



FY 2016 PRELIMINARY FUND BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE

ISSUE BRIEF

SUMMARY

The Legislature creates, modifies, and eliminates restricted accounts and other funds for various purposes. Balances in the accounts are an important source of funding for the operations of governmental entities within the state. As of October 1, 2016, preliminary fund balances in General Fund restricted accounts total \$394.7 million and preliminary balances in Education Fund restricted accounts total \$599.5 million including rainy day funds.

This issue brief gives two recommendations from the Office of the Legislative Fiscal Analyst regarding restricted funds and accounts:

1. clarify the disposition of excess revenue to the Commerce Service Account; and
2. create a separate account for public utility regulatory fees.

The brief also:

- explains fund accounting;
- lists funds that have preliminary FY 2016 closing balances of less than negative \$100,000;
- summarizes balances for two accounts administered by the Department of Corrections regarding inmates and offenders; and
- lists preliminary FY 2016 balances for restricted accounts and other funds.

COMMERCE SERVICE ACCOUNT YEAR-END BALANCES

The Commerce Service Account (CSA) is a restricted account within the General Fund, and all fees collected by the Department of Commerce are deposited in CSA. The Legislature appropriates money from CSA to the department. If revenue for the year exceeds appropriations, the Division of Finance transfers the excess from CSA to the General Fund. If the Department of Commerce does not expend the full amount of the appropriation, the Division of Finance has left the difference in CSA rather than transferring it to the General Fund, and this has resulted in an increasing balance in the CSA.

In the past, the Legislature has also appropriated excess CSA balances to the General Fund. It did so in the 2016 General Session. The Division of Finance considers this action an "appropriation" and therefore subtracts it from revenue when making the year-end transfer. Thus, balances in the CSA are not swept as intended by the Legislature.

Recommendation: We recommend the EAC open a bill file to clarify how year-end balances in the Commerce Service Account are treated. Two possible alternatives include (1) lapsing back unused appropriations to the General Fund at fiscal year-end, which would have effect of preventing the fund balance from growing each year; or (2) capping the fund balance at a certain dollar balance, after which excess amounts lapse to the General Fund at fiscal year-end, similar to the way the Legislature treats several other accounts.

Legislation would give clear direction to the Department of Finance to transfer any balance in CSA to the General Fund at end of each fiscal year regardless of whether the balance results from revenue exceeding the appropriation or from expenditures being less than the appropriation.

PUBLIC UTILITIES REGULATORY RESTRICTED ACCOUNT (PURRA)

The public utility regulatory fee (PURF) is used to fund the Division of Public Utilities, the Office of Consumer Services, and the Public Service Commission. These entities participate in utility rate cases. Due

to the cyclical nature of cases, the entities seek to reduce costs by hiring consultants as needed rather than maintaining permanent personnel.

Currently, restricted PURF revenue is deposited in the Commerce Service Fund and must be manually reported by the Department of Commerce and Public Service Commission. Creating a separate account for the restricted PURF revenue would prevent it from being co-mingled with unrestricted Commerce Service Account revenue, and revenue in the newly created PURRA would be more actively managed. The Legislature would then annually review and approve projected revenue and expenditures from the account.

Recommendation: The LFA recommends EAC open a bill file to create a Public Utility Regulatory Restricted Account (PURRA) that would receive deposits of certain special regulation fees that are currently deposited in the Commerce Service Account. H.B. 468 of the 2016 General Session would have accomplished this measure (a copy of H.B. 468 is included at the end of this brief).

FUND ACCOUNTING

Governmental accounting uses funds to track revenues and expenditures. There are four primary categories of funds:

1. Governmental Funds (colored green in this report)
2. Proprietary Funds (orange)
3. Fiduciary Funds (blue)
4. Component Units (pink)

Governmental funds include General Fund, Education Fund, Transportation Fund, Capital Project Fund, and Debt Service Fund expenditures and revenues. Proprietary funds include business-like activities such as loan funds, Alcoholic Beverage Control funds, and internal service funds. Fiduciary funds include trust funds and other assets collected in a custodial capacity. The state also reports component units (entities legally or financially separate from the primary government); component units presented in this report are select units that run through the state's FINET system.

Table 1 summarizes the state’s preliminary fund balances, revenues, and expenditures in each of the fund categories.

Table 1: Summary of Preliminary FY 2016 Fund Balances

Fund Type / Fund Category	Preliminary FY 2016 Fund Balances			
	Beginning	Revenues	Expenses	Ending
Governmental Funds				
General Fund Restricted Funds	365,815,015	517,385,139	488,517,842	394,682,312
Special Revenue Funds / Education Funds	768,057,103	4,583,643,924	4,752,220,062	599,480,965
Special Revenue Funds / Transportation Funds	170,838,080	1,096,091,990	1,037,283,659	229,646,411
Special Revenue Funds / Nonmajor Gov. Funds	260,666,830	120,549,111	118,849,303	262,366,639
Permanent Funds	2,244,901,537	22,635,872	0	2,267,537,408
Capital Projects Funds	690,197,344	1,433,288,107	1,265,191,227	858,294,224
Debt Service Funds	8,657,090	477,915,748	467,549,575	19,023,263
Proprietary Funds				
Enterprise Funds	2,784,038,063	1,151,799,265	1,040,969,000	2,894,868,328
Internal Service Funds	70,714,890	282,982,214	273,859,374	79,837,730
Fiduciary Funds				
Investment Trust Funds	7,324,546,305	11,904,336,328	11,400,921,678	7,827,960,955
Private Purpose Trust Funds	8,459,615,145	1,316,285,145	431,456,526	9,344,443,764
Pension Trust Funds	Not yet available			
Agency Funds	221,647,409	2,262,705,953	2,238,938,992	193,065,080
Component Units				
Component Units	9,553,446	34,532,497	33,517,891	10,568,052

Tables 2 and 3 are included in response to recommendations made to the Executive Appropriations Committee in the November 2013 report, [Review of “Off-budget” Funds and Operations](#). The first table provides brief explanations regarding the funds in this report that show ending balances of negative \$100,000 or less. The second table shows unaudited balances for two funds administered by the Department of Corrections that do not appear elsewhere in this report.

Table 4 is an organizational chart of how the Division of Finance accounts for the funds within this report. The number of funds and whether the Legislature budgets the funds are listed in the right two columns for each group, type, category, and class. Page 4 through the end of this report details fund balances, expenditures, and revenues for each fund, and it contains a description of revenue sources and whether a fund requires an appropriation for expenditure. Totals do not reflect pure cash balances; totals include the value of assets contained in the funds such as receivables, inventory, capital assets, etc. Also, expenditures include transfers out, and revenues include transfers in. These numbers will not be finalized until they are audited in November.

Table 2: Preliminary Balances of Negative \$100,000 or Less

Fund Name	FY 2016 Preliminary Ending Balance	Explanation of Negative Balance
Proprietary Funds		
5495 (TLA) Land Grant Management Fund	(764,170)	The balance is due to a decrease in royalty accruals because of general market conditions.
6070 (DAS) General Services-Central Mail Services	(422,958)	Due to an accounting error two years ago, Central Mail was unaware of the need to adjust rates to cover costs over the past two years leading to the negative balance. Measures have been taken to cover costs going forward.
6920 (DAS) Risk Management-Liability	(751,796)	The fund ended the fiscal year with a net operating loss of \$2,340,000 and a \$752,000 net negative retained earnings position. Losses were caused by an abnormally high claims of \$10.2 million versus \$7.6 million and \$8.9 million in the prior two years. An annual actuarial study determines estimated liabilities and establishes future customer rates, and the FY 2016 losses will be factored into the next study and will affect future rates.
Fiduciary Funds		
7220 (DEQ) Petroleum Storage Tank Trust Fund	(8,286,855)	The balance is due to the unfunded portion of future claims as determined by the actuary.
7240 (LBR) Employers' Reinsurance Fund	(17,608,267)	The balance is due to the unfunded portion of the actuarial estimate of claims incurred.
8320 (TRS) State Treasurer State Land Investment	(1,000,546)	The fund is for administrative/tracking purposes only, and it is not included in the CAFR; land investment activity is recorded in Funds 3510 through 3565.

Table 3: Inmate Accounting and Offender Obligations Account Activity

Fund Name	Unaudited Account Activity			Bank Balance as of June 30, 2016
	Bank Balance as of June 30, 2015	Deposits	Withdrawals	
Inmate Accounting	2,052,320.78	10,057,264.94	10,107,488.06	2,002,097.66
Offender Obligations	351,268.79	6,895,815.65	6,682,277.01	564,807.43

Table 4: Organizational Chart of Funds

Fund Type	Fund Category	Fund Class	Number	On		
Governmental Funds			265			
General Fund	General Fund		131	Yes		
Special Revenue Fund	Education Fund	Uniform School Fund	9	Yes		
		Education Fund	3	Yes		
	Transportation Fund		14	Yes		
	Nonmajor Governmental Funds	State Endowment Fund	1	No		
		Environmental Reclamation	6	No		
		Crime Victim Reparation	1	Partial		
		Universal Telephone Services	1	Yes		
		Consumer Education Fund	10	No		
		Rural Development Fund	2	No		
		State Capitol Fund	1	Partial		
	Miscellaneous Special Revenue	40	No			
Permanent Fund	Trust Lands		12	Yes		
Capital Projects Fund	Transportation Investment Fund of 2005		1	Yes		
	Nonmajor Governmental Funds	Capital Projects-General Government	2	Partial		
		Capital Projects-State Building Ownership Authority	1	Partial		
Debt Service Fund	Nonmajor Governmental Funds	Debt Service-General Government	12	Yes		
		Debt Service-State Building Ownership Authority	18	Yes		
Proprietary Funds			72			
Enterprise Funds	Unemployment Compensation Fund		1	Yes		
	Water Loan Programs		19	Some		
	Nonmajor Enterprise Fund	Housing Loan Programs	13	Yes		
		Agriculture Loan Fund	3	No		
		Energy Efficiency Project	3	Partial		
		Alcoholic Beverage Control	2	No		
		Utah Correctional Industries	1	Yes		
		State Trust Lands Administration	2	Yes		
		Transportation Infrastructure Loan Fund	1	No		
	Permanent Community Impact		3	No		
Internal Service Fund	Internal Service Fund	Technology Services Fund	2	Yes		
		General Services Fund	9	Yes		
		Fleet Operations Fund	4	Yes		
		Risk Management Fund	6	Yes		
		Property Management Fund	2	Yes		
		Human Resource Management Fund	1	Yes		
Fiduciary Funds			102			
Investment Trust Fund	Investment Trust Fund		2	No		
Private Purpose Trust Fund	Private Purpose Trust Funds	Utah Navajo Nation Trust	1	No		
		Unclaimed Property Trust	1	No		
		Employers' Reinsurance Trust	2	No		
		Petroleum Storage Tank Trust	3	No		
		Utah Education Savings Plan Trust	1	No		
		Miscellaneous Restricted Trust	16	No		
			Contributory System	1	No	
Pension Trust Fund	Pension Trust Funds	Noncontributory System	1	No		
		Public Safety System	1	No		
		Fire Fighters System	1	No		
		Judges System	1	No		
		Governors & Legislative Pension Plan	1	No		
		401(k) Plan	1	No		
		457 Plan	1	No		
		IRA	1	No		
		Roth IRA	1	No		
		Health Reimbursement Accounts	1	No		
		Agency Fund	Agency Fund	Taxes & Social Security	3	No
				County & Local Collections	21	No
				State Courts	4	No
Deposits, Suspense, & Miscellaneous	31			No		
Non-CAFR/Administrative Agency Fund	6			No		
Component Units			3			
Component Unit	Nonmajor Component Units	School for the Deaf & Blind	2	Yes		
		Utah Charter School Finance Authority	1	Yes		

