

BUDGET RECOMMENDATIONS

Fiscal Year 2015
Fiscal Year 2014 Supplementals

Governor Gary R. Herbert

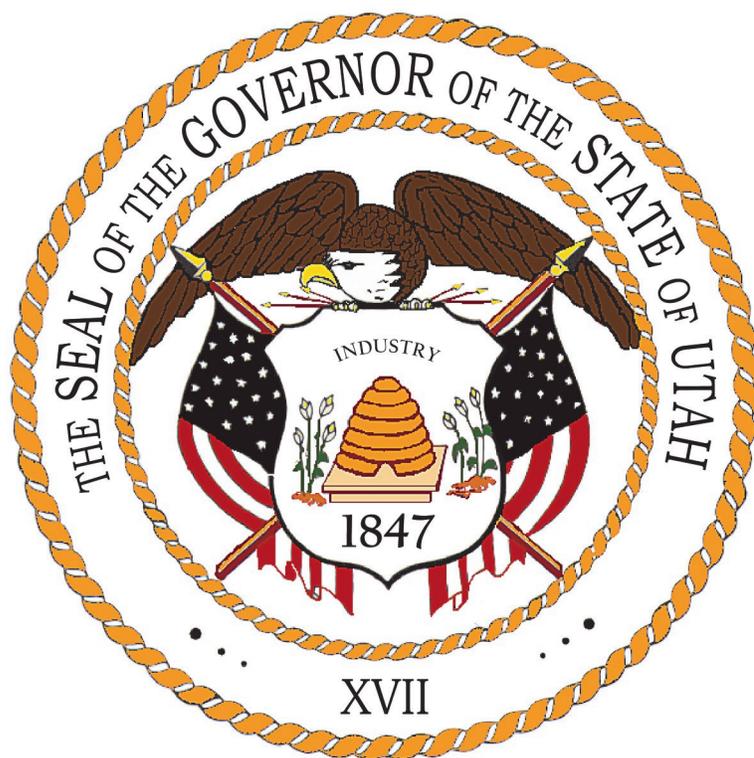


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GOVERNOR'S BUDGET OVERVIEW

Budget Principles

Maintaining Utah's competitive edge and quality of life requires that we proactively manage and address the multiple demands being placed on limited taxpayer dollars. Utah's growing and changing population, along with new dynamics in our revenue streams, place an increased demand on everything from education to infrastructure and the state's natural resources to our correctional system.

Reacting only to new demands and changes within the economy without a proactive approach to budget design and strategy could potentially leave Utah vulnerable to a diminished future prosperity. A proactive focus on doing a limited number of things well will often yield better results than trying to do too many things and losing focus on what is most important. The Governor's recommended budget reflects strategic investments of scarce taxpayer resources to best manage the many demands placed on the State of Utah.

Governor Herbert's budget proposal is based on five major principles:

1. Optimize a healthy and growing economy
2. Live within our means—spending should not exceed revenue
3. Provide maximum return on taxpayer dollars—pursuing innovative alternatives to meet demands should be a standard business practice
4. Avoid unnecessary debt and save for a rainy day
5. Think and plan for the long-term

Budget Summary

Governor Herbert's total recommended budget for fiscal year 2014-15 (FY 2015) is **\$13.3 billion**, including all state, federal, and certain local sources.

The recommended budget financed by state-collected funds (i.e., excluding federal funds, local property tax for schools, and higher education tuition) totals about **\$8.3 billion**. The recommended budget for the General Fund and the Education Fund, the state's two largest funds, totals approximately **\$5.7 billion**. Major categories of General Fund and Education Fund expenditures include public education (about **\$2.8 billion**), Medicaid and other social services (about **\$885 million**), higher education (about **\$865 million**), and corrections, public safety, and justice (about **\$550 million**).

In addition, transportation expenditures from state-collected funds total about **\$1.1 billion** (including debt service payments for transportation projects). These expenditures are funded primarily through various transportation funds outside of the General Fund.

There are many ways to view the various components of Utah's budget. This document summarizes major components of the budget, including the Governor's proposed budget changes. Additional details are available at gomb.utah.gov.

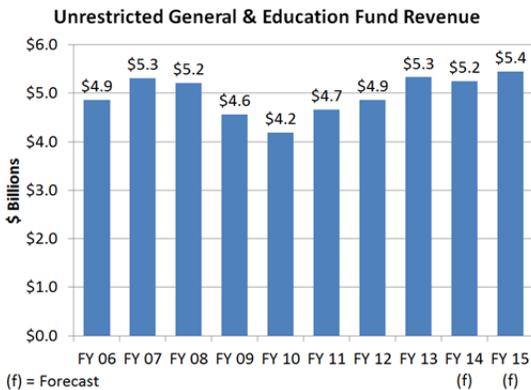
Economic Outlook

Utah's economy continues to expand at a moderate pace. Utah has added over 115,000 jobs since the end of the Great Recession and the state's unemployment rate has retreated below 5%, well under the national average. The recession was more

global than previous downturns and events in Europe and Asia have impacted the recovery more than usual. In addition, ongoing federal budget disputes cloud the future. Despite these challenges, Utah's economic expansion is expected to continue gaining strength through 2014.

Revenue Forecast

In November 2013, the Governor's Office of Management and Budget, the Office of the Legislative Fiscal Analyst, and the Utah State Tax Commission revised the state's FY 2014 revenue forecast and developed a new consensus revenue forecast for FY 2015. The Governor's budget recommendations are based on this forecast, which yields approximately **\$132 million** in new one-time funds (including **\$122 million** from the FY 2013 revenue surplus) and **\$206 million** in new ongoing unrestricted General Fund and Education Fund revenue available for appropriation.



Unrestricted General Fund and Education Fund revenue collections for FY 2014 are forecast to decline by **1.5% (\$82 million)** from FY 2013 to **\$5.2 billion**. This decline is the result of federal tax changes that took effect January 1, 2013, causing taxpayers to shift income into 2012 (FY 2013). Unrestricted General Fund and Education Fund revenue collections are forecast to grow by **3.8% (\$200 million)** to **\$5.4 billion** in FY 2015, which is consistent with average annual growth over the 10-year period between FY 2004 and FY 2013.

Total earmarked sales and use taxes are forecast to grow by **7.0% (\$29 million)** to **\$452 million** in FY

2014 and **9.7% (\$44 million)** to **\$495 million** in FY 2015.

Transportation Fund revenue collections are forecast to grow by **0.3% (\$1 million)** to **\$441 million** in FY 2014 and **0.6% (\$2 million)** to **\$443 million** in FY 2015.

Budget Highlights

Public Education and Higher Education

In the 21st century, a dynamic economy requires an educated population. Education drives innovation, attracts employers looking to fill high-skilled jobs, and provides for a higher quality of life.

The Governor's budget continues to make significant investments in the state's public education (K-12) and higher education systems, allocating approximately **\$169 million** in new ongoing funds. In addition, the budget provides approximately **\$92 million** in major one-time investments.

The budget fully funds public education enrollment growth for 10,300 new students (**\$64.0 million**) and provides a 2.5% increase in discretionary school funding by increasing the value of the weighed pupil unit (WPU) (**\$61.6 million**) so local officials can determine the best use of funds based on local needs and circumstances. The budget also provides for targeted investments in support of the goal that 66% of Utah's adult population has a degree or certificate by 2020. Investments include funding for improved counseling in schools (**\$2 million**, including continuation of the Utah Futures website), supporting school principals by funding training and tools for meaningful educator evaluations (**\$450,000**), and continuing the Utah Data Alliance to provide meaningful information to policy makers, business leaders, parents, and students about the link between educational attainment and workforce outcomes (**\$1.2 million**).

Major funding initiatives for higher education include increased equity in state support per student (**\$19.3 million**), funding for scholarships (**\$3.4 million**), outcome-based performance funding

(\$1.0 million), funding for each institution to focus on its distinct mission (\$2.3 million), resources to build capacity in the state's applied technology colleges (\$3.9 million), and increased compensation funding. The budget also funds a new science building at Weber State University (\$57.4 million).

Responsible Resource Management

Utah's superior quality of life depends on smart management of natural resources. The Governor's budget includes additional funding for air quality research (\$1.8 million), the Utah Clean Air (UCAIR) Partnership (\$1.3 million) by providing grants to help small businesses upgrade to emissions reducing equipment, energy research (\$510,000), forest fire suppression (\$4 million), and *Your Utah, Your Future*, a long-term planning effort to address Utah's growing population through 2050 (\$500,000). The budget also provides funds to make aging school buses and state fleet vehicles cleaner and more efficient (\$14.3 million) and to increase energy efficiency in state buildings (\$600,000).

Jobs and Economic Development

Economic growth is critical to Utah's continued prosperity. Governor Herbert's recommendations include targeted investments aimed at expanding Utah's economy, including funding for corporate recruitment and business expansion initiatives (\$387,000), small business support (\$225,000), marketing Utah businesses outside of the state (\$700,000), and marketing to attract new tourism into the state (\$15.7 million). Additionally, the budget directs \$11 million in new funds to the Utah Cluster Acceleration Partnership (UCAP) to align employer needs with educational programs and to the Small Business Bridge Program to facilitate job creation with training cost assistance, as well as other job growth initiatives designed to assist veterans, refugees, and rural Utahns in securing employment.

Infrastructure

The budget allocates an additional \$59 million to the state's Capital Improvements budget. Funding

critical alterations and repairs now mitigates the high costs of delayed maintenance in the future.

Governor Herbert recommends that no additional debt be authorized during the 2014 General Legislative Session. His budget includes a cash allocation for the following:

- Weber State Science Building (\$57.4 million)
- Prison Expansion – Gunnison (\$36.0 million)
- Huntsman Cancer Institute (\$17.5 million)

Corrections

Beyond just moving facilities, Governor Herbert is focused on a comprehensive reform of the correctional system, including a review of sentencing and a goal to reduce recidivism. To support this effort, the Governor's budget provides funding to increase housing for high security inmates at the Gunnison Prison (\$36 million), address capacity of state inmates in county jails and an increase in jail contracting and reimbursement rates (\$6.1 million), and reduce recidivism through implementation of evidence-based programming and supervision in county jails as well as the community (about \$1.86 million).

Compensation

The state faces the same pressures related to compensation as any other employer, including recruiting and retaining a quality workforce and managing rising medical and retirement benefit costs. In addition to providing funds for a 1.25% pay increase for state employees (1% general, 0.25% discretionary to address market and retention issues), the Governor's budget fully funds an 8.5% increase in employee pension costs and a net 2.2% increase in employee medical costs. The budget recommendations for the public and higher education systems include similar increases.

Rainy Day Funds (Budget Reserve Accounts)

State law requires certain transfers to budget reserve accounts (commonly known as rainy day

funds) when revenues collected at the end of a fiscal year exceed budgeted revenue projections. The statutory transfers from the FY 2013 Education Fund revenue surplus to the Education Fund Budget Reserve Account totaled approximately **\$119 million** (no revenue surplus funds were available for transfer to the General Fund Budget Reserve Account because there was not a revenue surplus in the General Fund). In addition to statutory transfers, **\$1.1 million** was appropriated from the General Fund to its budget reserve account and **\$5.5 million** was appropriated from the Education Fund to its budget reserve account in FY 2013.

As a result of the FY 2013 surplus transfers and appropriations, the combined balance of the Education Fund and General Fund budget reserve accounts is over **\$400 million**, which is equivalent to over **7 percent** of the recommended FY 2015 General Fund and Education Fund appropriations. The Governor recommends depositing an additional **\$1.0 million** into the General Fund Budget Reserve Account in FY 2015.

Budget and Policy Briefs

In addition to summarizing Governor Herbert's budget recommendations, this year's budget book includes a group of budget and policy briefs that provide additional detail and context on major issues impacting the state budget to include:

- Utah's Major Revenue Sources
- Revenue Earmarks

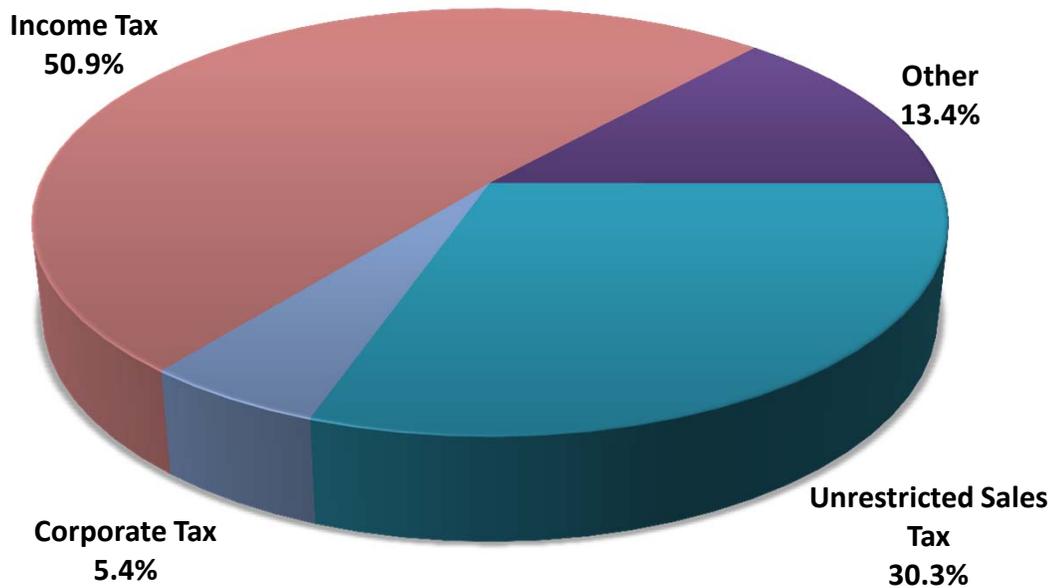
- State of Utah Budget Structure
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Governor's Office of Management and Budget

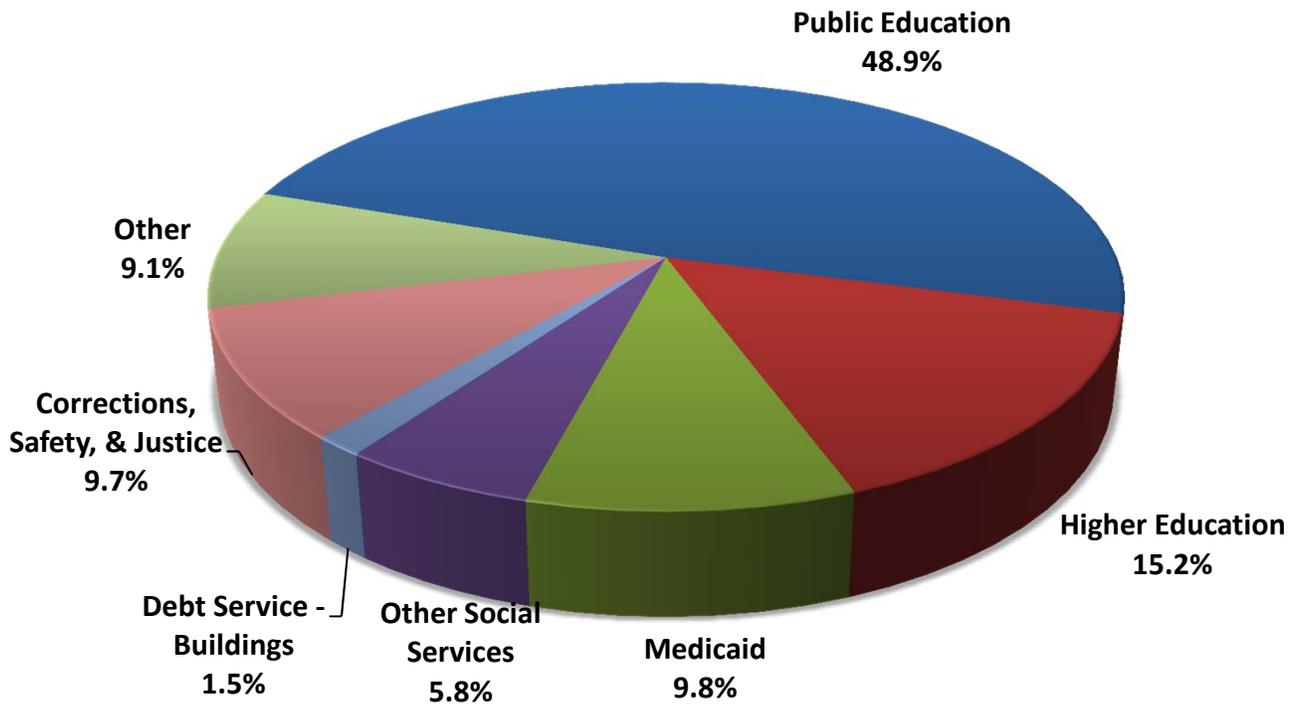
In 2012, Governor Herbert reorganized the Governor's Office of Planning and Budget, which led to the creation of the Governor's Office of Management and Budget (GOMB). A major tenet of GOMB is the promotion of operational excellence within state government operations to ensure that limited resources are allocated and managed in a way that continuously brings more and more value to Utah's taxpayers. Specifically, the Governor has charged state agencies to improve their performance by 25% by January 2017. "A penny saved is a penny earned" and the Governor's budget reflects both his spending priorities as well as his commitment to be a wise steward of public funds.

GOMB staff contact information is listed at the end of this book.

**Sources of Unrestricted General Fund & Education Fund
FY 2015 Recommendation***

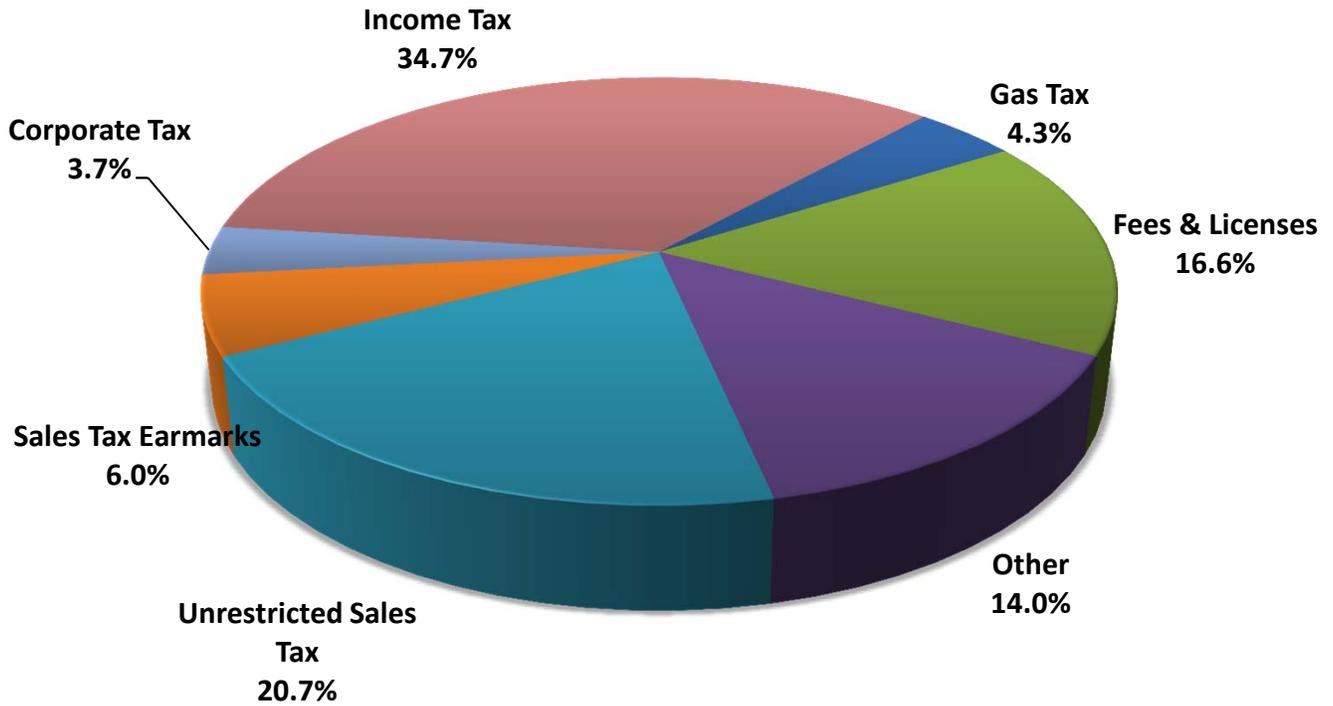


**Uses of Unrestricted General Fund & Education Fund
FY 2015 Recommendation***

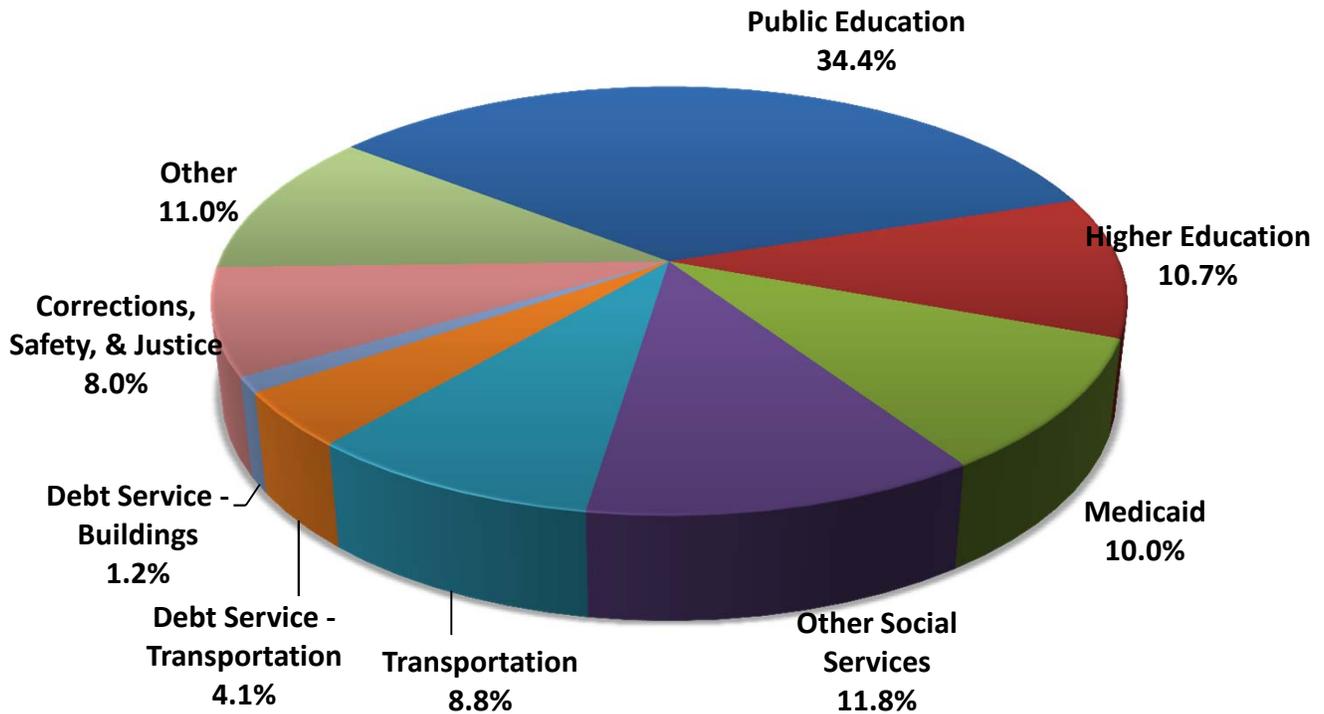


*Based on Table 3 - Summary of Recommendations by Agency: General Fund and Education Fund
Note: Figures may vary from other sources due to rounding and categorization.

