



Memorandum

To: Executive Appropriations Committee

From: Alejandra Rodriguez

Date: December 9, 2025

Re: Appropriations Limit for FY 2026 and FY 2027

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 2026

Appropriations Limitation: \$5,849,203,400
Non-Exempt Appropriations: \$5,233,609,500
Appropriation under Limit: \$615,593,900

FY 2027

Appropriations Limitation: \$6,134,600,100
Non-Exempt Appropriations: \$5,235,805,100
Appropriation under Limit: \$898,795,000

Please see the chart on the following page.



Estimated Appropriations Limit