Table 5: Preliminary FY 2016 Fund Balances

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
General Fund Restricted Funds		365,815,015	517,385,139	488,517,842	394,682,312	
1001 (CRC) Commerce Service Account	fees; fine monies collected by DOPL for violations of the Utah Building Standards Act	12,254,668	47,688,812	47,400,655	12,542,825	Yes
1002 (CRC) Factory Built Housing Fees Account	fees; interest	178,883	9,444	4,776	183,551	Yes
1003 (CRC) Nurse Education & Enforcement Account	administrative penalties	160,025	23,175	634	182,566	Yes
1005 (CRC) Secondhand Merchandise Operations Restricted Account	fees and civil penalties	357,130	135,194	90,186	402,138	Yes
1006 (CRC) Professional Geologist Education & Enforcement Account	surcharge on geologist license fees; administrative penalties	65,812	435	3,618	62,629	Yes
1007 (CRC) Utah Housing Opportunity Restricted Account	contributions deposited into the Utah Housing Opportunity restricted Account; contributions, donations, grants	11,961	17,490	20,000	9,451	Yes
1031 (DAG) Agricultural & Wildlife Damage Prevention Account	rangeland animals - annual fees for sheep, goats, cattle, and turkeys (head tax)	189,441	542,060	676,607	54,894	Yes
1032 (DAG) Horse Racing Account	license fees; fines	8,696	19,300	13,253	14,743	Yes
1033 (DAG) Utah Livestock Brand & Anti-theft Account	renewal and certification copies of brands; brand inspection fees; travel permit fee; lifetime permits; brand book fees; fees for recording and transfer	361,599	835,012	1,058,800	137,811	Yes
1035 (DAG) Rangeland Improvement Account	funds from U.S. Department of Interior; grants from state or federal government; appropriations; grants from private foundations; proceeds from the sale of a livestock watering right	1,581,474	1,506,717	1,344,647	1,743,544	Yes
1036 (DAG) Invasive Species Account	appropriations; grants from the federal government; other grants	0	2,000,000	1,303,385	696,615	Yes
1050 (DWS) CDBG Loan Advances	Federal Funds; interest on loans	0	17,332	17,332	0	Yes
1052 (DWS) Victims of Domestic Violence Services Account	as outlined in UCA 51-9-406, a percentage of surcharge revenues established in UCA 51-9-401; interest on loans	20,550	10,300	0	30,850	Yes
1053 (DWS) Pamela Atkinson Homeless Account	appropriations; tax check-offs on individual income tax returns which lapse from Homeless Trust; interest earnings	569,223	1,360,962	1,715,839	214,346	Yes
1054 (GOV) Industrial Assistance Account	appropriations; interest; loan repayments	27,429,511	182,985	4,137,669	23,474,827	No

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		Beginning	Revenues	Expenses	Ending	
1056 (DHA) Humanitarian Service Restr Act	contributions via purchase of special group plate decal; contributions and grants	20,435	5,450	0	25,885	Yes
1057 (DHA) Martin Luther King, Jr. Civil Rights Support Restricted Account	contributions via purchase of special plate; contributions and grants	0	4,800	2,200	2,600	Yes
1058 (DHA) Arts and Culture Business Alliance Account	appropriations; donations	0	75,000	75,000	0	Yes
1080 (DEQ) Water Quality-Provo River CUP Investment Fund	local water districts, counties, cities, and U.S. government; interest	0	0	0	0	No
1081 (DEQ) Environmental Voluntary Cleanup Restricted Account	application fees	65,308	164,190	217,392	12,106	Yes
1082 (DEQ) Environmental Quality Restricted Account	radioactive waste disposal fees; hazardous waste disposal fees; PCB waste disposal fees; nonhazardous solid waste disposal fees; generator site access permits; uranium recovery regulation; investment income; waste facility fees	2,164,354	6,672,916	6,159,256	2,678,014	Yes
1085 (DEQ) Petroleum Storage Tank Restricted Account	penalties and interest; lapsed appropriations	325,506	6,148	34,153	297,501	Yes
1086 (DEQ) Radioactive Waste Perpetual Care & Maintenance Account	annual fees; interest	5,765,152	444,555	0	6,209,706	Yes
1087 (DEQ) Underground Wastewater Disposal System Restricted Acct	testing and certification fees; disposal system installation fees; interest	109,338	32,213	26,599	114,952	Yes
1088 (DEQ) Used Oil Collection Administration Account	recycling fee; permits; penalties; grants; donations	944,863	642,087	658,775	928,175	Yes
1110 (DHS) Victims of Domestic Violence Services Account	court fines domestic violence	361,850	787,492	1,025,600	123,742	Yes
1111 (DHS) Children's Account	private contributions; birth certificate fee; appropriations	446,526	347,325	450,000	343,851	Yes
1112 (DHS) Intoxicated Driver Rehabilitation Account	court assessments	505	1,329,735	1,329,700	540	Yes
1116 (DHS) Choose Life Adoption Support Restricted Account	contributions via purchase of special plate; appropriations; contributions and grants	0	0	0	0	Yes
1117 (DHS) National Professional Men's Basketball Team Support of Women and Children Issues Restricted Account	contributions; donations; grants	3,200	34,525	12,500	25,225	Yes

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Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1140 (DNR) Oil & Gas Conservation Account	fee levied on oil and gas; penalties; interest	750,000	3,124,787	3,319,560	555,227	Yes
1142 (DNR) Species Protection Account	royalties; interest	1,887,434	1,005,168	653,756	2,238,847	Yes
1145 (DNR) Wildlife Resources Conservation Easement Account	grants from private foundations; grants from local governments, the state, or the federal government; grants from the quality growth commission created under UCA 11-38-201; donations from landowners for monitoring	318,439	1,951	0	320,390	Yes
1155 (DPR) GF Boating Account	registration fees; fines; donations; motor fuel tax; license fees for vessel operators	1,076,443	5,014,333	4,123,448	1,967,329	Yes
1156 (DPR) Off-Highway Vehicle Account	registration fees; motor fuel tax; snowmobile registration fees; snowmobile user fee (out-of-state)	3,372,094	4,970,726	5,061,038	3,281,783	Yes
1157 (DPR) State Park Fees Restricted Account	proceeds from the sale or disposal of buffalo; charges for special services and use of facilities	16,609,846	18,967,471	19,020,800	16,556,517	Yes
1158 (DPR) Off-highway Access & Education Restricted Account	contributions deposited into the off-highway access and education restricted account; contributions, donations, or grants	47,868	12,027	0	59,895	Yes
1159 (DPR) Zion National Park Support Programs Res Acct	contributions deposited per UCA 41-1a-422; contributions, donations, or grants	47,695	10,875	0	58,570	Yes
1170 (DNR) Wildlife Resources Account	licenses; fines and forfeitures; General Fund appropriations	12,591,261	33,592,109	34,198,782	11,984,588	Yes
1171 (DNR) Wildlife Resources Trust Account	lifetime license sales	1,902,607	13,628	9,457	1,906,778	Yes
1172 (DNR) State Fish Hatchery Maintenance Account	\$2.00 of each fishing license fee or combination license fee; interest earnings	746,923	984,086	1,205,000	526,009	Yes
1173 (DNR) Wildlife Habitat Account	sale of licenses, permits, stamps, certificates of registration, and wildlife heritage certificates; donations; interest earnings	776,868	2,722,177	2,431,780	1,067,265	Yes
1174 (DNR) Predator Control Restricted Account	fee added to hunting permits; donations; appropriations	543,937	785,160	800,000	529,097	Yes
1176 (DNR) Mule Deer Protection Restricted Account	appropriations; grants from the federal government, local government, or a person	2,821	501,438	500,000	4,259	Yes
1180 (DNR) Water Infrastructure Restricted Account	contributions; appropriations; interest	0	5,008,967	0	5,008,967	Yes

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		Beginning	Revenues	Expenses	Ending	
1185 (DNR) Sovereign Lands Management Account	all revenues derived from sovereign lands (such as leasing)	15,763,417	8,798,626	16,868,846	7,693,197	Yes
1200 (DOC) Interstate Compact for Adult Offendr Suprvsn Rest Acct	compact application fee	0	21,501	21,500	1	Yes
1220 (DOH) Kurt Oscarson Children's Organ Transplant Account	contributions	102,500	38,591	47,523	93,568	Yes
1221 (DOH) Cigarette Tax Restricted Account	\$250,000 from the FY 1999 cigarette tax change; 58% of the FY 2002 cigarette tax change	70	7,950,000	7,950,000	70	Yes
1222 (DOH) Medicaid Restricted Account	General Funds appropriated to the Departments of Health, Human Services, or Workforce Services for the state plan for medical assistance (Medicaid) that are not expended by the departments in the fiscal year for which the General Funds were appropriated	8,575,876	11,777,390	3,975,900	16,377,367	Yes
1223 (DOH) Nursing Care Facilities Account	nursing care facilities assessment; penalties and interest; appropriations; interest	287,797	27,720,846	28,008,643	(1)	Yes
1224 (DOH) State Laboratory Drug Testing Account	\$40 administrative fee for license reinstatement (UCA 53-3-1065)	71,320	722,100	771,500	21,920	Yes
1225 (DAG) Cat & Dog Community Spay & Neuter Restr Acct	contributions; interest	91,450	28,943	20,000	100,392	Yes
1226 (DOH) Cancer Research Restr Acct	contributions; interest	0	15,925	15,960	(35)	Yes
1227 (DOH) Autism Treatment Account	gifts, grants, and donations; interest; appropriations	6,998	0	0	6,998	Yes
1228 (DOH) Prostate Cancer Special Group License Plate Rest Acct	contributions; interest	761	225	986	0	Yes
1229 (DOH) Automatic External Defib Rest Acct	appropriations	4,964	0	0	4,964	Yes
1230 (DOH) Children's Hearing Aid Rest Acct	appropriations; gifts, grants, and donations	106,331	100,000	102,000	104,331	Yes
1235 (DAS) Medicaid Reduction and Budget Stabilization Restricted Account	transfers; appropriations	17,147,561	8,760,861	0	25,908,422	Yes
1250 (DPS) DNA Specimen Restricted Account	fees assessed against convicted persons	(0)	519,143	516,792	2,351	Yes
1253 (DPS) Statewide Unified E-911 Emergency Service Account	telephone surcharges; appropriations; contributions	1,294,976	3,217,547	(2,892,230)	7,404,753	Yes

