



Memorandum

To: Executive Appropriations Committee

From: Senator Brady Brammer, Senate Chair
Representative Michael J. Petersen, House Chair
Representative Melissa G. Ballard, House Vice Chair
Criminal Justice Appropriations Subcommittee

Date: May 19, 2026

Re: Committee Accountable Process Budget Plan – 2026 Interim

Joint Rule 3-2-501 requires each appropriations subcommittee, during each interim period, to establish an accountable budget process for approximately 20 percent of the budgets within its jurisdiction. This requirement ensures that each budget overseen by a subcommittee is subject to an accountable budget review at least once every five years.

During the 2024 Interim, all appropriations subcommittees completed the first full five-year review cycle. The 2026 Interim therefore represents the second year of the second five-year cycle. During the 2025 Interim, the Criminal Appropriations Subcommittee completed a review of the State Courts and Guardian ad Litem budgets as outlined in the schedule below.

As listed, the subcommittee’s proposed accountable budget review plan for the 2026 Interim, includes the Board of Pardons and Parole and about half of the Department of Corrections’ programs/budgets.

Interim Year	Entity Reviewed
2025	Courts: Administration, Children’s Legal Defense, Contract and Leases, Grand Jury, Guardian Ad Litem, Jury and Witness Fees
2026	Board of Pardons and Parole; Corrections: Adult Probation and Parole, Re-entry and Rehabilitation, Utah Correctional Industries, Jail Contracting
2027	Commission on Criminal and Juvenile Justice; Indigent Defense Commission; Utah Communications Authority; Corrections: Administration, Prison Operations
2028	Attorney General: Administration, Child Protection, Civil, Criminal Prosecution, Children’s Justice Centers, ISF; Public Safety: BCI, Disaster Management, Driver License Emergency Management

2029	Attorney General: Contract Attorneys, Prosecution Council; Public Safety: Highway Safety, POST, Public Safety Programs and Operations
------	---

The committee will focus on a comprehensive review of the budget and related potential efficiencies, performance measures, and agency fees, among other things.

The Board of Pardons and Parole budget is about \$8.8 million from the General Fund, supports about 43 FTEs, and plays a key role in the state criminal justice system, including making offender release decisions which directly impact other agency budgets such as the Department of Corrections.

The Department of Corrections budgets under review total about \$256.5 million, mostly from the General Fund, and support about 1,100 FTEs that support Corrections education, treatment, community supervision, inmate vocational training, and the jail contracting program that allows the state to partner with local counties to house state inmates. Of particular interest are some of the Corrections education and treatment programs that largely determine offender success upon re-entry into the community. Similarly, a review of the community offender supervision program, the Adult Probation and Parole program, is critical to help balance public safety with the successful reintegration of offenders.

We look forward to reviewing the budget resources of both of these entities while considering their important missions.



Memorandum

To: Executive Appropriations Committee

From: Senator Calvin Musselman, Senate Chair
Representative Christine F. Watkins, House Chair
Representative Thomas W. Peterson, House Vice Chair
Economic and Community Devel. Appropriations Subcommittee

Date: May 19, 2026

Re: Subcommittee Accountable Process Budget Plan – 2026 Interim

Joint Rule 3-2-501 requires each appropriations subcommittee, during each interim period, to establish an accountable budget process for approximately 20 percent of the budgets within its jurisdiction. This requirement ensures that each budget overseen by a subcommittee is subject to an accountable budget review at least once every five years.

During the 2024 Interim, all appropriations subcommittees completed the first full five-year review cycle. The 2026 Interim therefore represents the second year of the second five-year cycle. During the 2025 Interim, the Economic and Community Development (ECD) Appropriations Subcommittee completed a review of select programs within the Department of Workforce Services as outlined below.

Outlined below is the ECD Subcommittee’s proposed accountable budget review plan for the 2026 Interim, incorporated into its overall five-year plan (and is unchanged from the approved plan in the 2025 Interim).

