LEGISLATIVE
FISCAL
ANALYST

Accountable Budget Process

Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee

Lacey Moore | June 2026

Accountable Budget Process

Background

- "Accountable Process Budget": a budget that is created by starting from zero and adding line items and programs recommended through an accountable budget process.
- "Accountable Budget Process": means a review of a line item or program in a simple base budget to determine whether or the extent to which to recommend the line item or program be included in a budget for the upcoming fiscal year.
- **Requirements in statute or rule**:
  - Each fund and appropriation statutorily designated as nonlapsing (JR3-2-709)
  - Agency report detailing the intended purposes of nonlapsing balances, including timeline for expenditures and savings plans for large purchases (JR3-2-501(3)(c)(i))
  - Agency self evaluation line-item performance measures, budget process, and budget controls (63J-1-903(13))
  - If any portion of the budget overlaps with another budget (JR3-2-501(3)(c)(ii))
  - Opportunities to increase budgetary efficiencies (JR3-2-501(3)(c)(iii))

Accountable Budget Process

Outcome

FY 2027 Ongoing Funding + Accountable Budget Changes = FY 2028 Base Budget (Accountable Process Budget)

- Budget adjustments
- Intent language for reporting requirements
- Improved performance measures
- Reorganizations
- Program eliminations
- Other Legislative actions (may require opening a bill file)

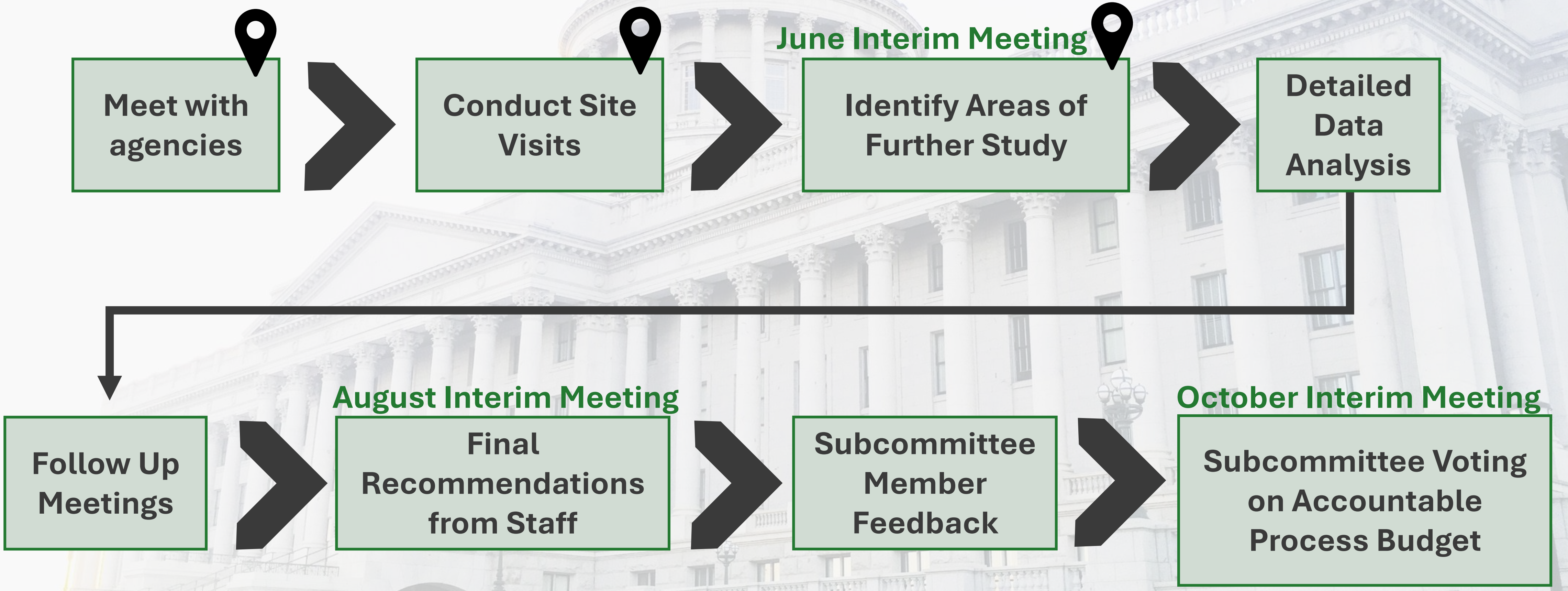
Accountable Budget Process

Subcommittee Plan

2025	2026	2027	2028	2029
Forestry, Fire, and State Lands, Oil, Gas, and Mining, Colorado River Authority, DNR Administration	**Dept. of Natural Resources Water Entities**	Dept. of Environmental Quality, DNR Law Enforcement	Dept. of Agriculture and Food, State Parks, Outdoor Recreation	Trust Lands Administration, Public Lands Policy Coordinating Office, Office of Energy Development, Wildlife Resources

Accountable Budget Process

Interim Schedule



Water Resources

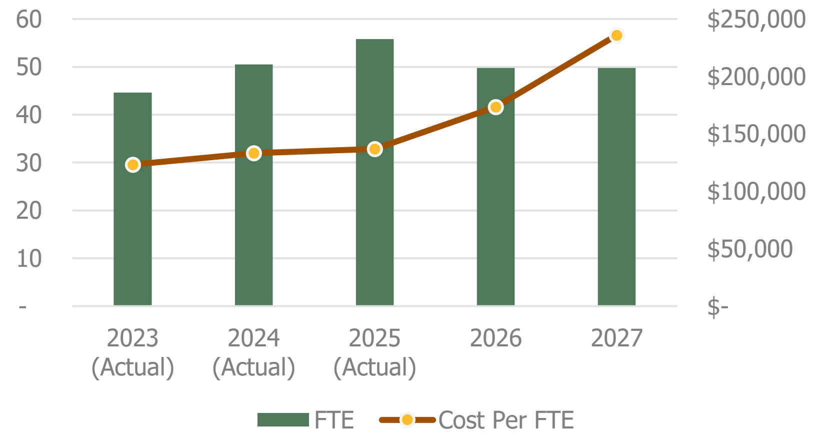
Water Resources

Mission: to Plan, Conserve, Develop and Protect Utah's Water Resources.

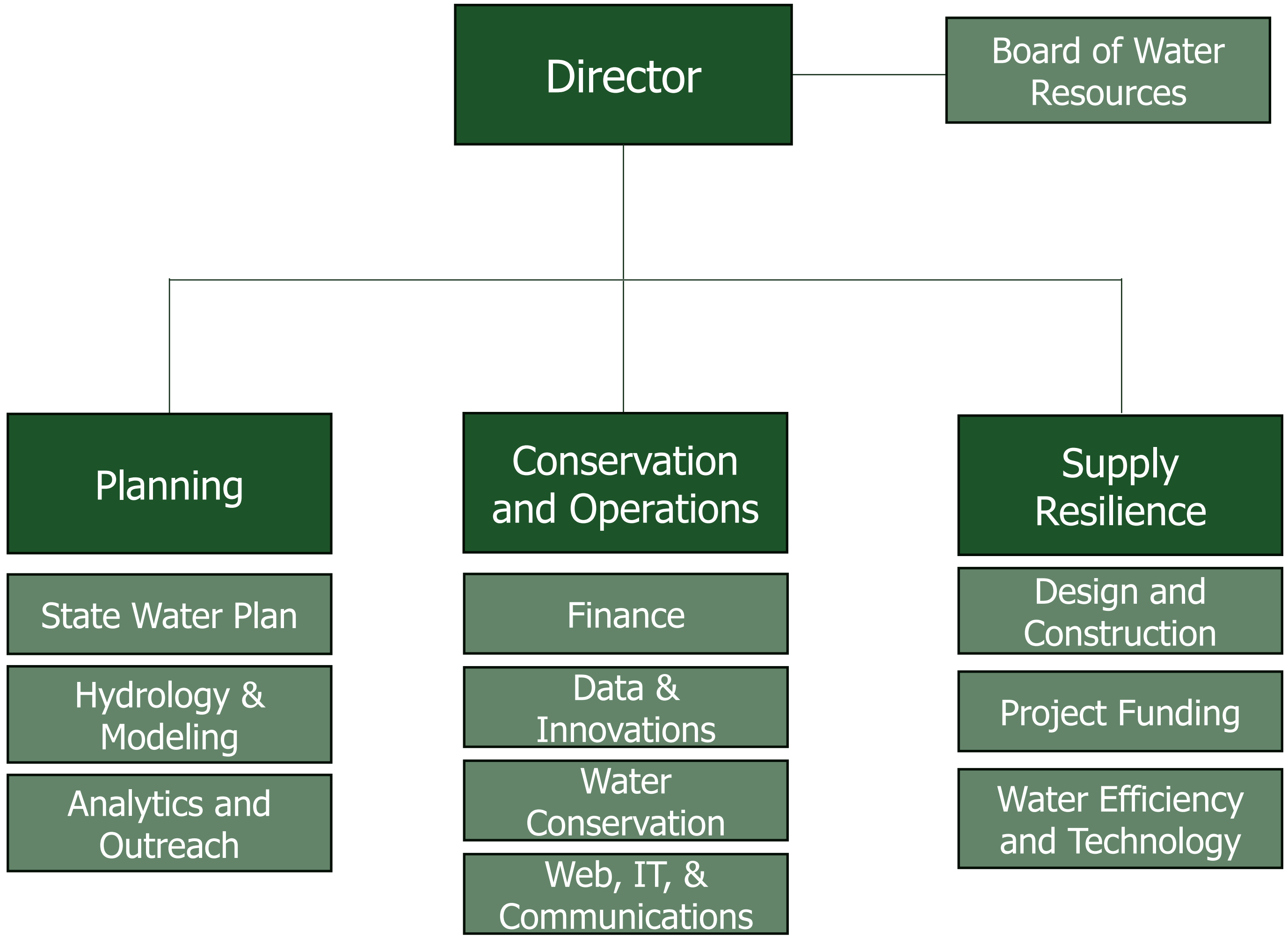
Budget Programs:

- Administration (2% of budget)
- Board (<1%)
- Cloud Seeding (18%)
- Construction (33%)
- Funding Projects and Research (<1%)
- Interstate Streams (<1%)
- Planning (48%)
- West Desert Operations (<1%)