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		Beginning	Revenues	Expenses	Ending	
1254 (DPS) Fire Academy Support Account	% of insurance tax; % life insurance premium assessment; recovery fees; donations; appropriations	11,484,500	4,447,488	6,960,200	8,971,788	Yes
1255 (DPS) Public Safety Support Account	surcharge on criminal fines, penalties, and forfeitures	28,895	3,811,907	3,811,907	28,894	Yes
1256 (DPS) Statewide Warrant Operations Account	surcharge on criminal fines, penalties, and forfeitures	205,567	443,245	443,244	205,568	Yes
1257 (DPS) Reduced Cigarette Ignition Propensity & Firefighter Ac	all certification fees submitted by manufacturers	257,500	11,500	76,500	192,500	Yes
1258 (DPS) Public Safety Honoring Heroes Restricted Acct	contributions, donations, or grants	66,472	84,770	50,000	101,242	Yes
1259 (DPS) Canine Body Armor Restricted Account	contributions; donations; grants; interest	3,322	15,534	18,857	(0)	Yes
1260 (DPS) Firefighter Support Rest Account	contributions, donations, or grants	211,541	157,455	132,000	236,996	Yes
1263 (DPS) Ut Hwy Patrol Aero Bureau Rest Account	\$1 of each OHV registration fee; appropriations; public or private donations	758,245	209,299	809,300	158,245	Yes
1264 (DPS) Concealed Weapons Account	firearm permit fees	214,502	3,749,944	3,163,700	800,746	No
1265 (DPS) Firearm Safety Account	appropriations	180,000	15,000	85,000	110,000	No
1270 (DOT) Share Rd Bicycle Support Rest Account	contributions, appropriations, donations, or grants	0	27,150	27,150	0	Yes
1281 (DWS) Special Administrative Expense Account	penalties; voluntary contributions	14,765,986	3,302,791	4,481,388	13,587,389	No
1285 (DWS) Youth Character Org Restr Acct	contributions; donations and grants; interest	3,746	1,790	5,518	17	Yes
1286 (DWS) Youth Development Org Restr Acct	contributions; donations and grants; interest	4,446	4,133	8,558	21	Yes
1288 (USOR) Office of Rehabilitation Transition Restricted Account	appropriations	0	3,933,233	0	3,933,233	Yes
1300 (FIN) Financial Institutions	fees based on assets	10,944,942	7,293,201	7,313,780	10,924,363	Yes

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		Beginning	Revenues	Expenses	Ending	
1320 (FIN) Tobacco Settlement Restricted Account	tobacco settlement funds; interest	0	22,163,725	22,162,113	1,612	Yes
1321 (FIN) Constitutional Defense Restricted Account	7.5% of all mineral lease revenues deposited in the Land Exchange Distribution Account (UCA 53c-3-203); voluntary contributions; appropriations; monies received from other state agencies	(0)	1,129,390	388,760	740,629	Yes
1322 (FIN) Economic Incentive Restricted Account	partial rebate payments as a result of new state revenues generated by a business entity's new commercial project	(2,030,044)	4,346,307	2,316,207	56	Yes
1324 (FIN) General Fund Budget Reserve Account	up to 50% of any year-end General Fund revenue surplus; interest; appropriations; remaining funds on January 1, 1997 from (Fund 759) Preservation of Hill Air Force Base Expendable Trust Fund (UCA 49-10-303(5)) remaining funds on January 1, 1997 from (Fund 210)	141,171,271	2,442,616	0	143,613,887	Yes
1325 (FIN) Mineral Bonus Account	30% mineral bonus payments (formally called Federal U-A-U-B money) (UCA 59-21-13); for FY 2001 only, 15% of mineral bonus payments from exchanged land parcels (UCA 53c-3-2022)(a)(iv)(a))	6,623,894	3,079,443	2,118,581	7,584,757	Yes
1326 (FIN) Mineral Lease Account	per the United States Mineral Lands Leasing Act, federal mineral lease monies except mineral lease bonus payments allocated per UCA 59-21-12	7,543	66,218,750	66,218,749	7,544	Yes
1328 (FIN) Finance Overhead Reimbursement from ISFs	overhead charges to Internal Service Funds	500	1,299,600	1,299,600	500	Yes
1329 (FIN) Prison Telephone Surcharge Account	prison pay phone revenue; interest	0	1,050,837	1,050,837	0	Yes
1334 (FIN) State Disaster Recovery Restricted Account	monies deposited into the fund per UCA 63J-1-204; monies appropriated to the fund by the legislature; any other public or private monies that are consistent with this section; and deposited into the fund	20,491,268	0	0	20,491,268	Yes
1335 (FIN) Land Exchange Distribution Account	50% of bonus payments received from the lease of coal, oil and gas, and coalbed methane on identified tracts; 50% of rentals and royalties received from the lease of subject minerals on the acquired lands and the lease of acquired interest	0	2,176,270	2,215,400	(39,130)	Yes
1337 (FIN) Infrastructure & Economic Diversification Investment	monies credited to the account under UCA 51-9-305; appropriations; grants	1,446,399	619,593	0	2,065,993	Yes
1340 (FIN) Navajo Water Rights Negotiation Account	appropriations	2,000,000	0	0	2,000,000	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1341 (FIN) Computer Aided Dispatch Restricted Account	fees; appropriations; contributions	1,157,875	2,176,424	140,411	3,193,888	Yes
1342 (FIN) Prison Development Restricted Account	appropriations; interest	0	80,501,182	80,000,000	501,182	Yes
1400 (GOV) Criminal Forfeiture Restricted Account	proceeds from forfeited property or money; any damages awarded the state	3,261,646	1,095,426	3,425,600	931,471	Yes
1402 (GOV) Motion Picture Incentive Account	appropriations; interest	147,974	731	0	148,705	Yes
1403 (GOV) Tourism Marketing Performance Account	appropriations; interest	542,788	18,003,675	18,000,000	546,463	Yes
1404 (GOV) Stripper Well-Petroleum Violation Escrow	Petroleum Violation Escrow money	348,438	0	(2,458)	350,896	Yes
1407 (GOV) Law Enforcement Operations Account	the balance of the collected surcharge under UCA 51-9-401 that is not allocated under Title 51, Chapter 9, Part 4	0	1,473,057	1,473,058	(1)	Yes
1408 (GOV) Law Enforcement Services Account	surcharge allocation (UCA 51-9-4011(c))	(0)	790,295	790,295	0	Yes
1409 (GOV) School Readiness Restricted Account	appropriations; interest; federal grants; donations	9,279	3,020,322	3,000,000	29,601	Yes
1410 (GOV) Small Business Jobs Performance Guarantee Account	deposits	0	0	0	0	N/A
1411 (CCJJ) Indigent Defense Resources Restricted Account	appropriations; interest	0	1,500,000	1,500,000	0	Yes
1420 (INS) Bail Bond Surety Administration Account	fees related to bail bond sureties as established under UCA 63-38-3.2; interest	63,045	26,000	25,000	64,045	Yes
1421 (INS) Technology Development Rest Acct	fees from requests for information obtained electronically	(0)	635,455	629,700	5,755	Yes
1422 (INS) Criminal Background Check Rest Acct	fees collected under UCA 31a-16-103, 31a-23a-105, 31a-25-203, and 31a-26-203	(0)	142,004	142,003	0	Yes
1423 (INS) Captive Insurance Restricted Acct	fees collected from captive insurance companies to obtain or renew a certificate of authority	525	2,536,024	2,273,272	263,277	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1424 (INS) Title Licensee Enforcement Res Acct	annual assessment fees received by the state (UCA 31a-23a-415)	0	108,083	108,083	0	Yes
1425 (INS) Guaranteed Asset Prot Waiver Rest	fees from persons providing guaranteed asset protection waivers who are required to register under UCA 31a-6b-202	221,876	65,200	41,913	245,163	Yes
1426 (INS) Relative Value Study Restricted Account	revenue collected under UCA 31a-2-208 and a tax of 0.01% on motor vehicle, uninsured motorist, and personal injury insurance premiums (UCA 59-9-105)	531,193	122,434	52,143	601,484	Yes
1427 (INS) Insurance Fraud Investigation Account	annual fees from insurers (UCA 31a-31-108 and 109)	(0)	2,181,520	2,181,520	(0)	Yes
1428 (INS) Insurance Department Restricted Account	fees; reimbursements for examination costs; forfeitures collected	1,235,958	8,297,815	7,513,198	2,020,575	Yes
1429 (INS) Health Ins Actuarial Review Restricted Account	fees collected from small employer carriers participating in certain benefit programs	(0)	0	0	(0)	Yes
1440 (JUD) Dispute Resolution Account	appropriation in FY 1995; filing fees for any civil complaint or petition invoking the jurisdiction of a court of record	331,398	492,900	440,900	383,398	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1442 (JUD) Children's Legal Defense Account	civil filing fees; marriage license fee; appropriations	200,000	824,122	824,122	200,000	Yes
1444 (JUD) Court Security Account	\$25 security surcharge assessed on criminal convictions in district courts and juvenile delinquency judgments; designated court filing fees; 25% of the \$32 security surcharge collected in justice courts	500,000	7,875,875	7,775,874	600,001	Yes
1445 (JUD) State Courts Complex Account	after June 30, 1998, all revenues representing the difference between the fees in effect after May 2, 1994, and the fees in effect before February 1, 1994; after June 30, 1998, \$2 of the amount of a fine or bail forfeiture paid for a violation of Title 41, Motor Vehicles	2,334,362	4,257,254	4,706,900	1,884,716	Yes
1446 (JUD) Guardian Ad Litem Services Account	1.75% of collected surcharge established in UCA 63-63a-1 (Fund 828 - surcharge fines) but not to exceed amounts appropriated; contributions from the issuance of children's issues license plates	74,335	330,009	385,500	18,844	Yes
1447 (JUD) Justice Court Technology, Security, & Training Acct	12.5% of 80% of a \$32 security surcharge (or \$3.20) assessed on all convictions for offenses listed in the Uniform Bail Schedule	448,492	827,939	922,978	353,453	Yes
1448 (JUD) Nonjudicial Adjustment Account	financial penalties	890,428	498,081	525,826	862,683	Yes
1449 (JUD) Online Court Assistance Program	\$20 filing fee	304,067	136,305	79,186	361,186	Yes
1450 (JUD) Substance Abuse Prevention Account	surcharge on criminal fines, penalties, and forfeitures	34,412	886,490	859,347	61,555	Yes
1451 (JUD) Trust Account Support	interest on funds held by the court in trust	254,195	251,814	0	506,009	Yes
1480 (LBR) Workplace Safety Account	0.25% of the premium income remitted to the state treasurer (UCA 59-9-1012(c))	500,000	1,492,947	1,492,947	500,000	Yes
1485 (LBR) Industrial Accident Rest Account	0.5% of the premium income remitted to the state treasurer (UCA 59-9-1012(c)(iv))	500,000	3,344,522	3,344,522	500,000	Yes
1490 (PED) Autism Awareness Restricted Acct	plate contributions; private contributions; donations or grants from public or private entities	29,525	19,600	10,000	39,125	Yes
1500 (TAX) Alcoholic Beverage Enforcement & Treatment Rest Acct	a portion of beer tax; appropriations; interest	1,677,181	5,416,559	5,391,900	1,701,839	Yes
1501 (TAX) Remote Sales Restricted Account	sales tax revenues in excess of \$7,279,673; interest	79,103	532	0	79,636	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1502 (TAX) State Tax Commission Administrative Charge Account	local sales and use tax; transient room tax; resort tax; public transit tax; tourism tax; botanical / cultural / zoo / arts tax; hospital tax; fee for administration of the municipal telecommunications license tax; county option	2,354,548	12,031,178	10,002,500	4,383,226	Yes
1503 (TAX) Rural Healthcare Facilities Account	appropriations	0	555,000	555,000	0	Yes
1504 (TAX) Electronic Payment Fee Restricted Account	fees	1,004,790	8,161,439	6,659,700	2,506,529	Yes
1505 (TAX) Motor Vehicle Enforce Div Temp Permit Restricted Account	Not Available	402,978	3,989,697	3,579,935	812,740	N/A
1520 (TRS) Abortion Litigation Account	grants; gifts	1,354	0	0	1,354	Yes
1560 (ABC) Underage Drinking Prev Media & Campaign Rest Acct	0.6% of total gross revenue from the sale of liquor, as determined by the two preceding fiscal years	8,488	1	0	8,490	Yes