Interim Year	Entity Reviewed
2025	DWS – Administration, Unemployment Insurance, Utah State Office of Rehabilitation, Utah Community Center for the Deaf Fund, Individuals with Visual Impairment Fund, and Individuals with Visual Impairment Vendor Fund
2026	CCE
2027	DWS - Housing and Community Development, Office of Homeless Services Olene Walker Housing Loan Fund, and Intermountain Weatherization Training Fund
2028	GOEO, and DABS
2029	DWS – Operations and Policy, Nutritional Assistance, Qualified Emergency Food Agencies, Navajo Revitalization Fund, Special Service Districts, Permanent Community Impact Bonus Fund, Permanent Community Impact Fund, and Community Development Capital Budget

This year's area of focus is the Department of Cultural and Community Engagement (CCE). The committee will focus on a comprehensive review of the budget, performance measures, fees, and the department's nine divisions: Arts & Museums, the Historical Society, Indian Affairs, Multicultural Affairs, Utah Athletic Commission, UserveUtah, Utah State Library, STEM Action Center, and the State Historic Preservation Office.

Due to the amount of federal funds the Department of Workforce Services receives, it has been split into three areas of study, with CCE, GOEO, and DABS being reviewed in their own years.



Memorandum

To: Executive Appropriations Committee

From: Senator Evan J. Vickers, Senate Chair
Representative Norman K. Thurston, House Chair
Representative Anthony E. Loubet, House Vice Chair
General Government Appropriations Subcommittee

Date: May 19, 2026

Re: Subcommittee Accountable Process Budget Plan – 2026 Interim

Joint Rule 3-2-501 requires that each interim, each appropriations subcommittee shall “create an accountable process budget for approximately 20% of the budgets that fall within the appropriations subcommittee’s responsibilities,” ensuring “that each of the budgets for which the appropriations subcommittee has responsibility is the subject of an accountable budget process at least once every five years.”

During the 2024 Interim, all appropriations subcommittees completed the first full five-year review cycle. The 2026 Interim therefore represents the second year of the second five-year cycle. During the 2025 Interim, the General Government Appropriations Subcommittee completed an in-depth review of all fees and rates.

Outlined below is the subcommittee’s proposed accountable budget review plan for the 2026 Interim, incorporated into its overall five-year plan.

Interim Year	Entity Reviewed
2025	In-depth Review of All Fees and Rates
2026	Commerce, Public Service Commission, and Department of Government Operations – Non-Internal Service Funds
2027	Office of the State Auditor, Insurance, and Governor's Office
2028	Career Service Review Office, Financial Institutions, and Tax Commission (Property and Miscellaneous Tax, Tax and Revenue, and Customer Service)
2029	Department of Government Operations – Internal Service Funds, Labor Commission, and Tax Commission (Enforcement, Operations, and non-administration line items)

This year’s review of the Department of Commerce builds on last year’s fees-and-rates work, as the department is supported largely by fee revenue. Because Commerce and the Public Service Commission share oversight of utilities, considering them together could improve the review’s efficiency and coherence. In addition, the subcommittee will review

the non-Internal Service Fund side of the Department of Government Operations, which includes the department's operational divisions, independent entities, and pass-through line items.



Memorandum

To: Executive Appropriations Committee

From: Senator Ann Millner, Senate Chair
Representative Karen M. Peterson, House Chair
Representative Jill Koford, House Vice Chair
Higher Education Appropriations Subcommittee

Date: May 19, 2026

Re: Subcommittee Accountable Process Budget Plan – 2026 Interim

Joint Rule 3-2-501 requires each appropriations subcommittee, during each interim period, to establish an accountable budget process for approximately 20 percent of the budgets within its jurisdiction. This requirement ensures that each budget overseen by a subcommittee is subject to an accountable budget review at least once every five years.

Rather than focusing on a specific institution or institutions each year, the Higher Education Appropriations Subcommittee has chosen to use focus areas in the Accountable Budget Process. These focus areas are standardized categories found at every higher education institution, and conducting a cross-sectional review allows for comparisons among institutions, thereby providing more comprehensive insight into the strengths and shortcomings of each institution and the system as a whole.

