



Budget Summary

2026 General Session

The Utah Legislature concluded its 2026 General Session with a budget of \$31.6 billion from all sources for fiscal year 2027, about \$100 million less than the current year. The budget includes \$12.4 billion from the General and Income Tax Funds, up 4.8% from last year's \$11.8 billion.

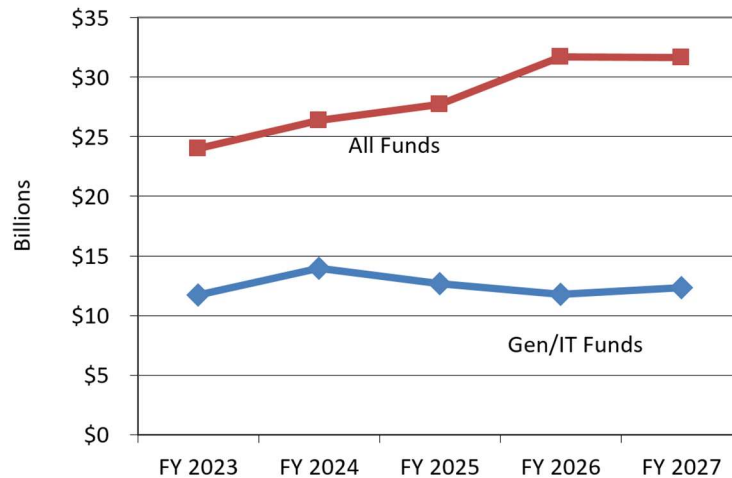


Figure 1: Budget of the State of Utah 2023-2027

As required by the Utah Constitution, legislators balanced the budget to projected revenue. Top legislative budget priorities included state fund investments in the following:

- Reallocation and Reprioritization – \$364 million (3.2%) in state tax fund offsets, reductions and program eliminations that were reinvested for better results.
- Tax Policy – \$314 million in FY 2026 and \$201 million ongoing in FY 2027 for state income tax cuts related to federal policy; \$101 million ongoing and \$23.3 million one-time in revenue decrease for an income tax rate cut from 4.5% to 4.45%; \$7.1 million ongoing tax cuts for expanding the nonrefundable child tax credit for individuals; \$2.9 million ongoing revenue decrease for an expanded nonrefundable income tax credit for child care businesses; \$39.7 million one-time revenue decrease for fuel tax rates; \$17.1 million ongoing revenue increase from taxes on certain nicotine products; and a \$4 million one-time revenue bump for changes in deductions for state and local taxes paid.
- Public Education – \$191.4 million to increase the WPU Value by 4.2% to \$4,870 for FY 2027, up from \$4,674 in FY 2026; \$25.6 million for Early Literacy; \$25.0 million for the At-Risk Student WPU Weighting Phase-in; and \$404.9 million in one-time projects from the Public Education Economic Stabilization Restricted Account.
- Higher Education – \$45.0 million one-time for the Higher Education Research Funding Pilot Program; \$33.6 one-time for artificial intelligence capacity building; \$16.6 million ongoing for Performance Funding; \$7.0 million ongoing for technical college capacity; \$5.0 million one-time for cancer research; \$4.5 million one-time for outcome-based investment research; \$1.8 million ongoing for the medical school's St. George campus.



- Homelessness – \$19 million ongoing and \$25 million one-time for a law-and-order approach to homeless individuals with multiple criminal offenses – known as “high utilizers.” State investment requires a dollar-for-dollar match from local governments.
- Affordable Housing – \$10.0 million for First Time Home Buyer Program.
- State Employee Compensation – \$194.5 million ongoing in FY 27 and \$7.9 million one-time in FY 26 for a 2.5% salary increase for state and higher education employees and funding for health benefit, retirement, and leave pool rate changes.
 - Salary Increases – \$104.9 million ongoing to fund a 2.5% labor market increase for state agency and higher education employees.
 - Benefit Rate Increases – \$42.8 million ongoing to fund an 11.8% health benefit rate increase and 4.9% dental rate increase.
 - Pay-for-Performance – \$13.5 million one-time to fund pay-for-performance bonuses for eligible executive branch employees and discretionary bonuses for employees in the other branches.
 - Workforce Modernization – \$9.4 million ongoing, with a one-time offset of (\$5.1) million in FY 2027, to implement changes to state employee benefit policies enacted in S.B. 229, State Employee Benefits Amendments
 - 401(k) match – \$5.3 million ongoing to fund increases in employee 401(k) contribution matches.
 - S.B. 22, State Employee Benefit Amendments (2025 GS) – \$80,200 ongoing and \$80,200 supplemental to fund increases for enhanced life insurance benefits, death benefits, and other benefit changes.