Special Revenue Funds / Education Funds		768,057,103	4,583,643,924	4,752,220,062	599,480,965	
2400 (PED) Uniform School Fund Unrestricted	escheats and various other taxes and fees	9,763,059	27,967,357	32,000,000	5,730,416	Yes
2420 (PED) Invest More for Education Account	contributions; interest	13,039	10,186	0	23,225	Yes
2430 (PED) Professional Practices Restricted Subfund	new or reinstated license fees	2,298,221	1,522,302	2,193,735	1,626,787	Yes
2435 (PED) Minimum Basic Growth Account	deposits; interest	0	75,304,320	75,000,000	304,320	Yes
2440 (PED) Growth in Student Population Restricted Account	appropriations; donations	58	0	0	58	Yes
2450 (PED) Teacher Salary Supplemental Restricted Account	appropriations	1,223,016	6,553,600	6,451,938	1,324,678	Yes
2455 (PED) Charter School Revolving Account	appropriations; proceeds from loan repayments; interest	6,622,915	282,477	0	6,905,392	Yes
2456 (PED) School Building Revolving Account	loan repayments; interest on loans	9,673,407	76,295	0	9,749,701	Yes
2460 (FIN) Education Fund Budget Reserve Account	up to 50% of the revenue surplus of the Education Fund; appropriations; interest	349,464,784	0	0	349,464,784	Yes
2470 (PED) Interest & Dividends Account	interest and dividends derived from the investment of monies in the Permanent State School Fund; interest on account monies	46,739,756	49,934,834	46,314,310	50,360,281	Yes
2475 (PED) Charter School Reserve Account	contributions from participating charter schools; appropriations; interest; grants; donations	4,655,706	2,221,006	0	6,876,713	Yes
2480 (PED) Education Fund	various taxes and fees, e.g. income taxes	337,603,142	4,419,771,547	4,590,260,080	167,114,609	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
Special Revenue Funds / Transportation Funds		170,838,080	1,096,091,990	1,037,283,659	229,646,411	
2800 (DOT) Transportation Fund Unrestricted	federal revenue; motor fuel tax; license tax; registration fees; drivers education tax; highway right-of-way (utility) permit fees and related service fees (UCA 72-7-102(5)); longitudinal communication access fees (UCA 72-7-108(6))	104,793,449	967,346,446	920,199,341	151,940,554	Yes
2805 (DOT) Highway Projects Within Counties Fund	county sales and use tax of 0.25%	0	0	0	0	No
2810 (DOT) Transportation Inventory Fund	administrative to account for inventory	12,961,582	0	0	12,961,582	No
2815 (DOT) Local Transportation Corridor Preservation Revolving	local option transportation corridor preservation fee imposed by county; appropriations; contributions; interest; rent / sale of real property acquired with fund monies; bond proceeds; county option sales and use tax	320,839	(320,839)	0	0	Yes
2820 (DOT) Aeronautics Restricted Account	aviation fuel tax; airport licensing fees; registration fees	5,953,399	8,041,120	7,953,616	6,040,903	Yes
2830 (DOT) Marda Dillree Corridor Preservation Fund	motor vehicle rental tax; appropriations; contributions; interest; bond proceeds	12,630,046	18,943,716	16,912,548	14,661,214	Yes
2835 (DOT) Tollway Special Revenue Fund	tolls; appropriations; contributions; interest; repayments and interest on account monies	534,030	1,335,371	1,101,596	767,805	Yes
2845 (DOT) County of 1st Class St Hwy Prg Fund	0.25% of Salt Lake County public transit tax; 0.25% local option sales and use tax to fund corridor preservation projects; corridor preservation fee imposed on a county of first class per 41-1a-1222; interest; contributions	15,593,764	58,432,793	47,041,272	26,985,284	No
2846 (DOT) County of 2nd Class St Hwy Prg Fund	contributions; local option sales and use tax to fund airport; highway; or public transit projects or services; interest	339,547	10,774	0	350,321	No
2847 (FIN) 2010 SL County Rev Bond Sink Fund	transfers from the County of the First Class State Highway Projects Fund	0	7,449,987	7,449,987	0	No
2854 (DOT) Transportation - Clearing Fund	created administratively	0	0	0	0	N/A
2855 (DPS) Uninsured Motorist Identification Restricted Account	fees; interest	6,724,209	3,004,916	3,006,900	6,722,225	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2860 (DPS) Public Safety Motorcycle Education	\$5 of the annual registration fee for registered motorcycles; \$2.50 of the fee for Class M driver licenses	2,582,286	585,389	330,800	2,836,875	Yes
2865 (DPS) Department of Public Safety Restricted Account	fees from driver's licenses; school operator licenses, commercial testing only school licenses, renewals, extensions, reinstatements, rescheduling, and identification cards; administrative fees; appropriations; impound fees	8,404,929	31,262,318	33,287,600	6,379,648	Yes

Special Revenue Funds / Nonmajor Governmental Funds		260,666,830	120,549,111	118,849,303	262,366,639	
2000 (AG) Attorney General Consumer Programs Fund	bankruptcy settlement from the estate of EWC, Inc., which at the time of its bankruptcy was the largest provider of extended warranty contracts covering consumer products in the U.S.	33,699	0	33,699	0	No
2005 (AG) Attorney General Litigation Fund	settlements and judgments	863,967	1,314,428	1,108,108	1,070,287	No
2010 (AG) Attorney General Crime & Violence Prevention Fund	gifts, grants, devises, donations, and bequests of real property, personal property, or services from any source made to the fund	83,391	0	17,684	65,708	No
2020 (CPB) State Capitol Fund	donations from private persons \ foundations; appropriations; monies from the federal government	1,135,122	566,024	958,956	742,191	No
2040 (CRC) Architecture Education & Enforcement Fund	surcharges on initial, renewal, and reinstatement licensure fee; administrative penalties; interest earned	29,415	25,965	8,029	47,350	No
2045 (CRC) Consumer Protect Education & Training Fund	penalties; fines; settlements	500,000	1,898,343	1,898,343	500,000	No
2050 (CRC) Cosmetologist/Barber, Esthetician, Electrologist Fund	administrative penalties	122,722	52,442	71,354	103,810	No
2055 (CRC) Land Surveyor/Engineer Education & Enforcement Fund	surcharge on licensing fees; penalties; fines; interest earned	92,807	2,981	21,119	74,669	No
2060 (CRC) Landscapes Architects Education & Enforcement Fund	surcharge on application fee (not to exceed 50%); fines; interest earned	6,450	4,182	1,838	8,795	No
2065 (CRC) Physicians Education Fund	administrative penalties ordered and collected; interest earned	90,500	11,688	2,188	100,000	No

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2070 (CRC) Real Estate Education, Research, & Recovery Fund	fees (surcharges)	972,165	166,724	269,948	868,941	No
2075 (CRC) Residence Lien Recovery Fund	assessment from licensed contractors and fund members; interest earned; fines; penalties	1,754,993	349,086	342,750	1,761,329	No
2080 (CRC) Residential Mortgage Loan Educ, Research & Recovery Fd	additional license application and renewal fee; interest	442,596	171,692	131,651	482,637	No
2085 (CRC) Securities Investor Education/Training/Enforcement Fd	civil penalties; fines; interest	167,298	249,010	280,224	136,084	No
2090 (DAS) Child Welfare Parental Defense Fund	appropriations; participating counties; private contributions	63,361	435	7,499	56,298	No
2096 (DAS) State Archives Fund	donations; deposits; contributions; gifts; endowment; devise; bequest of real property, personal property, or service	2,360	100	0	2,460	No
2100 (DAS) State Endowment Fund	tobacco settlement proceeds; 50% of interest / dividend earnings on tobacco monies; excess severance tax revenues (UCA 51-9-305); donations	169,066,333	2,302,431	0	171,368,764	Yes
2105 (DAS) Office of State Debt Collection Fund	appropriations; fees; interest collected on outstanding accounts receivables	1,185,038	2,549,096	3,093,797	640,336	No
2110 (DHA) History Donation Fund	donations	313,067	3,727	0	316,793	No
2115 (DWS) Navajo Revitalization Fund	appropriations; 33% of severance taxes from existing wells and 80% of taxes from new wells beginning production on or after July 1, 1996 (the maximum deposit cannot exceed \$3,000,000 in beginning in FY 2008)	11,903,462	1,360,245	843,379	12,420,328	No
2130 (DHA) State Library Donation Fund	donations	1,156,579	10,492	0	1,167,071	No
2135 (DWS) Uintah Basin Revitalization Fund	appropriations; 33% of severance taxes collected on wells that began production prior to July 1, 1995 and 80% of taxes collected on wells that commenced production after July 1, 1995	24,078,948	5,122,619	4,612,473	24,589,094	No
2145 (DHA) State Arts Endowment Fund	appropriations; interest; federal grant	328,071	29,535	34,073	323,533	No
2151 (DWS) Qualified Emergency Food Agencies Fund	state sales and use tax revenues	345,021	915,002	754,138	505,884	No
2153 (DWS) Intermountain Weatherization Training Fund	private contributions; donations; fees; appropriations; interest	1,760	11,825	11,825	1,760	No
2155 (DEQ) Hazardous Substance Mitigation Fund	voluntary contributions; civil penalties; appropriations; recovered costs; interest	11,814,256	491,978	3,645,647	8,660,588	No