**Sources of State-Collected Funds
FY 2015 Recommendation***



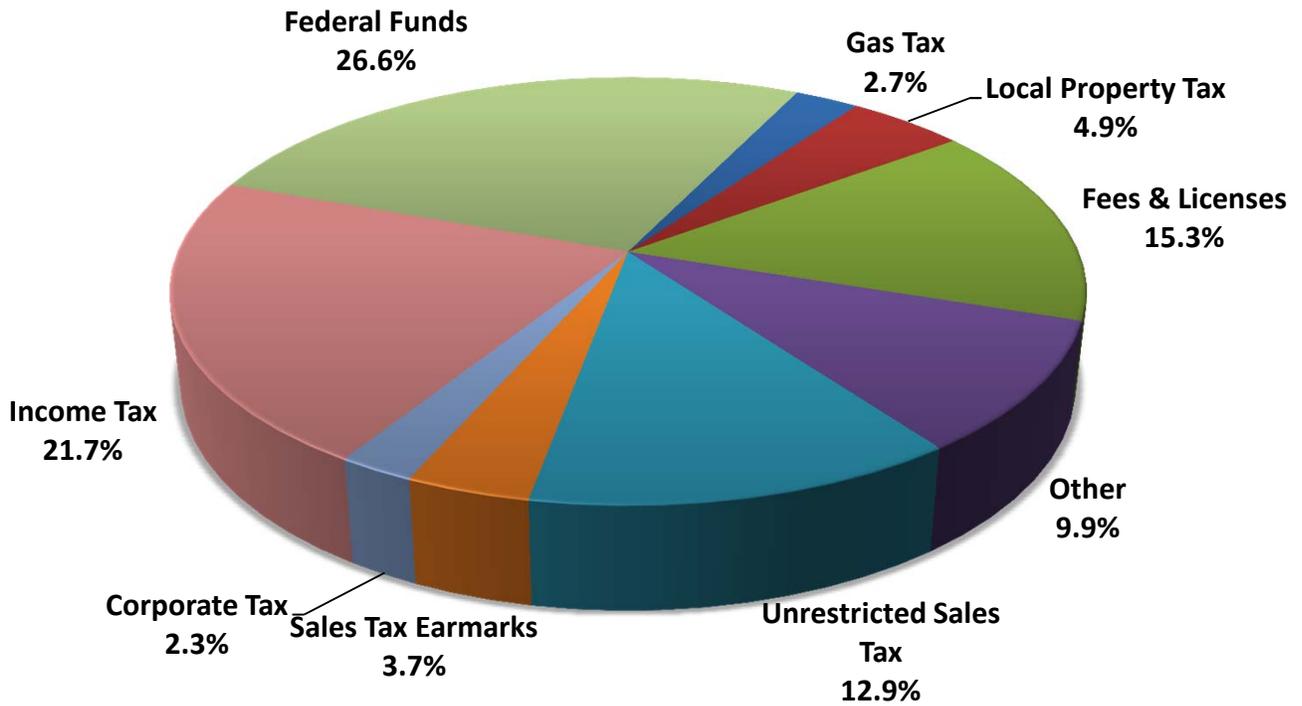
**Uses of State-Collected Funds
FY 2015 Recommendation***



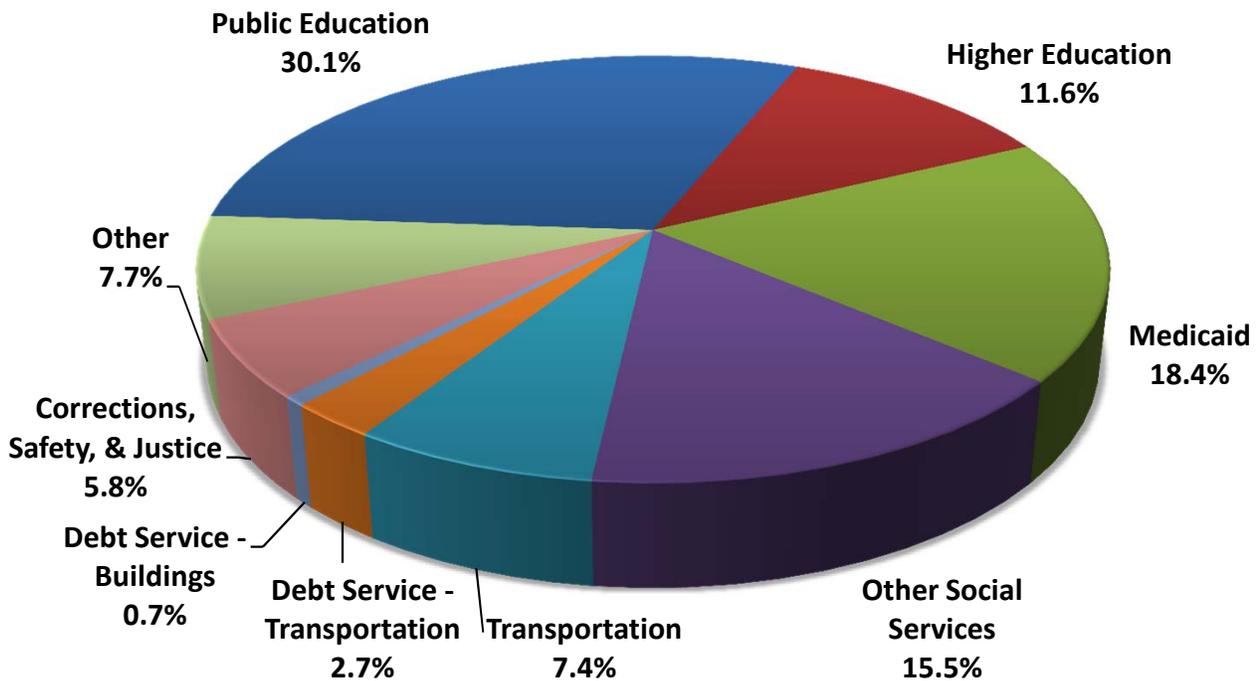
*Based on Table 5 - Summary of Recommendations by Agency: State-Collected Funds

Note: Figures may vary from other sources due to rounding and categorization.

**Sources of All Funds
FY 2015 Recommendation***



**Uses of All Funds
FY 2015 Recommendation***



*Based on Table 6 - Summary of Recommendations by Agency: All Sources of Funding

Note: Figures may vary from other sources due to rounding and categorization.

Table 1 - Revenue Collections and Estimates

This table shows consensus estimates from state-imposed taxes and fees deposited into the major state funds, as well as federal mineral lease revenues.

	Actual FY 2013	Authorized FY 2014	Governor Herbert's Recommendations			
			Recom- mended FY 2014*	% Change FY 2013 - FY 2014*	Recom- mended FY 2015*	% Change FY 2014* - FY 2015*
General Fund (GF)						
Sales and Use Tax	\$1,615,936,500	\$1,683,229,000	\$1,655,788,800	2.5%	\$1,714,590,900	3.6%
<i>Total Sales and Use Tax</i>	<i>2,038,055,100</i>	<i>2,155,266,700</i>	<i>2,107,384,700</i>	<i>3.4%</i>	<i>2,209,858,200</i>	<i>4.9%</i>
<i>Less Transportation Earmarks**</i>	<i>(391,820,000)</i>	<i>(439,986,200)</i>	<i>(420,278,400)</i>	<i>7.3%</i>	<i>(462,444,500)</i>	<i>10.0%</i>
<i>Less Water and Other Earmarks**</i>	<i>(30,298,600)</i>	<i>(32,051,500)</i>	<i>(31,317,500)</i>	<i>3.4%</i>	<i>(32,822,800)</i>	<i>4.8%</i>
Cable/Satellite Excise Tax	26,929,700	32,250,000	26,877,400	-0.2%	27,562,500	2.5%
Liquor Profits	81,350,400	75,155,400	86,082,300	5.8%	92,437,300	7.4%
Insurance Premiums	89,591,900	92,600,000	92,343,500	3.1%	95,801,600	3.7%
Beer, Cigarette, and Tobacco	120,861,500	119,061,000	117,921,000	-2.4%	116,835,200	-0.9%
Oil and Gas Severance Tax	53,164,300	66,500,000	66,310,500	24.7%	69,905,200	5.4%
Metal Severance Tax	16,940,900	22,850,000	19,136,300	13.0%	18,680,200	-2.4%
Investment Income	6,006,900	4,500,000	4,433,300	-26.2%	4,780,000	7.8%
Other	80,431,300	72,643,000	75,443,800	-6.2%	75,390,200	-0.1%
Property and Energy Credit	(6,275,900)	(6,900,000)	(6,452,700)	2.8%	(6,679,300)	3.5%
Subtotal General Fund less earmarks**	\$2,084,937,500	\$2,161,888,400	\$2,137,884,200	2.5%	\$2,209,303,800	3.3%
<i>Subtotal General Fund with earmarks**</i>	<i>2,507,056,100</i>	<i>2,633,926,100</i>	<i>2,589,480,100</i>	<i>3.3%</i>	<i>2,704,571,100</i>	<i>4.4%</i>
Education Fund (EF)						
Individual Income Tax	2,852,022,200	2,748,709,000	2,763,440,500	-3.1%	2,876,349,700	4.1%
Corporate Franchise and Income Tax	338,173,400	285,447,700	291,597,200	-13.8%	304,718,800	4.5%
Mineral Production Withholding	26,075,600	28,950,000	29,696,800	13.9%	31,563,200	6.3%
Other	27,815,700	12,650,000	24,625,100	-11.5%	25,283,800	2.7%
Subtotal Education Fund	\$3,244,086,900	\$3,075,756,700	\$3,109,359,600	-4.2%	\$3,237,915,500	4.1%
Total GF/EF less earmarks**	\$5,329,024,400	\$5,237,645,100	\$5,247,243,800	-1.5%	\$5,447,219,300	3.8%
<i>Total GF/EF with earmarks**</i>	<i>5,751,143,000</i>	<i>5,709,682,800</i>	<i>5,698,839,700</i>	<i>-0.9%</i>	<i>5,942,486,600</i>	<i>4.3%</i>
Transportation Fund (TF)						
Motor Fuel Tax	256,867,000	254,400,000	256,311,700	-0.2%	257,511,000	0.5%
Special Fuel Tax	101,360,300	102,200,000	101,161,000	-0.2%	101,056,700	-0.1%
Other	81,177,800	85,300,000	83,335,700	2.7%	84,699,300	1.6%
Subtotal Transportation Fund	\$439,405,100	\$441,900,000	\$440,808,400	0.3%	\$443,267,000	0.6%
Mineral Lease (ML)						
Royalties	131,731,800	153,650,000	151,161,000	14.7%	155,046,700	2.6%
Bonus	5,175,100	8,550,000	5,998,700	15.9%	6,652,000	10.9%
Subtotal Mineral Lease	\$136,906,900	\$162,200,000	\$157,159,700	14.8%	\$161,698,700	2.9%
Total GF/EF/TF/ML less earmarks**	\$5,905,336,400	\$5,841,745,100	\$5,845,211,900	-1.0%	\$6,052,185,000	3.5%
<i>Total GF/EF/TF/ML with earmarks**</i>	<i>6,327,455,000</i>	<i>6,313,782,800</i>	<i>6,296,807,800</i>	<i>-0.5%</i>	<i>6,547,452,300</i>	<i>4.0%</i>

*Consensus revenue estimates adopted by GOMB and LFA in November 2013

**See Table 2, General Fund Revenue Earmarks for details on sales and use tax earmarks.

Table 2 - General Fund Earmarks

Earmarks are revenues set aside for a certain purpose. This table includes earmarks from revenues that have historically been deposited into the General Fund. As shown in the table, General Fund earmarks total about \$530 million.

Earmark Item	Statute	Actual FY 2013	Authorized FY 2014	Recom- mended FY 2014*	% Chg. FY 13 - FY 14*	Recom- mended FY 2015*	% Chg. FY 14* - FY 15*
Sales and Use Tax							
Transportation:							
Transportation Investment Fund of 2005 (8.3% of sales tax)	59-12-103(8)	\$169,122,726	\$178,887,135	\$174,912,926	3.4%	\$183,418,234	4.9%
Transportation Investment Fund of 2005 (30% of growth above FY 11)	59-12-103(8)	74,364,372	109,410,123	95,045,513	27.8%	125,787,591	32.3%
Transportation Investment Fund of 2005 (\$90M)	59-12-103(9)	90,000,000	90,000,000	90,000,000	0.0%	90,000,000	0.0%
Transportation Fund (1/16%)	59-12-103(6)	29,764,870	31,517,700	30,783,701	3.4%	32,289,034	4.9%
Transportation Investment Fund of 2005 (0.025% non-food)	59-12-103(11)	10,563,390	11,145,900	10,920,167	3.4%	11,438,701	4.7%
Transportation Fund (0.025% non-food)	59-12-103(12)	10,563,390	11,145,900	10,920,167	3.4%	11,438,701	4.7%
Transportation Investment Fund of 2005 (1/64%)	59-12-103(7)	7,441,218	7,879,428	7,695,925	3.4%	8,072,258	4.9%
<i>Subtotal - Sales and Use Tax Transportation</i>		<i>391,819,967</i>	<i>439,986,186</i>	<i>420,278,400</i>	<i>7.3%</i>	<i>462,444,520</i>	<i>10.0%</i>
Water:							
Water development (94% of \$ over \$18.5M gen. by 1/16%)	59-12-103(5)(d)	10,917,978	12,565,638	11,875,679	8.8%	13,290,692	11.9%
Water development (41% of \$17.5M)	59-12-103(4)(e)	7,175,000	7,175,000	7,175,000	0.0%	7,175,000	0.0%
Drinking water (20.5% of \$17.5M)	59-12-103(4)(g)	3,587,500	3,587,500	3,587,500	0.0%	3,587,500	0.0%
Water quality (20.5% of \$17.5M)	59-12-103(4)(f)	3,587,500	3,587,500	3,587,500	0.0%	3,587,500	0.0%
Endangered species (14% of \$17.5M)	59-12-103(4)(b)(i)	2,450,000	2,450,000	2,450,000	0.0%	2,450,000	0.0%
Water rights (6% of \$ over \$18.5M gen. by 1/16%)	59-12-103(5)(e)	696,892	802,062	758,022	8.8%	848,342	11.9%
Agricultural resource development (3% of \$17.5M)	59-12-103(4)(c)	525,000	525,000	525,000	0.0%	525,000	0.0%
Watershed rehabilitation (\$ over \$18M gen by 1/16%, up to \$500K)	59-12-103(5)(b)	500,000	500,000	500,000	0.0%	500,000	0.0%
Water rights (1% of \$17.5M)	59-12-103(4)(d)	175,000	175,000	175,000	0.0%	175,000	0.0%
Cloud seeding (\$ over \$18M gen by 1/16%, up to \$150K)	59-12-103(5)(c)	150,000	150,000	150,000	0.0%	150,000	0.0%
<i>Subtotal - Sales and Use Tax Water</i>		<i>29,764,870</i>	<i>31,517,700</i>	<i>30,783,701</i>	<i>3.4%</i>	<i>32,289,034</i>	<i>4.9%</i>
Other:							
Qualified Emergency Food Agency Fund	59-12-103(10)	533,750	533,750	533,750	0.0%	533,750	0.0%
<i>Subtotal - Sales and Use Tax Other</i>		<i>533,750</i>	<i>533,750</i>	<i>533,750</i>	<i>0.0%</i>	<i>533,750</i>	<i>0.0%</i>
Subtotal - All Sales and Use Tax Earmarks		\$422,118,587	\$472,037,636	\$451,595,851	7.0%	\$495,267,304	9.7%
Severance Tax:							
Permanent State Trust Fund (begins FY 2016-17)**	Article XIII, Sec. 5	\$0	\$0	\$0		\$0	
Subtotal - Severance Tax		\$0	\$0	\$0		\$0	
Cigarette Tax:							
Dept. of Health - tobacco prevention and control media campaign	59-14-204(5)(c)(i)	\$250,000	\$250,000	\$250,000	0.0%	\$250,000	0.0%
Dept. of Health - tobacco prevention, reduction, cessation, control	59-14-204(5)(c)(ii)	2,900,000	2,900,000	2,900,000	0.0%	2,900,000	0.0%
University of Utah - Huntsman Cancer research	59-14-204(5)(c)(iii)	2,000,000	2,000,000	2,000,000	0.0%	2,000,000	0.0%
University of Utah - medical education	59-14-204(5)(c)(iv)	2,800,000	2,800,000	2,800,000	0.0%	2,800,000	0.0%
Subtotal - Cigarette Tax Earmarks		\$7,950,000	\$7,950,000	\$7,950,000	0.0%	\$7,950,000	0.0%
Beer Tax:							
Alcohol law enforcement	59-15-109	\$5,118,317	\$5,464,000	\$5,464,000	6.8%	\$5,416,000	-0.9%
Subtotal - Beer Tax		\$5,118,317	\$5,464,000	\$5,464,000	6.8%	\$5,416,000	-0.9%
General Fund Set-Asides							
Economic Development - Tax Increment Financing***	63M-1-2401	\$2,154,781	\$8,565,000	\$7,261,000	237.0%	\$7,713,000	6.2%
Economic Development - Tourism Marketing Performance Account	63M-1-1406	9,000,000	12,000,000	12,000,000	33.3%	15,000,000	25.0%
Subtotal - General Fund Set-Asides		\$11,154,781	\$20,565,000	\$19,261,000	72.7%	\$22,713,000	17.9%
Total - General Fund Earmarks		\$446,341,685	\$506,016,636	\$484,270,851	8.5%	\$531,346,304	9.7%

*Consensus revenue estimates adopted by GOMB and LFA in November 2013

** If this constitutional requirement were in place for FY 2014-15, about \$31.8 million of revenue from severance tax would be earmarked

*** This is not the entire amount of economic tax increment financing, only cash payments from the General Fund. Additional amounts are claimed as refundable tax credits.

Table 3 - Summary of Recommendations by Agency: General Fund and Education Fund

Operating and Capital Budgets, including Expendable Special Revenue Funds and Accounts and Restricted Fund Transfers

This table includes recommended capital and operating budgets, including expendable special revenue funds and accounts, from the General Fund and Education Fund only.

	Governor Herbert's Recommendations						
	Actual FY 2013	Authorized FY 2014	Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
General Fund	\$2,067,734,400	\$2,144,053,100	\$0	\$2,144,053,100	\$2,144,053,100	\$38,920,600	\$2,182,973,700
General Fund, One-time	(38,504,700)	163,202,800	(49,377,800)	113,825,000	0	74,701,900	74,701,900
Education Fund	2,912,688,300	3,076,970,600	0	3,076,970,600	3,076,970,600	161,253,700	3,238,224,300
Education Fund, One-time	184,871,300	82,137,800	2,868,000	85,005,800	0	179,193,600	179,193,600
Total Financing	\$5,126,789,300	\$5,466,364,300	(\$46,509,800)	\$5,419,854,500	\$5,221,023,700	\$454,069,800	\$5,675,093,500
Operating Budget							
Administrative Services	\$31,592,800	\$30,165,300	\$100,000	\$30,265,300	\$32,372,000	\$2,651,400	\$35,023,400
Agriculture and Food	11,519,300	11,677,900	0	11,677,900	11,750,700	800,200	12,550,900
Attorney General	43,398,800	44,588,900	0	44,588,900	30,696,400	1,139,800	31,836,200
Auditor	3,351,000	3,440,100	0	3,440,100	3,440,100	82,500	3,522,600
Board of Pardons and Parole	3,859,700	3,949,500	0	3,949,500	3,953,800	207,900	4,161,700
Capitol Preservation Board	3,566,800	3,632,900	0	3,632,900	3,582,900	589,000	4,171,900
Career Service Review Office	246,900	288,000	0	288,000	288,000	5,600	293,600
Corrections	238,841,100	256,252,500	0	256,252,500	250,874,000	12,019,500	262,893,500
Courts	108,755,600	112,773,700	861,700	113,635,400	113,228,600	3,872,300	117,100,900
Environmental Quality	10,938,500	10,949,800	0	10,949,800	10,902,800	2,204,200	13,107,000
Governor and Lt. Governor	9,531,200	10,644,200	256,500	10,900,700	9,456,000	2,958,900	12,414,900
Gov. Office of Econ. Dev.	20,653,600	35,542,900	60,000	35,602,900	19,307,900	8,146,600	27,454,500
Gov. Office of Energy Dev.	1,059,600	1,006,900	0	1,006,900	1,006,900	812,700	1,819,600
Health	417,950,800	459,501,200	(51,500,000)	408,001,200	457,824,200	17,758,700	475,582,900
Heritage and Arts	13,751,500	16,167,900	65,000	16,232,900	12,747,900	674,700	13,422,600
Higher Education	684,223,000	726,842,200	0	726,842,200	724,199,000	59,044,300	783,243,300
Human Resource Mgmt.	2,986,000	3,115,500	0	3,115,500	3,083,800	164,900	3,248,700
Human Services	292,711,100	308,088,600	0	308,088,600	303,378,400	8,731,100	312,109,500
Insurance	8,087,600	8,087,900	0	8,087,900	8,087,900	(8,083,500)	4,400
Juvenile Justice Services	84,770,600	87,835,200	0	87,835,200	85,904,100	3,349,700	89,253,800
Labor Commission	5,527,600	5,779,600	650,000	6,429,600	5,779,600	292,300	6,071,900
Legislature	20,417,300	20,631,600	0	20,631,600	20,418,100	395,400	20,813,500
National Guard	5,905,900	5,956,200	0	5,956,200	5,956,200	135,600	6,091,800
Natural Resources	51,500,900	34,425,100	300,000	34,725,100	33,127,300	2,126,300	35,253,600
Public Education	2,533,556,800	2,650,407,300	2,868,000	2,653,275,300	2,631,915,000	124,904,400	2,756,819,400
Public Lands Office	828,500	860,600	0	860,600	835,600	1,090,600	1,926,200
Public Safety	59,849,400	70,912,800	628,000	71,540,800	66,228,400	5,287,800	71,516,200
State Office of Rehab.	18,709,100	19,348,900	0	19,348,900	18,968,900	1,749,200	20,718,100
Tax Commission	43,523,000	45,096,700	0	45,096,700	45,096,700	1,577,000	46,673,700
Technology Services	2,236,100	2,262,200	0	2,262,200	1,967,200	59,500	2,026,700
Transportation	55,000	100,000	0	100,000	0	0	0
Treasurer	888,300	906,800	0	906,800	906,800	18,900	925,700
UCAT	51,211,400	57,831,600	0	57,831,600	57,830,600	4,547,000	62,377,600
Utah Education Network	17,411,100	18,642,300	0	18,642,300	17,842,300	689,900	18,532,200
USTAR	19,990,300	22,014,000	0	22,014,000	22,014,000	18,500	22,032,500
Veterans' and Military Affairs	2,350,400	1,551,300	0	1,551,300	1,517,300	1,460,700	2,978,000
Workforce Services	68,729,900	68,531,200	185,000	68,716,200	68,681,700	4,932,000	73,613,700
<i>Subtotal Operating Budget</i>	<i>4,894,486,500</i>	<i>5,159,809,300</i>	<i>(45,525,800)</i>	<i>5,114,283,500</i>	<i>5,085,171,100</i>	<i>266,415,600</i>	<i>5,351,586,700</i>
Capital Budget							
Capital Budget	100,039,100	183,039,100	0	183,039,100	41,739,100	155,900,000	197,639,100
Natural Resources	1,022,100	1,772,100	0	1,772,100	772,100	0	772,100
Public Education	14,499,700	14,499,700	0	14,499,700	14,499,700	0	14,499,700
Transportation	1,470,600	1,470,600	0	1,470,600	1,470,600	0	1,470,600
<i>Subtotal Capital Budget</i>	<i>117,031,500</i>	<i>200,781,500</i>	<i>0</i>	<i>200,781,500</i>	<i>58,481,500</i>	<i>155,900,000</i>	<i>214,381,500</i>
Debt Service	87,016,400	87,016,400	(1,098,200)	85,918,200	71,764,000	14,154,200	85,918,200
Transfers*	28,254,900	18,757,100	114,200	18,871,300	5,607,100	17,600,000	23,207,100
Total Budget	\$5,126,789,300	\$5,466,364,300	(\$46,509,800)	\$5,419,854,500	\$5,221,023,700	\$454,069,800	\$5,675,093,500

*See Table 9

Table Notes (a) - (e) on Page 15

Table 4 - Recommended Adjustments by Agency: General Fund and Education Fund
Ongoing and One-time Funding

Detail of FY 2014 Recommended Adjustments			
	<u>Adjustment</u>	<u>One-time</u>	<u>Ongoing</u>
Administrative Services			
	Post conviction indigent defense	\$100,000	-
Courts			
	FY 2013 Juror/Witness/Interpreter program	861,700	-
Governor's Office			
	Retirement adjustment	6,500	-
	Voter outreach	250,000	-
Governor's Office of Economic Development			
	Vehicles for Outdoor Recreation and Rural Development	60,000	-
Health			
	CHIP caseload adjustments	(4,000,000)	-
	Medicaid caseload adjustments and recoveries	(48,500,000)	-
	Medicaid Management Information System replacement	1,000,000	-
Heritage and Arts			
	Historical manuscripts shelving and bracing	65,000	-
Labor Commission			
	Industrial Accidents Electronic Data Interchange project	650,000	-
Natural Resources			
	Lake Powell quagga mussel containment and prevention	300,000	-
Public Education			
	Enrollment growth - Educator salary adjustment	2,868,000	-
Public Safety			
	Peace Officers Standards and Training - restricted fund shortfall	400,000	-
	Technology Services electronic storage charges	228,000	-
Workforce Services			
	Change Medicaid eligibility cards from paper to plastic	185,000	-
Debt Services			
	Debt service payments adjustment	(1,098,200)	-
	Total of FY 2014 Recommended Adjustments	(46,624,000)	-
Restricted Fund (RF) Adjustments and Transfers (TX) that impact the General Fund (GF)			
Natural Resources			
	Oil, Gas, and Mining e-permit database	50,000	-
Other			
	Crime Victims Reparations Fund	114,200	-
	Total of FY 2014 Recommended RF/TX Adjustments impacting the GF	164,200	-
Total FY 2014 General Fund and Education Fund Recommended Adjustments		(\$46,574,000)	\$0