During the 2024 Interim, all appropriations subcommittees completed the first full five-year review cycle. The 2026 Interim therefore represents the second year of the second five-year cycle. During the 2025 Interim, the Higher Education Appropriations Subcommittee completed a review of Instruction.

Outlined below is the subcommittee’s proposed accountable budget review plan for the 2026 Interim, incorporated into its overall five-year plan.

Interim Year	Entity Reviewed
2026	Institutional Support
2027	Student Related
2028	Other Missions
2029	Board and Commissioner
2030	Instruction

Institutional Support refers to all activities that an institution performs to ensure the continual operations of the institution. Functionally, that consists of the categories Institutional Support (such as administration, finance, human resources) and Operations and Maintenance (such as utilities, building and grounds maintenance). In FY 2027, this

consists of \$803,682,100 in operating and capital budgets or 24% of the total Operating and Capital Budget for Higher Education.



Memorandum

To: Executive Appropriations Committee

From: Senator David P. Hinkins, Senate Chair
Representative Stewart E. Barlow, House Chair
Representative Scott H. Chew, House Vice Chair
**Natural Resources, Agriculture, and Environmental Quality
Appropriations Subcommittee**

Date: May 19, 2026

Re: Subcommittee Accountable Process Budget Plan – 2026 Interim

Joint Rule 3-2-501 requires each appropriations subcommittee, during each interim period, to establish an accountable budget process for approximately 20 percent of the budgets within its jurisdiction. This requirement ensures that each budget overseen by a subcommittee is subject to an accountable budget review at least once every five years.

The 2026 Interim represents the second installment of the second five-year cycle. During the 2025 Interim, the Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee completed a review of the Colorado River Authority; the Department of Natural Resources Administration; the Division of Forestry, Fire, and State Lands; and the Division of Oil, Gas, and Mining. The recommendations accepted by the committee from that process are included in this document: [Accountable Budget Process Final Recommendations](#).

Outlined below is the subcommittee’s five-year plan, with the entities for the 2026 interim highlighted:

Interim	Entity Reviewed
2025	Colorado River Authority, DNR Administration, Forestry, Fire and State Lands, Oil, Gas, and Mining
2026	Water Rights, Water Resources, Utah Water Agent, Office of the Great Salt Lake Commissioner, Utah Geological Survey
2027	Department of Environmental Quality, Natural Resources Law Enforcement
2028	Department of Agriculture and Food, State Parks, Outdoor Recreation
2029	Trust Lands Administration, Public Lands Policy Coordinating Office, Office of Energy Development, Wildlife Resources

The following provides additional information and justification for including each entity.

Division of Water Rights (State Engineer)

The Division of Water Rights (DWRi), led by the State Engineer, is responsible for the appropriation and distribution of all water in Utah, ensuring that water is used according to legal priority. The division has a budget of approximately \$22 million and a dedicated staff of roughly 120 FTEs. Primarily funded through the General Fund and the Water Rights Restricted Account, DWRi operates under one line item with seven appropriation units or budget programs. The division is currently focused on adjudication backlogs to finalize decades-old water claims, automating water measurement and distribution, and improving water supply estimates. The State Engineer has the statutory authority to control water distribution in times of shortage, a topic relevant to the impending irrigation season.

Division of Water Resources

The Division of Water Resources (DWRe) is the planning and development arm of Utah's water strategy, focused on encouraging conservation and funding water infrastructure. The division manages a portfolio of over \$700 million in rotating funds and grants with a staff of about 50 FTEs. The operating and capital budget for DWRe includes General Fund, Water Resources Conservation and Development Fund (C&D Fund), and a nonlapsing balance resulting from American Rescue Plan Act appropriations. The division manages two revolving loan funds (the C&D Fund and Construction Fund) and co-manages the Water Infrastructure Fund as part of the Water Development Coordinating Council. The division has eight budget programs. It is particularly relevant to include the division in this year's Accountable Budget Process as they work to finish the 2026 State Water Plan.