The remainder of this document lists the most significant budget actions by appropriations subcommittees.

Summaries by Appropriations Subcommittee

Criminal Justice

- Aero Bureau Operations – \$0.8 million ongoing and \$0.9 million one-time for Southern Utah base expansion.
- Children’s Justice Centers Child Abuse Victim Services – \$0.4 million ongoing for forensic, treatment, and advocacy services to child abuse victims and their families.
- Corrections Intelligence Platform Implementation – \$0.9 million one-time for a software program to increase safety in correctional facilities.
- High Utilizer Recidivism Reduction – \$0.7 million one-time for reducing recidivism.
- State Court Capacity, Transparency, and Resources, including:
 - Appellate and District Courts – \$4.7 million ongoing and \$1.8 million one-time for two Supreme Court Judgeships, two Court of Appeals Judgeships; and three district court judgeships.
 - Increased Public Access to Court Proceedings – \$0.8 million ongoing and \$1.3 million one-time to enable enhanced access and audio recording, storage and archiving of court proceedings; and



- Creation of three-judge panel system and contingent Constitutional Court system to manage specialized court case types – \$2.3 million ongoing and \$1.3 million one-time.
- Indigent Defense Commission Grant Program – \$0.7 million one-time to support public defenders.
- Intervention, Leadership, and Reentry Support – \$0.5 million one-time to support the “Captain Your Story” program within the state correctional facility.
- Jail Contracting – \$3.2 million one-time for additional state inmates to be housed in county jail facilities and \$2.8 million ongoing for the increased Jail Contracting Rate.
- Jail Reimbursement – \$8.2 million ongoing for the increased Jail Reimbursement Rate and \$7.2 million one-time for increased number of days of jail time, of which the state pays 50% of the Daily Incarceration Rate.
- Law Enforcement Officer Amendments Grant Program – (\$2.2) million one-time reductions to reflect lower-than-projected costs.
- O-Track Replacement – \$5 million one-time to begin updating the corrections offender management software.
- Prison Capacity – \$3.5 million ongoing to fund operations and maintenance and to support the opening of a section at the state prison.
- Strengthening Utah's Foreign Intelligence Capabilities – \$0.3 million ongoing to restrict real estate transactions on certain foreign purchasers.
- Sexual Assault Victim Services – \$1.0 million one-time to the Utah Office for Victims of Crime for support of sexual assault victims.
- Strangulation Forensic Exam Reimbursement Program – \$0.2 million ongoing to reimburse the cost of exams in instances of strangulation.
- Utah County Capital Murder Case Process Support – \$1.0 million one-time for costs of the prosecution and defense of a recent high-profile capital murder case; and
- Youth Violence Prevention – \$0.4 million one-time to expand a pilot program from Magna City to reduce youth-related violent crime.

Economic and Community Development

- SNAP Administrative Budget – \$13.3 million ongoing and (\$3.3) million one-time to offset the federal match rate shortfall.
- DABS Financial Systems Infrastructure Support
 - D365 Accounting System and E-Commerce – \$3.0 million one-time.
 - Third Party Inventory Count – \$0.5 million one-time.
- Literacy Campaign – \$0.5 million one-time.
- Volunteer for Good – \$0.1 million one-time.
- Tuacahn Amphitheater Stage Improvements – \$0.3 million one-time for capital improvements to their stage.
- CenterPoint Theater Capital Improvements – \$0.1 million one-time for capital improvements to their current facilities.
- Pioneer Trail – \$5.0 million one-time to support the construction of a one-mile walking loop, which would connect historic sites in downtown Salt Lake City.