Detail of FY 2015 Recommended Adjustments			
	<u>Adjustment</u>	<u>One-time</u>	<u>Ongoing</u>
Administrative Services			
	Administrative Rules eRules enhancements	\$25,000	-
	Archives automated storage and retrieval system upgrade	150,000	-
	Energy efficiency program	600,000	-
	Historical building maintenance	-	100,000
	Jail reimbursement	-	1,000,000
Agriculture and Food			
	Food inspector	-	112,500
	Fuel station inspector	-	63,000
	State Fair capital investment to increase utilization	300,000	-

Continued from previous page: Table 4 - Recommended Adjustments by Agency: General Fund and Education Fund

<u>Adjustment</u>	<u>One-time</u>	<u>Ongoing</u>
Attorney General		
Identity Theft Reporting Information System (IRIS) continuation	-	180,000
United Effort Plan Trust management	275,200	-
Board of Pardons and Parole		
Hearing officer	-	93,700
Capitol Preservation Board		
Capitol Hill security infrastructure	125,000	-
Capitol Preservation Board operations	-	450,000
Corrections		
Gunnison pod operation and maintenance	(409,200)	409,200
Jail contracting growth	-	4,100,000
Jail contracting rate increase	-	1,000,000
Recidivism reduction initiative	-	1,000,000
Sex offender treatment expansion	425,000	-
Transfer Dietician II from Programs and Operations to Medical	-	(51,800)
Transfer Dietician II to Medical from Programs and Operations	-	51,800
Treatment programs for state inmates in county jails	-	430,000
Courts		
Contracts and leases	-	268,800
Salary parity increases for Guardian ad Litem attorneys	-	668,200
Environmental Quality		
Air quality research	1,800,000	-
Radon program	-	50,000
Governor's Office		
CCJJ - Courtroom observation of judges	-	34,200
CCJJ - Domestic violence and sexual violence support services	-	150,000
CCJJ - Grant program reduction	-	(171,000)
CCJJ - Extradition funding source adjustment	-	171,000
CCJJ - Factual innocence payments	456,600	-
CCJJ - Preserve Crime Victim Reparations Fund for victims	-	1,584,600
CCJJ - Judicial performance evaluation of Justice Courts	-	83,000
Free Market Protection and Privatization Board	150,000	-
Literacy program	-	50,000
Operations and technology cost increases	-	100,000
Governor's Office of Economic Development		
Administration of Avenue H health insurance marketplace	800,000	-
Air quality Campaign	350,000	-
Business marketing	700,000	-
Corporate recruitment and business expansion	-	387,200
Envision Utah - Your Utah, Your Future	500,000	-
Global branding	700,000	-
Lease payments for new vehicles	-	24,000
Small business development	225,000	-
Sports Commission	500,000	500,000
STEM Action Center (Science, Technology, Engineering and Math)	3,000,000	-
Sundance Film Festival	750,000	-
Utah Defense Alliance - transfer to Veterans' and Military Affairs	-	(650,000)
Utah Office of Tourism research enhancements	125,000	-
Governor's Office of Energy Development		
Energy research	-	510,000
Office of Energy Development administration	-	265,600
Western Interstate Energy Board membership	-	18,000
Health		
Alzheimers state plan implementation	350,000	-
Assistant Attorney General at the Department of Health	-	60,000
CHIP caseload adjustments	-	(500,000)

Continued from previous page: Table 4 - Recommended Adjustments by Agency: General Fund and Education Fund

<u>Adjustment</u>	<u>One-time</u>	<u>Ongoing</u>
Medicaid caseload	-	13,100,000
Staff and equipment for the Public Health Laboratory	-	350,000
Transfer funding for nurses from Family Health and Preparedness	-	(93,700)
Transfer funding for nurses to Medicaid and Health Financing	-	93,700
Transfer in-patient match from Department of Human Services	-	3,713,700
Heritage and Arts		
Art acquisition	60,000	-
Community Library Enhancement Fund for grants to local libraries	-	61,900
Native American Summit	-	20,000
Utah Symphony	300,000	-
Higher Education		
Engineering and computer science scholarships	-	250,000
Huntsman Cancer Institute	17,500,000	-
Mission-based Funding - distinctive	-	2,300,000
Mission-Based Funding - equity	-	19,300,000
Performance-based funding	-	1,000,000
Regents and New Century Scholarship	3,000,000	-
Snow College concurrent enrollment	-	1,500,000
Compensation	900	12,848,600
Statewide adjustments	-	1,344,800
Weber State University science building operation and maintenance	(532,500)	532,500
Human Services		
Adult protective services caseworkers	214,200	-
Beds and support programming at domestic violence shelters	-	693,500
County substance abuse and mental health services	2,000,000	-
Meals on Wheels sequestration impacts	-	300,000
Mental health promotion and mental illness prevention	1,500,000	-
Services for disabled children turning 18	-	460,500
Services for disabled persons through community-based waiver	-	1,000,000
Services to individuals in disabilities Medicaid waiver program	-	1,722,900
State hospital adult beds	1,200,000	-
Transfer in-patient match to Department of Health	-	(3,713,700)
Insurance		
Reduction of General Fund for Comprehensive Health Insurance Pool	-	(8,083,500)
Juvenile Justice Services		
Receiving centers and youth services	781,000	-
Weber Valley Detention Center	-	1,200,000
Labor Commission		
Southern Utah office relocation	-	40,000
Wage claim caseload	55,000	-
National Guard		
Air National Guard fire fighter salary and benefits	-	36,000
Natural Resources		
Bear Lake shoreline access study	100,000	-
Geographic information systems administrator	143,100	-
Navajo water rights settlement	1,000,000	-
Snake Valley water monitoring	-	106,000
Wildland fire training for local fire departments	-	75,000
Public Education		
Alternative fuel school buses and infrastructure	14,000,000	-
Beverley Taylor Sorenson Elementary Arts	4,000,000	-
Educator evaluation implementation	450,000	-
Enrollment growth (includes \$4.35M for HB 344 charter schools)	-	61,164,800
Voted and board levy/basic levy offset	-	(25,712,500)
Statewide adjustments	(311,200)	1,479,700

Continued from previous page: Table 4 - Recommended Adjustments by Agency: General Fund and Education Fund

<u>Adjustment</u>	<u>One-time</u>	<u>Ongoing</u>
Utah Futures and student counseling program	2,000,000	-
Teacher supplies	5,000,000	-
Utah Data Alliance	1,200,000	-
WPU increase of 2.5%	-	61,633,600
Public Lands Policy Coordination Office		
Sage grouse conservation plan implementation	1,075,000	-
Public Safety		
Additional troopers	334,500	576,000
Capitol Hill security	334,500	615,000
Investigator sergeant	-	110,000
Technology Services electronic storage charges	-	456,000
Trooper overtime	1,000,000	-
State Office of Rehabilitation		
Assistive technology devices for the disabled	500,000	-
Centers for Independent Living	250,000	-
Para-professional positions in Vocational Rehabilitation	-	206,000
Vocational rehabilitation services	500,000	-
Utah College of Applied Technology		
Compensation	-	478,400
Statewide adjustments	-	68,600
Utah College of Applied Technology - campus capacity	-	3,900,000
Utah College of Applied Technology scholarship fund	-	100,000
Utah Education Network		
Elementary connectivity and growth	-	600,000
Compensation	-	89,900
Veterans' and Military Affairs		
National Guard/Hill Air Force Base planning	500,000	-
Transport vans for veterans at nursing homes	253,000	-
Utah Defense Alliance - transfer from GOED	-	650,000
Workforce Services		
2-1-1 information and referral system at the United Way	-	550,000
After school programs to address intergenerational poverty	500,000	-
American Cancer Society - Hope Lodge	2,000,000	-
Child care competitive rate subsidy increase	-	600,000
Medicaid eligibility card replacement savings	-	(480,000)
Refugee services	200,000	-
The Road Home - new shelter facility	500,000	-
Capital		
Capital improvements	59,000,000	-
Draper prison relocation planning and design	3,500,000	-
Gunnison prison expansion	36,000,000	-
Weber State University - new science building	57,400,000	-
Debt Services		
Debt service payments adjustment	14,154,200	-
Statewide Adjustments		
Administrative services internal service fund adjustments	-	739,600
Alternative fuel vehicle internal service fund adjustments	-	172,600
Attorney General compensation allocation	-	125,900
Human resource management internal service fund adjustments	-	(31,700)
State employee 1.25% wage	351,700	7,879,700
State employee medical	(7,615,500)	10,200,900
State employee retirement	-	8,655,700
State employee workers' compensation	-	852,300
Technology services internal service fund adjustments	-	1,793,600
Total of FY 2015 Recommended Adjustments	236,295,500	200,174,300

Continued from previous page: *Table 4 - Recommended Adjustments by Agency: General Fund and Education Fund*

<u>Adjustment</u>	<u>One-time</u>	<u>Ongoing</u>
Restricted Fund (RF) Adjustments and Transfers (TX) that impact the General Fund (GF)		
Alcoholic Beverage Control		
Cost of good sold and credit card fees		504,000
Eden package agency		60,000
Funding to keep six liquor stores open		1,500,000
Insurance		
Office specialist in the Examinations Division	58,000	
Analysts for ACA Health Insurance Exchange plan management		178,200
Natural Resources		
Oil, Gas, and Mining e-permit database	75,000	
Other		
Statewide Adjustments	(459,300)	1,895,900
Pamela Atkinson Homeless Trust Fund	1,600,000	-
Tourism Marketing Performance Fund	15,000,000	-
Rainy Day Fund	1,000,000	
Total of FY 2015 Recommended RF/TX Adjustments impacting the GF	17,273,700	4,138,100
Total FY 2015 General Fund and Education Fund Recommended Adjustments	\$253,569,200	\$204,312,400

Notes for Tables 3 - 14

- (a) The Supplementals column represents recommended changes to Authorized FY 2014.
- (b) The Recommended FY 2014 column is based upon updated revenue projections and includes recommended supplemental appropriations.
- (c) The Base FY 2015 column represents FY 2014 appropriations adjusted for one-time items and other base adjustments.
- (d) The Ongoing and One-time column represents recommended changes to the FY 2015 base budget. For agency detail, see tables 15 and 16.
- (e) The Recommended FY 2015 column includes Governor Herbert's budget recommendations.

Table 5 - Summary of Recommendations by Agency: State-Collected Funds*

Operating and Capital Budgets, including Expendable Special Revenue Funds and Accounts

This table includes the recommended capital and operating budgets, including expendable special revenue funds and accounts, from all state-collected sources of funding. Sources of funding include not only the General Fund and Education Fund, but also earmarked tax revenue and other funding from restricted funds and accounts, and dedicated credits.

	Governor Herbert's Recommendations						
	Actual FY 2013	Authorized FY 2014	Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
General Fund	\$2,063,302,100	\$2,138,446,000	\$0	\$2,138,446,000	\$2,138,446,000	\$38,920,600	\$2,177,366,600
General Fund, One-time	(56,827,300)	150,052,800	(49,492,000)	100,560,800	0	57,101,900	57,101,900
Education Fund	2,912,688,300	3,076,970,600	0	3,076,970,600	3,076,970,600	161,253,700	3,238,224,300
Education Fund, One-time	179,371,300	82,137,800	2,868,000	85,005,800	0	179,193,600	179,193,600
Transportation Fund	370,266,400	360,070,300	0	360,070,300	360,070,300	2,868,900	362,939,200
Transportation Fund, One-time	0	790,000	0	790,000	0	(51,100)	(51,100)
Dedicated Credits*	556,577,900	528,784,100	1,935,800	530,719,900	519,525,600	5,990,300	525,515,900
Restricted/Trust Funds	1,687,296,300	1,696,622,800	3,196,200	1,699,819,000	1,296,000,400	51,461,800	1,347,462,200
Transfers	564,774,000	583,108,300	(23,339,800)	559,768,500	391,024,800	(19,699,300)	371,325,500
Pass-through Funds	1,497,000	3,196,000	0	3,196,000	3,151,400	3,900	3,155,300
Beginning Balances	810,998,800	785,035,100	0	785,035,100	533,812,700	(25,628,000)	508,184,700
Closing Balances	(785,035,100)	(533,812,700)	25,628,000	(508,184,700)	(516,166,800)	39,297,000	(476,869,800)
Lapsing Funds	(464,400,900)	(1,669,500)	0	(1,669,500)	(1,702,500)	0	(1,702,500)
Total Financing	\$7,840,508,800	\$8,869,731,600	(\$39,203,800)	\$8,830,527,800	\$7,801,132,500	\$490,713,300	\$8,291,845,800
Operating Budget							
Administrative Services	\$39,623,300	\$44,129,700	(\$9,240,300)	\$34,889,400	\$62,390,800	(\$5,158,500)	\$57,232,300
Agriculture and Food	21,687,200	29,954,600	73,500	30,028,100	27,289,100	1,253,100	28,542,200
Alcoholic Beverage Control	37,327,500	41,491,000	0	41,491,000	39,949,600	2,517,900	42,467,500
Attorney General	65,931,200	69,796,100	0	69,796,100	52,730,500	1,608,800	54,339,300
Auditor	5,001,000	5,159,900	0	5,159,900	5,571,500	117,800	5,689,300
Board of Pardons and Parole	3,779,300	4,451,700	0	4,451,700	3,956,000	207,900	4,163,900
Capitol Preservation Board	4,400,000	4,489,700	0	4,489,700	4,258,600	589,800	4,848,400
Career Service Review Office	208,100	303,000	0	303,000	288,000	5,600	293,600
Commerce	24,129,700	32,490,800	0	32,490,800	27,563,000	618,100	28,181,100
Corrections	245,074,900	287,343,800	0	287,343,800	258,711,900	12,039,100	270,751,000
Courts	129,268,300	137,326,300	861,700	138,188,000	136,313,200	3,696,200	140,009,400
Environmental Quality	33,777,300	37,309,600	30,000	37,339,600	35,761,700	3,651,300	39,413,000
Financial Institutions	6,183,500	6,583,300	0	6,583,300	6,538,500	534,900	7,073,400
Governor and Lt. Governor	21,722,900	27,276,900	131,500	27,408,400	21,905,400	760,700	22,666,100
Gov. Office of Econ. Dev.	32,315,000	55,125,000	1,060,000	56,185,000	21,048,400	24,149,000	45,197,400
Gov. Office of Energy Dev.	1,084,800	2,067,100	0	2,067,100	1,959,700	817,400	2,777,100
Health	850,307,900	964,925,100	(48,323,500)	916,601,600	912,837,100	21,492,400	934,329,500
Heritage and Arts	15,957,300	21,380,500	65,000	21,445,500	15,043,900	708,700	15,752,600
Higher Education	690,414,500	802,069,700	(180,400)	801,889,300	733,383,900	58,866,100	792,250,000
Human Resource Mgmt.	2,599,700	4,109,300	0	4,109,300	3,483,800	164,900	3,648,700
Human Services	467,806,500	510,135,200	54,000	510,189,200	495,783,100	16,486,000	512,269,100
Insurance	43,150,300	31,833,500	0	31,833,500	10,611,400	(7,470,100)	3,141,300
Juvenile Justice Services	87,140,400	90,362,600	0	90,362,600	87,206,700	3,368,400	90,575,100
Labor Commission	9,155,600	10,129,300	750,000	10,879,300	10,129,300	380,500	10,509,800
Legislature	20,617,400	20,806,600	0	20,806,600	20,593,100	395,400	20,988,500
National Guard	5,987,200	6,122,100	0	6,122,100	5,976,200	1,135,600	7,111,800
Natural Resources	144,234,500	140,702,400	1,075,000	141,777,400	128,890,900	15,847,200	144,738,100
Public Education	2,556,676,400	2,732,182,100	2,684,000	2,734,866,100	2,713,689,800	124,777,400	2,838,467,200
Public Lands Office	2,076,700	2,554,900	(700,000)	1,854,900	2,248,100	419,200	2,667,300
Public Safety	140,062,700	170,195,000	628,000	170,823,000	144,034,100	7,778,100	151,812,200
Public Service Commission	12,320,300	20,585,300	0	20,585,300	14,504,900	81,900	14,586,800
School Trust Lands	9,576,000	9,996,100	0	9,996,100	9,649,800	530,100	10,179,900
State Office of Rehab.	19,485,900	20,440,000	0	20,440,000	20,060,000	1,757,700	21,817,700
Tax Commission	79,485,800	87,720,500	0	87,720,500	84,837,900	1,947,900	86,785,800
Technology Services	4,360,500	3,712,800	0	3,712,800	3,142,000	69,200	3,211,200
Transportation	300,348,600	269,522,700	0	269,522,700	266,867,300	9,672,900	276,540,200
Treasurer	2,648,000	3,156,900	0	3,156,900	2,856,900	200,800	3,057,700
UCAT	51,196,200	57,825,600	0	57,825,600	57,836,600	4,547,000	62,383,600
Utah Education Network	33,419,600	33,217,300	0	33,217,300	32,407,900	720,000	33,127,900
USTAR	30,404,700	22,435,300	5,800	22,441,100	22,074,900	24,300	22,099,200
Veterans' and Military Affairs	1,487,800	2,072,500	0	2,072,500	1,712,100	1,460,700	3,172,800
Workforce Services	56,298,500	209,298,500	370,000	209,668,500	194,324,300	22,022,400	216,346,700
Subtotal Operating Budget	6,308,733,000	7,032,790,300	(50,655,700)	6,982,134,600	6,700,421,900	334,793,800	7,035,215,700

Continued from previous page: Table 5 - Summary of Recommendations by Agency: State-Collected Funds

	Actual FY 2013	Authorized FY 2014	Governor Herbert's Recommendations				
			Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Capital Budget							
Capital Budget	433,592,900	400,000,000	0	400,000,000	62,993,500	155,900,000	218,893,500
Natural Resources	3,365,900	10,102,000	0	10,102,000	3,677,100	0	3,677,100
Public Education	14,499,700	14,499,700	0	14,499,700	14,499,700	0	14,499,700
School Trust Lands	777,300	8,800,000	0	8,800,000	8,800,000	0	8,800,000
Transportation	564,335,200	821,700,300	0	821,700,300	455,458,800	19,500	455,478,300
Workforce Services	43,367,700	129,126,000	0	129,126,000	116,410,000	0	116,410,000
<i>Subtotal Capital Budget</i>	<i>1,059,938,700</i>	<i>1,384,228,000</i>	<i>0</i>	<i>1,384,228,000</i>	<i>661,839,100</i>	<i>155,919,500</i>	<i>817,758,600</i>
Debt Service	471,837,100	452,713,300	11,451,900	464,165,200	438,871,500	0	438,871,500
Total Budget	\$7,840,508,800	\$8,869,731,600	(\$39,203,800)	\$8,830,527,800	\$7,801,132,500	\$490,713,300	\$8,291,845,800

*State-Collected Funds does not include federal funds, mineral lease, or local property tax and excludes higher education tuition from dedicated credits.

Table Notes (a) - (e) on Page 15

Table 6 - Summary of Recommendations by Agency: All Sources of Funding

Operating and Capital Budgets, including Expendable Special Revenue Funds and Accounts

This table includes the recommended capital and operating budgets, including expendable special revenue funds and accounts, from all sources of funding. These sources of funding include not only state-collected funds from taxes and fees, but also federal funds, mineral lease revenues, higher education tuition, and a portion of school property taxes.

	Governor Herbert's Recommendations						
	Actual FY 2013	Authorized FY 2014	Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
General Fund	\$2,063,302,100	\$2,138,446,000	\$0	\$2,138,446,000	\$2,138,446,000	\$38,920,600	\$2,177,366,600
General Fund, One-time	(56,827,300)	150,052,800	(49,492,000)	100,560,800	0	57,101,900	57,101,900
Education Fund	2,912,688,300	3,076,970,600	0	3,076,970,600	3,076,970,600	161,253,700	3,238,224,300
Education Fund, One-time	179,371,300	82,137,800	2,868,000	85,005,800	0	179,193,600	179,193,600
Transportation Fund	370,266,400	360,070,300	0	360,070,300	360,070,300	2,868,900	362,939,200
Transportation Fund, One-time	0	790,000	0	790,000	0	(51,100)	(51,100)
Federal Funds	3,462,009,900	3,627,404,000	(141,618,500)	3,485,785,500	3,481,699,900	54,169,500	3,535,869,400
Dedicated Credits	1,215,595,300	1,170,407,000	1,935,800	1,172,342,800	1,161,148,500	11,087,300	1,172,235,800
Mineral Lease	128,235,900	157,076,900	(9,782,500)	147,294,400	143,164,800	7,916,200	151,081,000
Restricted/Trust Funds	1,687,296,300	1,696,622,800	3,196,200	1,699,819,000	1,296,000,400	51,461,800	1,347,462,200
Transfers	564,774,000	583,108,300	(23,339,800)	559,768,500	391,024,800	(19,699,300)	371,325,500
Pass-through Funds	1,497,000	3,196,000	0	3,196,000	3,151,400	3,900	3,155,300
Beginning Balances	810,998,800	785,035,100	0	785,035,100	533,812,700	(25,628,000)	508,184,700
Closing Balances	(785,035,100)	(533,812,700)	25,628,000	(508,184,700)	(516,166,800)	39,297,000	(476,869,800)
Lapsing Funds	(464,400,900)	(1,669,500)	0	(1,669,500)	(1,702,500)	0	(1,702,500)
Local Property Tax	589,942,800	599,616,300	0	599,616,300	599,616,300	52,449,400	652,065,700
Total Financing	\$12,679,714,800	\$13,895,451,700	(\$190,604,800)	\$13,704,846,900	\$12,667,236,400	\$610,345,400	\$13,277,581,800
Operating Budget							
Administrative Services	\$39,623,300	\$44,129,700	(\$9,240,300)	\$34,889,400	\$62,390,800	(\$5,158,500)	\$57,232,300
Agriculture and Food	25,956,500	37,626,700	73,500	37,700,200	32,895,500	1,320,600	34,216,100
Alcoholic Beverage Control	37,327,500	41,491,000	0	41,491,000	39,949,600	2,517,900	42,467,500
Attorney General	67,916,400	71,750,700	0	71,750,700	54,685,100	1,643,200	56,328,300
Auditor	5,001,000	5,159,900	0	5,159,900	5,571,500	117,800	5,689,300
Board of Pardons and Parole	3,779,300	4,451,700	0	4,451,700	3,956,000	207,900	4,163,900
Capitol Preservation Board	4,400,000	4,489,700	0	4,489,700	4,258,600	589,800	4,848,400
Career Service Review Office	208,100	303,000	0	303,000	288,000	5,600	293,600
Commerce	24,363,000	33,135,600	0	33,135,600	27,959,600	623,900	28,583,500
Corrections	245,606,300	287,736,700	0	287,736,700	259,104,800	12,039,100	271,143,900
Courts	129,838,900	138,050,800	861,700	138,912,500	137,037,700	3,702,200	140,739,900
Environmental Quality	50,075,900	56,175,300	1,101,600	57,276,900	54,020,500	4,005,200	58,025,700
Financial Institutions	6,183,500	6,583,300	0	6,583,300	6,538,500	534,900	7,073,400
Governor and Lt. Governor	31,904,200	41,730,200	131,500	41,861,700	36,466,100	778,700	37,244,800
Gov. Office of Econ. Dev.	33,412,400	57,134,900	1,458,000	58,592,900	22,456,300	24,151,700	46,608,000
Gov. Office of Energy Dev.	4,679,200	2,441,300	372,800	2,814,100	2,333,800	824,800	3,158,600
Health	2,460,214,600	2,843,341,000	(191,864,400)	2,651,476,600	2,649,179,000	68,178,900	2,717,357,900
Heritage and Arts	21,535,000	28,070,400	65,000	28,135,400	22,876,400	728,900	23,605,300
Higher Education	1,350,983,800	1,442,160,100	1,384,700	1,443,544,800	1,373,474,300	65,209,900	1,438,684,200
Human Resource Mgmt.	2,599,700	4,109,300	0	4,109,300	3,483,800	164,900	3,648,700
Human Services	583,838,300	626,789,000	54,000	626,843,000	611,618,300	17,430,600	629,048,900
Insurance	45,797,700	34,881,100	0	34,881,100	12,451,400	(7,466,500)	4,984,900
Juvenile Justice Services	90,872,500	94,060,700	0	94,060,700	90,741,500	3,421,700	94,163,200
Labor Commission	12,014,200	13,273,000	750,000	14,023,000	13,273,000	456,600	13,729,600
Legislature	20,617,400	20,806,600	0	20,806,600	20,593,100	395,400	20,988,500
National Guard	50,621,800	68,791,900	0	68,791,900	68,815,400	1,510,800	70,326,200
Natural Resources	182,812,100	185,582,500	1,133,500	186,716,000	180,431,700	16,408,300	196,840,000
Public Education	3,582,504,100	3,816,646,900	2,969,300	3,819,616,200	3,798,154,600	177,779,200	3,975,933,800
Public Lands Office	2,076,700	2,554,900	(700,000)	1,854,900	2,248,100	419,200	2,667,300
Public Safety	169,557,900	218,854,500	628,000	219,482,500	181,517,000	7,920,900	189,437,900
Public Service Commission	13,874,300	23,897,300	0	23,897,300	15,991,900	87,100	16,079,000
School Trust Lands	9,576,000	9,996,100	0	9,996,100	9,649,800	530,100	10,179,900
State Office of Rehab.	81,101,000	88,168,300	0	88,168,300	87,788,300	2,330,700	90,119,000
Tax Commission	79,970,400	88,257,600	0	88,257,600	85,375,000	1,947,900	87,322,900
Technology Services	4,360,500	4,779,500	0	4,779,500	4,208,700	69,200	4,277,900
Transportation	329,333,200	298,861,800	0	298,861,800	296,206,400	9,672,900	305,879,300
Treasurer	2,648,000	3,156,900	0	3,156,900	2,856,900	200,800	3,057,700
UCAT	58,000,900	65,309,300	0	65,309,300	65,320,300	4,950,400	70,270,700
Utah Education Network	43,478,200	36,662,800	0	36,662,800	35,862,800	720,000	36,582,800
USTAR	30,446,900	22,435,300	85,800	22,521,100	22,074,900	24,300	22,099,200
Veterans' and Military Affairs	2,538,400	2,365,000	0	2,365,000	2,177,000	1,467,800	3,644,800