Office of the Great Salt Lake Commissioner

Created in the 2023 General Session, the Office of the Great Salt Lake Commissioner (Office) is tasked with coordinating the multi-agency effort to save the Great Salt Lake. Funding for the Great Salt Lake Commissioner comes from the General Fund, Great Salt Lake Account (General Fund), Sovereign Lands Management Account (royalties from mineral extraction on the lake), and Federal Funds. With 2026 being Utah's worst snowfall on record, and the federal government discussing a billion-dollar grant for the lake, it's an important time to include the Office in the Accountable Budget Process.

Utah Geological Survey

The Utah Geological Survey (UGS) is a scientific engine of the DNR, providing the data needed for all water and mineral decisions. The UGS includes roughly 90 FTEs and a budget of almost \$20 million, coming from a mix of General Fund, Federal Funds, Dedicated Credits, Expendable Receipts, and the Utah Geological Survey Restricted Account (Severance Tax and Federal Mineral Lease). UGS fits well with the study of other water entities, as they produce data for ground and surface water resources, as well as wetlands in the state.

Utah Water Agent

This single line item is funded by the General Fund and is used to pay for studies and staff to support the Utah Water Agent. The Utah Water Agent is required to use the office and staffing support provided under UCA 11-13-228(2)(e) by the Water District Water Development Council. The Utah Water Agent is focused on water augmentation projects, including out-of-state negotiations, which makes them a prime candidate for study during the 2026 interim.



Memorandum

To: Executive Appropriations Committee

From: Senator Heidi Balderree, Senate Chair
Senator Lincoln Fillmore, Senate Vice Chair
Representative Stephen Whyte, House Chair
Representative Matt MacPherson, House Vice Chair
Public Education Appropriations Subcommittee

Date: May 19, 2026

Re: **Subcommittee Accountable Process Budget Plan – 2026 Interim**

Joint Rule 3-2-501 requires each appropriations subcommittee, during each interim period, to establish an accountable budget process for approximately 20 percent of the budgets within its jurisdiction. This requirement ensures that each budget overseen by a subcommittee is subject to an accountable budget review at least once every five years.

During the 2024 Interim, all appropriations subcommittees completed the first full five-year review cycle. The 2026 Interim therefore represents the second year of the second five-year cycle. During the 2025 Interim, the Public Education Appropriations Subcommittee completed a review of College & Career, Health & Wellness, and Technology programs.

Outlined below is the subcommittee’s proposed accountable budget review plan for the 2026 Interim, incorporated into its overall five-year plan.

Interim Year	Entity Reviewed
2026	Educator Licensing, Policy Communication & Oversight, SITFO, Special Education, System Standards and Accountability
2027	Early Learning, Facilities, System Oversight, Teacher Programs
2028	Academic Support, Equalization, Learning Interventions
2029	Basic Operations, School Choice
2030	College & Career, Health & Wellness, Technology

Due to the size of the public education budget, and the concentration of funding within the Minimum School Program, the Committee elected to review 20 percent of programs rather than 20 percent of total funding. This approach allows for a more targeted and meaningful evaluation of program effectiveness.

The Subcommittee further refined the list of programs for review to align with the intent language adopted in S.B. 2 (GS 2026), which directs the State Board of Education to reorganize its administrative office in FYs 2027–2028. The reorganization is intended to

improve efficiency in Educator Licensing, Minimum School Program administration, Policy, Communication and Oversight, and System Standards and Accountability. Aligning this year's accountable budget reviews with the forthcoming restructuring minimizes administrative burden and positions the Board for smoother implementation.

Accordingly, the plan maintains the scheduled reviews of Special Education and the School and Institutional Trust Fund Office (SITFO), while prioritizing the line items explicitly referenced in statute for focused evaluation.

In total, this review plan encompasses approximately \$1.2 billion in public education funding across the Minimum School Program, the State Board of Education, and SITFO, covering five line-items and 27 programs.



Memorandum

To: Executive Appropriations Committee

From: Senator Keven J. Stratton, Senate Chair
Representative Raymond P. Ward, House Chair
Representative Doug Fiefia, House Vice Chair
Social Services Appropriations Subcommittee

Date: May 19, 2026

Re: Subcommittee Accountable Process Budget Plan – 2026 Interim

Joint Rule 3-2-501 requires each appropriations subcommittee, during each interim period, to establish an accountable budget process for approximately 20 percent of the budgets within its jurisdiction. This requirement ensures that each budget overseen by a subcommittee is subject to an accountable budget review at least once every five years.