- Targeted Initiative Grants – \$1.7 million ongoing and \$3.4 million one-time for targeted grants, which includes:
 - Nucleus Grow – \$0.5 million one-time.
 - EDCUtah – \$0.3 million one-time.
 - Utah Film Festival – \$2.0 million one-time.
 - Center for Advanced Manufacturing and Production – \$1.1 million ongoing.
- Utah Industry Resource Alliance – \$1.5 million ongoing to support manufacturing in the State of Utah.
- Utah Sports Commission – Sports and Olympic Event Funding – \$2.0 million one-time.
- Rural Film Incentive Program – \$2.0 million for a tax credit incentive program to promote film production in rural areas.
- Micro-Loan Initiative – \$0.2 million one-time for small-dollar startup and early-stage financing to underserved entrepreneurs who lack access to traditional bank capital.
- Ongoing Funding Request for Programs for Independent Living – \$0.2 million ongoing.
- Local Community and Non-Profit Empowerment – \$0.2 million to Hope of Utah to support non-profit organizations in the State of Utah.
- Hill Aerospace Museum Gateway Project – \$0.2 million one-time for renovating and expanding the Hill Aerospace Museum lobby and Hadley Gallery entrance.
- Policy Leadership Capacity Support – \$0.2 million ongoing to strengthen statewide policy leadership, research, and civic engagement capacity for addressing complex public challenges such as homelessness, public safety, and system accountability.
- Rural Business and Agriculture E-Commerce Accelerator – \$0.2 million ongoing and \$0.2 million one-time to assist rural businesses and to provide technical assistance and training to build e-commerce websites, diversify revenue, and increase online sales.
- Sevier County Archives and Heritage Services – \$0.1 million one-time for continued support of Sevier County's efforts in preserving, protecting, and sharing historical evidence.
- Taste Utah - "Let's Eat Out" – \$0.5 million one-time to support the Taste Utah advertising campaign.
- Projects Funded by Temporary Assistance for Needy Families (TANF) – \$9.2 million one-time, which include the following:
 - Afterschool & Summer Program Gap Funding – \$2.9 million one-time.
 - Longterm Professional Mentorship: Breaking Poverty Cycles – \$1.5 million, to be spent over the next three years.
 - Youth Resilience Program – \$1.5 million one-time.
 - Youth Social Media and Internet Education – \$1.0 million one-time.
 - Northern Utah Youth Workforce Development Initiative – \$0.5 million one-time.
 - Utah County Human Services TANF Program – \$0.5 million one-time.
 - St. George Family Shelter Operations – \$0.8 million one-time.
 - Women Owned Business Market Readiness – \$0.3 million.
 - Low Income Families Face Hunger – \$0.3 million one-time, to be spent over the next three years.
 - Nurturing Fathers & Families Program – \$0.1 million one-time.



- Projects to address housing affordability in the State of Utah, which include the following:
 - First Time Homebuyer Program – \$10.0 million one-time to assist with down payments and upfront costs.
 - Affordable Acquisition Lending Fund – \$0.3 million ongoing and \$0.5 million one-time to provide statewide land-acquisition lending to address early-stage financing gaps for affordable multifamily housing developers.
 - Utah Shared Appreciation Loan Program – \$0.5 million one-time for the provision of no-cost loans to first-time homebuyer for new or existing single-family housing, in exchange for a pro-rata share of the home's equity growth.
 - Utah's Habitat for Humanity – \$1.5 million one-time for land acquisition, infrastructure, building materials, design, and project delivery; and
- Projects to combat homelessness in the State of Utah, which include the following:
 - Emergency Shelter and Housing – \$2.5 million ongoing and \$9.4 million one-time.
 - High Utilizers in the Criminal Justice System – \$4.6 million ongoing and \$2.7 million one-time.
 - Mental and Behavioral Health – \$1.0 million ongoing and \$7.8 million one-time.
 - Phase II investments – \$9.4 million ongoing and \$5.0 million one-time.
 - Other Side Village – \$1.0 million one-time; and
 - St. George Shelter Operational Support – \$0.1 million one-time.

Executive Appropriations Committee

- Utah National Guard Retention Bonuses – \$3.4 million one-time from the General Fund to help retain experienced personnel.
- Utah National Guard Tuition Assistance – \$1.6 million ongoing to assist service members and increase recruitment; and
- Strengthening Support for Utah's Military-Connected Families (Blue Star Families) – \$0.1 million for military and veteran family programs.

