⁴⁰

FIGURE 1: 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, fiscal year 2024-25 is sometimes referred to as fiscal year 2025 or FY25

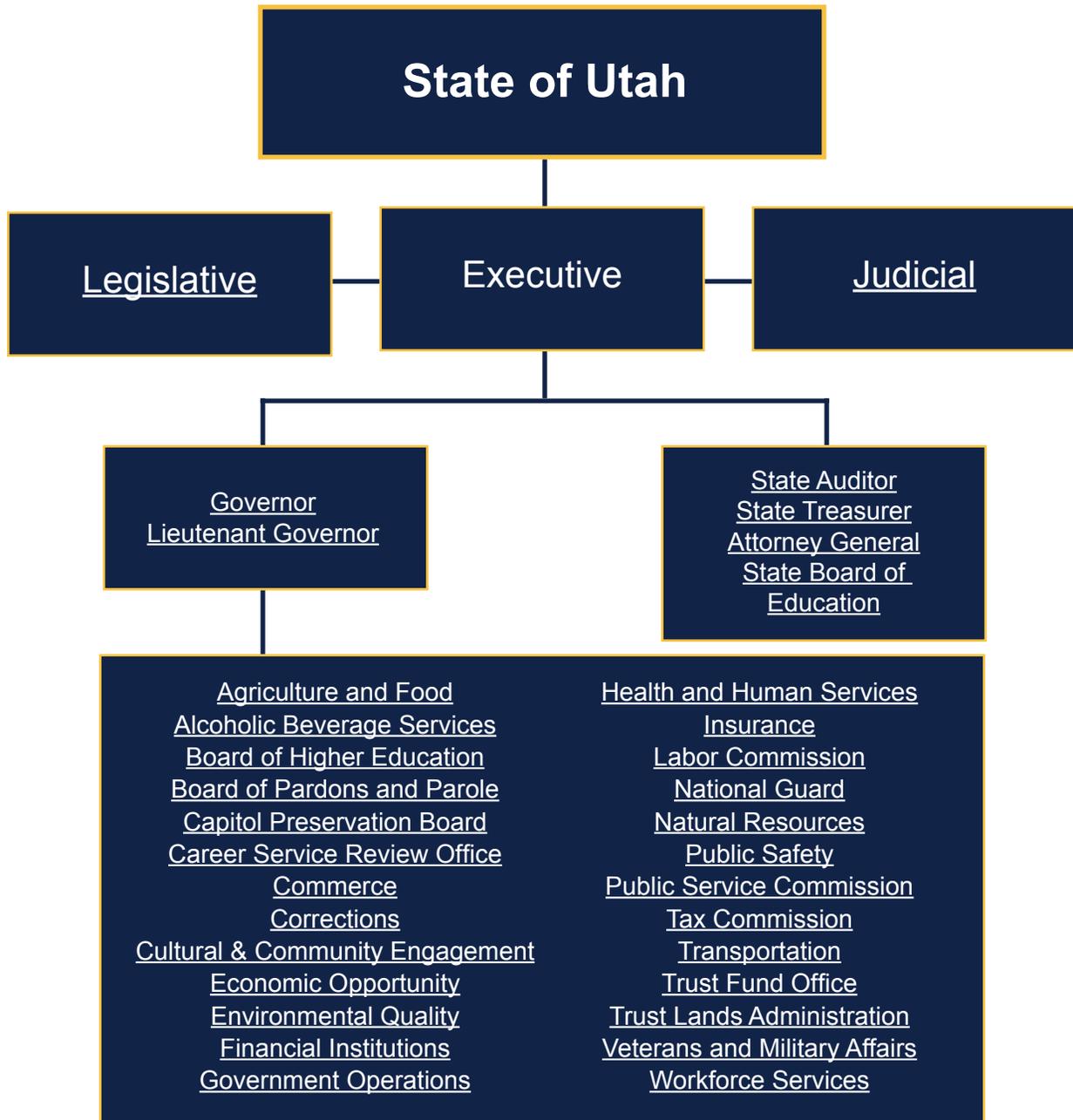


Source: Governor’s Office of Planning and Budget



APPENDIX E

State of Utah Organizational Chart



Agency links in the organization chart are linked to agency descriptions, enacted budgets, staffing levels, and performance measures in the Compendium of Budget Information (COBI). (<https://cobi.utah.gov/2024/1/overview>)

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

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



APPENDIX F

Glossary of Budget Terms

Term	Definition
Actual Amount	The actual amount appropriated or expended in a given fiscal year. The actual expenditures may be less than the appropriated or authorized amount.
Adjustment	A recommended one-time change in an amount appropriated in the current fiscal year or a recommended one-time or ongoing change in funding for the upcoming fiscal year.
Administrative Rules	The detailed procedures established by state agencies to implement statute and programs.
American Rescue Plan Act (ARPA)	ARPA is the federal stimulus program providing money to states, counties, cities, and tribal governments to cover increased expenditures, replenish lost revenue, and mitigate economic harm from the COVID-19 pandemic. It passed in 2021 and provided \$1.9 trillion in funding, \$1.3 billion of which came to the state.
Appropriation	A legislative authorization to make expenditures and incur obligations.
Authorized Amount	The amount appropriated for the current fiscal year.
Backfill	The use of one-time funds (state or federal) to replace reductions in ongoing programmatic funding for one year.
Base Budget	The starting point budget for a future fiscal year that reflects the previous fiscal year's ongoing appropriations.
Basic School Program	The state's foundation program for funding public schools with funding based on the Weighted Pupil Unit and distributed to support basic educational programs for all public kindergarten, elementary, and secondary students in the state.
Bill	A proposed law or statute presented to the Legislature for their consideration.

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

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

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

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

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

	user agencies and carries an interest rate slightly higher than general obligation debt.
Legislative Oversight	The responsibility of the legislature to review operations of executive and judicial agencies.
Line Item	Each appropriated sum has an item number in an appropriations bill. Each line item appropriation may have several programs. Once the appropriation becomes law, an agency may move funds from program to program within the line item, but not from one line item to another.
Maintenance of Effort (MOE)	An MOE requires entities to maintain their financial contribution to a program at not less than the amount of their contribution for some prior time period to ensure federal assistance results in an increased level of activity rather than replacing state dollars with federal dollars.
Minimum Basic Rate (Basic Levy)	The local property tax that school districts are required to levy to be eligible for state appropriations toward the Minimum School Program. Revenue from this tax is used to fund programs within the Basic School Program of the Minimum School Program. If a district does not generate enough revenue with this tax to fund its entitlement, the state makes up the difference. See Utah Code 53F-2-301.
Minimum School Program (MSP)	The framework for funding school districts and charter schools in Utah. The MSP is composed of multiple programs organized, according to funding source, into the Basic School Program, Related to Basic School Program, and the Voted & Board Local Levy Programs. The MSP funding consists of local property tax funds, state income tax funds, and other state-appropriated tax funds. The MSP funds are distributed according to formulas provided by state law, and State Board of Education rules. See Utah Code 53F-2.
Non-lapsing Funds	The Legislature can authorize an agency, via statute or intent language, to keep unused funds at the end of a fiscal year. Otherwise unexpended funds return (lapse) to their account of origin.
Obligations	Orders placed for goods and services, contracts and subawards made, and similar transactions that require payment.

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

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

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