Cost Per FTE



Organizational Structure

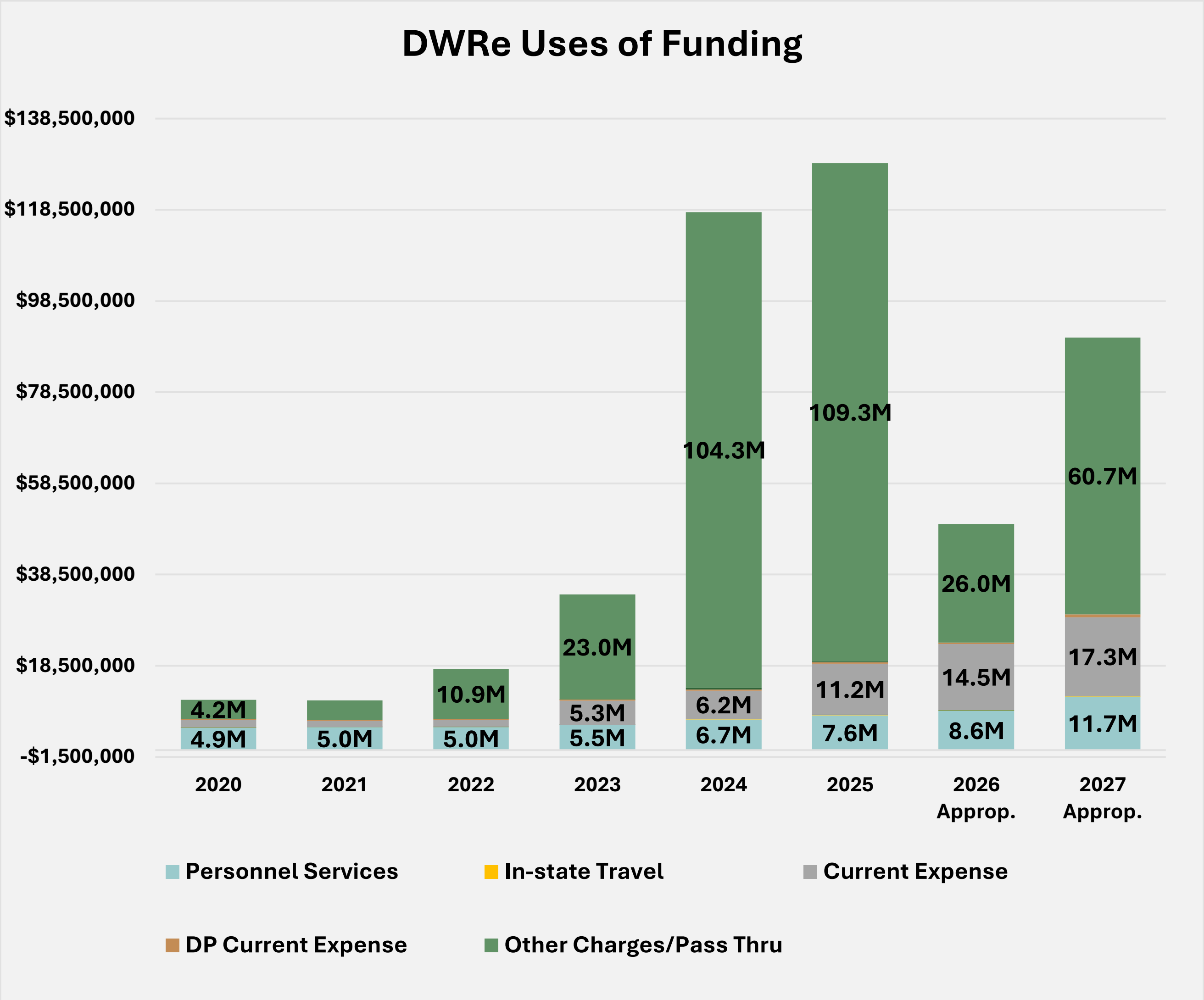


Water Resources

Challenges: coordination among a growing number of residents, communities, and water agencies.

Notable Ongoing Budget Changes:

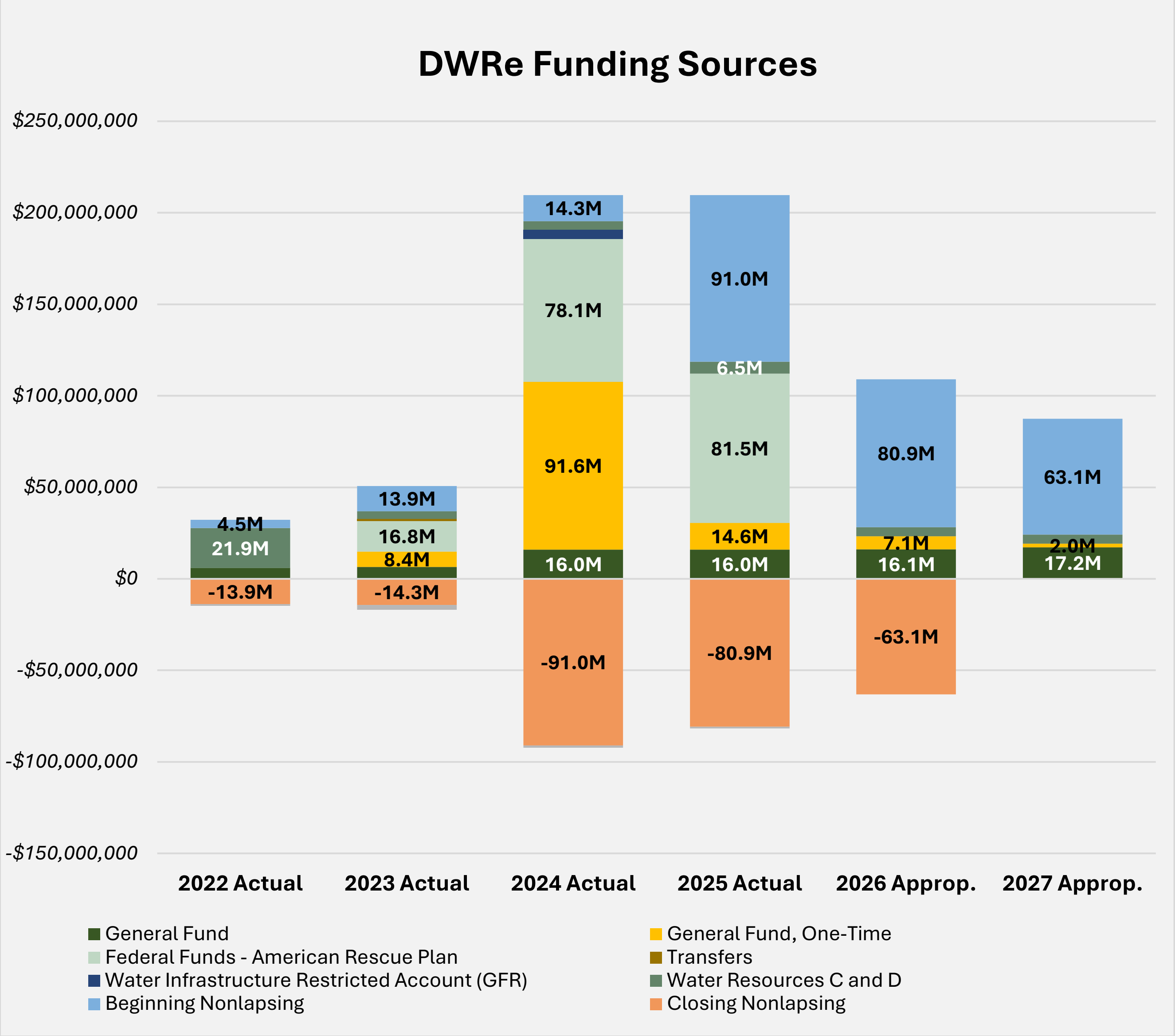
- $7 million for cloud seeding (2023 GS and 2026 GS)
- $545,000 for Staffing the Secondary Metering program (2022 GS)
- $2.5 million for Water Efficient Landscaping Incentives (2023 GS and 2026 GS)



Water Resources

Recent Direct Award Grants:

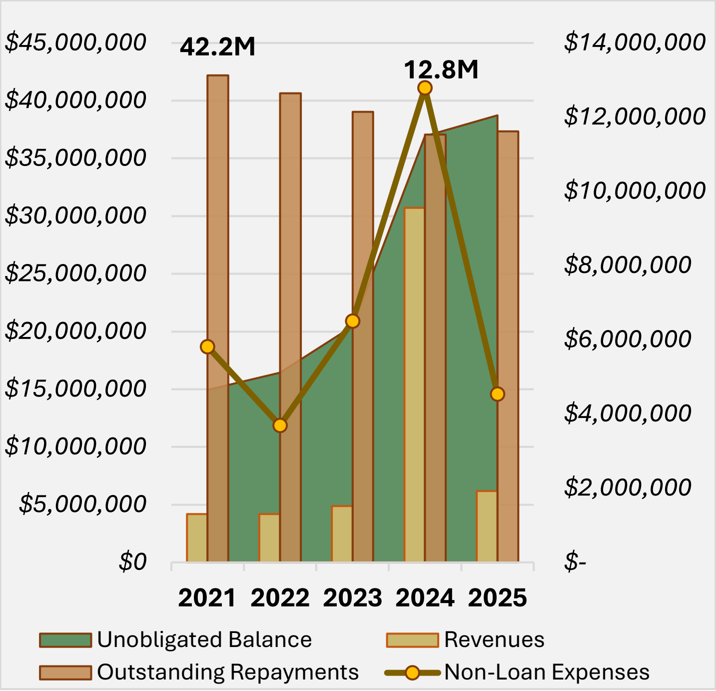
- $4.0 million for Effluent Water Reuse Project – Phase 2
- $500,000 for Cache Valley/North Logan Fire Prevention
- $4.0 million for Tremonton Water Development
- $4.0 million for Provo River Water Users Association
- $5.0 million for West Panguitch Irrigation Company



Water Resources

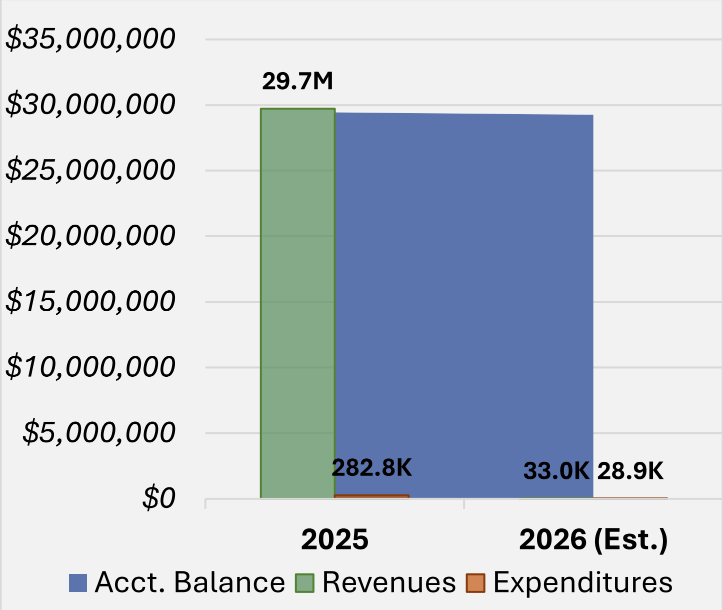
Water Resources Construction Fund

Paying for water conservation projects, and loans and grants for dam safety.



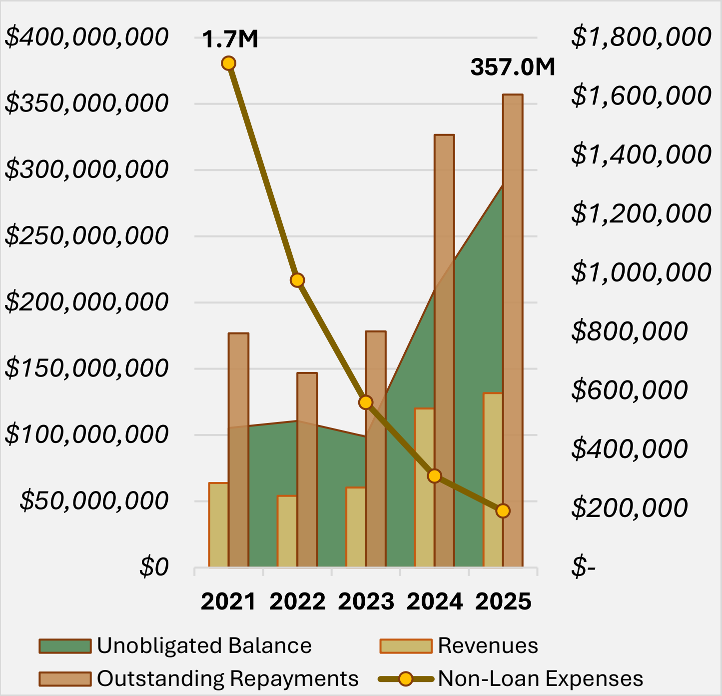
Water Infrastructure Fund

Loans and grants for water infrastructure projects included in the unified water infrastructure plan, staffing the Water Development Coordinating Council. Created by H.B. 280 in the 2024 General Session.