Continued from previous page: Table 6 - Summary of Recommendations by Agency: All Sources of Funding

	Actual FY 2013	Authorized FY 2014	Governor Herbert's Recommendations				
			Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Workforce Services	756,668,400	936,564,200	(9,520,500)	927,043,700	916,232,500	31,977,000	948,209,500
<i>Subtotal Operating Budget</i>	<i>10,698,317,500</i>	<i>11,812,766,500</i>	<i>(200,255,800)</i>	<i>11,612,510,700</i>	<i>11,322,514,500</i>	<i>454,441,800</i>	<i>11,776,956,300</i>
Capital Budget							
Capital Budget	433,592,900	400,000,000	0	400,000,000	62,993,500	155,900,000	218,893,500
Natural Resources	5,695,200	15,959,600	0	15,959,600	7,802,100	0	7,802,100
Public Education	14,499,700	14,499,700	0	14,499,700	14,499,700	0	14,499,700
School Trust Lands	777,300	8,800,000	0	8,800,000	8,800,000	0	8,800,000
Transportation	988,961,700	1,038,460,700	(1,808,400)	1,036,652,300	672,219,200	(193,000)	672,026,200
Workforce Services	49,773,000	136,476,000	7,500	136,483,500	123,760,000	196,600	123,956,600
<i>Subtotal Capital Budget</i>	<i>1,493,299,800</i>	<i>1,614,196,000</i>	<i>(1,800,900)</i>	<i>1,612,395,100</i>	<i>890,074,500</i>	<i>155,903,600</i>	<i>1,045,978,100</i>
Debt Service	488,097,500	468,489,200	11,451,900	479,941,100	454,647,400	0	454,647,400
Total Budget	\$12,679,714,800	\$13,895,451,700	(\$190,604,800)	\$13,704,846,900	\$12,667,236,400	\$610,345,400	\$13,277,581,800

Table Notes (a) - (e) on Page 15

Table 7 - Business-like Activities: Enterprise Funds

All Sources of Funding

This table shows budgeted amounts for enterprise funds, including various loan funds and the unemployment compensation fund

	Actual FY 2013	Authorized FY 2014	Supple- mentals (a)	Governor Herbert's Recommendations			
				Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
Federal Funds	\$125,557,400	\$83,741,300	\$0	\$83,741,300	\$17,158,400	\$0	\$17,158,400
Dedicated Credits	76,716,500	60,762,100	0	60,762,100	56,623,700	0	56,623,700
Restricted/Trust Funds	245,613,000	461,353,000	0	461,353,000	477,928,000	0	477,928,000
Transfers	3,952,400	0	0	0	4,805,500	0	4,805,500
Beginning Balances	9,073,200	9,604,700	0	9,604,700	10,613,800	0	10,613,800
Closing Balances	(9,604,700)	(10,613,800)	0	(10,613,800)	(12,920,000)	0	(12,920,000)
Total Financing	\$451,307,800	\$604,847,300	\$0	\$604,847,300	\$554,209,400	\$0	\$554,209,400
Program							
Agriculture Loan Programs	\$395,600	\$403,000	\$0	\$403,000	\$403,000	\$0	\$403,000
Utah Correctional Industries	23,760,200	25,770,200	0	25,770,200	24,387,800	0	24,387,800
Drinking Water	38,327,900	26,419,000	0	26,419,000	23,198,600	0	23,198,600
Water Pollution	36,033,400	29,401,800	0	29,401,800	28,366,100	0	28,366,100
Federal High Risk Insurance Pool	40,318,800	43,139,100	0	43,139,100	1,158,400	0	1,158,400
Water Resource Revolving Construction	3,800,000	3,800,000	0	3,800,000	3,800,000	0	3,800,000
Small Business Credit Program Fund	847,700	9,364,200	0	9,364,200	6,345,500	0	6,345,500
Unemployment Compensation Fund	307,824,200	466,550,000	0	466,550,000	466,550,000	0	466,550,000
Total Program	\$451,307,800	\$604,847,300	\$0	\$604,847,300	\$554,209,400	\$0	\$554,209,400

Table Notes (a) - (e) on Page 15

Table 8 - Business-like Activities: Internal Service Fund and Cost Pools

Dedicated Credits

This table shows budgeted amounts for internal service funds and cost pools, through which certain state agencies charge other agencies for services

	Governor Herbert's Recommendations		
	Actual FY 2013	Recommended FY 2014	Recommended FY 2015
Estimated Revenue			
Dedicated Credits	\$291,444,700	\$295,997,400	\$297,900,800
Transfers	4,330,700	4,302,100	4,301,600
Total Financing	\$295,775,400	\$300,299,500	\$302,202,400
Program			
Administrative Services - Facilities Management	\$28,044,400	\$28,343,200	\$29,103,900
Administrative Services - Finance	1,774,500	1,890,900	1,851,600
Administrative Services - Fleet Operations	68,925,300	70,212,300	71,345,200
Administrative Services - Purchasing and General Services	20,423,100	19,682,200	19,152,500
Administrative Services - Risk Management	38,122,900	38,017,800	42,414,000
Human Resource Management	10,549,100	11,582,500	11,600,300
Natural Resources - Warehouse	821,800	878,700	913,400
Public Education - Indirect Cost Pool	4,230,000	4,302,100	4,301,600
Technology Services	122,884,300	125,389,800	121,519,900
Total	\$295,775,400	\$300,299,500	\$302,202,400
Capital Acquisition Limit			
Administrative Services - Facilities Management	\$63,000	\$90,500	\$39,000
Administrative Services - Finance	0	0	0
Administrative Services - Fleet Operations	27,930,000	24,054,400	21,975,000
Administrative Services - Purchasing and General Services	3,510,900	3,565,900	3,061,100
Administrative Services - Risk Management	300,000	200,000	200,000
Human Resource Management	0	0	0
Natural Resources - Warehouse	0	0	60,000
Technology Services	9,415,000	9,415,000	9,102,800
Total	\$41,218,900	\$37,325,800	\$34,437,900
Retained Earnings			
Administrative Services - Facilities Management	\$1,050,900	\$321,400	\$344,300
Administrative Services - Finance	86,300	174,900	226,200
Administrative Services - Fleet Operations	3,821,400	2,053,100	665,700
Administrative Services - Purchasing and General Services	4,230,100	4,829,700	4,087,000
Administrative Services - Risk Management	(126,100)	(563,700)	(553,700)
Human Resource Management	1,544,200	1,230,300	1,222,300
Natural Resources - Warehouse	(4,800)	(14,800)	(25,300)
Technology Services	5,130,300	3,421,900	1,216,400
Total	\$15,732,300	\$11,452,800	\$7,182,900
Budgeted FTE			
Administrative Services - Facilities Management	135.0	134.0	134.0
Administrative Services - Finance	20.0	20.0	20.0
Administrative Services - Fleet Operations	26.6	27.0	27.0
Administrative Services - Purchasing and General Services	81.5	89.7	89.7
Administrative Services - Risk Management	27.0	27.0	28.0
Human Resource Management	141.8	141.8	141.8
Natural Resources - Warehouse	2.0	2.0	2.0
Public Education - Indirect Cost Pool	41.3	39.4	39.4
Technology Services	847.0	847.0	800.0
Total	1,322.2	1,327.9	1,281.9

Table 9 - Restricted Fund Transfers

All Sources of Funding

This table shows transfers to restricted funds.

	Actual FY 2013	Authorized FY 2014	Governor Herbert's Recommendations				
			Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
General Fund	\$4,432,300	\$5,607,100	\$0	\$5,607,100	\$5,607,100	\$0	\$5,607,100
General Fund, One-time	18,322,600	13,150,000	114,200	13,264,200	0	17,600,000	17,600,000
Education Fund, One-time	5,500,000	0	0	0	0	0	0
Restricted/Trust Funds	48,083,900	32,179,500	0	32,179,500	1,359,000	0	1,359,000
Beginning Balance	298,000	0	0	0	0	0	0
Total Financing	\$76,636,800	\$50,936,600	\$114,200	\$51,050,800	\$6,966,100	\$17,600,000	\$24,566,100
Program							
General Fund Budget Reserve	\$1,100,000	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Education Budget Reserve	5,500,000	0	0	0	0	0	0
Risk Management	1,630,000	0	0	0	0	0	0
Invasive Species Mitigation Fund	1,000,000	2,000,000	0	2,000,000	2,000,000	0	2,000,000
Rangeland Improvement Fund	1,346,300	1,846,300	0	1,846,300	1,346,300	0	1,346,300
Wildlife Damage Prevention Account	250,000	250,000	0	250,000	250,000	0	250,000
Constitutional Defense Fund	3,058,300	1,344,600	0	1,344,600	1,359,000	0	1,359,000
Navajo Water Right Negotiation	2,000,000	0	0	0	0	0	0
Mortgage Fraud Investigation	2,000,000	0	0	0	0	0	0
Tourism Marketing Performance Fund	9,000,000	12,000,000	0	12,000,000	0	15,000,000	15,000,000
Automatic External Defibrillator Account	0	150,000	0	150,000	0	0	0
Children's Hearing Aid Restricted Account	0	100,000	0	100,000	100,000	0	100,000
Cigarette Tax	1,139,200	0	0	0	0	0	0
Autism Treatment Fund	1,000,000	0	0	0	0	0	0
Insurance Fraud Victim Restitution	0	322,300	0	322,300	0	0	0
Wildlife Resources Account	74,800	74,800	0	74,800	74,800	0	74,800
Mule Deer Protection Account	500,000	500,000	0	500,000	500,000	0	500,000
DNA Specimen Account	216,000	216,000	0	216,000	216,000	0	216,000
Growth in Student Pop. Rest. Account	298,000	0	0	0	0	0	0
Rural Health Care Facilities Fund	555,000	555,000	0	555,000	555,000	0	555,000
Crime Victim Reparations	0	0	114,200	114,200	0	0	0
Liquor Control Fund	45,154,200	30,512,600	0	30,512,600	0	0	0
Homeless Trust Account	815,000	1,065,000	0	1,065,000	565,000	1,600,000	2,165,000
Total Program	\$76,636,800	\$50,936,600	\$114,200	\$51,050,800	\$6,966,100	\$17,600,000	\$24,566,100

Table 10 - Transfers to Free Revenue

All Sources of Funding

This table shows funding to free revenue from restricted/trust funds and nonlapsing balances.

	Actual FY 2013	Authorized FY 2014	Governor Herbert's Recommendations				
			Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
Restricted/Trust Funds	\$1,434,000	\$287,000	\$158,500	\$445,500	\$207,000	\$2,000,000	\$2,207,000
Beginning Balances	94,452,400	15,252,400	25,504,800	40,757,200	0	27,823,200	27,823,200
Total Financing	\$95,886,400	\$15,539,400	\$25,663,300	\$41,202,700	\$207,000	\$29,823,200	\$30,030,200
Program							
DAS - Purchasing & General Services	\$0	\$80,000	\$0	\$80,000	\$0	\$1,000,000	\$1,000,000
DFI - Mortgage Settlement	0	0	0	0	0	1,000,000	1,000,000
DOC - Nonlapsing	2,000,000	0	0	0	0	12,000,000	12,000,000
Debt - Nonlapsing	15,252,400	15,252,400	(123,200)	15,129,200	0	14,154,200	14,154,200
DHRM - Retained Earnings	305,000	0	0	0	0	0	0
DNR - Species Protection	207,000	207,000	0	207,000	207,000	0	207,000
PE - Nonlapsing	76,000,000	0	25,000,000	25,000,000	0	0	0
DPS - Nonlapsing	1,200,000	0	628,000	628,000	0	1,669,000	1,669,000
DTS - Retained Earnings	922,000	0	0	0	0	0	0
UDOT - Mountain View Corridor	0	0	158,500	158,500	0	0	0
Total Program	\$95,886,400	\$15,539,400	\$25,663,300	\$41,202,700	\$207,000	\$29,823,200	\$30,030,200

Table Notes (a) - (e) on Page 15

Table 11 - Fiduciary Funds

All Sources of Funding

	Actual FY 2013	Authorized FY 2014	Governor Herbert's Recommendations				
			Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
Dedicated Credits	\$16,663,800	\$16,871,000	\$0	\$16,871,000	\$16,871,000	\$3,600	\$16,874,600
Transfers	7,800	875,000	0	875,000	875,000	0	875,000
Total Financing	\$16,671,600	\$17,746,000	\$0	\$17,746,000	\$17,746,000	\$3,600	\$17,749,600
Program							
Employers Reinsurance Fund	\$15,632,300	\$16,100,000	\$0	\$16,100,000	\$16,100,000	\$0	\$16,100,000
Uninsured Employers Fund	1,039,300	1,646,000	0	1,646,000	1,646,000	3,600	1,649,600
Total Program	\$16,671,600	\$17,746,000	\$0	\$17,746,000	\$17,746,000	\$3,600	\$17,749,600

Table 12 - Capital Project Funds

All Sources of Funding

	Actual FY 2013	Authorized FY 2014	Governor Herbert's Recommendations				
			Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
Transportation Fund	\$76,633,600	\$76,633,600	\$0	\$76,633,600	\$76,633,600	\$0	\$76,633,600
Dedicated Credits	73,653,800	75,276,700	0	75,276,700	75,276,700	0	75,276,700
Restricted/Trust Funds	351,491,700	398,084,200	0	398,084,200	398,084,200	0	398,084,200
Transfers	248,960,300	(86,474,400)	0	(86,474,400)	(317,834,600)	0	(317,834,600)
Beginning Balances	33,721,800	434,802,700	0	434,802,700	248,185,800	0	248,185,800
Closing Balances	(434,802,700)	(248,185,800)	0	(248,185,800)	(203,366,300)	0	(203,366,300)
Total Financing	\$349,658,500	\$650,137,000	\$0	\$650,137,000	\$276,979,400	\$0	\$276,979,400
Program							
Transportation Investment Fund	\$349,658,500	\$650,137,000	\$0	\$650,137,000	\$276,979,400	\$0	\$276,979,400
Total Program	\$349,658,500	\$650,137,000	\$0	\$650,137,000	\$276,979,400	\$0	\$276,979,400

Table Notes (a) - (e) on Page 15

Table 13 - All Recommendations

All Sources of Funding

This table shows recommendations from all sources of funding. Note that the table includes not only operating and capital budgets (which are normally considered the total budget), but also includes recommendations from other appropriated funds, thereby including some **double-counting**.

	Actual FY 2013	Authorized FY 2014	Supple- mentals (a)	Governor Herbert's Recommendations			
				Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Plan of Financing							
General Fund	\$2,067,734,400	\$2,144,053,100	\$0	\$2,144,053,100	\$2,144,053,100	\$38,920,600	\$2,182,973,700
General Fund, One-time	(38,504,700)	163,202,800	(49,377,800)	113,825,000	0	74,701,900	74,701,900
Education Fund	2,912,688,300	3,076,970,600	0	3,076,970,600	3,076,970,600	161,253,700	3,238,224,300
Education Fund, One-time	184,871,300	82,137,800	2,868,000	85,005,800	0	179,193,600	179,193,600
Transportation Fund	446,900,000	436,703,900	0	436,703,900	436,703,900	2,868,900	439,572,800
Transportation Fund, One-time	0	790,000	0	790,000	0	(51,100)	(51,100)
Federal Funds	3,587,567,300	3,711,145,300	(141,618,500)	3,569,526,800	3,498,858,300	54,169,500	3,553,027,800
Dedicated Credits	1,674,074,100	1,619,314,200	1,935,800	1,621,250,000	1,607,820,700	11,090,900	1,618,911,600
Mineral Lease	128,235,900	157,076,900	(9,782,500)	147,294,400	143,164,800	7,916,200	151,081,000
Restricted/Trust Funds	2,333,918,900	2,588,526,500	3,354,700	2,591,881,200	2,173,578,600	53,461,800	2,227,040,400
Transfers	916,477,600	517,063,400	2,165,000	519,228,400	83,172,800	8,123,400	91,296,200
Pass-through Funds	1,497,000	3,196,000	0	3,196,000	3,151,400	3,900	3,155,300
Beginning Balances	854,091,800	1,229,442,500	0	1,229,442,500	792,612,300	(25,628,000)	766,984,300
Closing Balances	(1,229,442,500)	(792,612,300)	25,628,000	(766,984,300)	(732,453,100)	39,297,000	(693,156,100)
Lapsing Funds	(464,400,900)	(1,669,500)	0	(1,669,500)	(1,702,500)	0	(1,702,500)
Local Property Tax	589,942,800	599,616,300	0	599,616,300	599,616,300	52,449,400	652,065,700
Total Financing	\$13,965,651,300	\$15,534,957,500	(\$164,827,300)	\$15,370,130,200	\$13,825,547,200	\$657,771,700	\$14,483,318,900
Appropriation Categories							
Operating and Capital Budgets	\$12,647,119,200	\$13,733,272,000	(\$180,714,300)	\$13,552,557,700	\$12,514,463,300	\$603,818,500	\$13,118,281,800
Expendable Funds and Accounts	32,595,600	162,179,700	(9,890,500)	152,289,200	152,773,100	6,526,900	159,300,000
Business-like Activities*	747,083,200	905,146,800	0	905,146,800	856,412,300	(500)	856,411,800
Restricted Funds/Account Transfers	76,636,800	50,936,600	114,200	51,050,800	6,966,100	17,600,000	24,566,100
Transfers to Free Revenue	95,886,400	15,539,400	25,663,300	41,202,700	207,000	29,823,200	30,030,200
Fiduciary Funds	16,671,600	17,746,000	0	17,746,000	17,746,000	3,600	17,749,600
Capital Project Funds	349,658,500	650,137,000	0	650,137,000	276,979,400	0	276,979,400
Total	\$13,965,651,300	\$15,534,957,500	(\$164,827,300)	\$15,370,130,200	\$13,825,547,200	\$657,771,700	\$14,483,318,900

*Includes Internal Service Funds, Cost Pools, and Enterprise Funds

Table Notes (a) - (e) on Page 15

Table 14 - Revenue to Recommendation Comparison: General Fund and Education Fund

Operating and Capital Budgets, including Expendable Special Revenue Funds and Accounts and Restricted Fund Transfers

	Governor Herbert's Recommendations						
	Actual FY 2013	Authorized FY 2014	Supple- mentals (a)	Recom- mended FY 2014 (b)	Base FY 2015 (c)	Ongoing & One-time Adj. (d)	Recom- mended FY 2015 (e)
Revenue and Other Sources							
Previous Year Surplus	\$46,385,000	\$0	\$122,366,400	\$122,366,400	\$4,943,200	(\$4,943,200)	\$0
Reserved From Prior Fiscal Year	110,883,000	225,538,000	(352,000)	225,186,000	2,850,000	213,139,200	215,989,200
Revenue Estimates (from Table 1)	5,329,024,400	5,237,645,100	9,598,700	5,247,243,800	5,236,645,100	210,574,200	5,447,219,300
Transfers (from Table 10)	95,886,000	15,539,400	25,663,300	41,202,700	207,000	29,823,200	30,030,200
Other	11,655,300	(4,565,000)	4,409,800	(155,200)	0	(11,020,900)	(11,020,900)
Total Financing	\$5,593,833,700	\$5,474,157,500	\$161,686,200	\$5,635,843,700	\$5,244,645,300	\$437,572,500	\$5,682,217,800
Operating Budget							
Administrative Services	\$31,592,800	\$30,165,300	\$100,000	\$30,265,300	\$32,372,000	\$2,651,400	\$35,023,400
Agriculture and Food	11,519,300	11,677,900	0	11,677,900	11,750,700	800,200	12,550,900
Attorney General	43,398,800	44,588,900	0	44,588,900	30,696,400	1,139,800	31,836,200
Auditor	3,351,000	3,440,100	0	3,440,100	3,440,100	82,500	3,522,600
Board of Pardons and Parole	3,859,700	3,949,500	0	3,949,500	3,953,800	207,900	4,161,700
Capitol Preservation Board	3,566,800	3,632,900	0	3,632,900	3,582,900	589,000	4,171,900
Career Service Review Office	246,900	288,000	0	288,000	288,000	5,600	293,600
Corrections	238,841,100	256,252,500	0	256,252,500	250,874,000	12,019,500	262,893,500
Courts	108,755,600	112,773,700	861,700	113,635,400	113,228,600	3,872,300	117,100,900
Environmental Quality	10,938,500	10,949,800	0	10,949,800	10,902,800	2,204,200	13,107,000
Governor and Lt. Governor	9,531,200	10,644,200	256,500	10,900,700	9,456,000	2,958,900	12,414,900
Gov. Office of Econ. Dev.	20,653,600	35,542,900	60,000	35,602,900	19,307,900	8,146,600	27,454,500
Gov. Office of Energy Dev.	1,059,600	1,006,900	0	1,006,900	1,006,900	812,700	1,819,600
Health	417,950,800	459,501,200	(51,500,000)	408,001,200	457,824,200	17,758,700	475,582,900
Heritage and Arts	13,751,500	16,167,900	65,000	16,232,900	12,747,900	674,700	13,422,600
Higher Education	684,223,000	726,842,200	0	726,842,200	724,199,000	59,044,300	783,243,300
Human Resource Mgmt.	2,986,000	3,115,500	0	3,115,500	3,083,800	164,900	3,248,700
Human Services	292,711,100	308,088,600	0	308,088,600	303,378,400	8,731,100	312,109,500
Insurance	8,087,600	8,087,900	0	8,087,900	8,087,900	(8,083,500)	4,400
Juvenile Justice Services	84,770,600	87,835,200	0	87,835,200	85,904,100	3,349,700	89,253,800
Labor Commission	5,527,600	5,779,600	650,000	6,429,600	5,779,600	292,300	6,071,900
Legislature	20,417,300	20,631,600	0	20,631,600	20,418,100	395,400	20,813,500
National Guard	5,905,900	5,956,200	0	5,956,200	5,956,200	135,600	6,091,800
Natural Resources	51,500,900	34,425,100	300,000	34,725,100	33,127,300	2,126,300	35,253,600
Public Education	2,533,556,800	2,650,407,300	2,868,000	2,653,275,300	2,631,915,000	124,904,400	2,756,819,400
Public Lands Office	828,500	860,600	0	860,600	835,600	1,090,600	1,926,200
Public Safety	59,849,400	70,912,800	628,000	71,540,800	66,228,400	5,287,800	71,516,200
State Office of Rehab.	18,709,100	19,348,900	0	19,348,900	18,968,900	1,749,200	20,718,100
Tax Commission	43,523,000	45,096,700	0	45,096,700	45,096,700	1,577,000	46,673,700
Technology Services	2,236,100	2,262,200	0	2,262,200	1,967,200	59,500	2,026,700
Transportation	55,000	100,000	0	100,000	0	0	0
Treasurer	888,300	906,800	0	906,800	906,800	18,900	925,700
UCAT	51,211,400	57,831,600	0	57,831,600	57,830,600	4,547,000	62,377,600
Utah Education Network	17,411,100	18,642,300	0	18,642,300	17,842,300	689,900	18,532,200
USTAR	19,990,300	22,014,000	0	22,014,000	22,014,000	18,500	22,032,500
Veterans' and Military Affairs	2,350,400	1,551,300	0	1,551,300	1,517,300	1,460,700	2,978,000
Workforce Services	68,729,900	68,531,200	185,000	68,716,200	68,681,700	4,932,000	73,613,700
Subtotal Operating Budget	4,894,486,500	5,159,809,300	(45,525,800)	5,114,283,500	5,085,171,100	266,415,600	5,351,586,700
Capital Budget							
Capital Budget	100,039,100	183,039,100	0	183,039,100	41,739,100	155,900,000	197,639,100
Natural Resources	1,022,100	1,772,100	0	1,772,100	772,100	0	772,100
Public Education	14,499,700	14,499,700	0	14,499,700	14,499,700	0	14,499,700
Transportation	1,470,600	1,470,600	0	1,470,600	1,470,600	0	1,470,600
Subtotal Capital Budget	117,031,500	200,781,500	0	200,781,500	58,481,500	155,900,000	214,381,500
Debt Service	87,016,400	87,016,400	(1,098,200)	85,918,200	71,764,000	14,154,200	85,918,200
Transfers (GF/EF from Table 9)	28,254,900	18,757,100	114,200	18,871,300	5,607,100	17,600,000	23,207,100
Total Budget	\$5,126,789,300	\$5,466,364,300	(\$46,509,800)	\$5,419,854,500	\$5,221,023,700	\$454,069,800	\$5,675,093,500
Reserved For Following Fiscal Year	\$225,186,000	\$2,850,000	\$213,139,200	\$215,989,200	\$0	\$0	\$0
Ending Balance	\$241,858,400	\$4,943,200	(\$4,943,200)	\$0	\$23,621,600	(\$16,497,300)	\$7,124,300
Transfer to Rainy Day Funds	\$119,492,000	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$122,366,400	\$4,943,200	(\$4,943,200)	\$0	\$23,621,600	(\$16,497,300)	\$7,124,300