General Government

- Utah Cyber Center Local Government and Education Cyber Security Support – \$11.4 million ongoing to maintain an essential cybersecurity support program for local government entities and to expand services to Local Education Agencies and water districts.
- State Mandated Insurer Payments – \$6.8 million ongoing to help fulfill the requirement to reimburse qualified health insurers who provide coverage for the diagnosis and treatment of autism spectrum disorders.
- Customer Experience – \$2.8 million one-time to support Utah's Customer Experience Initiative and to allow agencies to continue using survey, analytics, and usability testing tools.
- S.B. 275, "State-Endorsed Digital Identity & Verifiable Credentials" – \$2.7 million one-time to continue building the Verifiable Digital Credentials program and to support the implementation of a state-endorsed digital identity program.



- Artificial Intelligence – \$1.9 million one-time to help state agencies further their AI adoption, identify high impact use cases, and develop more tailored solutions.
- Modernization of Critical Infrastructure at State Archives – \$0.8 million one-time and \$0.1 million ongoing to build essential digital preservation infrastructure and replace end-of-life equipment.
- S.B. 73, “Online Age Verification Amendments” – \$0.7 million one-time and \$0.1 million ongoing to help protect minors from harmful online material.
- Utah Geospatial Resource Center – \$0.6 million one-time to fund statewide aerial imagery that is used to conduct essential government services for the citizens of Utah, such as municipal boundary certification, addressing for elections, and emergency response.
- Local Administrator Advisor Program – \$0.5 million ongoing to provide critical technical assistance to small local governments across Utah that lack sufficient revenue to support a full-time, professionalized staff; and
- S.C.R. 5, “Concurrent Resolution Directing PEHP Regarding Pain Medication” – \$0.3 million ongoing to help increase the accessibility of non-opioid pain medications.

Higher Education

- H.B. 376, “Higher Education Research Funding Pilot Program” – \$45.0 million one-time from the Income Tax Fund to develop a state-supported research funding mechanism;
- Utah Health Artificial Intelligence Vault (UHAIV) – \$18.6 million one-time from the Income Tax Fund for the University of Utah to modernize the Utah Population Database.
- Artificial Intelligence Public-Private Partnership Ecosystem – \$15.0 million one-time from the Income Tax Fund to increase artificial intelligence capabilities within the System of Higher Education.
- Performance Funding – \$16.7 million ongoing from the Income Tax Fund for institutions that met their performance funding metrics. Of this, \$10.6 million was earned by institutions and the remainder was swept one time for other priorities.
- Technical College Capacity – \$7.0 million ongoing from the Income Tax Fund to address waitlists at technical colleges.
- Cancer/Medical Innovation/IPP Research Funding – \$5.0 million one-time for the Huntsman Cancer Institute at the University of Utah to develop medical devices for treating cancer.
- S.B. 324, “Outcome-based Investment Grant Pilot Framework” – \$3 million one-time from the Income Tax Fund and \$1.5 million one-time from the Utah Capital Investment Restricted Account to study the effectiveness of educational intervention programs.
- Energy, Artificial Intelligence, and Deep Tech Workforce Accelerator – \$3.0 million ongoing from the Income Tax Fund for Talent Ready Utah’s workforce development programs.
- Land Management Funding Amendments – \$1.9 million one-time from the Income Tax Fund to provide additional support for the Utah Forest Restoration Institute at Utah State University.



- Spencer Fox Eccles School of Medicine Expansion in Southern Utah – \$1.8 million ongoing from the Income Tax Fund to expand enrollment capacity at the St. George Campus of the Spencer Fox Eccles School of Medicine.
- Associate Degree Differential Tuition – \$1.0 million ongoing from the Income Tax Fund to Weber State University to backfill a loss of funding resulting from holding associate degree tuition differentiated to a lower price; and
- Veterans PTSD Clinical Research Amendments – \$1.0 million one-time from the Income Tax Fund to support a research study at the Huntsman Mental Health Institute in the use of psychedelic-assisted therapy for veterans suffering from treatment-resistant PTSD.