Water Resources Conservation & Development Fund

Loans for water infrastructure projects, certain division activities

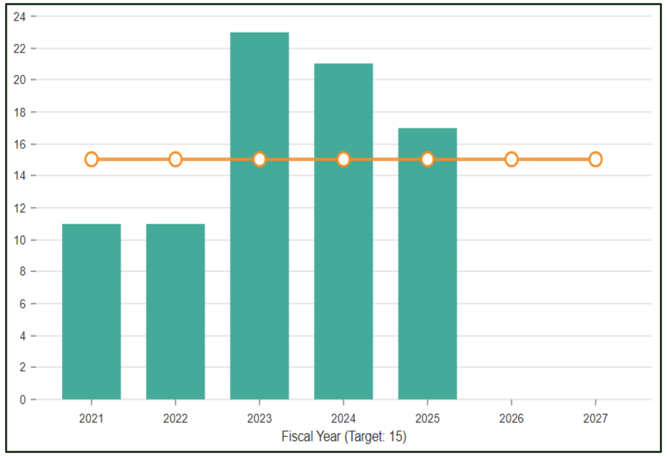


Water Resources

Operating and Capital Budget Performance Measures

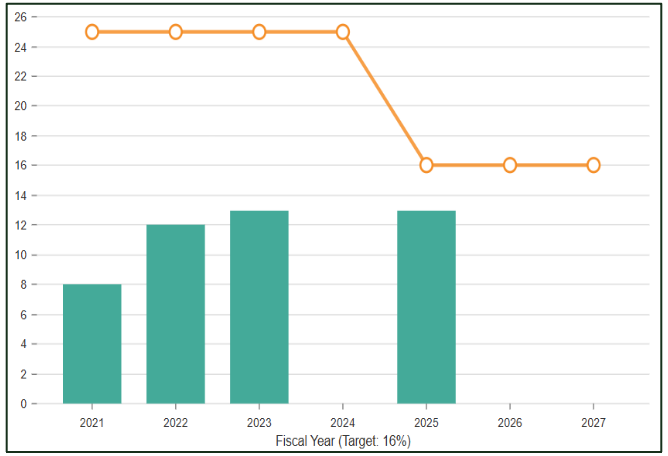
Number of Projects Contracted through the Conservation and Development Fund

Target could be increased based on recent actuals.



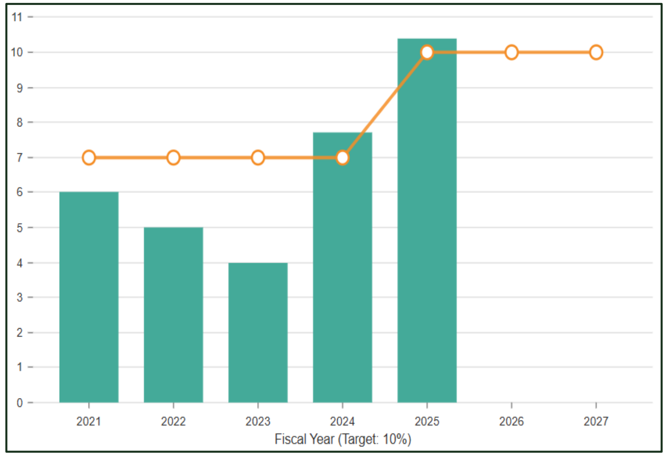
Municipal and Industrial Water Use Reduction from 2015 Baseline

Reporting has been inconsistent.



Percent Increase in Precipitation from Cloud Seeding

Target does not capture recent large increases in funding, the division is considering a new performance measure that involves volume or acre feet of water.

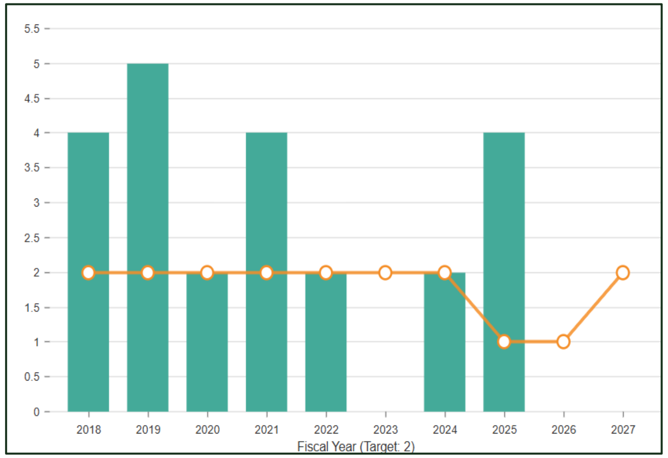


Water Resources

Construction Fund Performance Measures

Dam Safety Projects Contracted

Target could be increased to 4 projects.

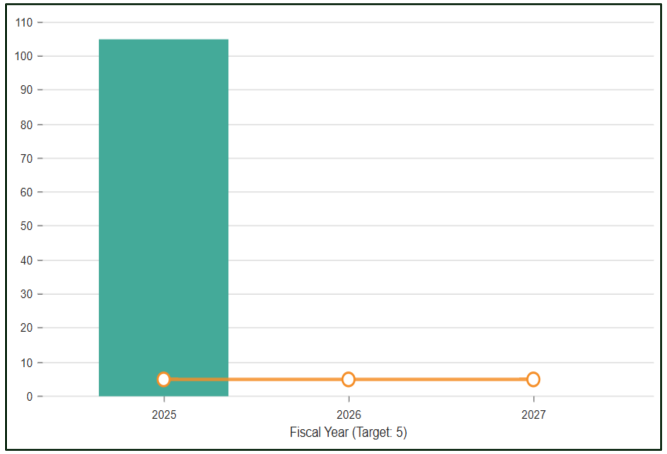


Years for All High Hazard Dams to be Upgraded

Target reflects a stretch goal.

Number of High Hazard Dams Needing to be Upgraded

Target reflects a stretch goal.



Water Resources

Notable Fees and Fee Changes

Total number of fees: 8 (discontinued Cloud Seeding license fee in the 2026 General Session)

Total estimated FY 2026 fee revenue: $0

Fee Name	FY 2023	FY 2024	FY 2025	Avg. Revenue	Avg. Cost
Water Banking Contract Application Fee	$2,000	$2,000	$2,000	2,000	Not reported
Water Banking Statutory Application Fee	$3,000	$3,000	$3,000	$3,000	Not reported

Water Resources

Areas of Further Study for Interim:

- Program overlap and efficiencies
    - Water data collection and utilization among divisions and agencies
    - Loan programs
- Budget alignment with operations
- Effectiveness of pass-through funding (incentives, Utah Water Ways, etc.)
- Improved performance measures/alignment with strategic plan

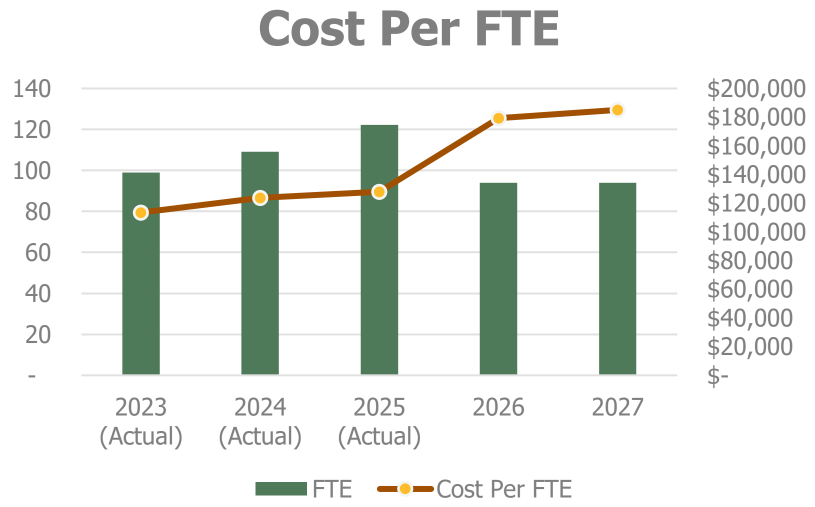
Water Rights

Water Rights

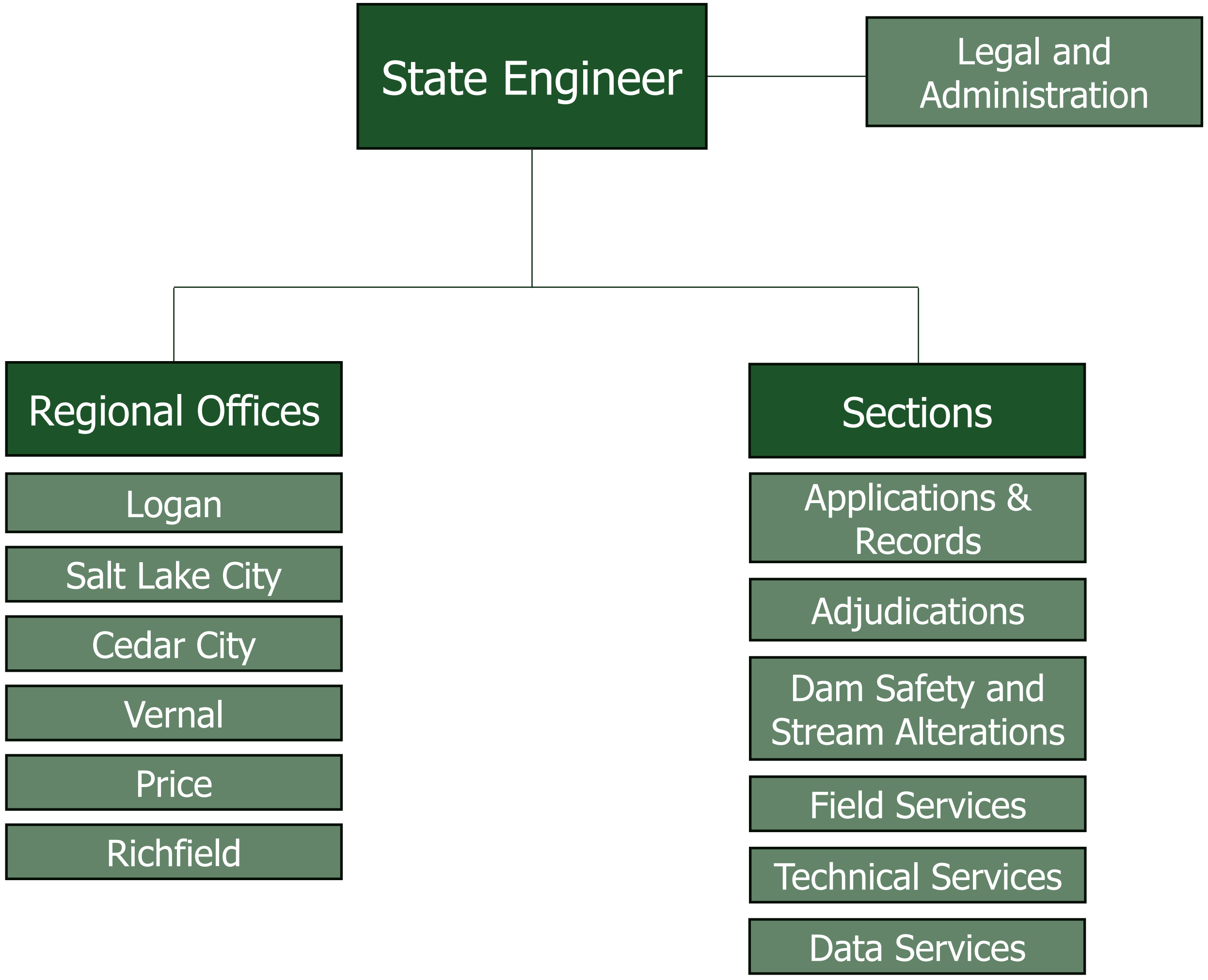
Mission: promote order and certainty in administering the beneficial use of Utah's water.