Table Notes (a) - (e) on Page 15

Table 15 - Summary Plan of Financing by Agency and Sources of Funding

	General Fund	Education Fund	Transportation Fund	Federal Funds	Dedicated Credits	Mineral Lease	Restricted & Trust Funds	Other	Property Tax	Total
OPERATING BUDGETS										
Administrative Services										
Actual FY 13	\$31,592,800	\$0	\$450,000	\$0	\$2,341,600	\$0	\$26,649,200	(\$21,410,300)	\$0	\$39,623,300
Recommended FY 14	30,265,300	0	450,000	0	4,058,500	0	(6,506,600)	6,622,200	0	34,889,400
Recommended FY 15	35,023,400	0	450,000	0	3,983,000	0	14,964,300	2,811,600	0	57,232,300
Agriculture and Food										
Actual FY 13	11,519,300	0	0	4,269,300	4,409,500	0	4,888,800	869,600	0	25,956,500
Recommended FY 14	11,677,900	0	0	7,672,100	9,007,100	0	6,432,500	2,910,600	0	37,700,200
Recommended FY 15	12,550,900	0	0	5,673,900	9,350,700	0	5,968,300	672,300	0	34,216,100
Alcoholic Beverage Control										
Actual FY 13	0	0	0	0	0	0	37,368,900	(41,400)	0	37,327,500
Recommended FY 14	0	0	0	0	0	0	41,449,600	41,400	0	41,491,000
Recommended FY 15	0	0	0	0	0	0	42,467,500	0	0	42,467,500
Attorney General										
Actual FY 13	43,398,800	0	0	1,985,200	19,089,900	0	3,447,200	(4,700)	0	67,916,400
Recommended FY 14	44,588,900	0	0	1,954,600	18,313,700	0	4,465,400	2,428,100	0	71,750,700
Recommended FY 15	31,836,200	0	0	1,989,000	18,734,600	0	1,496,400	2,272,100	0	56,328,300
Auditor										
Actual FY 13	3,351,000	0	0	0	1,665,900	0	0	(15,900)	0	5,001,000
Recommended FY 14	3,440,100	0	0	0	1,711,700	0	0	8,100	0	5,159,900
Recommended FY 15	3,522,600	0	0	0	1,747,000	0	0	419,700	0	5,689,300
Board of Pardons and Parole										
Actual FY 13	3,859,700	0	0	0	1,500	0	0	(81,900)	0	3,779,300
Recommended FY 14	3,949,500	0	0	0	2,200	0	0	500,000	0	4,451,700
Recommended FY 15	4,161,700	0	0	0	2,200	0	0	0	0	4,163,900
Capitol Preservation Board										
Actual FY 13	3,566,800	0	0	0	461,000	0	0	372,200	0	4,400,000
Recommended FY 14	3,632,900	0	0	0	390,000	0	0	466,800	0	4,489,700
Recommended FY 15	4,171,900	0	0	0	311,800	0	0	364,700	0	4,848,400
Career Service Review Office										
Actual FY 13	246,900	0	0	0	0	0	0	(38,800)	0	208,100
Recommended FY 14	288,000	0	0	0	0	0	0	15,000	0	303,000
Recommended FY 15	293,600	0	0	0	0	0	0	0	0	293,600
Commerce										
Actual FY 13	0	0	0	233,300	1,044,100	0	24,639,100	(1,553,500)	0	24,363,000
Recommended FY 14	0	0	0	644,800	1,558,500	0	25,304,400	5,627,900	0	33,135,600
Recommended FY 15	0	0	0	402,400	1,560,100	0	25,920,900	700,100	0	28,583,500
Corrections										
Actual FY 13	238,792,100	49,000	0	531,400	4,527,700	0	1,529,000	177,100	0	245,606,300
Recommended FY 14	256,203,500	49,000	0	392,900	4,693,500	0	1,529,000	24,868,800	0	287,736,700
Recommended FY 15	262,844,500	49,000	0	392,900	4,707,000	0	1,529,000	1,621,500	0	271,143,900

Continued from previous page: Table 15 - Summary Plan of Financing by Agency and Sources of Funding

	General Fund	Education Fund	Transportation Fund	Federal Funds	Dedicated Credits	Mineral Lease	Restricted & Trust Funds	Other	Property Tax	Total
Courts										
Actual FY 13	108,755,600	0	0	570,600	1,957,100	0	18,372,700	182,900	0	129,838,900
Recommended FY 14	113,635,400	0	0	724,500	3,348,600	0	18,672,900	2,531,100	0	138,912,500
Recommended FY 15	117,100,900	0	0	730,500	3,376,400	0	18,467,500	1,064,600	0	140,739,900
Environmental Quality										
Actual FY 13	10,938,500	0	0	16,298,600	9,188,600	0	12,006,800	1,643,400	0	50,075,900
Recommended FY 14	10,949,800	0	0	19,937,300	8,961,700	0	12,391,000	5,037,100	0	57,276,900
Recommended FY 15	13,107,000	0	0	18,612,700	8,849,500	0	13,260,800	4,195,700	0	58,025,700
Financial Institutions										
Actual FY 13	0	0	0	0	0	0	6,542,100	(358,600)	0	6,183,500
Recommended FY 14	0	0	0	0	0	0	6,583,300	0	0	6,583,300
Recommended FY 15	0	0	0	0	0	0	7,073,400	0	0	7,073,400
Governor and Lieutenant Governor										
Actual FY 13	9,531,200	0	0	10,181,300	1,150,500	0	11,354,200	(313,000)	0	31,904,200
Recommended FY 14	10,900,700	0	0	14,453,300	1,095,300	0	9,653,600	5,758,800	0	41,861,700
Recommended FY 15	12,414,900	0	0	14,578,700	1,095,300	0	6,580,400	2,575,500	0	37,244,800
Governor's Office of Economic Development										
Actual FY 13	20,653,600	0	118,000	1,097,400	643,900	0	9,250,000	1,649,500	0	33,412,400
Recommended FY 14	35,602,900	0	118,000	2,407,900	2,350,500	0	12,250,000	5,863,600	0	58,592,900
Recommended FY 15	27,454,500	0	118,000	1,410,600	2,374,900	0	15,250,000	0	0	46,608,000
Governor's Office of Energy Development										
Actual FY 13	1,059,600	0	0	3,594,400	143,800	0	0	(118,600)	0	4,679,200
Recommended FY 14	1,006,900	0	0	747,000	90,000	0	1,353,600	(383,400)	0	2,814,100
Recommended FY 15	1,819,600	0	0	381,500	90,000	0	114,700	752,800	0	3,158,600
Health										
Actual FY 13	417,950,800	0	0	1,609,906,700	224,031,900	0	93,533,900	114,791,300	0	2,460,214,600
Recommended FY 14	408,001,200	0	0	1,734,875,000	225,077,400	0	95,013,100	188,509,900	0	2,651,476,600
Recommended FY 15	475,582,900	0	0	1,783,028,400	225,444,200	0	92,906,800	140,395,600	0	2,717,357,900
Heritage and Arts										
Actual FY 13	13,751,500	0	0	5,577,700	2,089,300	0	0	116,500	0	21,535,000
Recommended FY 14	16,232,900	0	0	6,689,900	2,345,700	0	0	2,866,900	0	28,135,400
Recommended FY 15	13,422,600	0	0	7,852,700	2,330,000	0	0	0	0	23,605,300
Higher Education										
Actual FY 13	302,868,000	381,355,000	0	5,474,200	652,212,700	2,882,400	8,800,000	(2,608,500)	0	1,350,983,800
Recommended FY 14	420,141,400	306,700,800	0	4,205,400	634,139,200	3,310,900	9,004,500	66,042,600	0	1,443,544,800
Recommended FY 15	331,985,900	451,257,400	0	4,205,400	638,832,800	3,396,000	9,006,700	0	0	1,438,684,200
Human Resource Management										
Actual FY 13	2,986,000	0	0	0	154,700	0	0	(541,000)	0	2,599,700
Recommended FY 14	3,115,500	0	0	0	400,000	0	0	593,800	0	4,109,300
Recommended FY 15	3,248,700	0	0	0	400,000	0	0	0	0	3,648,700
Human Services										
Actual FY 13	292,711,100	0	0	116,031,800	16,767,300	0	5,319,000	153,009,100	0	583,838,300
Recommended FY 14	308,088,600	0	0	116,653,800	16,735,200	0	5,219,200	180,146,200	0	626,843,000
Recommended FY 15	312,109,500	0	0	116,779,800	16,882,400	0	5,276,600	178,000,600	0	629,048,900

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	General Fund	Education Fund	Transportation Fund	Federal Funds	Dedicated Credits	Mineral Lease	Restricted & Trust Funds	Other	Property Tax	Total
Insurance										
Actual FY 13	8,087,600	0	0	2,647,400	22,343,700	0	10,932,200	1,786,800	0	45,797,700
Recommended FY 14	8,087,900	0	0	3,047,600	11,833,800	0	10,859,900	1,051,900	0	34,881,100
Recommended FY 15	4,400	0	0	1,843,600	48,900	0	11,458,700	(8,370,700)	0	4,984,900
Juvenile Justice Services										
Actual FY 13	84,770,600	0	0	3,732,100	2,416,800	0	0	(47,000)	0	90,872,500
Recommended FY 14	87,835,200	0	0	3,698,100	2,244,000	0	0	283,400	0	94,060,700
Recommended FY 15	89,253,800	0	0	3,588,100	2,255,700	0	0	(934,400)	0	94,163,200
Labor Commission										
Actual FY 13	5,527,600	0	0	2,858,600	11,800	0	4,183,200	(567,000)	0	12,014,200
Recommended FY 14	6,429,600	0	0	3,143,700	26,100	0	4,423,600	0	0	14,023,000
Recommended FY 15	6,071,900	0	0	3,219,800	26,100	0	4,411,800	0	0	13,729,600
Legislature										
Actual FY 13	20,417,300	0	0	0	170,500	0	0	29,600	0	20,617,400
Recommended FY 14	20,631,600	0	0	0	175,000	0	0	0	0	20,806,600
Recommended FY 15	20,813,500	0	0	0	175,000	0	0	0	0	20,988,500
National Guard										
Actual FY 13	5,905,900	0	0	44,634,600	11,600	0	0	69,700	0	50,621,800
Recommended FY 14	5,956,200	0	0	62,669,800	20,000	0	0	145,900	0	68,791,900
Recommended FY 15	6,091,800	0	0	63,214,400	1,020,000	0	0	0	0	70,326,200
Natural Resources										
Actual FY 13	51,500,900	0	0	35,691,700	21,121,100	2,885,900	72,494,500	(882,000)	0	182,812,100
Recommended FY 14	34,725,100	0	0	41,623,800	16,080,800	3,314,800	74,396,400	16,575,100	0	186,716,000
Recommended FY 15	35,253,600	0	0	48,701,900	17,432,500	3,400,000	85,808,800	6,243,200	0	196,840,000
Public Education										
Actual FY 13	5,670,000	2,527,886,800	0	432,939,100	41,132,300	2,945,800	32,156,500	(50,169,200)	589,942,800	3,582,504,100
Recommended FY 14	4,343,800	2,648,931,500	0	481,752,700	44,147,700	3,381,100	31,625,600	5,817,500	599,616,300	3,819,616,200
Recommended FY 15	4,097,400	2,752,722,000	0	481,932,900	44,196,600	3,468,000	31,629,200	5,822,000	652,065,700	3,975,933,800
Public Lands Policy Coordinating Office										
Actual FY 13	828,500	0	0	0	0	0	2,383,100	(1,134,900)	0	2,076,700
Recommended FY 14	860,600	0	0	0	0	0	712,500	281,800	0	1,854,900
Recommended FY 15	1,926,200	0	0	0	0	0	741,100	0	0	2,667,300
Public Safety										
Actual FY 13	59,849,400	0	5,495,500	29,495,200	19,080,100	0	51,020,700	4,617,000	0	169,557,900
Recommended FY 14	71,540,800	0	5,495,500	48,659,500	17,251,400	0	49,185,200	27,350,100	0	219,482,500
Recommended FY 15	71,516,200	0	5,495,500	37,625,700	18,971,900	0	51,072,200	4,756,400	0	189,437,900
Public Service Commission										
Actual FY 13	0	0	0	1,554,000	2,180,900	0	13,158,900	(3,019,500)	0	13,874,300
Recommended FY 14	0	0	0	3,312,000	1,973,200	0	12,220,400	6,391,700	0	23,897,300
Recommended FY 15	0	0	0	1,492,200	1,203,800	0	13,383,000	0	0	16,079,000

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	General Fund	Education Fund	Transportation Fund	Federal Funds	Dedicated Credits	Mineral Lease	Restricted & Trust Funds	Other	Property Tax	Total
School and Institutional Trust Lands										
Actual FY 13	0	0	0	0	0	0	9,648,400	(72,400)	0	9,576,000
Recommended FY 14	0	0	0	0	0	0	9,996,100	0	0	9,996,100
Recommended FY 15	0	0	0	0	0	0	10,179,900	0	0	10,179,900
State Office of Rehabilitation										
Actual FY 13	267,500	18,441,600	0	61,615,100	776,800	0	0	0	0	81,101,000
Recommended FY 14	270,400	19,078,500	0	67,728,300	1,091,100	0	0	0	0	88,168,300
Recommended FY 15	270,400	20,447,700	0	68,301,300	1,099,600	0	0	0	0	90,119,000
Tax Commission										
Actual FY 13	24,303,400	19,219,600	5,857,400	484,600	10,999,500	0	20,741,600	(1,635,700)	0	79,970,400
Recommended FY 14	25,212,300	19,884,400	5,857,400	537,100	10,973,500	0	21,423,100	4,369,800	0	88,257,600
Recommended FY 15	26,200,000	20,473,700	5,857,400	537,100	11,240,900	0	21,626,600	1,387,200	0	87,322,900
Technology Services										
Actual FY 13	2,236,100	0	0	0	1,926,300	0	328,400	(130,300)	0	4,360,500
Recommended FY 14	2,262,200	0	0	1,066,700	785,000	0	329,800	335,800	0	4,779,500
Recommended FY 15	2,026,700	0	0	1,066,700	794,700	0	329,800	60,000	0	4,277,900
Transportation										
Actual FY 13	55,000	0	201,749,900	28,984,600	36,577,500	0	65,043,200	(3,077,000)	0	329,333,200
Recommended FY 14	100,000	0	207,482,700	29,339,100	30,930,400	0	29,244,200	1,765,400	0	298,861,800
Recommended FY 15	0	0	209,508,400	29,339,100	31,195,900	0	35,835,900	0	0	305,879,300
Treasurer										
Actual FY 13	888,300	0	0	0	462,800	0	1,429,700	(132,800)	0	2,648,000
Recommended FY 14	906,800	0	0	0	485,200	0	1,464,900	300,000	0	3,156,900
Recommended FY 15	925,700	0	0	0	494,300	0	1,637,700	0	0	3,057,700
Utah College of Applied Technology (UCAT)										
Actual FY 13	18,250,100	32,961,300	0	0	6,804,700	0	0	(15,200)	0	58,000,900
Recommended FY 14	18,651,900	39,179,700	0	0	7,483,700	0	0	(6,000)	0	65,309,300
Recommended FY 15	18,651,900	43,725,700	0	0	7,887,100	0	0	6,000	0	70,270,700
Utah Education Network										
Actual FY 13	175,600	17,235,500	0	10,058,600	15,221,200	0	0	787,300	0	43,478,200
Recommended FY 14	1,225,600	17,416,700	0	3,445,500	14,346,700	0	0	228,300	0	36,662,800
Recommended FY 15	425,600	18,106,600	0	3,454,900	14,595,700	0	0	0	0	36,582,800
Utah Science Technology and Research (USTAR)										
Actual FY 13	19,990,300	0	0	42,200	93,300	0	0	10,321,100	0	30,446,900
Recommended FY 14	22,014,000	0	0	80,000	11,000	0	0	416,100	0	22,521,100
Recommended FY 15	22,032,500	0	0	0	11,000	0	0	55,700	0	22,099,200
Veterans' and Military Affairs										
Actual FY 13	2,350,400	0	0	1,050,600	239,600	0	0	(1,102,200)	0	2,538,400
Recommended FY 14	1,551,300	0	0	292,500	186,800	0	0	334,400	0	2,365,000
Recommended FY 15	2,978,000	0	0	472,000	195,000	0	0	(200)	0	3,644,800
Workforce Services										
Actual FY 13	68,729,900	0	0	641,702,300	7,954,600	58,667,600	(18,125,700)	(2,260,300)	0	756,668,400
Recommended FY 14	68,716,200	0	0	649,565,700	10,537,600	67,809,500	68,306,000	62,108,700	0	927,043,700
Recommended FY 15	73,613,700	0	0	662,275,900	10,684,100	69,586,900	80,091,900	51,957,000	0	948,209,500

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	General Fund	Education Fund	Transportation Fund	Federal Funds	Dedicated Credits	Mineral Lease	Restricted & Trust Funds	Other	Property Tax	Total
TOTAL OPERATING BUDGETS										
Actual FY 13	1,897,337,700	2,997,148,800	213,670,800	3,073,242,600	1,131,406,100	67,381,700	529,095,600	199,091,400	589,942,800	10,698,317,500
Recommended FY 14	2,063,042,900	3,051,240,600	219,403,600	3,311,320,600	1,104,861,800	77,816,300	557,003,200	628,205,400	599,616,300	11,612,510,700
Recommended FY 15	2,044,804,600	3,306,782,100	221,429,300	3,363,104,100	1,103,600,700	79,850,900	608,489,900	396,829,000	652,065,700	11,776,956,300
CAPITAL BUDGETS										
Capital Budget										
Actual FY 13	36,792,300	63,246,800	0	0	0	0	0	333,553,800	0	433,592,900
Recommended FY 14	103,967,300	79,071,800	0	0	0	0	0	216,960,900	0	400,000,000
Recommended FY 15	118,667,300	78,971,800	0	0	0	0	0	21,254,400	0	218,893,500
Natural Resources										
Actual FY 13	1,022,100	0	0	2,329,300	141,500	0	3,780,700	(1,578,400)	0	5,695,200
Recommended FY 14	1,772,100	0	0	5,857,600	25,000	0	2,530,000	5,774,900	0	15,959,600
Recommended FY 15	772,100	0	0	4,125,000	25,000	0	2,530,000	350,000	0	7,802,100
Public Education										
Actual FY 13	0	14,499,700	0	0	0	0	0	0	0	14,499,700
Recommended FY 14	0	14,499,700	0	0	0	0	0	0	0	14,499,700
Recommended FY 15	0	14,499,700	0	0	0	0	0	0	0	14,499,700
School and Institutional Trust Lands										
Actual FY 13	0	0	0	0	0	0	8,800,000	(8,022,700)	0	777,300
Recommended FY 14	0	0	0	0	0	0	8,800,000	0	0	8,800,000
Recommended FY 15	0	0	0	0	0	0	8,800,000	0	0	8,800,000
Transportation										
Actual FY 13	1,470,600	0	156,595,600	370,177,600	61,808,300	54,448,900	747,372,900	(402,912,200)	0	988,961,700
Recommended FY 14	1,470,600	0	141,456,700	152,831,400	44,249,800	62,120,600	634,064,200	459,000	0	1,036,652,300
Recommended FY 15	1,470,600	0	141,458,800	152,864,400	44,267,200	63,683,500	268,281,700	0	0	672,026,200
Workforce Services										
Actual FY 13	0	0	0	0	0	6,405,300	43,367,700	0	0	49,773,000
Recommended FY 14	0	0	0	0	0	7,357,500	129,126,000	0	0	136,483,500
Recommended FY 15	0	0	0	0	0	7,546,600	116,410,000	0	0	123,956,600
TOTAL CAPITAL BUDGETS										
Actual FY 13	39,285,000	77,746,500	156,595,600	372,506,900	61,949,800	60,854,200	803,321,300	(78,959,500)	0	1,493,299,800
Recommended FY 14	107,210,000	93,571,500	141,456,700	158,689,000	44,274,800	69,478,100	774,520,200	223,194,800	0	1,612,395,100
Recommended FY 15	120,910,000	93,471,500	141,458,800	156,989,400	44,292,200	71,230,100	396,021,700	21,604,400	0	1,045,978,100
Debt Service										
Actual FY 13	69,852,100	17,164,300	0	16,260,400	22,239,400	0	354,879,400	7,701,900	0	488,097,500
Recommended FY 14	68,753,900	17,164,300	0	15,775,900	23,206,200	0	368,295,600	(13,254,800)	0	479,941,100
Recommended FY 15	68,753,900	17,164,300	0	15,775,900	24,342,900	0	342,950,600	(14,340,200)	0	454,647,400
TOTAL BUDGET										
Actual FY 13	2,006,474,800	3,092,059,600	370,266,400	3,462,009,900	1,215,595,300	128,235,900	1,687,296,300	127,833,800	589,942,800	12,679,714,800
Recommended FY 14	2,239,006,800	3,161,976,400	360,860,300	3,485,785,500	1,172,342,800	147,294,400	1,699,819,000	838,145,400	599,616,300	13,704,846,900
Recommended FY 15	2,234,468,500	3,417,417,900	362,888,100	3,535,869,400	1,172,235,800	151,081,000	1,347,462,200	404,093,200	652,065,700	13,277,581,800

Table 16 - Summary of FY 2014 Budget Adjustments

Ongoing and One-time Funding

	General Fund	Education Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted/Trust Funds	Other	Property Tax	Total
Operating Budget Adjustments									
Administrative Services	\$100,000	\$0	\$0	\$0	\$626,000	(\$9,966,300)	\$0	\$0	(\$9,240,300)
Agriculture and Food	0	0	0	0	73,500	0	0	0	73,500
Corrections	0	0	0	0	0	0	0	0	0
Courts	861,700	0	0	0	0	0	0	0	861,700
Environmental Quality	0	0	0	1,071,600	0	0	30,000	0	1,101,600
Governor and Lt. Governor	256,500	0	0	0	0	(125,000)	0	0	131,500
Gov. Office of Econ. Dev.	60,000	0	0	398,000	1,000,000	0	0	0	1,458,000
Gov. Office of Energy Dev.	0	0	0	372,800	0	0	0	0	372,800
Health	(51,500,000)	0	0	(143,540,900)	176,500	3,000,000	0	0	(191,864,400)
Heritage and Arts	65,000	0	0	0	0	0	0	0	65,000
Higher Education	0	0	0	0	0	(180,400)	1,565,100	0	1,384,700
Human Services	0	0	0	0	54,000	0	0	0	54,000
Insurance	0	0	0	0	0	0	0	0	0
Labor Commission	650,000	0	0	0	0	100,000	0	0	750,000
Natural Resources	300,000	0	0	0	0	775,000	58,500	0	1,133,500
Public Education	0	2,868,000	0	0	0	(184,000)	285,300	0	2,969,300
Public Lands Office	0	0	0	0	0	(700,000)	0	0	(700,000)
Public Safety	628,000	0	0	0	0	0	0	0	628,000
USTAR	0	0	0	80,000	5,800	0	0	0	85,800
Workforce Services	185,000	0	0	0	0	0	(9,705,500)	0	(9,520,500)
Total Operations Adjustments	(\$48,393,800)	\$2,868,000	\$0	(\$141,618,500)	\$1,935,800	(\$7,280,700)	(\$7,766,600)	\$0	(\$200,255,800)
Capital Budget Adjustments									
Transportation	0	0	0	0	0	0	(1,808,400)	0	(1,808,400)
Workforce Services	0	0	0	0	0	0	7,500	0	7,500
Total Capital Adjustments	0	0	0	0	0	0	(1,800,900)	0	(1,800,900)
Debt Service	(1,098,200)	0	0	0	0	10,476,900	2,073,200	0	11,451,900
Total Budget Adjustments	(\$49,492,000)	\$2,868,000	\$0	(\$141,618,500)	\$1,935,800	\$3,196,200	(\$7,494,300)	\$0	(\$190,604,800)