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2165 (DAG) Salinity Offset Fund	money from DWQ related to the Colorado River Salinity Offset Program; grants from governments; grants from private entities; interest	1,949,244	1,299,764	35,551	3,213,457	No
2180 (DHS) Out & About Homebound Transportation Assistance Fund	donations; interest	183,746	32,644	35,446	180,945	No
2185 (DHS) State Development Center Miscellaneous Donation Fund	donations; interest	568,161	95,996	93,530	570,626	No
2190 (DHS) State Development Center Workshop Fund	contracts for services; interest	8,869	136,532	136,333	9,068	No
2200 (DHS) State Hospital Unit Fund	gifts and donations; hospital fund raising projects	211,377	32,102	35,805	207,674	No
2201 (DHS) Utah State Developmental Center Land Fund	sale, lease, or disposition of real property and water rights associated with the developmental center; interest	530,417	83,116	0	613,533	No
2210 (DNR) OGM - Abandoned Mine Reclamation Fund	recovered liens; fees and fines; federal grants; donations	2,317,791	46,043	0	2,363,834	No
2215 (DNR) Utah Geological Survey Sample Library Fund	donations or contributions from individuals, companies, organizations, or government entities; interest earned	77,781	587	2,279	76,089	Yes
2230 (DOC) Sexually Explicit Business & Escort Service Fund	sexually explicit business and escort service tax; interest	4,422	(1,837)	0	2,585	Yes
2235 (DOH) Organ Donation Contribution Fund	donations	172,439	91,919	50,000	214,358	No
2241 (DOH) Hospital Provider Assess Exp Spec Rev Fund	a new assessment for medicaid hospital providers; penalties and interest imposed under the new act; funds received as donations; appropriations	6,100,636	46,176,549	46,334,700	5,942,485	No
2242 (DOH) Ambulance Service Provider Assess Exp Rev Fund	assessments; penalties; donations; appropriations	0	501	0	501	No
2246 (TAX) State Imposed Transit Tax Fund	supplemental sales and use tax collected per UCA 59-12-2003 for public transit districts within the cities, towns, and unincorporated areas	280,509	3,836,659	3,838,368	278,801	No
2250 (DOH) Traumatic Brain Injury Fund	gifts, grants, donations; appropriations	122,435	252,398	212,644	162,189	No
2251 (DOH) Traumatic Spinal Cord & Brain Injury Rehab Fund	gifts, grants, donations; appropriations	413,431	163,239	242,347	334,323	No
2255 (DOT) Wire Estate Memorial Fund	interest	161,838	1,084	973	161,949	No
2260 (DWS) Child Care Fund	donations; grants; interest	21,013	156	13,903	7,265	No
2265 (DWS) Refugee Services Fund	federal grants; donations	24,727	24,261	20,900	28,088	No

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2275 (DNR) Water Commissioner Fund	assessments; interest	0	1,716,939	848,389	868,550	No
2280 (DNR) Natural Resources Reclamation Fund	interest	151,652	794	152,446	0	No
2290 (FIN) Waste Tire Recycling Fund	fee on retail tire sales	2,879,709	3,438,554	2,500,876	3,817,386	No
2310 (GOV) CCJJ Juvenile Accountability Incentive Block Grant Fund	federal revenue; interest	439,874	3,408	0	443,281	No
2315 (GOV) Crime Victim Reparations Fund	assessments against criminals	2,735,446	10,024,054	9,806,787	2,952,713	Yes
2320 (GOV) State Elections Grant Fund	Federal Funds	0	167,875	167,875	0	No
2321 (GOV) CCJJ Justice Assistance Grant Fund	federal revenue; interest	504,396	15,258	0	519,654	No
2322 (GOV) Transient Room Tax Fund	FY 07 - 27 the first 15% of transient room tax to be deposited in the fund	214,586	(214,586)	0	0	No
2323 (GOV) Private Proposal Exp Spec Rev Fund	proposal fees	7,000	0	0	7,000	No
2330 (INS) Insurance Fraud Vic Restitution Fund	restitution to persons harmed by fraudulent insurance acts	801,187	773,894	401,768	1,173,313	No
2335 (INS) Title Insurance Recovery Educ & Research Fund	assessments on title insurance producers; amounts recovered by the department under subrogated rights; interest earned on fund monies	467,129	32,836	2,432	497,532	No
2340 (PED) Child Nutrition Program Commodities Fund	collections from daycare centers that receive government commodities	146	0	0	146	No
2345 (PED) Utah Community Center for the Deaf Fund	contribution; reimbursement for programs; vending machines	18,402	522	386	18,538	No
2355 (PED) Visually Handicapped Fund	contributions	514,564	16,057	6,699	523,921	No
2360 (PSC) Universal Public Telecommunications Service Support Fd	surcharges; penalties	5,308,388	8,757,439	10,973,330	3,092,497	No
2380 (DVA) Utah Veterans' Nursing Home Fund	donations, gifts, or bequests; federal and state funds	3,929,721	20,811,278	19,951,349	4,789,650	No
2390 (DPS) Alcoholic Beverage Control Act Enforcement Fund	% of gross revenue from liquor sales; interest	2,895,223	4,082,217	3,765,130	3,212,310	No
2395 (UNG) National Guard MWR Fund	proceeds collected under state morale, welfare, and recreation program; donations; appropriations	97,194	1,040,808	1,070,335	67,666	No

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
Permanent Funds		2,244,901,537	22,635,872	0	2,267,537,408	
3510 (TLA) USU-Principle, Permanent Fund	land sales	3,554,756	57,331	0	3,612,087	Yes
3515 (TLA) Deaf School-Principle, Permanent Fund	land sales	2,095,356	(33,088)	0	2,062,268	Yes
3520 (TLA) Utah State Hospital- Principle, Permanent Fund	land sales	3,497,553	(404,457)	0	3,093,096	Yes
3525 (TLA) Institution for the Blind-Principle, Permanent Fund	land sales	19,803,667	(429,945)	0	19,373,722	Yes
3530 (TLA) Miners Hospital-Principle, Permanent Fund	land sales	56,650,096	560,067	0	57,210,163	Yes
3535 (TLA) Normal School-Principle, Permanent Fund	land sales	4,843,460	(27,071)	0	4,816,389	Yes
3540 (TLA) Public Building-Principle, Permanent Fund	land sales	32,903	4	0	32,906	Yes
3545 (TLA) State Youth Development Center-Principle, Permanent Fd	land sales	1,170,458	(9,553)	0	1,160,905	Yes
3550 (TLA) Reservoir-Principle, Permanent Fund	interest	6,929,540	79,833	0	7,009,373	Yes
3555 (TLA) Permanent State School Fund	interest and dividends; land sales; revenue from operations; \$1.50 off-highway reg fees and off-highway vehicle user fees; impounded livestock sold at auction where owner can't be determined (UCA 4-25-14)	2,137,628,643	22,591,862	0	2,160,220,505	Yes
3560 (TLA) School Mines-Principle, Permanent Fund	land sales	3,837,447	(47,552)	0	3,789,895	Yes
3565 (TLA) University of Utah Land-Principle, Permanent Fund	interest	4,857,659	298,441	0	5,156,100	Yes
Capital Projects Funds		690,197,344	1,433,288,107	1,265,191,227	858,294,224	
2900 (DOT) Transportation Investment Fund of 2005	voluntary contributions; appropriations; Centennial Highway Fund revenue sources; interest	532,301,485	635,836,685	723,261,031	444,877,139	Yes
3000 (FCM) Capital Projects Fund	appropriations; institution funding; agency funding	156,399,901	549,916,176	536,420,801	169,895,276	No
3150 (FCM) Prison Project Fund	appropriations; bond proceeds; interest	0	160,000,000	1,759,568	158,240,432	No
3250 (FCM) SBOA Capital Projects	appropriations; institution funding; agency funding	1,495,957	87,535,246	3,749,826	85,281,377	Yes
Debt Service Funds		8,657,090	477,915,748	467,549,575	19,023,263	
4000-4120 (FIN) General Obligation Debt Service	bond proceeds; appropriations	7,672,541	440,700,400	440,531,011	7,841,930	Yes
4300-4331 (FIN) Lease Revenue and Water Recap Debt Service	bond proceeds; interest; rental income from lease rents	984,549	37,215,348	27,018,565	11,181,332	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
Enterprise Funds		2,784,038,063	1,151,799,265	1,040,969,000	2,894,868,328	
5110 (DWS) Unemployment Compensation Fund	employer contributions; federal revenue; investment interest; penalty and interest; employer reimbursement	959,317,090	261,539,653	184,969,412	1,035,887,331	Yes
5210 (FIN) State Revolving Fund for Drinking Water Projects	appropriations; money from Fund 128 to meet federal match; repayment of loans; investment income; Federal Funds; interest on loans which goes to this fund or Fund 129 - Hardship Grant	158,744,660	10,830,572	1,724,000	167,851,232	Yes
5215 (FIN) Drinking Water SRF Hardship Fee Account	hardship fees; interest	4,705,205	398,744	781,339	4,322,610	Yes
5235 (FIN) Utah Drinking Water Loan Program Subaccount	appropriations; principle repayment of loans; interest from loans which is recorded in Fund 129; sales tax revenue (UCA 59-12-103)	52,750,134	3,587,993	1,829,867	54,508,260	Yes
5240 (FIN) Hardship Grant Program for Drinking Water Projects	interest on loans; hardship assessments; appropriations; investment income	1,893,088	982,740	1,592,687	1,283,141	Yes
5245 (FIN) Drinking Water Origination Fee Subaccount	the origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount	58,330	9,490	32,900	34,920	Yes
5246 (FIN) Drinking Water Origination Fee-Federal	the federal portion of origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount	366,120	13,900	162,354	217,666	No
5250 (FIN) Water Quality SRF Hardship Assessment	hardship fees; interest	7,339,954	1,653,311	1,598,522	7,394,742	Yes
5255 (FIN) Utah State Revolving Fund for Wastewater Projects	appropriations; Federal Funds; transfers from Wastewater Loan Program Fund 135 for state match; interest on loans	251,827,479	4,573,666	251,000	256,150,146	Yes
5260 (FIN) Utah Wastewater Loan Program Subaccount	appropriations; principal repayment of loans; interest goes to fund 136; sales tax revenue (UCA 59-12-103(5))	60,416,186	3,594,393	1,404,850	62,605,730	Yes
5265 (FIN) Hardship Grant Program for Wastewater Projs Sub Acct	interest on loans; hardship assessments; appropriations; investment income on balances in this fund and the Utah Wastewater Loan Program Subaccount (Fund 135)	1,442,724	550,711	232,199	1,761,236	Yes
5266 (FIN) Water Quality Origination Fee Sub Account	the origination fee for loans made by the Water Quality Board within the Water Quality Security Subaccount	37,704	23,140	6,990	53,854	No
5267 (FIN) Water Quality Origination Fee-Federal	the federal portion of origination fee for loans made by the Water Quality Board within the Water Quality Security Subaccount	469,487	700,000	88,700	1,080,787	No