Natural Resources, Agriculture, and Environmental Quality

- Great Salt Lake Water Rights Acquisition – \$30.0 million one-time from the Long-term Capital Projects Fund to purchase US Magnesium's property, including their roughly 144,000 acre-feet water-rights portfolio, for the benefit of the lake;
- Dam Safety Upgrades – \$6.2 million ongoing from the Water Resources Conservation and Development Fund to expedite upgrades for high-hazard dams to meet minimum dam safety standards;
- Statewide Water Litigation Funding – \$5.0 million one-time from the General Fund for litigation concerning the state's interests in water, including interests related to conservation, the right to use water, and the development of water resources;
- Aquatic Invasive Species Decontamination Dip Tanks – \$4.0 million one-time from the General Fund to purchase and install tanks throughout the state to expedite and improve compliance for decontaminations to limit the spread of quagga mussels;
- Effluent Water Reuse Project, Phase 2 – \$4.0 million one-time from the General Fund to construct a distribution system to deliver treated reclaimed water to secondary users in Iron County;
- Tremonton Water Development – \$4.0 million one-time from the General Fund for new water infrastructure, including increasing pipeline capacity and construction of a new storage tank;
- H.B. 410, "Water Leasing Amendments" – \$2.8 million ongoing from the General Fund to create the Great Salt Lake Preservation Program, a program to lease agricultural water for the benefit of the Great Salt Lake;
- Off-Highway Vehicle Recreation Grant – \$2.5 million ongoing from the Off-Highway Vehicle Restricted Account to serve the growing of the motorized recreation community by providing grants to build trailheads and amenities that improve access to public lands;
- Great Salt Lake Basin Cloud Seeding Program – \$2.0 million one-time and \$2.0 million ongoing to reauthorize the Bear River Basin Drone-based Cloud Seeding Pilot program funded in the 2025 legislative session;
- Wildfire Crews and Detection Technology – \$1.1 million ongoing and \$1.0 million one-time from the General Fund for advanced wildfire detection technology and five additional wildland fire crew members;



- Colorado River Operational Funding – \$1.0 million for staff and legal costs related to litigation on the Colorado River Compact; and
- Utah Future Farmers of America (FFA) Association – \$0.7 million ongoing from the General Fund for professional mentorship for agricultural educators and operational support for student programs including technology upgrades, student programming, and subsidizing membership dues.

Public Education

- Weighted Pupil Unit (WPU) Inflationary Adjustment of 4.2% – \$191.4 million ongoing from the Uniform School Fund to increase the WPU Value from \$4,674 to \$4,870.
- Student Enrollment Growth – Net cost of \$6.4 million one-time in FY 2026 and a reduction of (\$12.5) million ongoing beginning in FY 2027. Statewide enrollment declined by 13,602 students (2.07%) from Fall 2025 to Fall 2026.
- At-Risk Students WPU Weighting Phase-in – \$25.0 million ongoing from the Uniform School Fund to provide additional WPU support for economically disadvantaged and English learner students.
- S.B. 241, “Early Literacy” – \$25.6 million ongoing from the Uniform School Fund to provide grants to hire and train paraprofessionals to support K-3 literacy.
- Applied Professional Education Experience (APEX) Centers – \$35.0 million one-time from the Public Education Economic Stabilization Restricted Account to support LEAs in providing profession-based learning opportunities through partnerships with local industry, businesses, and community organizations.
- Utah Cyber Center - Education Cybersecurity Support – \$28.0 million one-time to expand the Utah Cyber Center’s duties to provide cybersecurity services to local education agencies, strengthening the security of K-12 education systems.
- Restore One-Time Funding Promised to LEAs to Help Mitigate Loss of School Fees – \$17.8 million one-time from the Public Education Economic Stabilization Restricted Account to local education agencies to mitigate the loss of school fee revenue following action taken during the 2024 General Session.
- Stipends for Future Educators – \$12.4 million one-time from the Public Education Economic Stabilization Restricted Account to provide student teachers a stipend during their required student teaching time.
- H.B. 312, “School Curriculum and Standards Modifications” – \$12.0 million one-time from the Public Education Economic Stabilization Restricted Account for the development of open educational resources and expanded social studies instruction requirements.
- Teacher Supplies and Materials – \$8.8 million one-time from the Public Education Economic Stabilization Restricted Account to provide \$500 for each elementary and special education teacher and \$250 for each secondary teacher.
- Adobe Creative Cloud – \$6.8 million one-time from the Public Education Economic Stabilization Restricted Account for a three-year contract with Adobe Creative Cloud.
- Grow Your Own Special Educators – \$5.0 million one-time from the Public Education Economic Stabilization Restricted Account to develop additional special education teachers through the Grow Your Own Teacher and Counselor Pipeline program.