Table 17 - Summary of FY 2015 Budget Adjustments

Ongoing and One-time Funding

	General Fund	Education Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted/ Trust Funds	Other	Property Tax	Total
Operating Budget Adjustments									
Administrative Services	\$2,651,400	\$0	\$0	\$0	\$539,500	(\$8,389,000)	\$39,600	\$0	(\$5,158,500)
Agriculture and Food	800,200	0	0	67,500	417,100	35,800	0	0	1,320,600
Alcoholic Beverage Control	0	0	0	0	0	2,517,900	0	0	2,517,900
Attorney General	1,139,800	0	0	34,400	420,900	26,000	22,100	0	1,643,200
Auditor	82,500	0	0	0	35,300	0	0	0	117,800
Board of Pardons and Parole	207,900	0	0	0	0	0	0	0	207,900
Capitol Preservation Board	589,000	0	0	0	800	0	0	0	589,800
Career Service Review Office	5,600	0	0	0	0	0	0	0	5,600
Commerce	0	0	0	5,800	1,600	616,500	0	0	623,900
Corrections	12,019,500	0	0	0	13,500	0	6,100	0	12,039,100
Courts	3,872,300	0	0	6,000	27,800	(205,400)	1,500	0	3,702,200
Environmental Quality	2,204,200	0	0	353,900	172,000	1,269,800	5,300	0	4,005,200
Financial Institutions	0	0	0	0	0	534,900	0	0	534,900
Governor and Lt. Governor	2,958,900	0	0	18,000	0	(2,198,200)	0	0	778,700
Gov. Office of Econ. Dev.	8,146,600	0	0	2,700	1,002,400	15,000,000	0	0	24,151,700
Gov. Office of Energy Dev.	812,700	0	0	7,400	0	4,700	0	0	824,800
Health	17,758,700	0	0	46,686,500	410,400	3,043,700	279,600	0	68,178,900
Heritage and Arts	674,700	0	0	20,200	34,000	0	0	0	728,900
Higher Education	(91,526,800)	150,571,100	0	0	4,693,600	(178,200)	1,650,200	0	65,209,900
Human Resource Mgmt.	164,900	0	0	0	0	0	0	0	164,900
Human Services	8,731,100	0	0	944,600	312,400	57,400	7,385,100	0	17,430,600
Insurance	(8,083,500)	0	0	3,600	0	613,400	0	0	(7,466,500)
Juvenile Justice Services	3,349,700	0	0	53,300	11,700	0	7,000	0	3,421,700
Labor Commission	292,300	0	0	76,100	0	88,200	0	0	456,600
Legislature	395,400	0	0	0	0	0	0	0	395,400
National Guard	135,600	0	0	375,200	1,000,000	0	0	0	1,510,800
Natural Resources	2,126,300	0	0	395,300	604,800	13,097,400	184,500	0	16,408,300
Public Education	3,600	124,900,800	0	180,200	48,900	(180,400)	376,700	52,449,400	177,779,200
Public Lands Office	1,090,600	0	0	0	0	(671,400)	0	0	419,200
Public Safety	5,287,800	0	0	142,800	284,800	2,197,000	8,500	0	7,920,900
Public Service Commission	0	0	0	5,200	1,800	80,100	0	0	87,100
School Trust Lands	0	0	0	0	0	530,100	0	0	530,100
State Office of Rehab.	0	1,749,200	0	573,000	8,500	0	0	0	2,330,700
Tax Commission	987,700	589,300	0	0	167,400	203,500	0	0	1,947,900
Technology Services	59,500	0	0	0	9,700	0	0	0	69,200
Transportation	0	0	2,815,700	0	265,500	6,591,700	0	0	9,672,900
Treasurer	18,900	0	0	0	9,100	172,800	0	0	200,800
UCAT	0	4,547,000	0	0	403,400	0	0	0	4,950,400
Utah Education Network	0	689,900	0	0	30,100	0	0	0	720,000
USTAR	18,500	0	0	0	5,800	0	0	0	24,300
Veterans' and Military Affairs	1,460,700	0	0	7,100	0	0	0	0	1,467,800
Workforce Services	4,932,000	0	0	4,177,700	137,100	16,603,500	6,126,700	0	31,977,000
Total Operating Adjustments	(\$16,631,700)	\$283,047,300	\$2,815,700	\$54,136,500	\$11,069,900	\$51,461,800	\$16,092,900	\$52,449,400	\$454,441,800

Continued from previous page: Table 17 - Summary of FY 2015 Budget Adjustments

	General Fund	Education Fund	Transportation Fund	Federal Funds	Dedicated Credits	Restricted/Trust Funds	Other	Property Tax	Total
Capital Budget Adjustments									
Capital Budget	98,500,000	57,400,000	0	0	0	0	0	0	155,900,000
Transportation	0	0	2,100	33,000	17,400	0	(245,500)	0	(193,000)
Workforce Services	0	0	0	0	0	0	196,600	0	196,600
Total Capital Adjustments	<i>98,500,000</i>	<i>57,400,000</i>	<i>2,100</i>	<i>33,000</i>	<i>17,400</i>	<i>0</i>	<i>(48,900)</i>	<i>0</i>	<i>155,903,600</i>
Debt Service	14,154,200	0	0	0	0	0	(14,154,200)	0	0
Total Budget Adjustments	\$96,022,500	\$340,447,300	\$2,817,800	\$54,169,500	\$11,087,300	\$51,461,800	\$1,889,800	\$52,449,400	\$610,345,400

Table 18 - General Obligation Bonds Outstanding

As of December 1, 2013

Bond Series or Bond Authorization	Original Amount	Final Maturity Date	Outstanding Principal 1-Dec-13	Exempt From Statutory Debt Limit	Unissued Bond Authorizations
Capital Facility Projects					
2009B Series	\$104,450,000	July 1, 2015	\$44,100,000	\$0	
2009C Series	126,780,000	July 1, 2015	51,045,000	0	
2010A Series	79,710,000	July 1, 2016	76,710,000	0	
2011 Series	46,860,000	July 1, 2017	46,860,000	0	
2012 Series	33,240,000	July 1, 2017	33,240,000	0	
Utah Code 63B-17-101 - St. George airport					\$42,500,000
Capital Facility Projects Subtotal			\$251,955,000	\$0	
Highway Projects					
2004A Series (Refunding)	\$314,775,000	July 1, 2016	\$204,910,000	\$60,520,000	
2004B Series	47,050,000	July 1, 2014	3,950,000	3,950,000	
2007A Series	68,995,000	July 1, 2014	11,215,000	11,215,000	
2009A Series	394,360,000	July 1, 2019	150,005,000	150,005,000	
2009C Series	363,630,000	July 1, 2018	302,105,000	302,105,000	
2009D Series	491,760,000	July 1, 2024	491,760,000	491,760,000	
2010A Series	333,280,000	July 1, 2017	191,000,000	191,000,000	
2010B Series	621,980,000	July 1, 2025	621,980,000	621,980,000	
2010C Series (Refunding)	172,055,000	July 1, 2019	172,055,000	172,055,000	
2011 Series	563,060,000	July 1, 2026	505,535,000	505,535,000	
2012A Series	4,110,000	July 1, 2015	4,110,000	4,110,000	
2013 Series	226,175,000	July 1, 2028	226,175,000	226,175,000	
Utah Code 63B-16-102 - various projects					1,165,228
Utah Code 63B-18-101 & 63B-18-102 - various projects					62,221,634
Highway Projects Subtotal			\$2,884,800,000	\$2,740,410,000	
Total General Obligation Bonds Outstanding			\$3,136,755,000	\$2,740,410,000	
Plus Unamortized Premiums			161,232,100	141,084,400	
Less Deferred Amount on Refunding			(17,789,500)	(16,882,400)	
Total General Obligation Bonds Payable			\$3,280,197,600	\$2,864,612,000	
General Obligation Debt Per Capita*	\$1,149				
<i>*Based on U.S. Census Bureau 2012 Population Estimate of 2,855,287</i>					
Constitutional Debt Limit, Utah Constitution Article XIV, Section 1					
Total Fair Market Value (FMV) of Taxable Property				<u>\$272,953,806,310</u>	
Constitutional Debt Limit (1.5 percent of value of taxable property)				<u>\$4,094,307,100</u>	
Less: Outstanding General Obligation Debt				<u>(3,280,197,600)</u>	
Additional Constitutional Debt Incurring Capacity of the State				<u>\$814,109,500</u>	
<i>The Constitution limits general obligation debt to 1.5 percent of the total FMV of taxable property. The FMV of taxable property is based on the Tax Commission's Utah Property Tax 2012 Annual Statistical Report.</i>					
State Appropriations and Tax Limitation Statutory Debt Limit, Title 63, Chapter 38c, Section 402					
Fiscal Year Ending June 30, 2014 Appropriation Limit (based on Governor's recommendations)				<u>\$3,254,033,972</u>	
Statutory General Obligation Debt Limit (45 percent)				<u>\$1,464,315,300</u>	
Less: Outstanding General Obligation Debt				<u>(3,280,197,600)</u>	
Plus: Statutorily Exempt General Obligation Highway Bonds				<u>2,864,612,000</u>	
Remaining Statutory General Obligation Debt Incurring Capacity				<u>\$1,048,729,700</u>	
<i>Statute limits outstanding general obligation debt to no more than 45 percent of the maximum allowable limit on appropriations from the General Fund and from non-Uniform School Fund income tax revenues.</i>					

Table 19 - State Building Ownership Authority Revenue Bonds Outstanding

As of December 1, 2013

Bond Series or Bond Authorization	Original Amount	Final Maturity Date	Outstanding Principal 1-Dec-13	Exempt From Statutory Debt Limit	Unissued Bond Authorizations
1998C Series (Refunding)	\$105,100,000	May 15, 2019	\$46,905,000	0	
2003 Series (Refunding \$4,455,000)	22,725,000	May 15, 2016	2,610,000	0	
2004A Series (Refunding \$19,095,000)	45,805,000	May 15, 2014	2,945,000	0	
2006A Series	8,355,000	May 15, 2027	4,180,000	0	
2007A Series	15,380,000	May 1, 2028	12,870,000	0	
2009A Series	25,505,000	May 1, 2030	22,900,000	0	
2009B Series	8,445,000	May 15, 2019	6,620,000	0	
2009C Series	16,715,000	May 15, 2029	16,715,000	0	
2009D Series	12,125,000	May 15, 2017	12,125,000	0	
2009E Series	89,470,000	May 15, 2030	89,470,000	0	
2010 Series	36,735,000	May 15, 2024	33,110,000	0	
2011 Series	5,250,000	May 15, 2031	4,675,000	0	
2012A Series	15,577,150	May 15, 2027	15,610,000	0	
2012B Series	11,700,000	May 15, 2022	11,545,000	0	
Utah Code 63B-9-102 - State Fair Park multipurpose building					\$10,500,000
Total State Building Ownership Authority Revenue Bonds Outstanding			\$282,280,000	\$0	
Plus Unamortized Premiums			6,783,900	0	
Less Deferred Amount on Refunding			(3,686,700)	0	
Total State Building Ownership Authority Revenue Bonds Payable			\$285,377,200	\$0	
Revenue Bond Debt Per Capita*	\$100				

*Based on U.S. Census Bureau 2012 Population Estimate of 2,855,287

State Building Ownership Authority (SBOA) Statutory Debt Limit, Title 63B, Chapter 1, Section 306	
Total Fair Market Value (FMV) of Taxable Property	<u>\$272,953,806,310</u>
Constitutional Debt Limit (1.5 percent)	\$4,094,307,100
Less: General Obligation Debt	(3,280,197,600)
Less: SBOA Lease Revenue Bonds	(285,377,200)
Plus: Statutorily Exempt General Obligation Highway Bonds	2,864,612,000
Plus: Statutorily Exempt SBOA Lease Revenue Bonds	<u>0</u>
SBOA's Additional Debt Incurring Capacity	<u>\$3,393,344,300</u>
<p><i>Statute limits general obligation and SBOA debt to 1.5 percent of the total FMV of taxable property. The FMV of taxable property is based on the Utah Property Tax 2012 Annual Statistical Report.</i></p>	

Table 20 - MINIMUM SCHOOL PROGRAM

PLAN OF FINANCING	Actual		Adjusted		Governor Recommend		Difference	
	FY 2013		FY 2014		FY 2015		Dollar	Percent
A. State Revenue								
1. General Fund, One-Time		\$1,900,000		\$0		\$0	\$0	0.0%
2. Education Fund		2,407,511,100		2,533,020,000		2,627,237,900	94,217,900	3.7%
3. Education Fund One-time		(49,803,700)		15,609,800		25,450,000	9,840,200	63.0%
4. Uniform School Fund		16,000,000		21,000,000		21,000,000	0	0.0%
5. Uniform School Fund One-time		65,500,000		0		0	0	0.0%
6. Education Fund - School Building Aid		14,499,700		14,499,700		14,499,700	0	0.0%
7. Permanent Trust Fund Interest to Local Schools		28,883,400		28,710,000		28,710,000	0	0.0%
8. Federal Funds - ARRA-Education Jobs Fund		2,944,000		0		0	0	0.0%
9. Beginning Non-lapsing Balance		19,233,500		39,780,100		39,780,100	0	0.0%
10. Closing Non-lapsing Balance		(64,780,100)		(39,780,100)		(39,780,100)	0	0.0%
<i>Subtotal State Revenue</i>		<i>2,441,887,900</i>		<i>2,612,839,500</i>		<i>2,716,897,600</i>	<i>104,058,100</i>	<i>4.0%</i>
B. Local Revenue								
11. Basic Levy ^(a)		289,021,900		294,092,000		296,709,700	2,617,700	0.9%
12. Voted Levy		223,502,700		220,946,200		258,867,000	37,920,800	17.2%
13. Board Levy		62,418,200		69,578,100		81,489,000	11,910,900	17.1%
14. Board Levy Other - Reading		15,000,000		15,000,000		15,000,000	0	0.0%
<i>Subtotal Local Revenue</i>		<i>589,942,800</i>		<i>599,616,300</i>		<i>652,065,700</i>	<i>52,449,400</i>	<i>8.7%</i>
TOTAL PLAN OF FINANCING		\$3,031,830,700		\$3,212,455,800		\$3,368,963,300	\$156,507,500	4.9%
PROGRAMS								
A. Regular Basic School Programs	WPU's @	FY 2013	WPU's @	FY 2014	WPU's @	FY 2015	Dollar	Percent
		\$2,842 and \$2,607		\$2,899 and \$2,659		\$2,971 and \$2,725	\$72 and \$66	2.5%
1. Kindergarten	27,008	\$76,756,700	28,018	\$81,224,200	29,215	\$86,797,800	\$5,573,600	6.9%
2. Grades 1-12	522,473	1,484,869,000	545,838	1,582,384,400	555,130	1,649,291,200	66,906,800	4.2%
3. Necessarily Existent Small Schools	8,677	24,659,200	9,357	27,125,900	9,357	27,799,600	673,700	2.5%
4. Professional Staff	50,945	144,786,800	52,623	152,554,000	53,041	157,584,800	5,030,800	3.3%
5. Administrative Costs	1,500	4,263,000	1,500	4,348,500	1,505	4,471,400	122,900	2.8%
<i>Subtotal Regular Basic School Programs</i>	<i>610,603</i>	<i>1,735,334,700</i>	<i>637,336</i>	<i>1,847,637,000</i>	<i>648,248</i>	<i>1,925,944,800</i>	<i>78,307,800</i>	<i>4.2%</i>
B. Restricted Basic School Programs								
6. Special Education - Add-On WPU's ^(c)	68,757	179,249,000	70,704	188,001,900	72,991	198,900,400	10,898,500	5.8%
7. Special Education - Pre-School	9,358	26,596,600	9,590	27,801,400	9,753	28,976,200	1,174,800	4.2%
8. Special Education - Self-Contained Regular WPU's	14,336	40,744,300	14,209	41,191,900	14,285	42,440,700	1,248,800	3.0%
9. Special Education - Extended-year Program	414	1,177,800	423	1,226,300	429	1,274,600	48,300	3.9%
10. Special Education - State Programs	2,996	8,515,900	2,871	8,323,000	2,907	8,636,700	313,700	3.8%
11. Career and Technology Education - District add-on ^(c)	28,207	73,534,500	29,289	77,879,500	29,705	80,946,100	3,066,600	3.9%
12. Class Size Reduction	37,280	105,949,500	38,307	111,052,000	38,958	115,744,200	4,692,200	4.2%
<i>Subtotal Restricted Basic School Programs</i>	<i>161,349</i>	<i>435,767,600</i>	<i>165,393</i>	<i>455,476,000</i>	<i>169,028</i>	<i>476,918,900</i>	<i>21,442,900</i>	<i>4.7%</i>
Total Basic School Programs	771,952	2,171,102,300	802,729	2,303,113,000	817,276	2,402,863,700	99,750,700	4.3%
C. Related Basic Programs								
<i>Related Basic School Programs</i>								
13. Pupil Transportation to and from School		63,062,500		65,738,900		68,527,800	2,788,900	4.2%
14. Pupil Transportation for Schools for the Deaf and the Blind		2,584,400		3,309,700		3,450,200	140,500	4.2%
15. Guarantee Transportation Levy		500,000		500,000		500,000	0	0.0%
16. Flexible Allocation - WPU Distribution		23,106,600		23,106,600		23,106,600	0	0.0%
<i>Subtotal Related Basic Programs</i>		<i>89,253,500</i>		<i>92,655,200</i>		<i>95,584,600</i>	<i>2,929,400</i>	<i>3.2%</i>
<i>Special Populations</i>								
17. Enhancement for At-Risk Students		40,753,400		42,483,000		44,285,300	1,802,300	4.2%
18. Adult Education		8,712,000		9,382,000		9,780,000	398,000	4.2%
19. Enhancement for Accelerated Students		3,979,900		4,148,700		4,324,700	176,000	4.2%
20. Concurrent Enrollment		8,531,200		8,893,300		9,270,600	377,300	4.2%
21. Title I Improvement Paraeducator Funding		300,000		300,000		300,000	0	0.0%
<i>Subtotal Special Populations</i>		<i>62,276,500</i>		<i>65,207,000</i>		<i>67,960,600</i>	<i>2,753,600</i>	<i>4.2%</i>

Other Programs					
22. School Land Trust Program	28,883,400	28,710,000	28,710,000	0	0.0%
23. Charter School Local Replacement Funding	86,756,900	84,755,000	98,286,600	13,531,600	16.0%
24. Charter School Administration	5,073,500	5,692,700	6,657,800	965,100	17.0%
25. K-3 Reading Improvement Program	15,000,000	15,000,000	15,000,000	0	0.0%
26. Educator Salary Adjustment ^(b)	157,083,000	157,083,000	159,951,000	2,868,000	1.8%
27. Teacher Salary Supplement Restricted Account	4,974,400	5,000,000	5,000,000	0	0.0%
28. Library Books and Electronic Resources	550,000	550,000	550,000	0	0.0%
29. Matching Fund for School Nurses	882,000	882,000	882,000	0	0.0%
30. Critical Languages and Dual Immersion	1,775,400	2,015,400	2,015,400	0	0.0%
31. Year round math and science (USTAR Centers)	5,559,800	6,200,000	6,200,000	0	0.0%
32. Early Intervention - Optional Extended Day Kindergarten (OEK)	0	7,500,000	7,500,000	0	0.0%
33. Public Education Job Enhancement	255,400	0	0	0	0.0%
<i>Subtotal Other Programs</i>	<i>306,793,800</i>	<i>313,388,100</i>	<i>330,752,800</i>	<i>17,364,700</i>	<i>5.5%</i>
Total Related Basic School Programs	458,323,800	471,250,300	494,298,000	23,047,700	4.9%
D. Board and Voted Levy Programs					
34. Voted Levy Program	279,998,800	295,678,300	319,610,100	23,931,800	8.1%
35. Board Levy Program	77,893,200	94,436,700	97,241,800	2,805,100	3.0%
36. Board Levy Other - Reading	15,000,000	15,000,000	15,000,000	0	0.0%
<i>Subtotal Board and Voted Levy Programs</i>	<i>372,892,000</i>	<i>405,115,000</i>	<i>431,851,900</i>	<i>26,736,900</i>	<i>6.6%</i>
Total Ongoing Minimum School Programs (A - D)	3,002,318,100	3,179,478,300	3,329,013,600	29,542,000	4.7%
E. One-time Appropriations					
37. Teacher Supplies	5,000,000	5,000,000	5,000,000	0	0.0%
38. Alternative Fuel School Buses and Infrastructure	0	0	14,000,000	14,000,000	
39. Educator Salary Adjustment	0	2,868,000	0	(2,868,000)	-100.0%
40. Educator Evaluation Implementation	0	0	450,000	450,000	
41. Student Counseling Program (Includes Utah Futures)	0	0	2,000,000	2,000,000	
42. Early Intervention (OEK)	7,500,000	0	0	0	
43. State Capitol Field Trips	0	9,800	0	(9,800)	-100.0%
44. Beverly Taylor Sorenson Elementary Arts	2,512,900	4,000,000	4,000,000	0	0.0%
45. Statewide Computer Adaptive Testing	0	6,600,000	0	(6,600,000)	-100.0%
Total One-Time Minimum School Programs	15,012,900	18,477,800	25,450,000	6,972,200	37.7%
Total Minimum School Programs	3,017,331,000	3,197,956,100	3,354,463,600	156,507,500	4.9%
F. School Building Programs					
46. Capital Outlay Foundation Program	12,610,900	12,610,900	12,610,900	0	0.0%
47. Enrollment Growth Program	1,888,800	1,888,800	1,888,800	0	0.0%
<i>Subtotal Public Education School Building Programs</i>	<i>14,499,700</i>	<i>14,499,700</i>	<i>14,499,700</i>	<i>0</i>	<i>0.0%</i>
TOTAL PROGRAMS	\$3,031,830,700	\$3,212,455,800	\$3,368,963,300	\$156,507,500	4.9%

(a) The basic tax rate for FY 2014 is 0.001691. The estimated basic tax rate for FY 2015 is 0.001477.

(b) Funds appropriated for educator compensation and added to base salary is estimated to be \$4,100 for each educator.

(c) The weighted pupil unit value for these programs is: FY 13 - \$2,607; FY 14 - \$2,659; FY 15 - \$2,725.

Table 21 - Mineral Lease Funds

Three Year Comparison

This table shows the actual and recommended allocation of Mineral Lease revenue. This revenue comes from mineral leases on federal lands in Utah. Statutory allocations are set by formula. Discretionary allocations are made from revenues in excess of those allocated by formula.

MINERAL LEASE/EXCHANGED LANDS	Governor Herbert's Recommendations		
	Actual FY 2013	Recommended FY 2014 (a) (f)	Recommended FY 2015 (b) (f)
Revenue			
Federal Mineral Lease Royalties	\$128,105,300	\$147,150,000	\$150,932,900
Federal Mineral Lease Bonus	\$4,918,400	\$5,701,400	\$6,322,000
National Monument Mineral Lease Royalties	\$158,700	\$175,600	\$180,100
<i>Subtotal Federal Mineral Lease Funds</i>	<i>133,182,400</i>	<i>153,027,000</i>	<i>157,435,100</i>
Exchanged Lands Mineral Lease Royalties	3,467,700	3,835,400	3,934,000
Exchanged Lands Mineral Lease Bonus	256,700	297,600	330,000
<i>Subtotal Exchanged Lands Funds</i>	<i>3,724,400</i>	<i>4,133,000</i>	<i>4,263,900</i>
TOTAL REVENUE	\$136,906,800	\$157,160,000	\$161,699,000
Appropriations (c)			
Board of Education			
Federal	\$2,945,900	\$3,381,100	\$3,468,000
Exchanged Lands	45,800	52,600	54,800
Permanent Community Impact Fund			
Federal	58,667,600	67,809,500	69,586,900
Exchanged Lands	81,700	94,000	97,900
Community & Culture - co. special service dist.			
Federal	6,405,300	7,357,500	7,546,600
Discretionary			
Federal	0	1,710,400	1,896,600
Payment in Lieu of Taxes			
Federal	3,143,200	3,190,400	3,238,300
Transportation - county special service districts			
Federal	51,305,600	58,930,200	60,445,200
USU Water Research Laboratory			
Federal	2,882,400	3,310,900	3,396,000
Exchanged Lands	45,200	52,000	54,200
Utah Geological Survey			
Federal	2,885,900	3,314,800	3,400,000
Exchanged Lands	72,500	83,300	86,800
Constitutional Defense Restricted Account (d)			
Exchanged Lands	1,299,700	1,344,600	1,359,000
Counties			
Exchanged Lands	2,179,500	2,506,400	2,611,200
<i>Subtotal Appropriations</i>	<i>131,960,300</i>	<i>153,137,800</i>	<i>157,241,600</i>
Statutory Allocations (e)	128,235,900	147,294,400	151,081,000
Permanent School Fund			
Federal	28,200	31,200	32,000
Rural Development Fund (e)			
Federal	0	0	0
Rural Electronic Commerce Fund (e)			
Federal	0	0	0
Permanent Community Impact Fund			
Federal	3,442,900	3,991,000	4,425,400
<i>Subtotal Statutory Allocation</i>	<i>3,471,000</i>	<i>4,022,200</i>	<i>4,457,400</i>
TOTAL APPROPRIATIONS / ALLOCATIONS	\$135,431,300	\$157,160,000	\$161,699,000
Ending Balance	\$1,475,500	\$0	\$0

(a) The Recommended FY 2013 column is based on formula allocations and appropriations outlined in statute and consensus revenue estimates for FY 2013. Actual distributions to agencies are based solely on allocations and appropriations outlined in statute and actual collections.