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
5270 (FIN) Water Resources Construction Fund	appropriations; interest on loans; money from sale or management of certain reservoir land; charges assessed against water and power users; interest earnings	45,544,073	4,232,110	2,785,487	46,990,695	Yes
5275 (FIN) Water Resources Conservation & Development Fund	appropriations; sales of project water and power; repayments of loans (principle and interest); sales tax revenue (UCA 59-12-103); federal mineral lease funds	150,017,865	24,805,417	9,701,678	165,121,604	Yes
5276 (FIN) Water Resources C&D Pledged Loans	loan repayments	152,725,522	3,582,423	6,584,361	149,723,584	No
5277 (FIN) Water Resources 2010 Recap Rev Bond	bond proceeds	(2,902,266)	6,925,535	1,669,364	2,353,905	Yes
5280 (FIN) Water Resources Cities Water Loan Fund	appropriations of liquor control profits; loan repayments	16,243,735	147,037	0	16,390,771	Yes
5281 (FIN) Water Resources Cities Pledged Loans	loan repayments	10,733,760	161,713	0	10,895,473	No
5285 (FIN) Permanent Community Impact Loan Fund	mineral lease royalties and mineral bonus payments; appropriations; repayment of loans; interest earned	331,444,627	31,720,005	48,839,399	314,325,232	Yes
5290 (FIN) Permanent Community Impact Bonus Fund	70% bonus payments; repayment of loans; 12.16% bonus payments on exchanged land; appropriations; interest earned	342,164,373	9,637,647	31,625	351,770,394	Yes
5310 (FIN) Energy Efficiency Fund	monies appropriated to it by the legislature; monies received for the repayment of loans made from the fund; monies made available to the state for energy efficiency from any source; interest earned on the fund	820,452	3,271	625	823,098	No
5311 (FIN) USEP Revolving Loan Fund (ARRA)	Federal Funds	2,856,114	20,168	13,639	2,862,643	No
5415 (WRE) Water Resources Investigation Account	board allocation; billings from projects	1,291,412	807,897	1,280,795	818,514	Yes
5420 (DWS) OWHTF-Farmer Home	Federal Funds; appropriations (match funds)	496,231	506	15,334	481,403	Yes
5423 (DWS) OWHTF-Farmer Home Prog Income	loan repayments (principal) and interest from original loans paid out of Fund 199	1,722,164	43,088	0	1,765,251	No
5426 (DWS) OWHT-Fed Home	Federal Funds (interest earned on these loans is transferred to Fund 158)	53,477,674	4,086,180	3,698,318	53,865,535	Yes
5429 (DWS) OWHT-Fed Home Income	loan repayments (home income); interest on loans (earned from fed home [Fund 191]); interest on PTIF investments	18,686,940	3,948,973	2,533,198	20,102,715	Yes
5432 (DWS) OWHTF-Housing Loan Fund	General Fund appropriations used to match federal home funds	9,091,949	124,572	502,592	8,713,929	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
5435 (DWS) OWHTF-State Home Income	Federal Funds (from loan repayments)	9,898,110	634,406	0	10,532,516	Yes
5438 (DWS) OWHTF-Low Income Housing	appropriations	27,032,014	3,783,993	2,143,627	28,672,380	Yes
5441 (DWS) OWHTF-Low Income Housing-PI	loan repayments (principal) and interest from original loans paid out of Fund 199	6,534,545	3,816,908	322,732	10,028,721	No
5444 (DWS) OWHTF-Critical Needs	program income; interest earned on loans; funds that lapse from previous fiscal year critical needs General Fund appropriations; investment income	(19,656)	122	(42,913)	23,379	Yes
5446 (DWS) OWHTF-Escrow Tracking	repayments on advances for escrow payments; interest	9,990	0	0	9,990	Yes
5447 (DWS) OWHTF-Rental Rehab	Federal Funds; contributions; appropriations; loan repayments	343,368	8,586	510	351,444	Yes
5448 (DWS) OWHLF Multi-Family Hous Preserv Revolv Loan	Federal Funds; contributions; appropriations; loan repayments	2,771,116	325,985	131,350	2,965,751	Yes
5449 (DWS) OWHLF Innovative Weatherize Loan Prog Fund	Federal Funds; Dedicated Credits	2,038,704	22,466	0	2,061,171	No
5460 (DAG) Agriculture Resource Development Fund	appropriations; sales and use tax receipts; repayments of loans made from the fund; money made available to the state for agriculture resource development from any source; interest earned	29,908,362	1,092,554	787,049	30,213,867	Yes
5465 (DAG) State Utah Rural Rehabilitation Loan Fund	appropriations; repayments of loans made from the fund; interest earned; appropriations from the Agriculture Resource Development Fund (1998-99)	19,467,287	496,689	279,300	19,684,676	Yes
5470 (DAG) Federal Rural Rehabilitation Loan Fund	repayment of loans made from the fund; interest earned	4,867,822	137,631	300	5,005,153	Yes
5480 (ABC) Alcoholic Beverage Control-Liquor Control Fund	sale of liquor; fees from licenses and permits	5,256,435	546,033,400	546,033,400	5,256,435	Yes
5481 (TAX) Markup Holding Fund	markup collected by DABC	0	181,248,541	181,248,541	0	Yes
5486 (DEQ) Clean Fuel Conversion Fund	appropriations; public and private contributions; interest; loan repayments	1,015,648	2,158	216,322	801,485	Yes
5493 (DOC) Utah Correctional Industries Fund	sale of services; sale of products	6,407,904	23,655,927	23,978,452	6,085,379	Yes
5495 (TLA) Land Grant Management Fund	revenues from trust lands except revenues from sale of lands; interest earned; revenues from other activities of the director or administration; 50% of the revenue from mineral lease rentals and royalties from federal land exchange parcels	4,003,627	7,751,702	12,519,500	(764,170)	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
5496 (TFO) School and Institutional Trust Fund Management Account	earnings from trust fund assets equal to the appropriation to pay for the office's operating costs	0	724,364	724,364	0	No
5500 (DOT) Infrastructure Loan Fund	appropriations; Federal Funds; state grants; contributions; repayments of fund monies; interest; money available transferred by the commission	24,439,842	178,782	0	24,618,624	Yes
5700 (DWS) State Small Business Credit Ini Prog Fund	grants; pay backs; bonuses; entitlements; transfers; bequests	6,280,160	3,180,195	295,229	9,165,126	No

Internal Service Funds		70,714,890	282,982,214	273,859,374	79,837,730	
6010 (DAS) Risk Management-Construction	premiums and surcharges; refunds, returns, dividends, from insurance carriers; proceeds from sale of salvage and subrogation recoveries	743,082	2,574	348,762	396,894	Yes
6020 (DAS) Risk Management-Administration Fund	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	328,991	186,708	186,708	328,991	Yes
6030 (DAS) Risk Management-Workers' Compensation Fund	premiums collected through payroll; interest earned	3,346,803	8,753,262	8,042,683	4,057,382	Yes
6045 (DAS) Finance-Purchasing Card	sales of services	40,706	199,361	266,989	(26,922)	Yes
6050 (DAS) General Services-Central Printing Services	sales of services	1,712,978	2,557,137	2,544,446	1,725,668	Yes
6060 (DAS) General Services-Administration	sales of services	41,621	0	0	41,621	Yes
6070 (DAS) General Services-Central Mail Services	sales of services	311,420	12,637,877	13,372,255	(422,958)	Yes
6080 (DAS) General Services-Cooperative Contract Mgmt	sales of services	3,094,637	3,752,419	2,962,485	3,884,571	Yes
6085 (DAS) Consolidated Budget & Accounting	sales of services	50,551	1,524,375	1,588,756	(13,830)	Yes
6090 (DAS) Fleet Operations-Motor Pool	sales of services	40,353,534	29,436,988	24,714,227	45,076,295	Yes
6100 (DAS) Federal Surplus Property	fees and sales of service; appropriation	91,695	20,563	25,776	86,482	Yes
6110 (DAS) State Surplus Property	fees and sales of service; appropriation	245,028	518,514	546,431	217,111	Yes
6120 (DAS) Fleet Operations-Fuel Network	fees for services	1,157,658	24,151,988	24,510,235	799,411	Yes
6130 (DAS) Fleet Operations-Administration	fees for services	44,245	0	0	44,245	Yes
6140 (DAS) Fleet Operations-Travel Office	fees for services	1,767	545,176	536,921	10,021	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
6150 (DAS) DFCM-Facilities Management	sales of services; appropriations; donations	820,394	30,005,641	29,189,195	1,636,840	Yes
6155 (DAS) State Facility Energy Efficiency Fund	appropriations; monies received for repayment of loans made from fund; interest earned	2,571,558	6,972	0	2,578,531	Yes
6160 (HRM) Department of Human Resource Management	charges for services to other state agencies	1,924,250	11,932,222	12,033,396	1,823,077	Yes
6600 (DNR) Natural Resources-Warehouse	billing of services	80,935	622,008	662,440	40,503	Yes
6680 (DTS) Enterprise Technology Fund	fees for services	4,382,573	121,556,879	115,524,951	10,414,501	Yes
6690 (DTS) Agency Services Fund	payments from state agencies for services	(151,097)	151,097	0	0	Yes
6900 (DAS) Risk Management-Property	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	7,814,571	16,212,120	16,413,997	7,612,694	Yes
6910 (DAS) Risk Management-Auto	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	119,228	2,037,340	1,878,168	278,400	Yes
6920 (DAS) Risk Management-Liability	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	1,587,763	16,170,996	18,510,555	(751,796)	Yes

Investment Trust Funds		7,324,546,305	11,904,336,328	11,400,921,678	7,827,960,955	
7000 (TRS) Public Treasurer's Investment Fund	money from state entities and outside entities	7,278,756,997	11,816,242,955	11,316,015,335	7,778,984,617	No
7010 (TRS) Undistributed Pool Earnings	interest	45,789,308	88,093,373	84,906,343	48,976,338	No

Private Purpose Trust Funds		8,459,615,145	1,316,285,145	431,456,526	9,344,443,764	
7208 (DAS) Navajo Trust Fund	oil royalties; income; litigation settlements	128,555	72,658,112	2,837,530	69,949,137	No
7210 (TRS) State Treasurer Unclaimed Property	all funds received under the Unclaimed Property Act; interest earnings	72,811,151	27,574,514	23,638,259	76,747,406	No
7220 (DEQ) Petroleum Storage Tank Trust Fund	petroleum storage tank fees; interest earned; underground storage tank installation company permit fees; environmental surcharge	(8,031,463)	7,049,958	7,305,349	(8,286,855)	No
7221 (DEQ) Petroleum Storage Tank Cleanup Fund	voluntary contributions; appropriations; recovered costs from responsible parties equal to their proportionate share of liability as determined by UCA 19-6-424.5; interest	5,269,908	92,134	686,269	4,675,773	No

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
7222 (DEQ) Petroleum Damage Settlement Fund	petroleum storage tank settlements	139,724	1,001	4,044	136,681	No
7230 (REG) Utah Education Savings Plan Trust	funds from participants in the public trust; gifts; grants; appropriations	8,401,550,773	1,137,563,200	353,100,249	9,186,013,724	No
7240 (LBR) Employers' Reinsurance Fund	insurance premium tax	(39,628,466)	24,643,541	2,623,342	(17,608,267)	No
7241 (LBR) Uninsured Employers' Fund	insurance premium tax; employer penalties; a penalty of employer's for not filing an injury report; per UCA 34a-2-407(8)(c); civil assessments related to filing injury reports	9,551,273	6,335,245	4,408,676	11,477,842	No
7250 (FIN) Flexible Benefit Fund-Even Years	employee salary reduction through payroll	0	3,835,272	3,835,272	0	No
7251 (FIN) Flexible Benefit Fund-Odd Years	employee withholding	908,062	3,865,479	4,773,540	0	No
7260 (FIN) Indigent Inmate Trust Fund	proceeds received from counties that impose the additional tax levy by ordinance under UCA 67-5c-101(5); appropriations; interest	969,499	6,678	52,017	924,160	No
7261 (FIN) Indigent Capital Defense Trust Fund	monies from participating counties; appropriations; interest	639,863	497,261	221,585	915,539	No
7270 (DHA) Ethnic Arts Endowment	federal grant; interest earnings; donations	185,396	1,248	0	186,644	No
7275 (DHA) Ind Arts Endowment	federal grant; interest earnings; donations	622,714	4,268	0	626,981	No
7280 (DEQ) Moab Mill Reclamation Trust Fund	proceeds from liquidation of a trust fund	542	0	0	542	No
7290 (DHS) Human Services Client Trust Fund	client's assets; donations from fund raising	1,287,118	3,897,370	4,020,941	1,163,548	No
7300 (DHS) M N Warshaw Trust Fund	proceeds from will	149,629	1,104	5,000	145,734	No
7305 (DHS) State Development Center-Patient Account	Supplemental Social Security; civil service retirement; client earnings and deposits; interest	717,663	1,746,612	1,815,434	648,841	No
7310 (DHS) State Hospital Patient Trust Fund	patient's funds; interest on funds at local bank	84,449	726,314	668,620	142,143	No
7315 (DNR) Bond & Surety Forfeiture Trust Fund	monies collected by the division as a result of bond or surety forfeitures; interest	671,767	71,285	441,661	301,391	No
7320 (DNR) Wildland Fire Suppression Fund	payments from counties; interest generated by the fund; appropriations	7,291,019	9,482,722	3,107,736	13,666,005	No
7325 (WRE) Water Commissioner Fund	assessments paid by water users	1,805,206	(847,173)	958,033	0	No
7340 (DOC) Inmate Agency Fund Draper	inmate earnings; friends and relatives; government refunds	2,403,590	16,953,081	16,789,765	2,566,905	No
7355 (PED) Visually Handicapped Vendors	fees; vending machines	87,174	125,918	163,204	49,889	No

