BUDGET RECOMMENDATIONS

Fiscal Year 2015
Fiscal Year 2014 Supplementals

Governor Gary R. Herbert

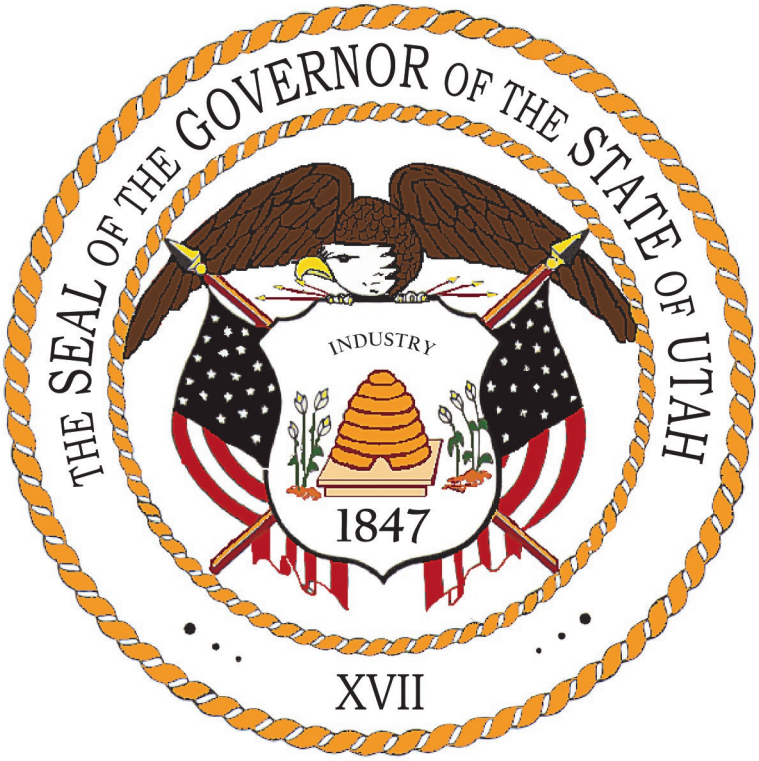

Table 2 - General Fund Earmarks

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%
Subtotal - Sales and Use Tax Transportation		*391,819,967*	*439,986,186*	*420,278,400*	7.3%	*462,444,520*	10.0%
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%
Subtotal - Sales and Use Tax Water		*29,764,870*	*31,517,700*	*30,783,701*	3.4%	*32,289,034*	4.9%
Other:							
Qualifed Emergency Food Agency Fund	59-12-103(10)	533,750	533,750	533,750	0.0%	533,750	0.0%
Subtotal - Sales and Use Tax Other		*533,750*	*533,750*	*533,750*	0.0%	*533,750*	0.0%
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 eduation	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.