- USDB Enrichment Program Correction – \$4.8 million one-time from the Public Education Economic Stabilization Restricted Account to address and correct spending within enrichment program activities at the Utah Schools for the Deaf and Blind.
- S.B. 324, “Outcome-based Investment Grant Pilot Framework” – \$4.5 million one-time from the Public Education Economic Stabilization Restricted Account to establish a pilot framework for outcome-based investment grants.
- Student Credential Account – \$3.8 million one-time from the Public Education Economic Stabilization Restricted Account to sustain statewide access to the Student Credential Account system.
- S.B. 186, “Charter School Modifications” – \$3.6 million one-time from the Public Education Economic Stabilization Restricted Account to establish base administrative funding and conduct a study on charter school administration.
- School Data Collection and Analysis – \$3.6 million one-time from the Public Education Economic Stabilization Restricted Account to increase funding for data collection and analysis through Qualtrics for programs at the State Board of Education.
- H.B. 393, “Early Intervention for Dyslexia Amendments” – \$3.5 million from the Public Education Economic Stabilization Restricted Account to implement and contract with the University of Utah for the Dyslexia Screening Pilot Program.
- Reduced-Price School Lunch – \$2.5 million one-time from the Public Education Economic Stabilization Restricted Account to reimburse local education agencies for providing free lunch to eligible students for three years; and
- H.B. 146, “Mentoring and Supporting Teacher Excellence and Refinement Program Amendments” – \$2.4 million one-time from the Public Education Economic Stabilization Restricted Account to provide grants to local education agencies for innovative teacher leadership and mentoring.

Social Services

- Medicaid Provider Rate Increases – \$20.6 million ongoing for provider rate increases to the following providers – Medicaid private duty nursing, New Choices Waiver, Division of Services for People with Disabilities providers, foster care, Medicaid nursing homes and intermediate care facilities for individuals with intellectual disabilities, Medicaid home health, and Medicaid personal care.
- Securing Meals on Wheels and Senior Nutrition – \$1.75 million one-time to support the Meals on Wheels’ program for the elderly and homebound.
- Take 100 people off the DSPD waitlist – \$1.7 million ongoing from the General Fund with an (\$0.8) million one-time backout in FY 2027, to take the top 100 people on the DSPD waitlist off the list and provide them with services.
- Division of Services for People with Disabilities Program Savings – \$1.6 million ongoing and (\$5.3) million one-time in General Fund savings due to fewer clients aging out of JJYS and DCFS care into DSPD services than expected.
- Early Childhood Mental Health Services – \$1.0 million one-time for mental and behavioral health services for children and youth.



- Adoption of Utah's Longest-Waiting Children in Foster Care – \$1.0 million one-time from the General Fund to help foster care providers ensure that high-needs children are properly cared for; and
- Medicaid Aging Waiver Mandated Services for At-Home Care – \$0.9 million ongoing to increase the number of aging adults receiving services that allow them to stay in their homes.

Transportation and Infrastructure

- Prison Capacity Expansion – \$125.0 million one-time for the planning and construction of additional Department of Corrections capacity.
- Higher Education and Technical College Capital Funding – \$88.5 million in new capital projects funding for the Utah System of Higher Education.
- Franklin Covey Campus – \$35.0 million one-time for the purchase of the Franklin Covey Office Park for use as a future state agency workspace.
- Multi-Agency Hanger – \$20.0 million one-time from the Aeronautics Restricted Account for relocation of the shared hangar (UDOT, DNR, DPS, Civil Air Patrol) at the Salt Lake International Airport due to a future runway realignment project.
- Emergency Vehicle Operations Range – \$10.0 million one-time for the relocation and construction of a new emergency vehicle driving practice range.
- H.B. 575, "Fuel Tax and Supply Amendments" – \$11.9 million one-time from the General Fund transferred to B & C Roads to offset revenue loss to the Transportation Fund from a six-month reduction in the gas tax.
- Spanish Fork Airport Taxiway Bravo Construction – \$3.0 million one-time from the Aeronautics Restricted Account to complete a second taxiway at the Spanish Fork Airport.
- St. George Regional Airport Terminal Expansion – \$3.0 million one-time from the Aeronautics Restricted Account and \$7.0 million one-time from the General Fund to expand the St. George Regional Airport terminal from three gates to seven.
- Union Station Intermodal Entry Improvements – \$0.5 million one-time from the General Fund for targeted entryway and interface improvements at the Ogden Union Station; and
- Contract for PTIF Back Up – \$1.2 million ongoing from the State Treasurer Investment Management Account to contract with a third-party company to assist with managing the Public Treasurer Investment Fund (PTIF).