Budget Programs:

- Adjudication (20% of budget)
- Administration (7%)
- Applications and Records (20%)
- Dam Safety (5%)
- Field Services (14%)
- Technical Services (24%)
- Data Services (10%)



Organizational Structure

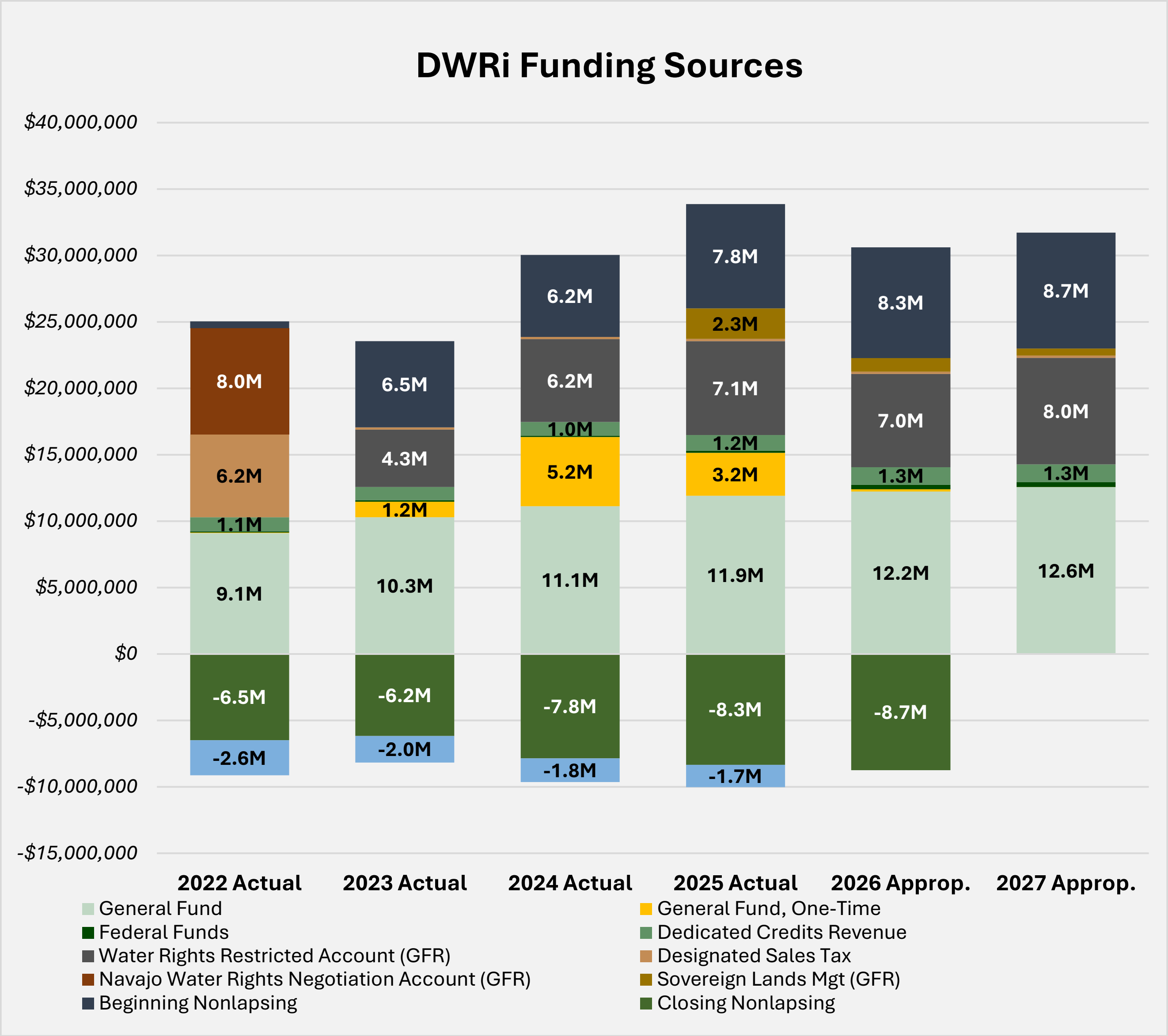


Water Rights

Challenges: increasing number of water users, limited water supplies.

Notable Ongoing Budget Changes:

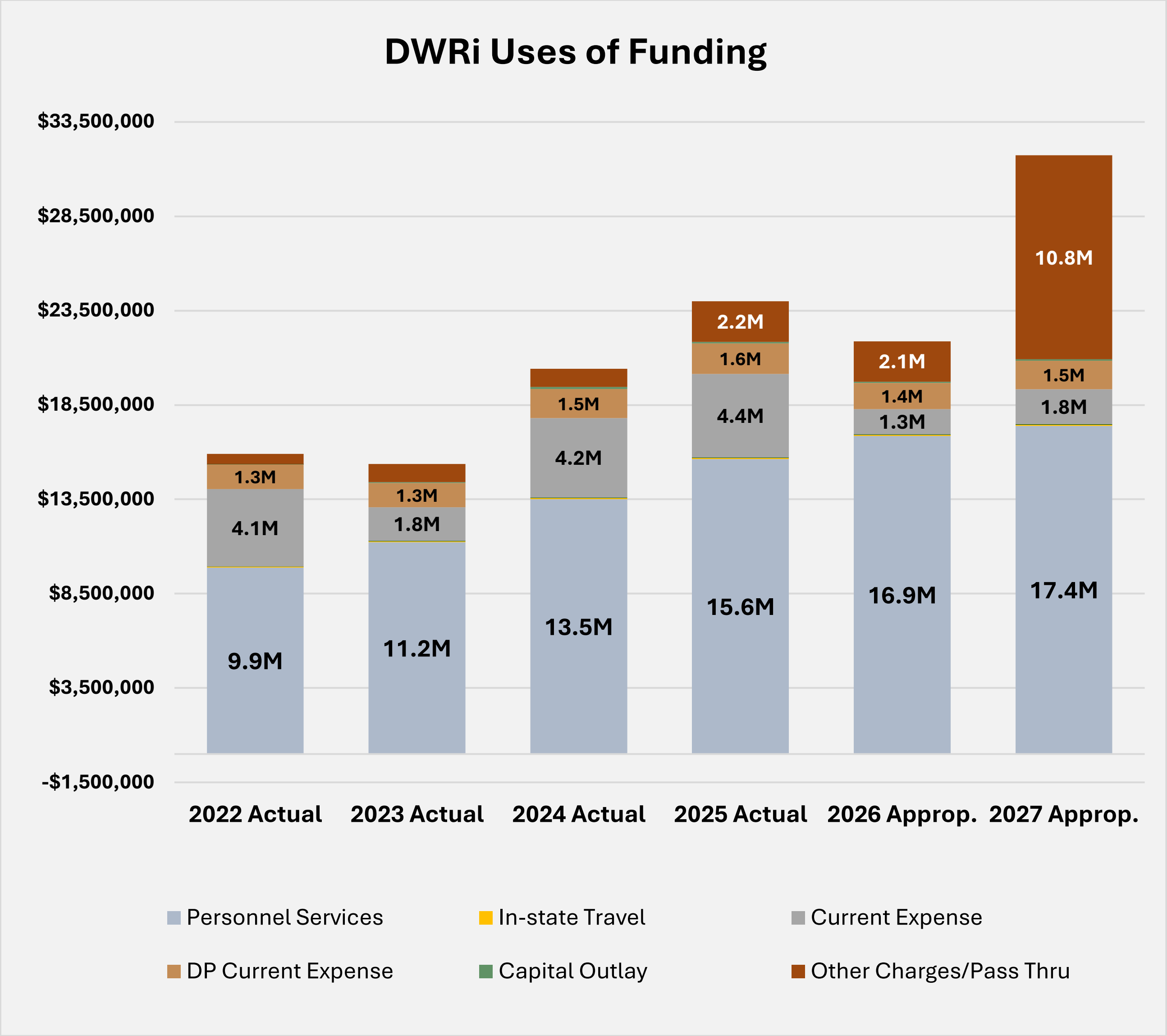
- $449,000 Water Distribution and Measurement Automation (2023 GS)
- $449,000 Water Rights Measurement and Data Enhancements (2023 GS)
- $650,000 Colorado River Basin Water Rights Distribution Priority Schedule
- $1.0 million Great Salt Lake Watershed Measurement Infrastructure (2024 GS)
- $400,000 Great Salt Lake Basin Water Rights Network (2025 GS)
- $310,000 Hydrologic Monitoring, Studies, & GIS Software (2026 GS)



Water Rights

Recent Legislative Audits involving the division:

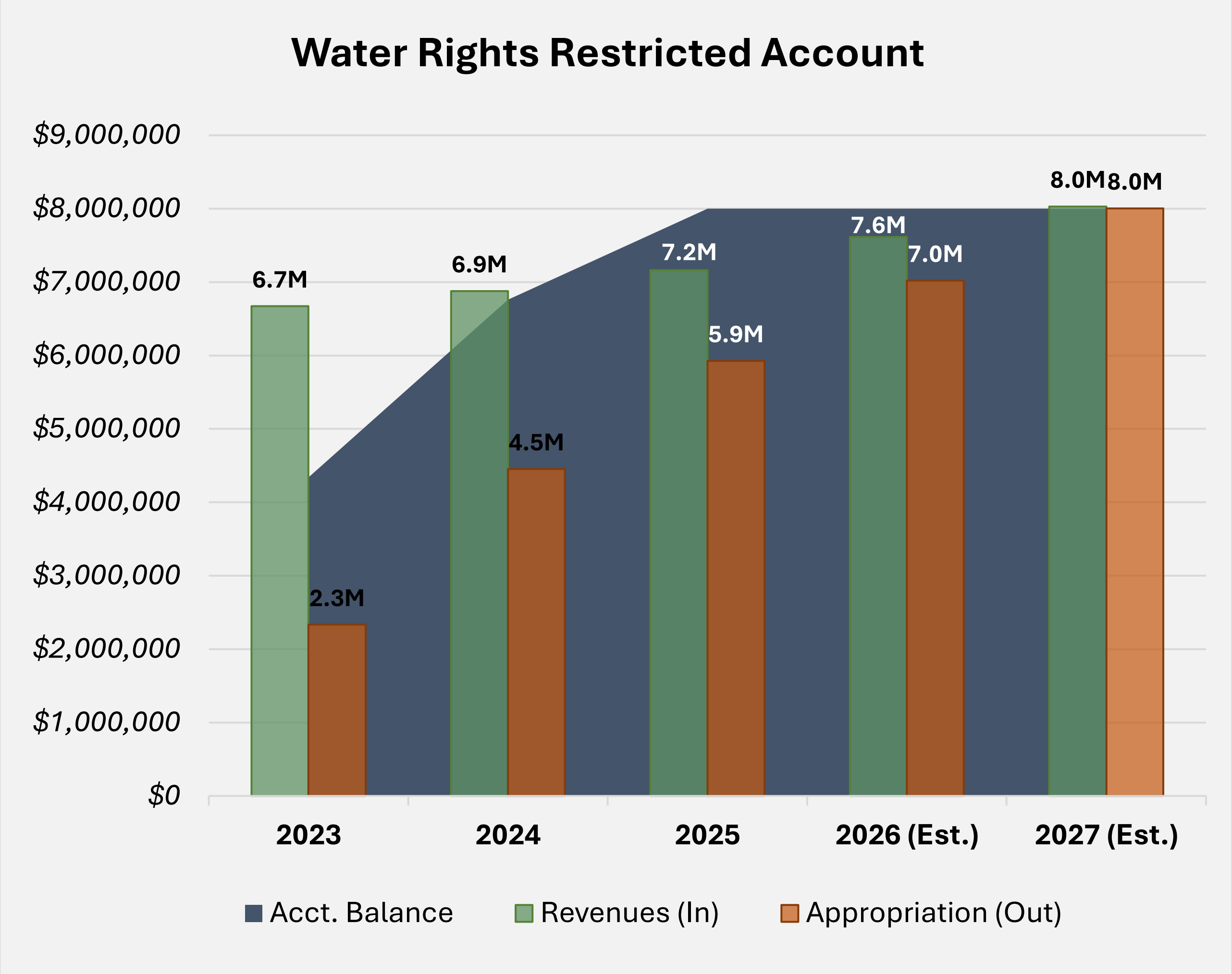
- 2025-27, Statewide Standards for Future Water Needs
- 2025-25, High-Risk List, Identifying and Mitigating Critical Needs in Utah 2025
- 2023-15, Utah's Water Management
- 2023-10, High-Risk List, Identifying and Mitigating Critical Needs in Utah 2023



Water Rights

Water Rights Restricted Account (UCA 73-2-1.6)

- Created in the 2022 General Session to collect the sales tax ear mark appropriated to the division.
- Funding can be used for adjudication expenses, legal support, and up to 5% of revenues for data acquisition and analysis.
- Statutory cap of $8.0 million was hit at the end of FY 2025 and is expected to be hit in FY 2026.
- Timing of adjudication expenditures has proven to be limited by factors external to the division, so the account balance has grown.
- The legislature should consider if there are priorities for the division that could be funded with this account by updating the authorized uses in statute.

