



# Office of the Legislative Fiscal Analyst

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## Memorandum

**To:** Executive Appropriations Committee

**From:** Alejandra Rodriguez

**Date:** December 9, 2024

**Re: Appropriations Limit for FY 2025 and FY 2026**

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UCA 63J-3-102 limits non-exempt General and Income Tax Fund appropriations to fiscal year 1985 levels adjusted for growth in inflation and population beginning in 1983. Appropriations exempted from the limit include public education, capital development, transportation, debt service, rainy-day deposits, and wildfire suppression. The limit can be increased or decreased to capture programs transferred to or from other levels of government (federal, local, etc.).

### **FY 2025**

Appropriations Limitation: \$5,555,766,000

Non-Exempt Appropriations: \$5,261,147,000

Appropriation under Limit: \$294,619,000

### **FY 2026**

Appropriations Limitation: \$5,804,074,000

Non-Exempt Appropriations: \$5,091,955,000

Appropriation under Limit: \$712,119,000

Please see the chart on the following page.



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