(b) The Recommended FY 2014 column is based on formula allocations and appropriations outlined in statute and consensus revenue estimates for FY 2014. Actual distributions to agencies are based solely on allocations and appropriations outlined in statute and actual collections.

(c) Appropriations are mandated by law for these programs based upon predetermined percentages.

(d) House Bill 76, Federal Law Evaluation and Response (Ivory), passed in the 2011 General Session, modified the federal mineral lease formula, raising the share of the Constitutional Defense Restricted Account from 7.5% to 11.0% while lowering the share of the Permanent Community Impact Fund from 6.5% to 3.0%.

(e) Statutory allocations are mandated by law for these funds based upon predetermined percentages and are not included in the appropriations acts.

(f) Federal royalties and bonuses are subject to sequestration at 8%, which would reduce revenues by \$12.2 million in FY 2014 and \$12.6 million in FY2015.



BUDGET & POLICY BRIEF

Utah's Major Revenue Sources

BY THE NUMBERS:

- **\$2.9 billion** individual income tax
- **\$2.2 billion** state sales and use tax
- **\$900 million** gas taxes, motor-vehicle-related fees, and transportation sales tax earmarks
- **\$300 million** corporate franchise and income tax

State Taxes and Fees

The State of Utah imposes various taxes to fund government programs administered at both the state and local level. The individual income tax and state sales and use tax are by far the two largest state taxes. Various other revenue sources include a corporate franchise and income tax; motor and special fuel taxes (commonly called gas taxes); severance taxes on oil, gas, and mineral extraction; beer, cigarette, and tobacco taxes; and insurance premium taxes.

As described in the budget and policy brief on the state's budget structure, tax revenues are deposited into various state funds. Budget bills enacted by the legislature authorize the use of these funds for designated purposes.

Sales and Use Tax

The sales and use tax is the largest revenue source for state government operations, generating \$2.2 billion in revenue in FY 2015. Most sales and use tax revenues (\$1.7 billion) are deposited into the state General Fund. The remaining state sales and use tax revenues (\$500 million) are earmarked for transportation, water, and other purposes. Additional revenues are set aside for economic development purposes after being deposited into the General Fund.

Individual Income & Corporate Income Tax

The Utah Constitution requires that income taxes be used to support public and higher education. Based on this constitutional directive, revenues from both individual income taxes (\$2.9 billion) and corporate franchise and income taxes (\$300 million) are not deposited into the state General Fund to be used for any purpose. Rather, they are deposited into the Education Fund that can only be used to support the state's public education and higher education systems.

Gas Tax

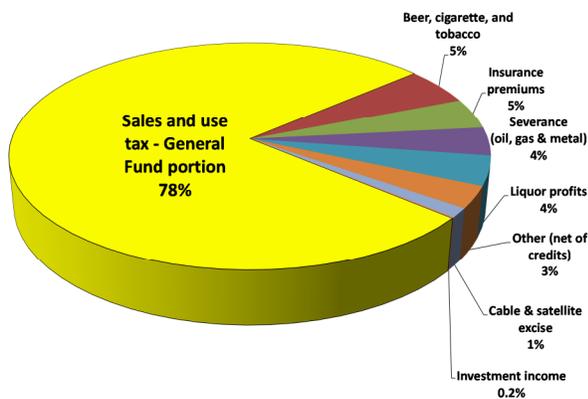
The Utah Constitution also requires that "proceeds from fees, taxes, and other charges related to the operation of motor vehicles on public highways and proceeds from an excise tax on liquid motor fuel used to propel those motor vehicles" be used for transportation purposes. Consequently, motor and special fuel taxes or "gas taxes" (\$360 million) are deposited into a separate state Transportation Fund to be used for transportation purposes. Interestingly, sales and use tax earmarks for transportation (over \$460 million) now provide over \$100 million more revenue for transportation than gas taxes.

General Fund Revenue Sources

As shown in Figure 1, state sales and use taxes are the primary revenue source for the state's General

Fund (\$1.7 billion). Other taxes deposited into the General Fund include beer, cigarette, and tobacco taxes (\$117 million); insurance premium taxes (\$96 million); severance taxes on oil, gas, and mineral extraction (\$89 million); and cable and satellite excise taxes (\$28 million). In addition, other non-tax revenues are deposited into the General Fund, such as profits from liquor sales by the Department of Alcoholic Beverage Control (\$92 million), investment income (\$5 million), and other sources including legal settlements, transfers of certain fee revenue, and credits (net \$69 million).

Figure 1 – General Fund Revenue Sources



Earmarked Sales Taxes

As the Earmarks Policy Brief highlights in more detail, in the past decade the legislature has significantly increased earmarks of sales and use tax revenues to other funds, meaning that revenue is not available in the General Fund. FY 2015 earmarks are estimated at about \$500 million. In prior years, this revenue would have been deposited into the General Fund. This change makes it difficult to make a meaningful historical comparison of General Fund allocations or combined General Fund and Education Fund allocations across years.

State-Imposed Fees

In addition to tax revenues, the state collects nearly \$1 billion in fees each year. This figure excludes higher education tuition and fees, which provide an additional \$650 million. Revenue collected from fees is intended to tie the cost of providing specific government services or regulation directly to the user of the service. State statute requires

that state-imposed fees be “reasonable, fair, and reflect the cost of services provided” and that a public hearing be held prior to adopting a fee.

Examples of state-imposed fees include motor vehicle registration fees, business registration fees and licenses, hunting and fishing licenses, and fees imposed on regulated businesses (i.e., state regulatory fees imposed on banks by the Department of Financial Institutions and fees imposed on insurance companies by the Department of Insurance).

Federal Funds

Significant federal funds (estimated at \$3.5 billion) also flow through the state budget. For major programs such as Medicaid, state and federal funding are often combined because many major federal funding programs require a state match of funds. In addition, some federal funds flow through the state to local entities such as school districts, counties, and cities. Other federal funds including grants can also be provided directly to local entities and do not flow through the state’s budget.

Revenue Estimates

The Governor's Office of Management and Budget, the Office of the Legislative Fiscal Analyst, and the Utah State Tax Commission develop a consensus point forecast for unrestricted General Fund, Education Fund, Transportation Fund, and earmarked sales and use tax revenues in November and February of each year (range forecasts are released in June and September). The Governor’s budget recommendations are based on the November 2013 forecast, which anticipates approximately \$132 million in new one-time funds and \$206 million in new ongoing unrestricted General Fund and Education Fund revenue available for appropriation during the 2014 General Session.



BUDGET & POLICY BRIEF

Revenue Earmarks

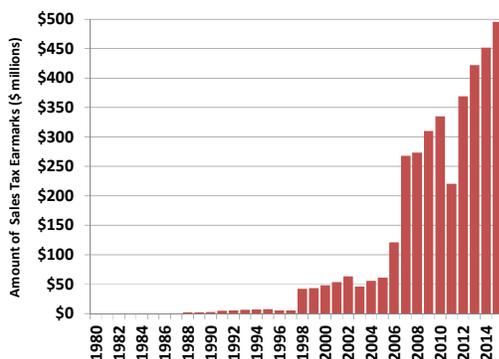
BY THE NUMBERS:

- **\$500 million** earmarked sales taxes in FY 2015
- **\$125 million** earmarked sales taxes from SB 229 (2011 General Session)
- **43 percent** of state sales and use tax growth is earmarked

Earmarks Increasing Dramatically

As used in this summary, “earmark” means revenue set aside for a specific purpose. Over the past decade, the legislature has dramatically increased its use of earmarks, as shown in Figure 1. Under current law, earmarked revenues will continue to increase significantly. Earmarking funds that have historically been included in the General Fund will continue to reduce the amount of funding available for other programs and services.

Figure 1 – Earmarked Sales Tax Revenue



Earmarked funds tend to receive less scrutiny during the annual budgeting process. For example, when new revenue estimates are released, the focus is often only on the General Fund and Education Fund revenues because that is where budgetary discretion exists under current law. This often means that General Fund or Education Fund revenues are subject to a more rigorous review and

prioritization process than those funds earmarked for a specific purpose.

Transportation Earmarks

The vast majority of earmarked revenues go to transportation (\$462 million of \$495 million). Despite Governor Herbert’s veto, S.B. 229 of the 2011 General Session was enacted into law. This bill earmarked an additional 30% of new state sales and use tax growth for the Transportation Investment Fund of 2005 until a cap of 17% of all state sales and use tax revenues is met. For FY 2015, approximately \$125 million will be allocated to transportation projects based on this earmark.

Due to this new legislative earmark and previously enacted earmarks used for transportation and other purposes, about 43% of new sales and use tax revenue in FY 2015 is earmarked (about \$42 million). About 22% of all state sales and use tax revenue is earmarked (about \$495 million).

Water Earmarks

About \$32 million is earmarked for various water purposes, including water development, drinking water, water quality, water rights, and cloud seeding.

Other Earmarks

Earmarks also exist for various economic development, health, and law enforcement purposes. In addition, a new constitutional earmark of severance tax takes effect in FY 2017.



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BUDGET & POLICY BRIEF

State of Utah Budget Structure

BY THE NUMBERS:

- **\$13.3 billion** in total operating and capital budget (includes state-collected funds, federal funds, higher education tuition, and a portion of school property taxes)
 - **\$8.3 billion** in state collected funds
 - **\$5.7 billion** in General Fund and Education Fund
 - **\$3.5 billion** in federal funds that flow through the state budgeting process
-

Overview

The overall State of Utah budgeting process is somewhat complex due to the various concepts and processes that represent the final enacted budget. When referring to “the budget,” it is important to understand which facet of the process is being examined. Is it total appropriations (which may double-count some items such as internal service funds)? Is it total operating and capital budgets (which includes funds beyond state-collected revenues to include sources as diverse as higher education tuition, the portion of federal funding that flows through the state, and a portion of school district property taxes)? Is it the budget for all state-collected funds or the combined General Fund and Education Fund budget or simply the General Fund budget? Each of these facets may at times be referred to as “the budget.”

Furthermore, within the budget of state-collected funds, there are tax and fee revenues that are deposited into a number of state restricted funds or accounts. The annual budget bills passed by the legislature and signed by the governor authorize the use of money from these funds or accounts for various purposes. These authorizations to spend a specific dollar amount are called appropriations. In addition, some fees collected by agencies are not deposited into appropriated funds or accounts but are instead retained for use by the agency based on

a specific legislative authorization (termed “dedicated credits”).

The General Fund, the Education Fund, and various transportation revenue sources (including the Transportation Fund and the Transportation Investment Fund of 2005) are among the funds with the highest revenues collected. Oftentimes, the combination of these larger funds is referred to as the “state budget.” For example, the General Fund and Education Fund have historically been considered “the state budget” as opposed to the total budget that includes federal funds, higher education tuition, a portion of school property taxes, etc. However, as more and more of the state’s revenue sources have been moved to restricted funds outside of the General Fund and Education Fund, this reference becomes less and less meaningful as a measure of the entire state budget.

General Fund

Utah’s General Fund is the primary funding source for most state government operations. Revenues deposited into the General Fund can be used for any purpose, but the revenues are primarily used to fund state government programs such as higher education, courts, public safety, corrections, and Medicaid.

Unless otherwise specified by law, state revenues are deposited into the General Fund. The major General Fund revenue sources include taxes on sales, beer, cigarettes and tobacco; insurance premiums; and oil, gas, and mineral severance payments. The consensus revenue forecast developed by the Governor's Office of Management and Budget, Office of the Legislative Fiscal Analyst, and Utah State Commission estimates General Fund revenues for FY 2015 at about \$2.2 billion. This includes \$1.7 billion in sales and use taxes; nearly \$120 million in beer, cigarette, and tobacco taxes; about \$95 million in insurance premiums taxes; over \$90 million in state liquor store profits; and nearly \$90 million in oil and gas severance taxes; as well as additional revenues from other funding sources.

Education Fund

Although technically a special revenue fund because funds are restricted to the support of Utah's public and higher education systems, Education Fund revenues are considered unrestricted within the education realm because they are not targeted for a specific public or higher education purpose. The consensus forecast estimates that Education Fund revenues will total over \$3.2 billion in FY 2015. The major Education Fund revenue sources include individual income taxes (\$2.9 billion), corporate franchise and income taxes (\$300 million), along with a number of smaller revenue sources.

Combined General Fund & Education Fund

Most states do not have a separate dedicated fund for major expenditures like education. To better facilitate a comparison of Utah's major taxpayer-supported spending to the spending patterns in other states, the General Fund and Education Fund revenues are frequently referred to together. However, it is important to note that because there are significant resources that have been shifted from the General Fund to various restricted funds (particularly over the past decade); this comparison is becoming less and less meaningful, especially when making comparisons over time.

Transportation Funds

The state's two major funds for transportation are the Transportation Fund and the Transportation Investment Fund of 2005. Together, these funds receive about \$900 million from sales and use tax earmarks, gas taxes, and motor vehicle registration fees.

Transportation Fund. The Transportation Fund is funded primarily through the motor fuel tax on the sale of gasoline (\$260 million); special fuel taxes on the sale of diesel, natural gas, and other vehicle fuels (\$100 million); sales and use tax earmarks (\$45 million); and motor vehicle registration fees (\$40 million). A sizable portion of the Transportation Fund (\$130 million) is allocated to cities and counties to use for local transportation purposes. The state's portion of the Transportation Fund (\$300 million) is used primarily for maintenance of the state's highway system.

Transportation Investment Fund of 2005. The Transportation Investment Fund of 2005, which receives about \$420 million in sales and use tax earmarks, is used primarily to build new highway capacity throughout the state.

Other Restricted Funds

The state's revenue sources include various restricted accounts funded with taxes or fees that are required by state statute to be used only for certain purposes. While revenue currently being deposited into restricted funds or accounts could potentially be deposited into the General Fund and be used for a wider range of uses, doing so would require legislative action. Ultimately, the establishment, conditions of use, and continuation of restricted funds are policy decisions for the legislature and governor.

While the continued establishment of restricted funds may be popular, because the revenues or fees are used for a specific purpose they tend to receive less scrutiny and are less subject to budget prioritization during the budgeting process than those programs funded through the General Fund and Education Fund.



BUDGET & POLICY BRIEF

Funding for Public Education

BY THE NUMBERS:

- **\$5 billion** (approximate) includes all federal, state, and local public education funds
- **\$2.75 billion** of state funding through the Minimum School Program
- **100 percent** of school districts have unused authority in at least one local property tax use for school operations

Who Decides School Funding Amounts?

Public education in Utah has a shared state and local governance and funding structure. Through budget bills passed by the legislature and signed by the governor, the state provides a certain level of funding and authorizes a uniform statewide property tax imposed by school districts.

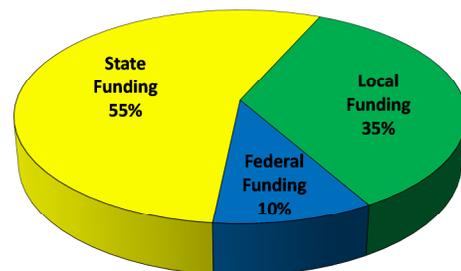
In addition, school districts are authorized to impose five discretionary property tax levies, subject to certain limits, to provide additional local education funding. In other words, local school boards are responsible for imposing taxes if they want to provide services above the levels possible with state funding. Local school boards also have political accountability to local voters for use of local funds. Charter schools cannot impose property taxes but do receive allocations based on the amount of property tax imposed by school districts.

As of 2013, every school district has unused property tax authority in at least one of the discretionary local property tax levies used for operations (the board local levy and voted local levy). The amount of unused property tax authority varies by district. On a statewide basis, about \$250 million of existing property authority is available under the local discretionary board and voted levies. In addition, authority also exists at the local level for capital and debt service levies.

How Much is Spent on Public Education?

When total funding sources (state, local, and federal) for all uses are considered, it is estimated that Utah's public education system will spend over \$5 billion in FY 2015 (over \$8000 per student). This includes state funds, generally income tax, (\$2.75 billion); local funds, generally property tax, (estimated at \$1.7 billion to \$1.8 billion, depending on local decisions); and federal funds (\$480 million). In other words, as illustrated in Figure 1, state revenues constitute about 55% of total school funding.

Figure 1: State, Local, and Federal Funding



State Budget for Public Education

At \$2.75 billion in state funds, public education is the single largest program receiving state funds. This figure includes nearly 50% of the combined General Fund and Education Fund appropriations under the Governor's budget proposal.

Because the public education budget is so large, changes that appear small have major budget implications. For example, it costs about \$64 million (including \$61 million in FY 2015 and \$2.9 million in FY 2014) to fund the anticipated 1.7% growth in the number of children (10,300) in the public education system.

What is the Minimum School Program?

Of the \$5 billion total in public education funding, nearly \$3.4 billion falls within the Minimum School Program. While there is a misconception that the Minimum School Program represents total education funds, it actually represents only about two-thirds of total public education funding.

The Minimum School Program is comprised of the following three major sub-programs: (1) the Basic Program, (2) the Voted and Board Levy Program, and (3) the Related-to-Basic Programs.

Of the \$3.4 billion in Minimum School Program funding, about \$650 million comes from a portion of local school property taxes with the remaining \$2.75 billion allocated from state funds.

Basic School Program – A Fully Equalized Program.

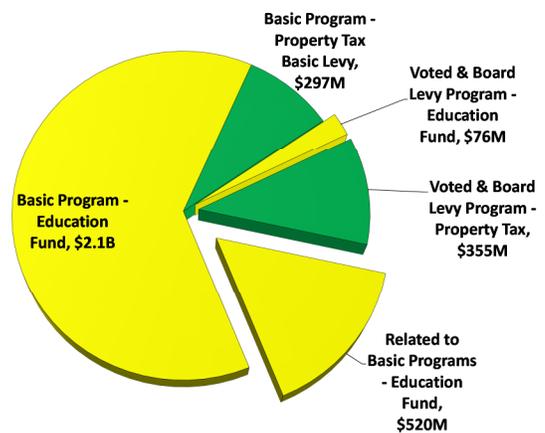
The Basic School Program is the largest subprogram within the Minimum School Program and is funded in the Governor’s budget proposal at \$2.4 billion. Funds provided through the Basic School Program are spent on local priorities by local school boards. The Basic School Program (about half of all school funding) is fully equalized on both the spending side and the revenue side. This means that similarly situated students and taxpayers are treated the same throughout the state.

On the spending side, school districts and charter schools receive allocations based on the number of weighted pupil units (WPU) generated within the school district or charter school as multiplied by the value of the WPU. A school district or charter school’s WPU amount is generally based on the number of students and the characteristics of those students. For example, a “regular” student in grades 1-12 typically generates 1 WPU. A kindergarten student will generate 0.55 of a WPU. Additional WPU numbers are generated based on student or

other local characteristics such as special education students, school district size, or the existence of small rural schools within the district. The Governor’s budget funds an increase in the number of WPUs as a result of enrollment growth and a 2.5% increase in the value of the WPU.

On the revenue side, the program is equalized because a uniform property tax rate (the basic levy) is imposed statewide by local school districts. Similarly, Utah’s statewide income tax system is the main source of state funds for the Minimum School Program.

Figure 2: Minimum School Program Funds



Voted and Board Levy Program—A Partially Equalized Program. Under the voted and board levy program, the state provides about \$75 million in state funding to school districts with a comparatively low property tax base per student. This action is based on the district’s tax effort as measured by the local property tax rate. About \$350 million imposed under the voted and board local levies is accounted for in the state budget

Related to Basic Program. The other subprograms within the Minimum School Program are called the “Related to Basic School Programs.” These programs are fully funded with state revenues and are generally targeted for a specific purpose. Examples include educator salary adjustments, pupil transportation, charter school local property tax replacement funding, and at-risk student funding.



BUDGET & POLICY BRIEF

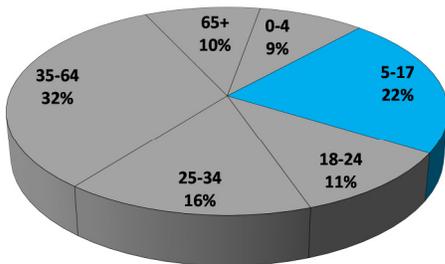
Public Education Enrollment Numbers

BY THE NUMBERS:

- **623,000** total FY 2015 public education enrollment
- **10,300** new students are anticipated in FY 2015
- **\$64 million** in enrollment growth (fully funded in the Governor’s budget proposal)

As illustrated in Figure 1, school-age children make up over 20% of Utah’s total population. The vast majority of that population attends Utah’s public schools.

Figure 1: Utah Population by Age



The number of children in Utah’s public schools continues to grow, albeit at a somewhat slower pace than previous years. Utah’s student population will grow by an estimated 10,300 students (about 1.7%) during the 2014-15 school year. This growth is estimated to cost an additional \$64 million. The \$64 million in funding will be allocated from the various subprograms within the Minimum School Program including the Basic Program that provides an allocation based on WPU.

Recent Enrollment Growth

After a decade of relatively flat, and even declining, statewide enrollment during the late 1990s and early 2000s, a baby boomer “echo-echo wave” began hitting the public education system in 2004. As illustrated in Figures 2 and 3, in the decade

between 2004 and 2014, enrollment in Utah’s public school system will have increased by over 125,000 students—an increase of over 25% in just ten years.

Figure 2 –Public Education Total Enrollment

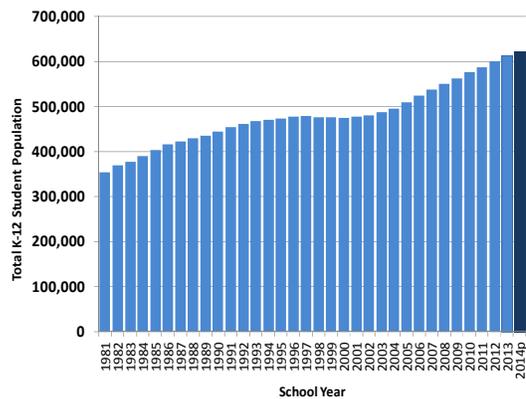
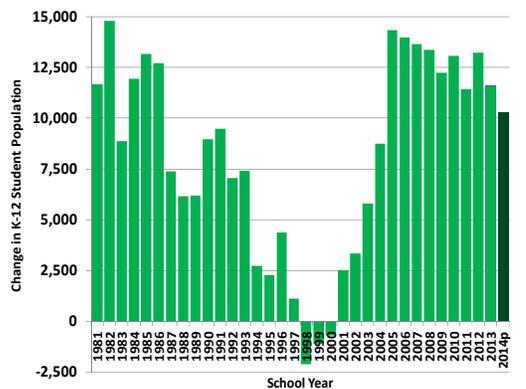


Figure 3 - Public Education Enrollment Growth



Future Enrollment Growth

Although enrollment growth is expected to continue for the foreseeable future, the growth rate is gradually slowing and is expected to continue to decline from the current 1.7% growth rate. This projection is based on changes in the number of births over the previous 5 to 17 years.

Where Is Enrollment Growth Taking Place?

Over the past five years, roughly half of Utah's enrollment growth has been absorbed in charter schools (an average of about 6,000 students per year). Of the school districts, Alpine School District is by far the fastest growing district with an average enrollment increase of nearly 2,400 per year over the past five years. In fact, Alpine School District's average annual enrollment growth exceeds the separate enrollment of 13 of Utah's remaining school districts. Other rapidly growing school districts include Jordan (1,000 average enrollment growth), Davis (800), and Nebo (750).

State Enrollment Growth Costs

Funding new public education students is a major budget driver for the state. Enrollment growth costs over the past several years have ranged between \$50 million and \$70 million. These costs are expected to stay the same or gradually decline as the enrollment growth rate gradually slows.

Local Enrollment Growth Costs

In addition to the state budget implications of enrollment growth, there are important implications for charter schools and for the growing school districts. Significant student enrollment growth often takes place in newly developed areas where new residential construction occurs and where little or no school building capacity currently exists. Even though excess building capacity may exist in other areas of the state with flat or declining enrollment, new schools are built to educate children near their homes.