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	

Pension Trust Funds		Not yet available				
7500 (FIN) Pension-Contributory System	employee contributions to the plan; earnings on investments					Yes
7510 (FIN) Pension-Non Contributory System	employee contributions to the plan; earnings on investments					No
7520 (FIN) Pension-Public Safety System	employee contributions to the plan; earnings on investments					No
7530 (FIN) Pension-Firefighters System	employee contributions to the plan; earnings on investments					No
7540 (FIN) Pension-Judges System	employee contributions to the plan; earnings on investments					No
7550 (FIN) Pension-Governors & Legislative Pension Plan	employee contributions to the plan; earnings on investments					No
7560 (FIN) Pension-401(k) Plan	employee contributions to the plan; earnings on investments					No
7570 (FIN) Pension-457 Plan	employee contributions to the plan; earnings on investments					No
7580 (FIN) Pension-IRA	employee contributions to the plan; earnings on investments					No
7590 (FIN) Pension-Roth IRA	employee contributions to the plan; earnings on investments					No
7600 (FIN) Pension-Health Reimbursement Accounts	employee contributions to the plan; earnings on investments					No

Agency Funds		221,647,409	2,262,705,953	2,238,938,992	193,065,080	
8001 (FIN) Unemployment Insurance Agency	unemployment insurance from agency's payroll	1,071,907	1,976,146	1,114,728	1,933,325	Yes
8003 (FIN) Federal Withholding Tax Fund	federal income tax withheld from employees' earnings	127,722	96,529,489	92,675,263	3,981,949	Yes
8005 (FIN) Social Security Suspense Fund	FICA withheld	(69,284)	155,175,977	149,062,726	6,043,967	Yes
8007 (FIN) State Withholding Tax	state income tax withheld from employees' earnings	(532,693)	43,098,756	41,414,418	1,151,645	Yes
8010 (FIN) Misdemeanor Fines	half of fines and forfeitures collected by the state courts for violation of state criminal or traffic law or local government ordinance violations filed in the state courts	451,063	1,895,147	1,868,257	477,953	Yes
8015 (FIN) Security Surcharge/Fines	security surcharge fee	0	4,139,693	4,147,451	(7,757)	Yes
8016 (FIN) Surcharge Fines	surcharges imposed on felony and misdemeanor convictions and other offenses	109,142	18,401,268	18,300,093	106,039	Yes
8021 (FIN) Finder Fund	income tax refunds; damaged and lost state warrants; garnishments; mutilated deposits; two-party checks	129,383	57,054,444	57,105,139	78,687	Yes
8025 (FIN) County Road & School Fund from Forest Reserves	federal forest leases; federal sales of certain properties	0	8,622,906	8,622,906	0	Yes
8030 (FIN) Local Government Tax Auditor Held Warrants Fund	local government tax distributions held by State Auditor's Office for not sending reports to the State Auditor's Office	193,787	2,013,312	2,029,406	177,693	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8035 (FIN) Mortgage Loan Escrows	escrow funds	25,873	40,075	43,677	22,271	Yes
8045 (FIN) UT State Employees Charitable Fund	employee contributions	175,612	315,798	337,125	154,286	No
8050 (DAS) OSDC Collections	victim restitution collections and payments; fines due to other government agencies	(0)	1,993,696	1,991,788	1,908	Yes
8060 (AG) Attorney General Financial Crimes Trust Fund	court-ordered settlement payments that are to be disbursed to victims of financial crimes	203,667	1,087,700	1,065,104	226,263	Yes
8070 (CRC) Consumer Protection Agency	court or judicially order settlements; administrative fines assessed under the Uniform Debt-management Services Act (UCA 13-42-133(6))	165,612	55,473	0	221,085	Yes
8080 (DAG) Beef Promotion Agency Fund	fee on cattle	1	6,949	0	6,950	Yes
8090 (DHS) Human Services-ORS Support Collections	prior to FY 2002: donations; beginning FY 2002: ORS 3rd-party collections	0	211,191,014	211,191,014	0	No
8105 (DOT) Highway Projects Within Counties Agency Fund	revenues and interest	0	1,681,836	1,681,836	0	No
8110 (DOT) Local Transportation Corridor Preservation Agency Fund	fees; appropriations; contributions; bond proceeds; portion of sales tax	0	17,529,634	17,193,805	335,829	No
8112 (DOT) County of Ist Class Hwy Prj Agency Fund	contributions; portion of sales tax; fees	0	5,532,209	5,532,209	0	No
8115 (DOC) Corrections Inventory	inventory	0	8,660,453	8,660,453	0	Yes
8122 (TAX) Transient Room Tax Agency Fund	tax	0	3,129,084	2,921,928	207,156	N/A
8135 (DOT) Miscellaneous Agency Fund	vendor deposits; seminar registrations	37,013	0	0	37,013	Yes
8141 (DOT) Class B & C Road - Agency Fund	motor vehicle registration; 1/2 of one cent motor fuel tax	26,098	0	0	26,098	No
8142 (DOT) Aeronautics Airport Agency Fund	excise tax on aircraft fuel	838,207	40,267,960	41,106,167	0	No
8150 (DPS) Public Safety-Seized Cash	cash and property seized during investigation and prosecution of drug related crimes	2,395,328	778,094	644,016	2,529,406	Yes
8151 (DPS) Public Safety Financial Responsibility	uninsured motorist's "bonds"	95,700	(9,362)	0	86,338	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8160 (GOV) Lt Governor-Election File Fee Fund	filing fees	722	38,226	0	38,947	Yes
8170 (JUD) Juvenile Courts Trust Account	finest; bail forfeitures; restitution payments	2,220,606	1,305,864	1,065,343	35,432	Yes
8171 (JUD) District Courts Trust Account	finest; bail forfeitures; restitution payments	29,875,391	44,905,297	41,656,199	35,432	Yes
8185 (LBR) Wage Claim Agency Fund	wage claims; 50% of penalties	13,962,891	2,190,879	281,106	15,872,664	No
8190 (MEC) Medical Education Council Agency Fund	pass through money	304,563	2,271	0	306,835	No
8200 (RET) Civil Fees Judges' Retirement Trust Fund	filing fees	54,040	1,486,116	1,489,352	50,804	Yes
8205 (RET) Firefighters' Retirement Trust & Agency Fund	fire insurance premium tax; life insurance premium tax	3,724,339	8,894,981	11,000,000	1,619,320	Yes
8210 (SAO) Property Tax Valuation	property tax fees; interest	158,817	2,890,095	2,908,055	140,858	Yes
8220 (TAX) Ad Valorem Tax Cash Bond	cash bonds	113,045	0	0	113,045	Yes
8221 (TAX) Ad Valorem Tax Withholding	cash bonds; centralized property tax	8,616	0	0	8,616	Yes
8222 (TAX) Botanical, Cultural, & Zoological Tax	sales tax	4,762,348	39,258,976	38,690,393	5,330,932	Yes
8223 (TAX) Car and Bus Company Trust	property tax	999,918	9,334,966	9,334,966	999,918	Yes
8224 (TAX) Motor Vehicle Reg & City 1st Class Fee Collections	county portion of motor vehicle registration fees; 20% of the corridor preservation fee collected per UCA 41-1a-1222	171,274	1,804,459	1,805,308	170,425	Yes
8226 (TAX) Education Tax Check Off Lease Refunding	tax check off	29,070	27,282	27,666	28,686	Yes
8227 (TAX) General Fund Tax Cash Bond	cash bonds (UCA 59-14-201(3)) beginning September 28, 2010	77,750	(0)	0	77,749	No
8228 (TAX) Interstate Fuel Tax Agreement - Cash Bonds	cash bonds	300	0	0	300	No
8229 (TAX) License Plate Contributions-Non FINET Entities	fees collected from persons desiring children's issues license plates where the fees belong to the Children's Museum of Utah; contributions collected from persons obtaining a collegiate license plate	200	1,038,732	1,038,732	200	Yes
8230 (TAX) Local & Optional Taxes	emergency services telephone charge for the U of U Poison Control Center; sales and use tax imposed by towns	6,030,876	260,451,744	259,798,085	6,684,534	Yes
8232 (TAX) Local Transit Authority	sales tax	29,271,338	247,170,576	245,011,986	31,429,928	Yes

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8233 (TAX) Municipal Energy Sales & Use Tax Fund	municipal energy sales tax	278,908	4,981,184	4,978,549	281,543	Yes
8234 (TAX) Rural County Hospital Tax	sales tax	340,037	3,443,599	3,379,839	403,797	Yes
8235 (TAX) Special Fuel Bond	surety bonds	12,837	0	0	12,837	Yes
8236 (TAX) Tax Commission Suspende	unidentified taxes; impound sales: IRP funds	212,023	185	0	212,208	Yes
8237 (TAX) Tax Suspende Fund B	unidentified taxes	(32,568)	0	0	(32,568)	Yes
8238 (TAX) Tax Suspende-International Registration Plan	IRP funds	1,433,829	15,449,837	15,722,647	1,161,019	Yes
8239 (TAX) Tax Suspende-Motor Vehicle Impound Sales	impound sales	219,224	0	0	219,224	Yes
8240 (TAX) Tourism Recreation, Cultural & Convention Facilities	tourism tax; recreation tax; cultural tax; convention facilities tax	255,345	2,307,922	2,291,708	271,559	Yes
8241 (TAX) Transient Room/Resort Tax	hotel room tax	18,105,095	149,616,702	148,144,197	19,577,599	Yes
8242 (TAX) Uniform Local Sales Tax	sales tax	71,214,657	688,227,550	682,831,575	76,610,631	Yes
8243 (TAX) Withholding Tax Cash Bonds	surety bond	(3,941)	0	0	(3,941)	Yes
8280 (TLA) Earnings Clearing Fund	transfers	1,223,980	20	0	1,224,000	Yes
8290 (TLA) Land Board Suspende Agency	leases; sales; other revenue generating activities that occur on trust lands	7,355,058	(3,938,894)	0	3,416,164	Yes
8300 (TRS) State Treasurer Miscellaneous Investments	donations	24,770,272	3,870,190	1,941,433	9,968,769	No
8305 (TRS) Election Campaign Fund	General Fund	168	103,826	103,900	94	No
8310 (TRS) State Treasurer Higher Education City Bail	higher education fines	(38)	104,672	104,672	(38)	No
8315 (TRS) State Treasurer Industrial Commission Investment, Expendable Trust Fund	created administratively	0	0	0	0	N/A
8320 (TRS) State Treasurer State Land Investment	interest; additional principle investments as allowed by law	(947,719)	96,570,943	96,623,771	(1,000,546)	No
8325 (TRS) Tobacco Investment Clearing Account	created administratively	0	0	0	0	N/A