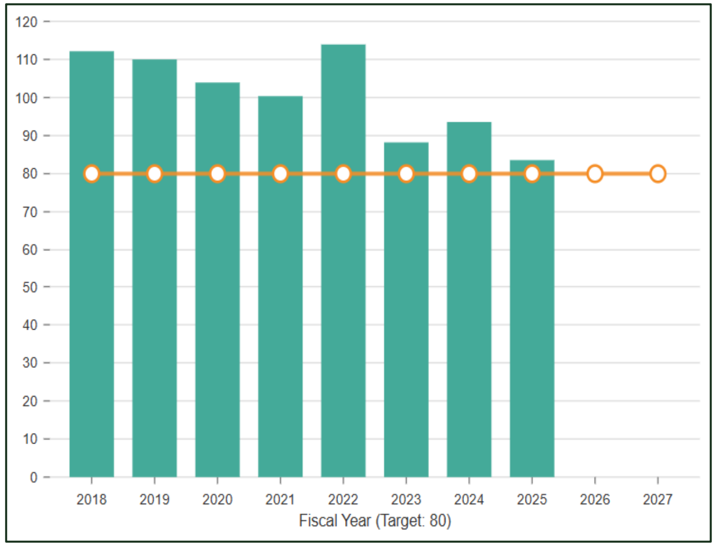


Water Rights

Operating and Capital Budget Performance Measures

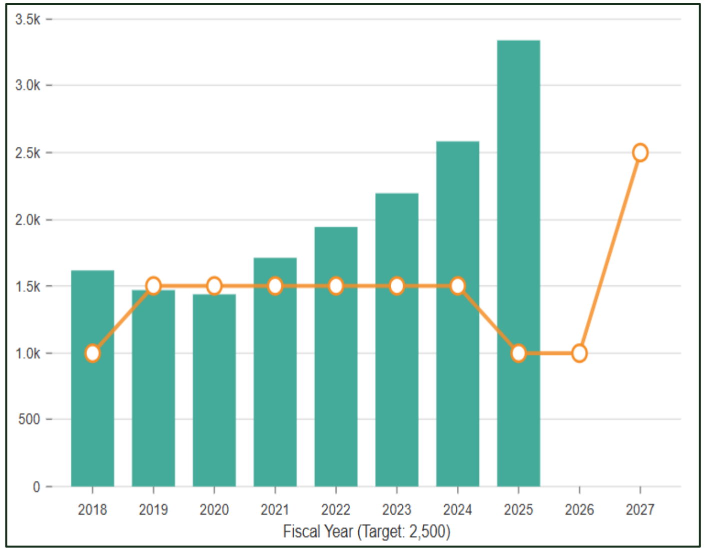
Number of Days to Process Uncontested Applications

Progress is being made in achieving this goal.



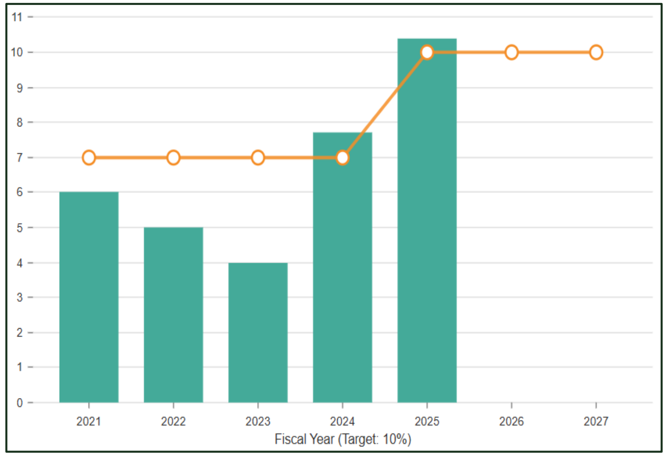
Number of Unique Web Users to the Water Rights Website

Target was increased in FY 2027 to align with actuals.



Parties that Have Been Noticed in Comprehensive Adjudication

Target was increased in FY 2027 to more closely align with actuals.

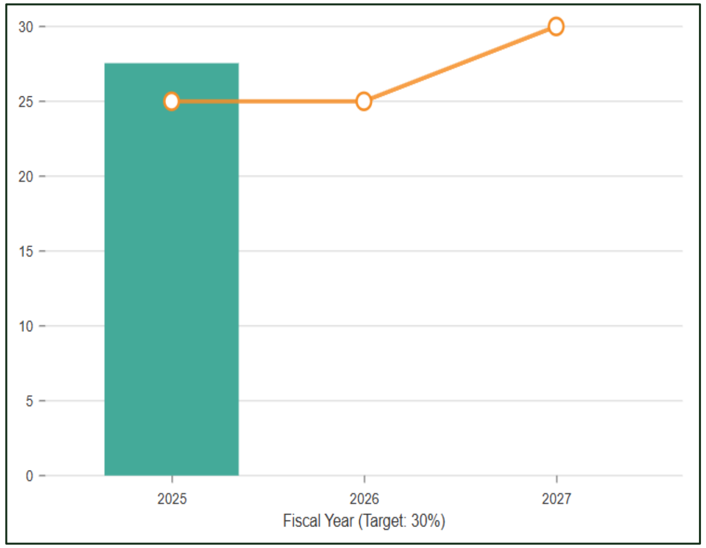


Water Rights

Operating and Capital Budget Performance Measures

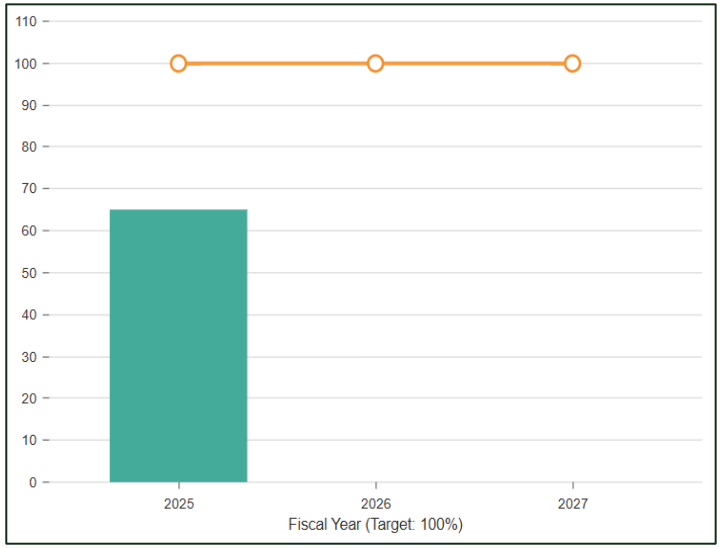
Percent of Systems in the State that are Fully Telemetered

Created during the last ABP.



Bear River Adjudication Percent Complete

Created during the last ABP.



Water Rights

Notable Fees and Fee Changes

Number of fees: 80

Estimated FY 2027 fee revenue: $1.44 million

Fee Name	Amount	Quantity	FY 2027	Avg. Cost
Report of Water Right Conveyance Submission	$150	3,200	$480,000	Not reported
Application (Volume up to 20 ACFT)	$150	900	$135,000	Not reported
Application (Flow up to .1 CFS)	$150	900	$135,000	Not reported
Stream Alteration Permit – Commercial Project	$2,000	50	$100,000	Not reported

Water Rights

Areas of Further Study for Interim:

- Expanding authorized uses of the Water Rights Restricted Account
- Alignment of performance measures with strategic plan
- Implementation of audit findings
- Improving fee data for calculations and costs