Although the state provides a small amount of funding (\$15 million) for school buildings, the vast majority of school building funding is provided through school district property taxes.



BUDGET & POLICY BRIEF

Utah's Post-Secondary Education Systems

BY THE NUMBERS:

- **190,000** students in Utah's higher education system as estimated by the Board of Regents
- **36,000** students in Utah College of Applied Technology programs (including high school, occupational upgrades, certificate seeking, and other post-secondary training)
- **\$1.5 billion** total budget for Utah System of Higher Education and Utah College of Applied Technology from all sources

In the 21st century, having a dynamic economy requires an educated population. Education drives innovation, attracts employers looking to fill high-skilled jobs, and provides for a higher quality of life. Utah has two major systems providing post-secondary education – the Utah System of Higher Education (USHE) and Utah College of Applied Technology (UCAT).

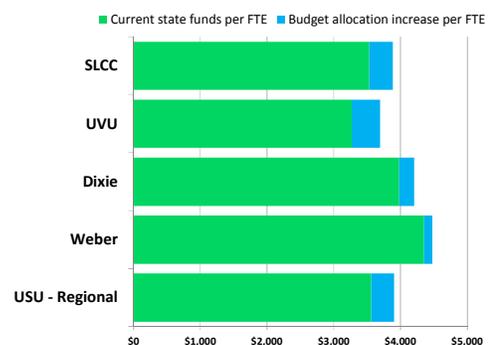
The eight USHE institutions include the University of Utah, Utah State University (including USU – Eastern), Weber State University, Southern Utah University, Utah Valley University, Dixie State University, Salt Lake Community College, and Snow College. USHE projects total enrollment of about 190,000 in FY 2015, or about 130,000 end-of-term full-time equivalent (FTE) students. USHE currently grants over 30,000 degrees per year.

The eight UCAT institutions include Bridgerland, Ogden-Weber, Davis, Tooele, Mountainland, Uintah Basin, Southwest, and Dixie ATC. UCAT currently serves about 36,000 students, including high school, occupational upgrade, certificate seeking, and other post-secondary training students. UCAT currently grants about 10,000 certificates per year.

Utah's post-secondary education systems are funded through both state funding and tuition. For FY 2015, USHE is projected to have tuition revenues of \$640 million and ongoing state funding of \$790 million. The state generally funds USHE on an

institution-by-institution basis. To advance the state's goal of having 66% of adults with a college degree or certificate by 2020, the budget includes over \$19 million in ongoing funds for institutions receiving less state funding per student than others (see Figure 1). These institutions have experienced significant growth in recent years and are expected to continue expanding capacity to meet the 66% by 2020 goal.

Figure 1 – State Funding per Student for Institutions Receiving Equity Funding



Similarly, the Governor's budget recommendation provides an additional nearly \$4 million for UCAT to continue to expand capacity at its institutions throughout Utah. UCAT is projected to have tuition revenues of \$8 million and state funding of about \$62 million in FY 2015.



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BUDGET & POLICY BRIEF

Funding for Corrections

BY THE NUMBERS:

- **\$263 million** General Fund expenditures in FY 2015
- **7,162** state inmates as of October 2013
- **62 percent** of parolees return to prison within three years of release

Utah's Prison Population

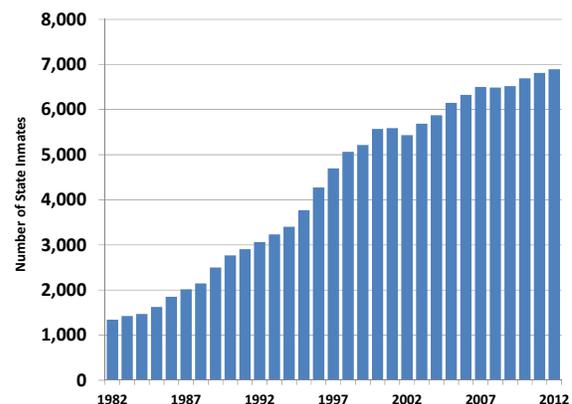
The State of Utah currently incarcerates 242 people per 100,000 residents (0.24% of the total population). Although this number is significantly lower than both the average incarceration rate of Western states (392 per 100,000) and the overall national rate (492 per 100,000), Utah's incarceration rate has drastically increased in the past 30 years. More specifically, the state's incarceration rate has increased from 88 per 100,000 residents in 1982 to the current 242 per 100,000 residents (an increase of 175% since 1982).

The state currently houses its inmates at state prisons in Draper and Gunnison and at various county jails. The Governor's budget includes \$36 million to expand capacity at the Gunnison prison to house inmates that have committed the most serious offenses and cannot be housed in county jails. The Prison Relocation and Development Authority (PRADA) is currently evaluating the possible move of the Draper prison site; regardless of decisions made by PRADA, the Gunnison expansion is necessary to operate a state prison system that is growing by 144 inmates per year.

During the last ten years, the total prison population increased by 25% while the state's total population for ages 18 to 35 (the age of most offenders) increased by 15%. Figure 1 depicts the average annual incarcerated population in Utah

between 1982 and 2012. As of October 25, 2013, there were 7,162 inmates incarcerated in Utah.

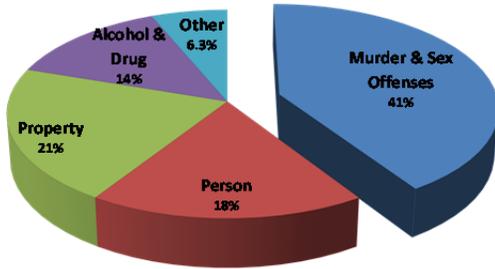
Figure 1: 1982 – 2012 Average Annual Incarcerated Population



The size of the prison population is affected by the number of offenders incarcerated, the amount of time that an inmate remains in prison for a crime, the number of released inmates that return, and the enactment of new laws passed by the legislature.

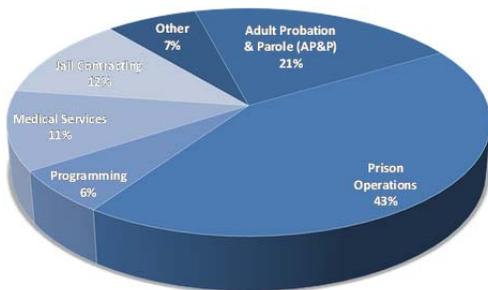
An offender's length of stay depends on the offense and their individual criminal history and risk factors. As shown in Figure 2, 41% of prison inmates have been incarcerated for homicide and sex offenses. In general, the average length of stay for these offenders is much longer as compared to other offenses (person, property, alcohol and drug, and etc.).

Figure 2 – Prison Population by Offense Type



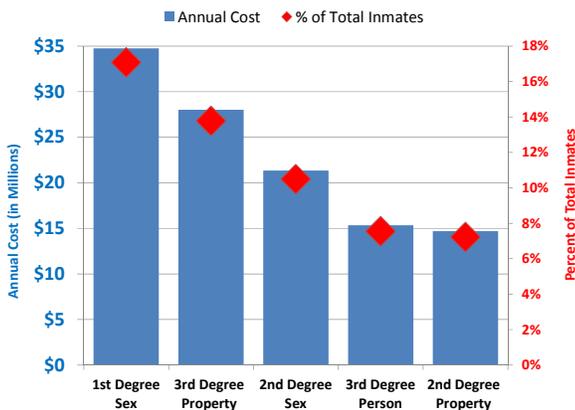
The Governor recommends a corrections budget of \$263 million from the General Fund for FY 2015 (this number does not include Correctional Industries which is an enterprise fund). Of the \$263 million, 43% is for housing inmates in prison, while 21% is for supervising offenders in the community (a total of 64% of the corrections budget). Figure 3 shows the budget breakout by major category.

Figure 3 - Budget by Major Category FY 2015



The cost to house an inmate in prison averages about \$78 per day (or about \$28,000 per year). Figure 4 shows the five largest offense categories as a percentage of the total inmate population (left y-axis and in blue) and their associated annual costs (right y-axis and in red).

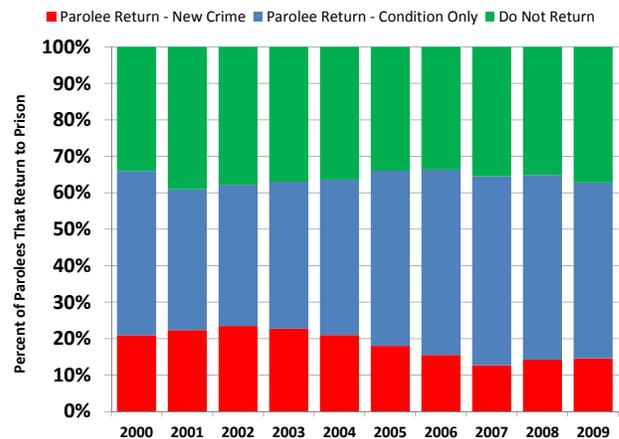
Figure 4: Five Largest Offense Categories



Many offenders released from prison by the Utah Board of Pardons and Parole are placed on parole for an average duration of three years. Each parolee has specific standards that must be met while on parole. If a parolee commits a new crime or violates certain conditions of their parole agreement, the offender can be returned to prison.

The most recent data from the Department of Corrections indicates that 63% of inmates return to prison within three years of being released. Forty-eight percent of parolees are returned for violating parole, while 15% of parolees are returned for committing a new crime. Figure 5 shows that the total recidivism rate has stayed relatively constant between calendar years 2000 and 2009 (the most recent data available). The Governor’s budget includes \$1.8 million for programming and treatment to reduce recidivism.

Figure 5: Summary Parole Return Data: 2000-2009



Offenders on probation or parole are supervised in the community by adult probation and parole agents. There are currently 12,919 probationers and 3,340 parolees under supervision. The cost to supervise a probationer or parolee in the community is approximately \$8 per day.



BUDGET & POLICY BRIEF

Funding the Medicaid Program

BY THE NUMBERS:

- **370,000** Medicaid recipients in FY 2015
- **\$1.62 billion** Medicaid federal funds
- **\$555 million** General Fund amount for Medicaid in FY 2015
- **23.5 percent** of the General Fund spent on Medicaid in FY 2015

Medicaid is a joint state and federal program that funds health care services for an estimated 370,000 low-income Utahns in FY 2015. Medicaid is an entitlement program, meaning that the program guarantees the authorized services to everyone that meets eligibility requirements. Eligible recipients receive services from private providers, who are paid with Medicaid program funds.

Medicaid Eligibility

Medicaid income eligibility requirements vary, with qualified income thresholds reaching up to 133% of the federal poverty level for some core service groups. The federal poverty level, which varies by household size, is about \$24,000 for a family of four. In general, adults without dependent children do not qualify for Medicaid on the sole basis of low income and asset status. However, considerable overlap exists between Medicaid eligibility criteria and eligibility requirements for other public benefit programs. In FY 2013, 65% of all Medicaid enrollees also received other forms of public benefits (most notably Supplemental Nutrition Assistance Program or Food Stamps.)

Budget Recommendation

The Governor's budget recommends nearly \$555 million for Medicaid from the General Fund in FY 2015. This corresponds to 23.5% of General Fund appropriations (including the Department of Health

and other agencies that expend Medicaid funds). Federal funds are estimated at \$1.62 billion in FY 2015.

Medicaid General Fund expenditures increased each year from FY 2004 to 2008, and would have increased through FY 2011 if not for the receipt of federal American Recovery and Reinvestment Act (ARRA) funds.

Medicaid General Fund appropriations were not fully expended in FY 2012 primarily due to caseload growth lower than projections and declining per-member per-month costs. In FY 2013, savings occurred via caseload growth lower than projections; the expansion of a per-person (capitated) provider payment structure; collections of erroneous Medicaid payments by the Medicaid Fraud Control Unit, Office of Inspector General, and the Office of Recovery Services; as well as an increased pharmacy rebate, among other savings.

Because similar savings are anticipated in FY 2014, along with greater federal cost sharing through an increase in the Federal Medical Assistance Percentage (FMAP), the Governor recommends a \$48.5 million reduction in Medicaid General Fund appropriations in FY 2014.

Figure 1 – FY 2015 Medicaid Funding

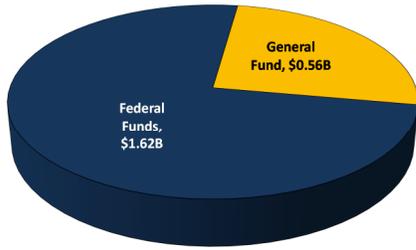
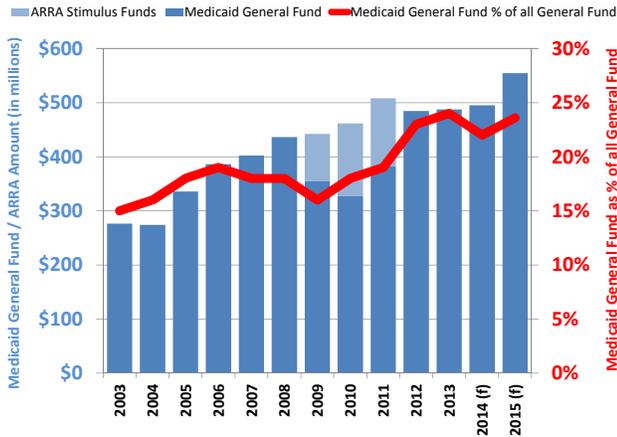


Figure 2 – General Fund for Medicaid



Numerous factors influence the level of Medicaid expenditures, including population growth, program changes, and, in particular, economic conditions. Medicaid enrollment tends to be counter-cyclical, meaning enrollment increases when economic conditions deteriorate. An improving economy is expected to put downward pressure on Medicaid enrollment growth.

Affordable Care Act Changes

Notwithstanding a growing Utah economy that would normally slow enrollment increases (or even reduce enrollment), program changes stemming from the Patient Protection and Affordable Care Act (ACA) are expected to cause significant increases in Medicaid enrollment in FY 2014 and 2015. It is estimated that ACA-related enrollment increases will cost the state approximately \$33 million FY

2015, which will require an additional General Fund appropriation of approximately \$13 million.

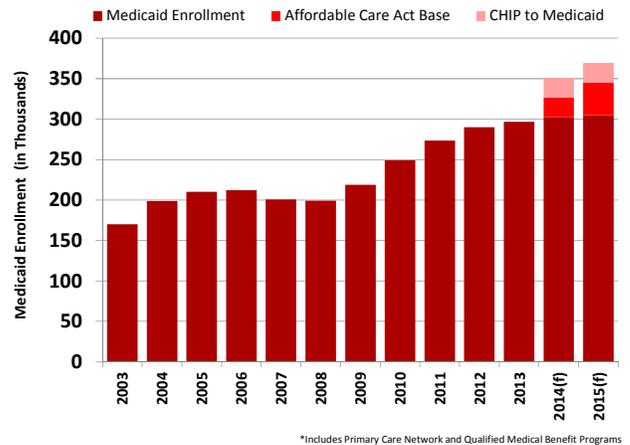
Along with numerous other provisions, the ACA mandates (with few exceptions) that all U.S. citizens carry health insurance. Additionally, the ACA removed the asset test from Medicaid eligibility standards (meaning some people with significant assets could qualify for Medicaid if they meet other requirements). The ACA also requires that children in households earning less than 138% of the federal poverty level be eligible for Medicaid services.

It is anticipated that these ACA provisions will add approximately 24,000 new program enrollees in FY 2014 and an additional 16,000 new program enrollees in FY 2015.

Moreover, it is anticipated that another 24,000 Children’s Health Insurance Program (CHIP) enrollees will transfer to Medicaid because of the higher federal poverty level threshold for children on Medicaid.

If current cost, caseload, and state revenue trends hold, Medicaid expenditures could comprise as much as 27 to 30% of all General Fund expenditures by 2023.

Figure 3 – Number of Medicaid Enrollees





BUDGET & POLICY BRIEF

Funding Utah's Infrastructure

BY THE NUMBERS:

- **45,000 miles** of public roads
- **\$101 million** in proposed capital improvements for FY 2015
- **\$3.3 billion** current net general obligation debt

Sometimes taken for granted, reliable infrastructure is essential for a well-functioning economy. The State of Utah's major infrastructure budget items, including transportation systems and state buildings, are typically very large, take a long time to plan, and require a significant amount of funding. Based on these factors, the state may incur debt to finance capital projects. An appropriate mix of debt and cash-financing for new infrastructure and adequate funding for maintenance of existing buildings and roads can both fulfill critical state infrastructure needs and add significant value to the economy.

Since the state has one-time resources available but has increased debt ratios in recent years, Governor Herbert recommends that the state issue no new debt in FY 2015. The Governor's budget provides funds for three major projects – a new science building at Weber State University, expansion of the Gunnison prison, and a sizable contribution toward expansion of the University of Utah's Huntsman Cancer Institute. He also recommends additional funds for capital improvements.

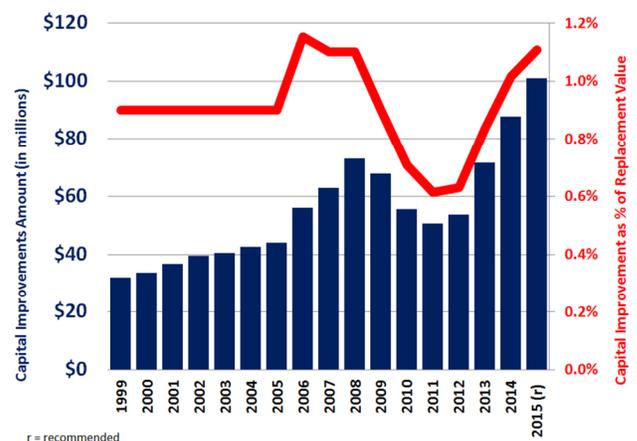
Capital Improvements for Buildings

Utah law defines capital improvements as remodeling, alteration, replacement, or repairs of less than \$2.5 million or the construction of a new facility of less than \$500,000. Capital improvement funds are used to replace worn equipment and facilities such as repairs to electrical and plumbing

systems, roofs, and parking lots. The chart that follows shows the recent history of capital improvement funding. The state has approved significant capital development over the past decade, but funding for infrastructure maintenance has not always kept pace.

It is important to fund infrastructure maintenance that actually costs less over the long-term than having to fund costly repairs or reconstruction. In addition to the \$42 million in ongoing funds for capital improvement in FY 2015, the Governor's budget recommends \$59 million in one-time funding. This brings total funding for capital improvements to the statutory level of 1.1% of the replacement value of state buildings.

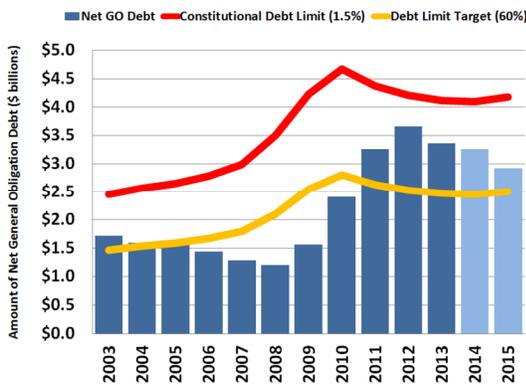
Figure 1 – Capital Improvements Funding



Debt

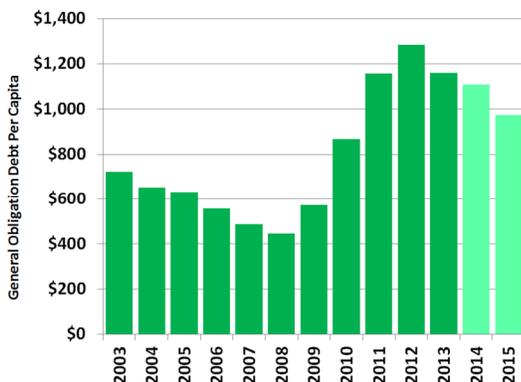
Utah’s FY 2014 general obligation debt for roads and buildings is approximately \$3.3 billion and total debt service payments are expected to total about \$450 million. The Utah Constitution limits the state’s general obligation debt for buildings and roads to an amount equal to 1.5% of the value of the state’s taxable property. FY 2014 total general obligation debt is approximately 80% of the constitutional debt limit and is expected to drop to approximately 70% of the limit in FY 2015. This decrease is expected to occur as property values increase and debt is retired. While the projected 70% figure is down from the high of 87% in FY 2012, it would still be more than twice the FY 2008 level.

Figure 2 – Outstanding GO Debt



In FY 2008, debt per capita in Utah was historically low at \$445. By FY 2012, the per capita amount nearly tripled to \$1,283. For FY 2015, debt per capita is forecast to decline to \$973 based on no issuance of new debt.

Figure 3 – Outstanding GO Debt per Capita



Utah’s longstanding “triple-triple status,” a AAA rating from all three bond rating agencies, is the result of conservative and responsible debt management. The State Treasurer recommends an average debt target of 60% of the constitutional debt limit and \$600 general obligation debt per capita to ensure the state’s continued AAA rating.

Transportation Infrastructure Funding

With over 45,000 total miles of public roads and over 26 billion vehicle miles traveled each year in Utah, transportation costs continue to increase. Transportation funding comes from several sources: sales and use tax earmarks, fuel taxes, bonds, federal funds, licenses, permits and fees, and various other sources.

Sales and Use Tax Earmarks. In recent years, significant resources have been diverted from the General Fund for new transportation projects through sales and use tax earmarks. In fact, in FY 2015 more money will go to transportation from earmarks (\$460 million) than from fuel taxes (\$360 million). As explained in the budget and policy brief on earmarks, 30% of all new sales and use tax revenue growth, on top of other earmarks already in place, is earmarked for transportation.

Fuel Taxes. Due to increased vehicle fuel efficiency and changes in driving patterns, motor fuel and special fuel tax or “gas tax” collections have flattened out around \$360 million. Despite this flat revenue trend, maintenance costs continue to increase as the population increases and more roads are constructed. A portion of gas tax funds are allocated to local governments for local roads.

Bonds. Bond proceeds can account for a significant portion of revenue in any given year. However, this funding source fluctuates because large projects are not initiated every year. Governor Herbert’s FY 2015 budget recommends no additional bonding.

Federal funds. Although federal funding has historically been a relatively stable revenue source for transportation, the federal fiscal situation and issues with the Federal Highway Trust Fund, make for increased uncertainty of this revenue source.



BUDGET & POLICY BRIEF

Utah's Rainy Day Funds

BY THE NUMBERS:

- **\$400 million** balance in Education Fund and General Fund Rainy Day Funds
- **\$120 million** year-end revenue surplus transferred to the Education Fund and General Fund Rainy Day Funds
- **94 percent** status of Rainy Fund balances as a percent of pre-recession peak

An important strategy for prudent fiscal management is the use of budget reserve accounts or “rainy day funds.” The state maintains two large rainy day funds—one for the Education Fund and one for the General Fund. Revenues are saved in these rainy day funds so that money is available during times of economic uncertainty.

Automatic Transfer of Revenue Surplus

In addition to discretionary appropriations of revenue to the state’s rainy day funds, there is also a built-in mechanism to add to rainy fund balances. When actual revenue collections exceed budgeted revenue forecast amounts, 25% of the revenue surplus is automatically deposited into the corresponding rainy day fund. An additional 25% is also deposited until previously-withdrawn funds are repaid. These automatic transfers are limited to an amount equal to 8% of General Fund appropriations and 9% of Education Fund appropriations.

At the end of FY 2013, there was no revenue surplus in the General Fund so no automatic transfer was made.

Due to a sizable Education Fund revenue surplus at the end of FY 2013, about \$120 million was automatically transferred to the Education Fund Budget Reserve Account.

Rainy Day Fund Balances

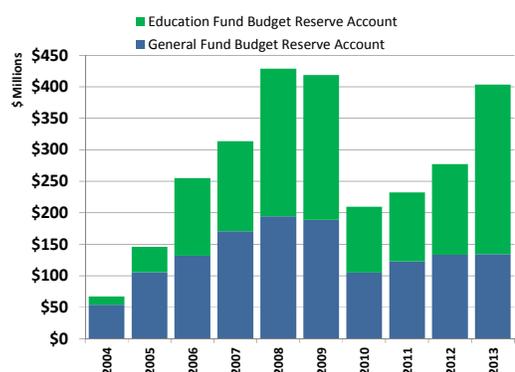
As illustrated in Figure 1, the state’s rainy day funds grew from under \$70 million in 2004 to nearly \$430 million in 2009. These rainy day funds were used to weather the significant fiscal impacts of the Great Recession.

As Utah’s economy began to recover in 2010, the balances in the rainy day funds have grown to nearly the same levels that were in place prior to the Great Recession.

The current balance in the budget reserve accounts is approximately \$400 million. Of this, about \$270 million is held in the Education Fund Budget Reserve Account and over \$130 million is held in the General Fund Budget Reserve Account.

Governor Herbert’s budget retains the full rainy day fund balances for future use and adds \$1 million.

Figure 1 – Rainy Day Fund Balances





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