FY 2016 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2016 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
Component Units		9,553,446	34,532,497	33,517,891	10,568,052	
9214 (DBS) Schools for the Deaf & Blind Donation Fund	donations	637,761	587,967	537,926	687,802	Yes
9215 (DBS) Schools for the Deaf & Blind	appropriations; transfers; Title XIX services; grants; contracts for services; canteen sales	8,835,685	33,864,530	32,839,965	9,860,251	Yes
9238 (FIN) Ut Charter School Finance Authority	deposits received with charter school financing applications; admin fees; appropriations; other fees	80,000	80,000	140,000	20,000	Yes

1 **PUBLIC UTILITY REGULATORY RESTRICTED ACCOUNT**

2 **AMENDMENTS**

3 2016 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Dixon M. Pitcher**

6 Senate Sponsor: _____

7
8 **LONG TITLE**

9 **General Description:**

10 This bill creates a restricted account within the General Fund.

11 **Highlighted Provisions:**

12 This bill:

- 13 ▶ creates a restricted account known as the Public Utility Regulatory Restricted
- 14 Account in the Department of Commerce;
- 15 ▶ provides that the Department of Commerce shall deposit special regulation fees into
- 16 the Public Utility Regulatory Restricted Account;
- 17 ▶ provides that funds in the Public Utility Regulatory Restricted Account may be used
- 18 to fund certain entities within the Department of Commerce;
- 19 ▶ designates funds in the Public Utility Regulatory Restricted Account as nonlapsing;
- 20 and
- 21 ▶ transfers public utility regulatory fees designated as nonlapsing into the Public
- 22 Utility Regulatory Restricted Account.

23 **Money Appropriated in this Bill:**

24 None

25 **Other Special Clauses:**

26 This bill provides a special effective date.

27 **Utah Code Sections Affected:**



28 AMENDS:

29 **54-5-1.5**, as last amended by Laws of Utah 2009, Chapter 183

30 **63J-1-602.3**, as last amended by Laws of Utah 2014, Chapters 189 and 304

31 **Uncodified Material Affected:**

32 ENACTS UNCODIFIED MATERIAL



34 *Be it enacted by the Legislature of the state of Utah:*

35 Section 1. Section **54-5-1.5** is amended to read:

36 **54-5-1.5. Special regulation fee -- Supplemental Levy Committee -- Supplemental**
37 **fee -- Fee for electrical cooperatives.**

38 (1) (a) A special fee to defray the cost of regulation is imposed upon all public utilities
39 subject to the jurisdiction of the Public Service Commission.

40 (b) The special fee is in addition to any charge now assessed, levied, or required by
41 law.

42 (2) (a) The executive director of the Department of Commerce shall determine the
43 special fee for the Department of Commerce.

44 (b) The chair of the Public Service Commission shall determine the special fee for the
45 Public Service Commission.

46 (c) The fee shall be assessed as a uniform percentage of the gross operating revenue for
47 the preceding calendar year derived from each public utility's business and operations during
48 that period within this state, excluding income derived from interstate business. Gross
49 operating revenue shall not include income to a wholesale electric cooperative derived from the
50 sale of power to a rural electric cooperative which resells that power within the state.

51 (3) (a) The executive director of the Department of Commerce shall notify each public
52 utility subject to the provisions of this chapter of the amount of the fee.

53 (b) The fee is due and payable on or before July 1 of each year.

54 (4) (a) There is created a restricted account within the General Fund known as the
55 Public Utility Regulatory Restricted Account.

56 (b) Notwithstanding Subsection 13-1-2(3)(c), the Department of Commerce shall
57 deposit a fee assessed under this section into the Public Utility Regulatory Restricted Account.

58 (c) Within appropriations by the Legislature, the Department of Commerce may use the

59 funds in the Public Utility Regulatory Restricted Account to administer:

60 (i) the Division of Public Utilities;

61 (ii) the Office of Consumer Services; and

62 (iii) the Public Service Commission.

63 ~~[(4)]~~ (5) (a) ~~[It is the intent of the]~~ The Legislature intends that the public utilities
64 provide all of the funds for the administration, support, and maintenance of:

65 (i) the Public Service Commission;

66 (ii) state agencies within the Department of Commerce involved in the regulation of
67 public utilities; and

68 (iii) expenditures by the attorney general for utility regulation.

69 (b) Notwithstanding Subsection ~~[(4)]~~ (5)(a), the fee imposed by Subsection (1) shall
70 not exceed the greater of:

71 (i) (A) for a public utility other than an electrical cooperative, .3% of the public utility's
72 gross operating revenues for the preceding calendar year; or

73 (B) for an electrical cooperative, .15% of the electrical cooperative's gross operating
74 revenues for the preceding calendar year; or

75 (ii) \$50.

76 ~~[(5)]~~ (6) (a) There is created a Supplemental Levy Committee to levy additional
77 assessments on public utilities when unanticipated costs of regulation occur in any fiscal year.

78 (b) The Supplemental Levy Committee shall consist of:

79 (i) one member selected by the executive director of the Department of Commerce;

80 (ii) one member selected by the chairman of the Public Service Commission;

81 (iii) two members selected by the three public utilities that paid the largest percent of
82 the current regulatory fee; and

83 (iv) one member selected by the four appointed members.

84 (c) (i) The members of the Supplemental Levy Committee shall be selected within 10
85 working days after the executive director of the Department of Commerce gives written notice
86 to the Public Service Commission and the public utilities that a supplemental levy committee is
87 needed.

88 (ii) If the members of the Supplemental Levy Committee have not been appointed
89 within the time prescribed, the governor shall appoint the members of the Supplemental Levy

90 Committee.

91 (d) (i) During any state fiscal year, the Supplemental Levy Committee, by a majority
92 vote and subject to audit by the state auditor, may impose a supplemental fee on the regulated
93 utilities for the purpose of defraying any increased cost of regulation.

94 (ii) The supplemental fee imposed upon the utilities shall equal a percentage of their
95 gross operating revenue for the preceding calendar year.

96 (iii) The aggregate of all fees, including any supplemental fees assessed, shall not
97 exceed .3% of the gross operating revenue of the utilities assessed for the preceding calendar
98 year.

99 (iv) Payment of the supplemental fee is due within 30 days after receipt of the
100 assessment.

101 (v) The utility may, within 10 days after receipt of assessment, request a hearing before
102 the Public Service Commission if it questions the need for, or the reasonableness of, the
103 supplemental fee.

104 (e) (i) Any supplemental fee collected to defray the cost of regulation shall be
105 transferred to the state treasurer as a departmental collection according to the provisions of
106 Section 63J-1-104.

107 (ii) Supplemental fees are excess collections, credited according to the procedures of
108 Section 63J-1-104.

109 (iii) Charges billed to the Department of Commerce by any other state department,
110 institution, or agency for services rendered in connection with regulation of a utility shall be
111 credited by the state treasurer from the special or supplemental fees collected to the
112 appropriations account of the entity providing that service according to the procedures provided
113 in Title 63J, Chapter 1, Budgetary Procedures Act.

114 ~~[(6)]~~ (7) (a) For purposes of this section, "electrical cooperative" means:

115 (i) a distribution electrical cooperative; or

116 (ii) a wholesale electrical cooperative.

117 (b) Subject to Subsection ~~[(6)]~~ (7)(c), if the regulation of one or more electrical
118 cooperatives causes unanticipated costs of regulation in a fiscal year, the commission may
119 impose a supplemental fee on the one or more electrical cooperatives in this state responsible
120 for the increased cost of regulation.

121 (c) The aggregate of all fees imposed under this section on an electrical cooperative in
122 a calendar year shall not exceed the greater of:

123 (i) .3% of the electrical cooperative's gross operating revenues for the preceding
124 calendar year; or

125 (ii) \$50.

126 Section 2. Section **63J-1-602.3** is amended to read:

127 **63J-1-602.3. List of nonlapsing funds and accounts -- Title 46 through Title 60.**

128 (1) Funding for the Search and Rescue Financial Assistance Program, as provided in
129 Section [53-2a-1102](#).

130 (2) Appropriations made to the Division of Emergency Management from the State
131 Disaster Recovery Restricted Account, as provided in Section [53-2a-603](#).

132 (3) Appropriations made to the Department of Public Safety from the Department of
133 Public Safety Restricted Account, as provided in Section [53-3-106](#).

134 (4) Appropriations to the Motorcycle Rider Education Program, as provided in Section
135 [53-3-905](#).

136 (5) Appropriations from the Utah Highway Patrol Aero Bureau Restricted Account
137 created in Section [53-8-303](#).

138 (6) Appropriations from the DNA Specimen Restricted Account created in Section
139 [53-10-407](#).

140 (7) The Canine Body Armor Restricted Account created in Section [53-16-201](#).

141 (8) The School Readiness Restricted Account created in Section [53A-1b-104](#).

142 (9) Appropriations to the State Board of Education, as provided in Section
143 [53A-17a-105](#).

144 (10) Money received by the State Office of Rehabilitation for the sale of certain
145 products or services, as provided in Section [53A-24-105](#).

146 (11) Certain funds appropriated from the General Fund to the State Board of Regents
147 for teacher preparation programs, as provided in Section [53B-6-104](#).

148 (12) Funding for the Medical Education Program administered by the Medical
149 Education Council, as provided in Section [53B-24-202](#).

150 (13) A certain portion of money collected for administrative costs under the School
151 Institutional Trust Lands Management Act, as provided under Section [53C-3-202](#).

152 (14) Funds deposited into the Public Utility Regulatory Restricted Account created in
153 Section 54-5-1.5.

154 ~~[(14)]~~ (15) Certain surcharges on residential and business telephone numbers imposed
155 by the Public Service Commission, as provided in Section 54-8b-10.

156 ~~[(15)]~~ (16) Certain fines collected by the Division of Occupational and Professional
157 Licensing for violation of unlawful or unprofessional conduct that are used for education and
158 enforcement purposes, as provided in Section 58-17b-505.

159 ~~[(16)]~~ (17) Certain fines collected by the Division of Occupational and Professional
160 Licensing for use in education and enforcement of the Security Personnel Licensing Act, as
161 provided in Section 58-63-103.

162 ~~[(17)]~~ (18) Appropriations from the Relative Value Study Restricted Account created
163 in Section 59-9-105.

164 ~~[(18)]~~ (19) The Cigarette Tax Restricted Account created in Section 59-14-204.
165 Section 3. **Legislative intent.**

166 The Legislature intends that public utility regulatory fee balances designated as
167 nonlapsing at the close of fiscal year 2016 for the Division of Public Utilities, the Office of
168 Consumer Services, and the Public Service Commission be transferred to the newly created
169 Public Utility Regulatory Restricted Account.

170 Section 4. **Effective date.**

171 This bill takes effect on July 1, 2016.

Legislative Review Note
Office of Legislative Research and General Counsel