During the 2024 Interim, all appropriations subcommittees completed the first full five-year review cycle. The 2026 Interim therefore represents the second year of the second five-year cycle. During the 2025 Interim, the Social Services Appropriations Subcommittee completed a review of DHHS Operations, the Office of Recovery Services, and Public Health.

Attached below is the subcommittee's proposed accountable budget review plan for the 2026 Interim, incorporated into its overall five-year plan.

This year's study topics will continue conversations started during the 2026 General Session related to the Division of Child and Family Services, as well as the implementation of PRISM and its impact on the Medicaid program.

2025	2026	2027	2028	2029
DHHS Operations; LTSS Admin; DSPD, Public Health	DHHS Operations; Correctional Health; JJYS; PRISM; CHIP	DHHS Oversight; Medicaid Expansion; DCFS	Aging and Adult Services; Clinical Services; Medicaid Administration	Substance Use and Mental Health; Family Health; Recovery Services; Medicaid Services
Executive Director Office	Public Affairs, Education and Outreach	Department Oversight	Aging and Adult Services	Non-Medicaid Behavioral Health Treatment and Crisis Response
Ancillary Services	American Indian/Alaska Native	Medicaid Expansion	Services for People with Disabilities (waiver and non-waiver services)	State Hospital
Finance and Administration	Continuous Quality and Improvement	Medicaid ACA Fund	Utah State Developmental Center	Division of Family Health
Data, Systems and Evaluation	Customer Experience	Correctional Health Services	Integrated Healthcare Administration (Medicaid)	Clinical Services
Office of Recovery Services	DCFS	JJYS	Medicaid Budget Stabilization Restricted Account	Medicaid Services (Traditional Medicaid)
Public Health, Prevention & Epidemiology	PRISM			Children's Health Insurance Program



Memorandum

To: Executive Appropriations Committee

From: Senator Don L. Ipson, Senate Chair
Representative Doug Welton, House Chair
Representative Doug Owens, House Vice Chair
Transportation and Infrastructure Appropriations Subcommittee

Date: May 19, 2026

Re: Subcommittee Accountable Process Budget Plan – 2026 Interim

Joint Rule 3-2-501 requires each appropriations subcommittee, during each interim period, to establish an accountable budget process for approximately 20 percent of the budgets within its jurisdiction. This requirement ensures that each budget overseen by a subcommittee is subject to an accountable budget review at least once every five years.

During the 2024 Interim, all appropriations subcommittees completed the first full five-year review cycle. The 2026 Interim therefore represents the second year of the second five-year cycle. During the 2025 Interim, the Transportation and Infrastructure Appropriations Subcommittee completed a review of the Utah Department of Transportation’s budget structure, the Navajo Trust Fund, and the Division of Facilities Construction and Management’s Pass-Through and Property Acquisition Line Items.

Outlined below is the subcommittee’s proposed accountable budget review plan for the 2026 Interim, incorporated into its overall five-year plan.

Interim Year	Entity Reviewed
2026	<ul style="list-style-type: none"> Utah Education and Telehealth Network Gov Ops- ISF- Facilities Management UDOT – Operations and Maintenance Management Treasurer- Land Trusts Protection and Advocacy Office
2027	<ul style="list-style-type: none"> DFCM- Capital Improvements UDOT- Highway Systems Construction & Engineering Services Treasurer – Unclaimed Property
2028	<ul style="list-style-type: none"> DFCM- Capital Development – Other State Government UDOT- Aeronautics Fund & other non-Transportation funds Treasurer – Debt Service
2029	<ul style="list-style-type: none"> DFCM – Capital Development – Public Education Gov Ops – DFCM Administration UDOT- TIF/TIF Capacity Program Treasurer – State Treasurer

2030	<ul style="list-style-type: none">• DFCM- Pass Through & Property Acquisition• UDOT Budget Structure• Treasurer- Navajo Trust Fund
------	--