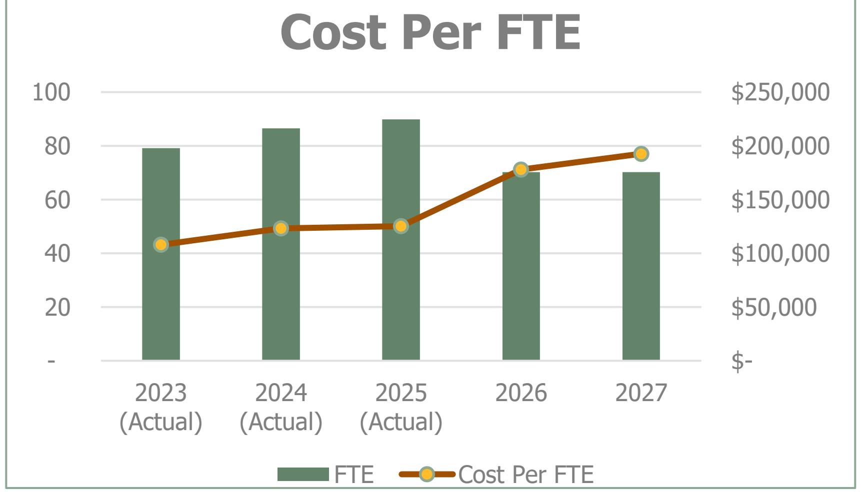

Utah Geological Survey

Utah Geological Survey

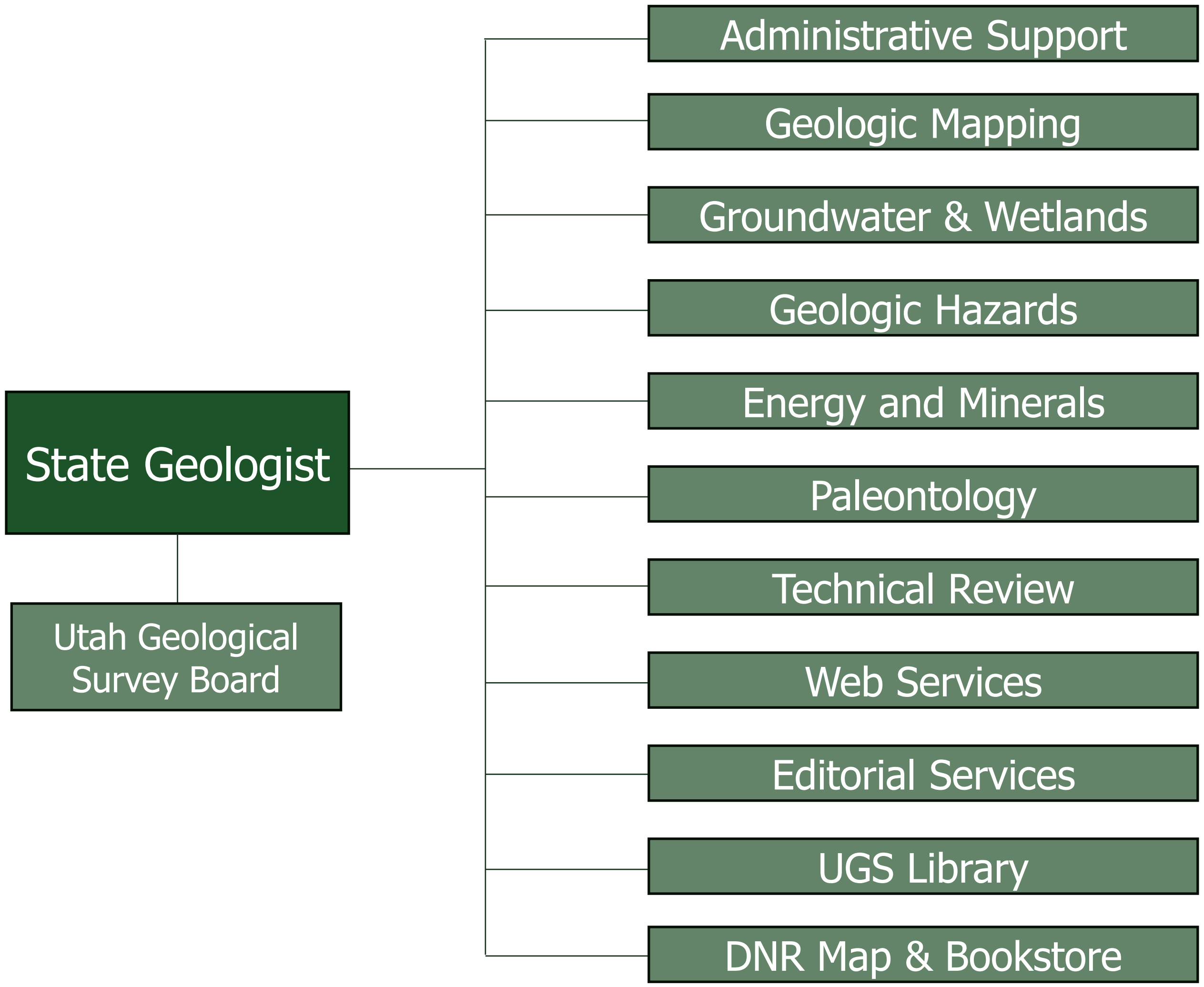
Mission: provide timely scientific information about Utah's geologic environment, resources, and hazards.

Budget Programs:

- Administration (17% of budget)
- Board (<1%)
- Energy and Minerals (31%)
- Geologic Hazards (10%)
- Geologic Information and Outreach (16%)
- Geologic Mapping (12%)
- Groundwater (11%)
- Technical Services (1%)



Organizational Structure

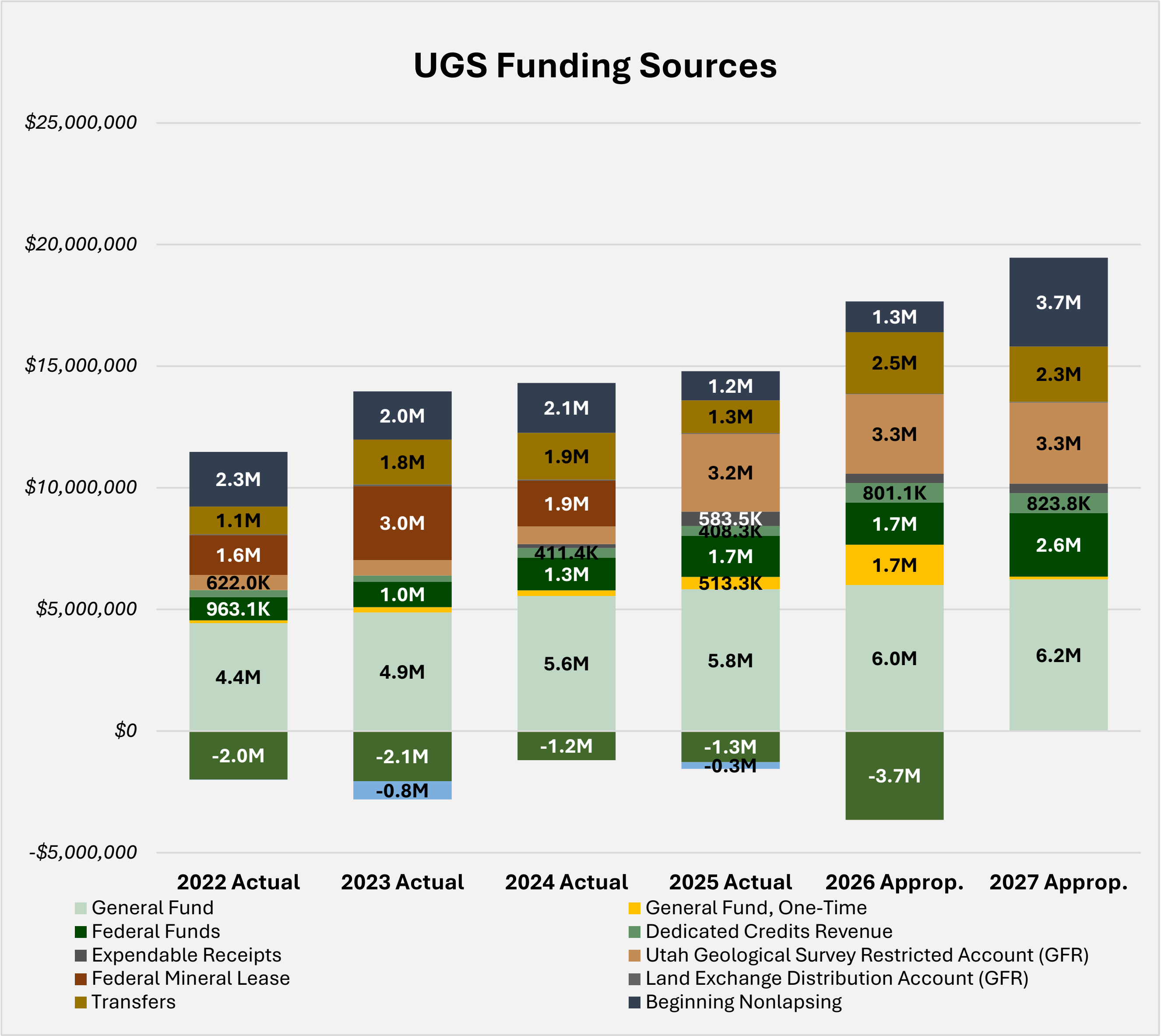


Utah Geological Survey

Challenges: increased housing construction (in potentially hazardous areas), new responsivities related to geothermal, critical minerals and energy demand, increased aquifer overdraft

Notable Ongoing Budget Changes:

- $140,300 Groundwater and Wetland Management Resources (2022 GS)
- $165,000 Groundwater Monitoring and Investigations (2023 GS)
- $700,000 Utah Geological Survey Structural Imbalance

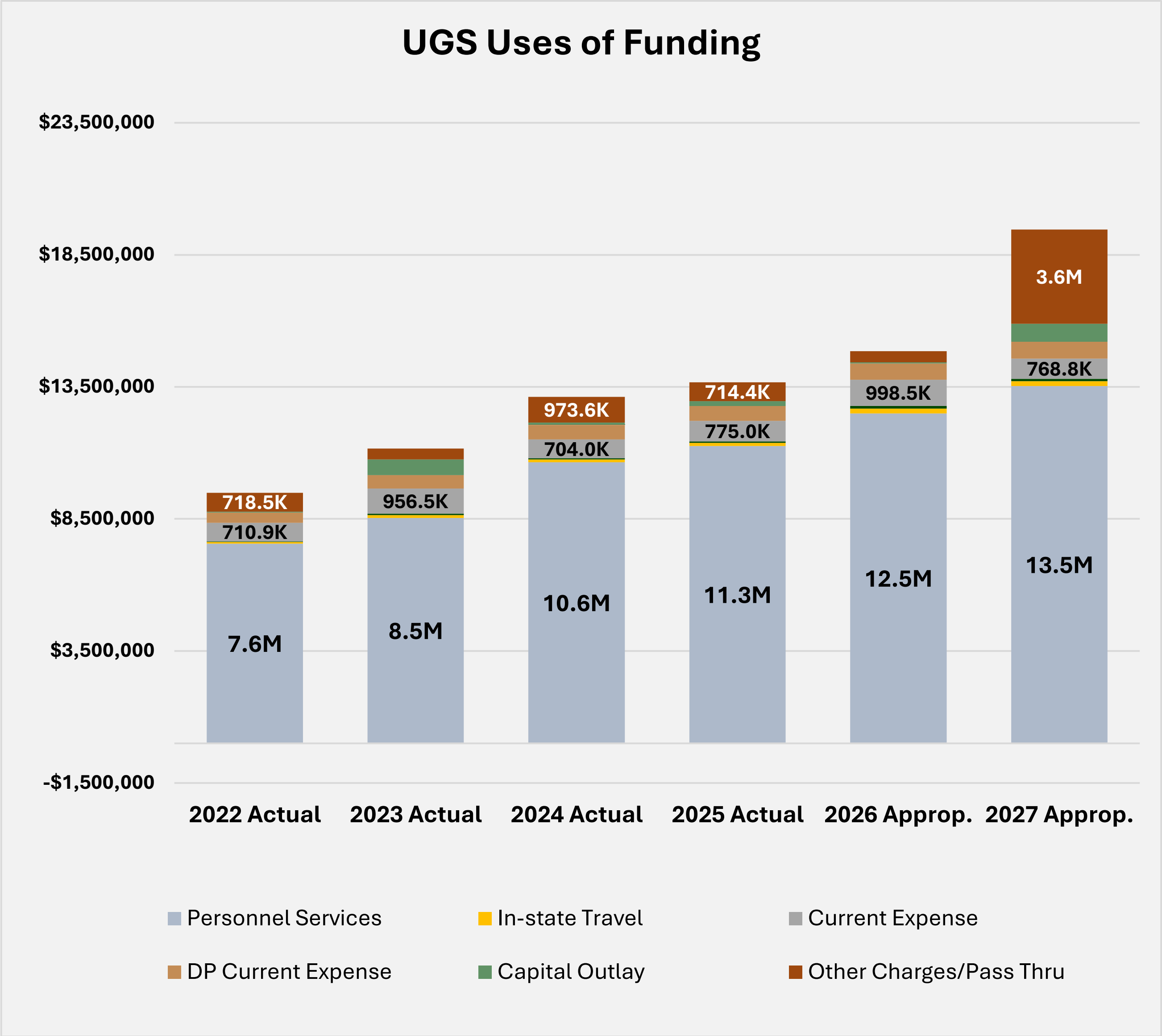


Utah Geological Survey

UGS has not been part of any state, or internal in the last three years.

Unable to find them as the subject of any legislative audits.

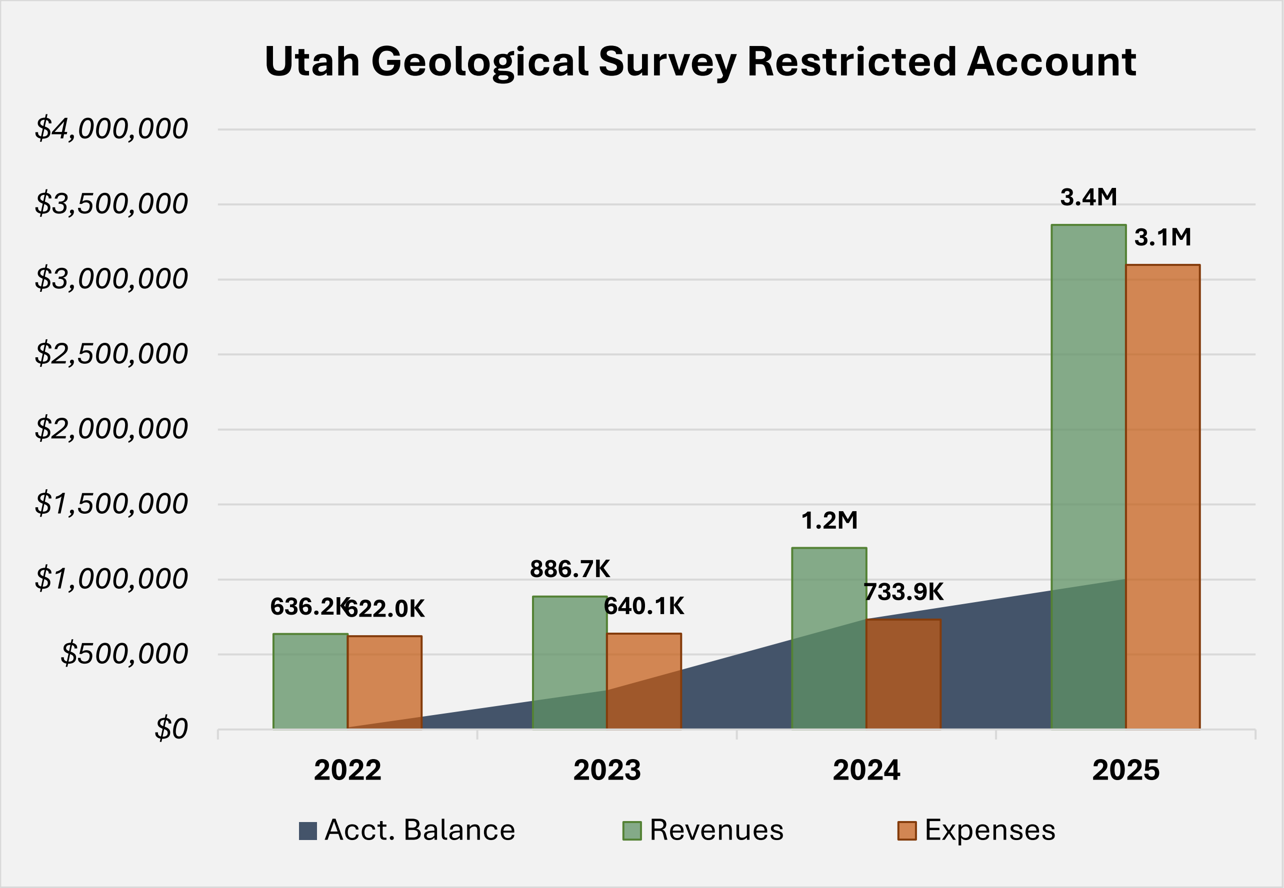
UGS has not been appropriated any direct award grants.



Utah Geological Survey

Utah Geological Survey Restricted Account (UCA 79-3-403)

- The agency has offered that an ideal balance in the account would be roughly $1.5 million.
- Has statutory non-lapsing authority under 63J-1-602.1 (therefore a balance can't grow unless the appropriation is less than the projected revenues).
- H.B. 519, "Department of Natural Resources Modifications" (2024 General Session) moved federal mineral lease revenue into the account to improve financial stability.

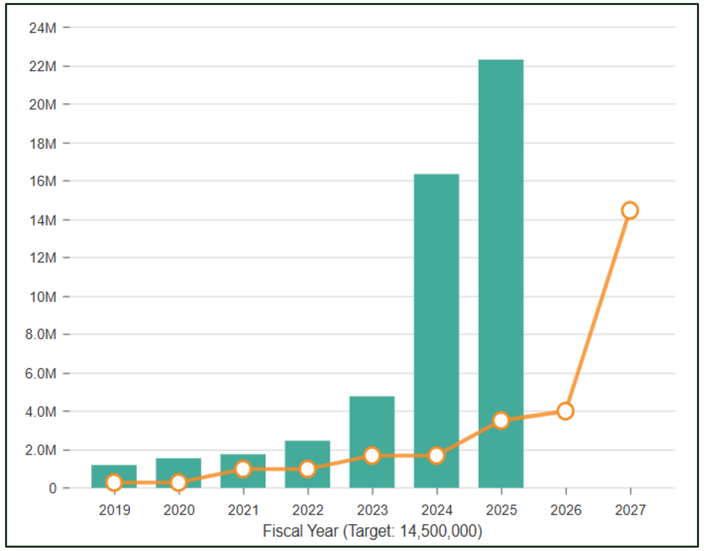


Utah Geological Survey

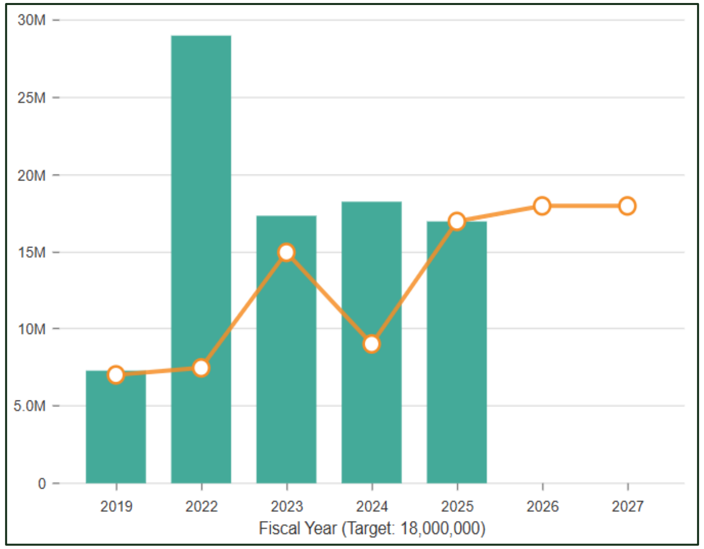
Operating and Capital Budget Performance Measures

Item Views in the UGS GeoData Archive

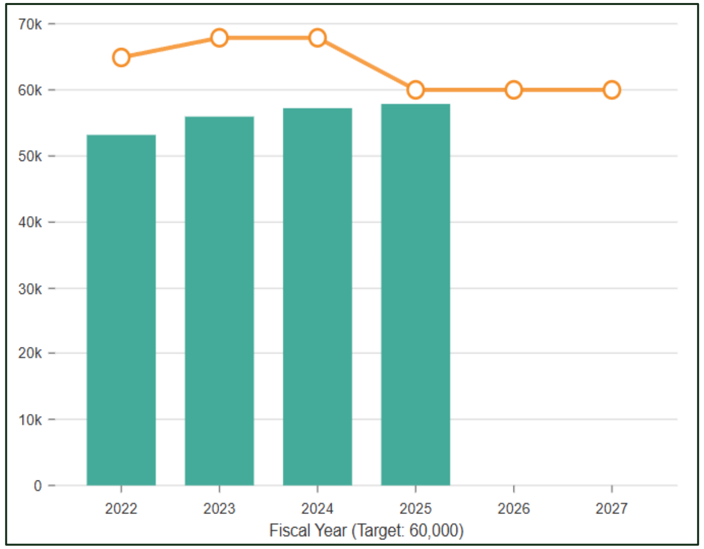
Target was increased in FY 2027 to align with actuals.



UGS Interactive Map Layers Usage



Public Engagement of UGS Reports



Utah Geological Survey

Notable Fees and Fee Changes

Number of fees: 12

Estimated FY 2027 fee revenue: $22,400

Fees are primarily related to the Utah Core Research Center (UCRC) to include facility, box pulling, sample preparation, and photography fees. These fees are subsidized by state funds.

Fee Name	Amount	Quantity	FY 2027	Avg. Cost
Layout – Cuttings, Core, Coal, Oil/Water	$5	2,273	$11,365	Not reported
Cutting Thin Section Blanks	$10	500	$5,000	Not reported

Utah Geological Survey

Areas of Further Study for Interim:

- Viability of funding sources
    - Federal grant reliance
    - UGS Restricted Account
    - LEDA
- Diversification of performance measures and alignment with strategic plan

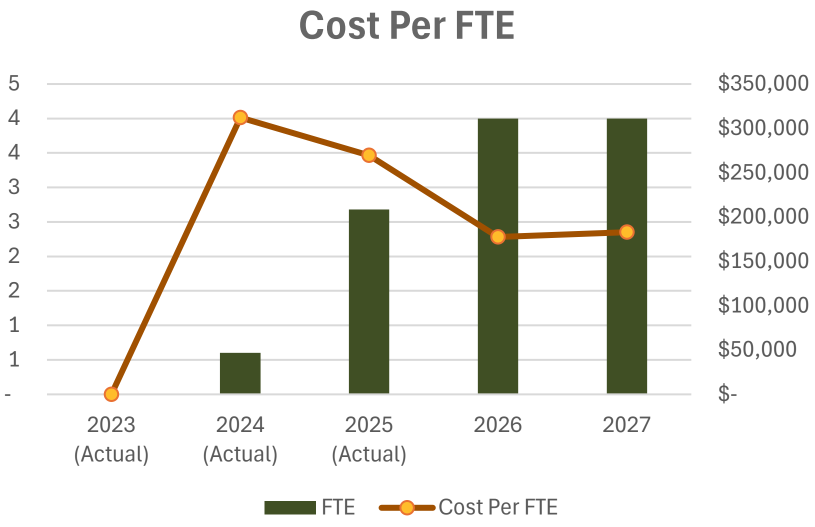
Office of the Great Salt Lake Commissioner

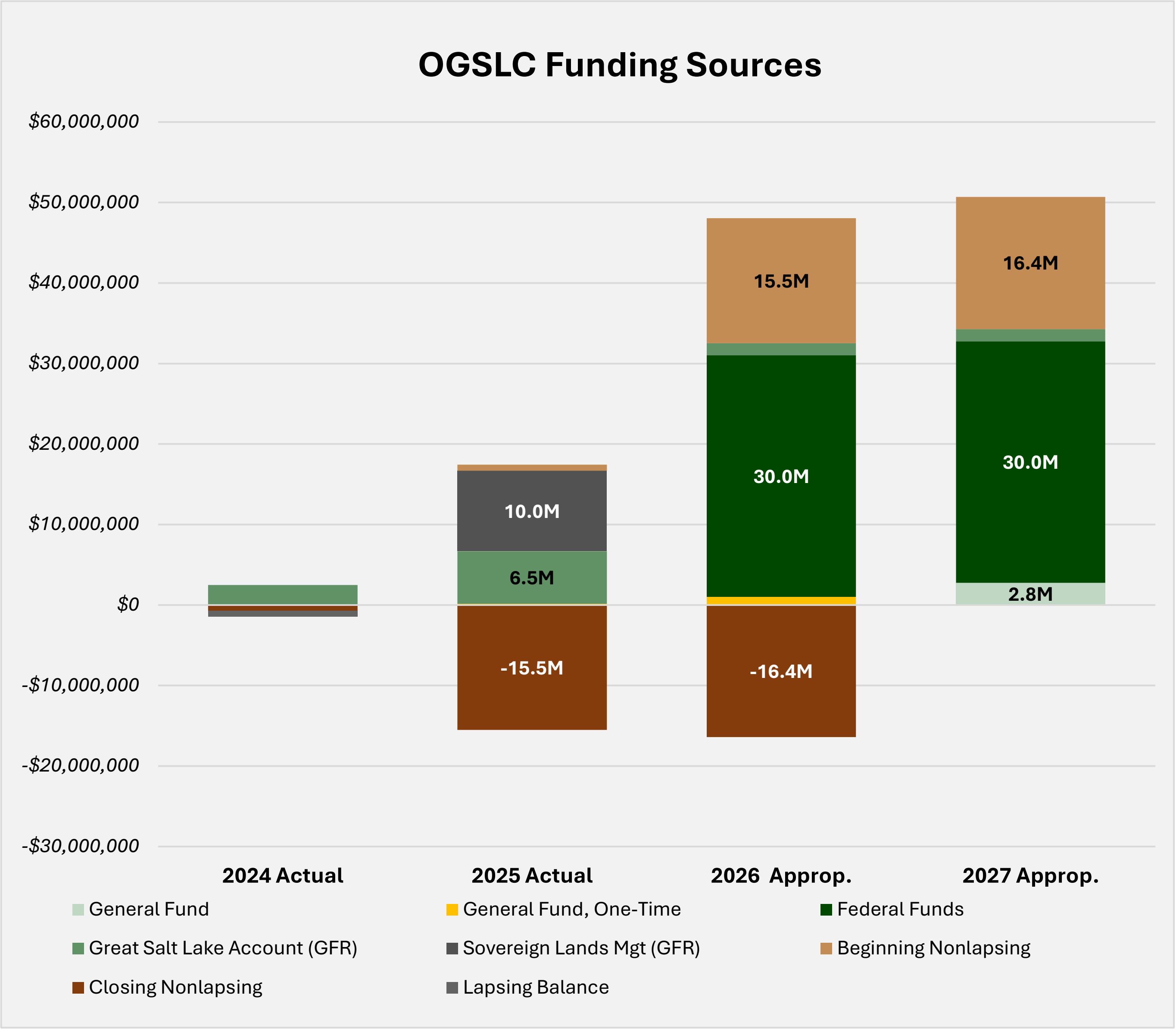
Office of the Great Salt Lake Commissioner

Mission: lead a dynamic and coordinated effort to protect the Great Salt Lake while balancing the competing needs of the ecosystem, economy and communities throughout the watershed.

Budget Programs:

- Administration (95% of budget)
- GSL Preservation Program (5%)



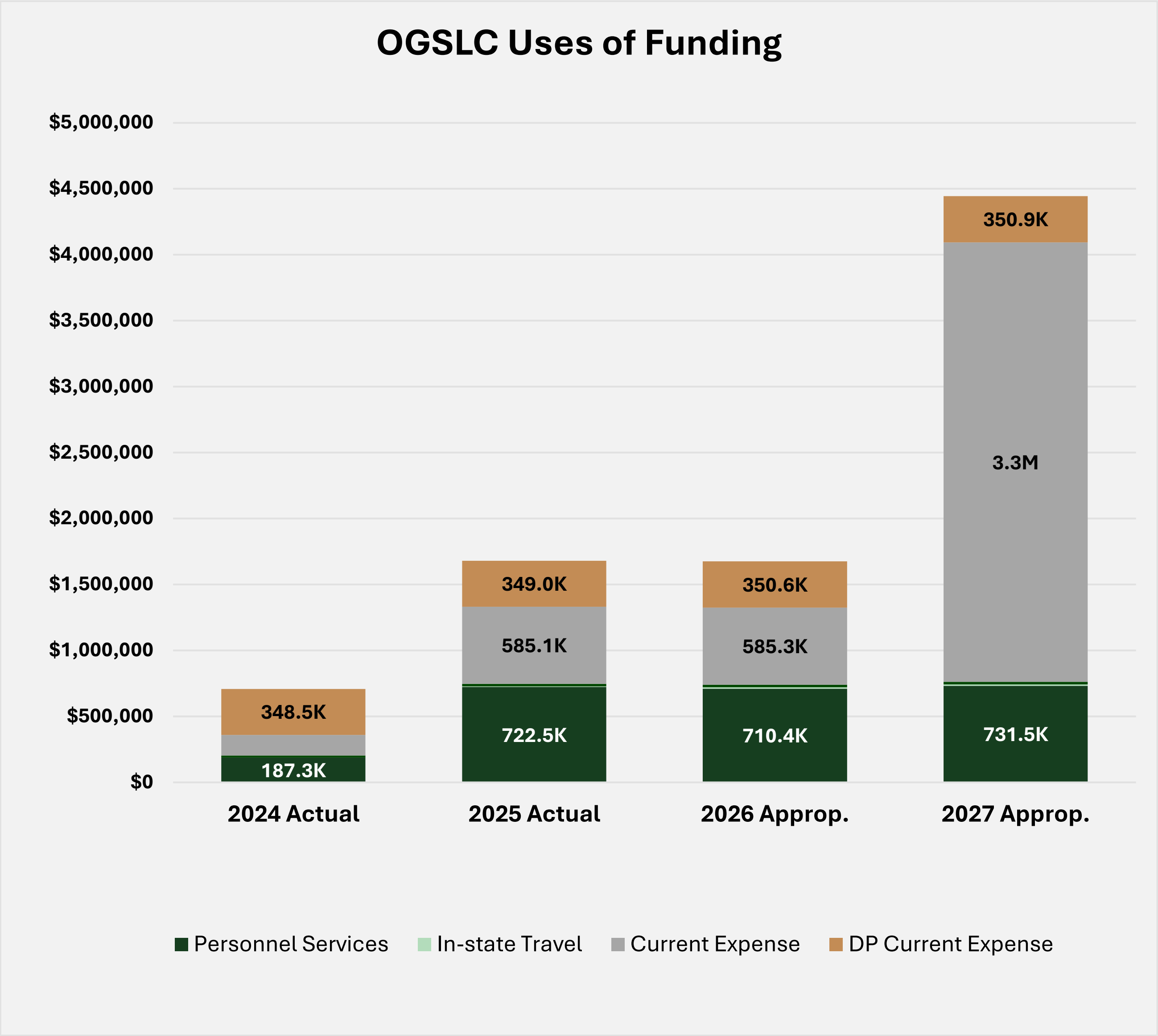


Office of the Great Salt Lake Commissioner

Challenges: coordination among growing number of water entities and users, persistent drought conditions impacting flows to the lake, 2034 Olympics

Notable Ongoing Budget Changes:

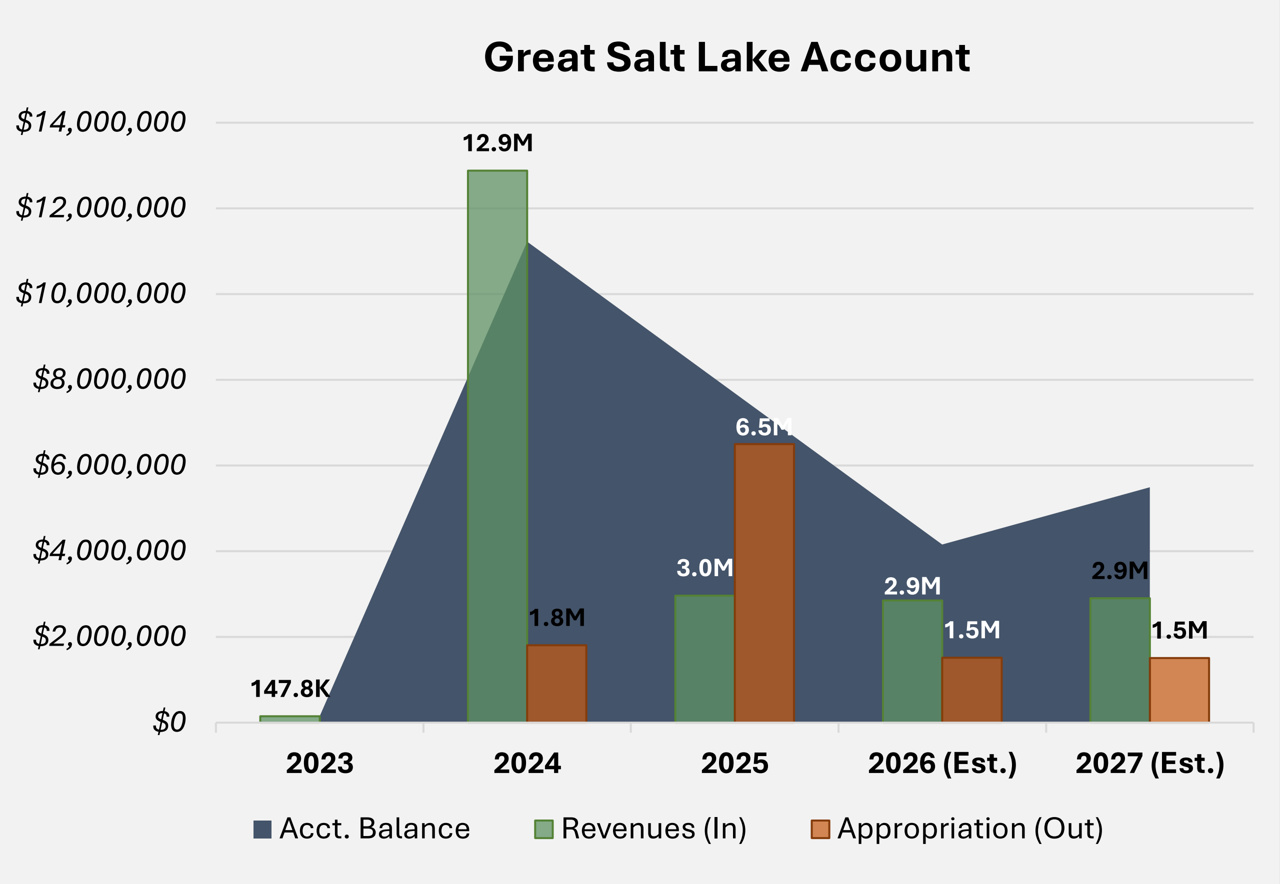
- $2.75 million Great Salt Lake Preservation Program (2026 GS)



Office of the Great Salt Lake Commissioner

Great Salt Lake Account (UCA 73-32-304)

- Currently receives a $2.5 million ongoing General Fund transfer.
- Earns royalty income from mined resources that were established on the lake after FY 2021.
- Can be used for any office activities or to manage the water levels of the Great Salt Lake.

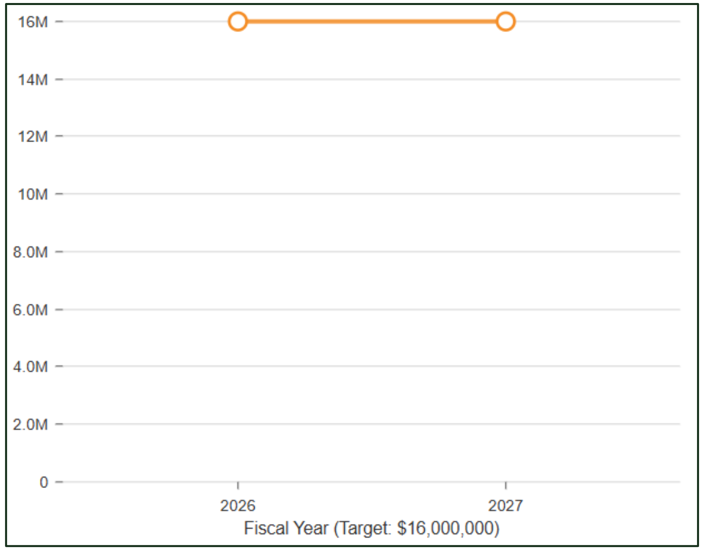


Office of the Great Salt Lake Commissioner

Operating and Capital Budget Performance Measures

Dollars of Non-state Funding Invested to Implement the Great Salt Lake Strategic Plan

First report will be in August 2026.



Office of the Great Salt Lake Commissioner

Areas of Further Study for Interim:

- Operational structure and budget alignment
- Sufficiency of administrative functions/staff resources
- Developing performance measures that align with their strategic plan


Utah Water Agent

Utah Water Agent

Areas of Further Study for Interim:

- Operational structure and budget alignment
- Sufficiency of administrative functions
- Developing performance measures
- Clarity in how the agent fits into the suite of other water programs