

## Tax Collections and Fund Distribution Fiscal Years 1996-97 and 1997-98

Source and Distribution	1998 Gross Collections	1998 Refunds & Adjustments	1998 Net Collections	1997 Gross Collections	1997 Refunds & Adjustments	1997 Net Collections	Amount Change	Percent Change
<b>UNIFORM SCHOOL FUND</b>								
Individual Income Tax - Withholding	1,225,761,188	(1,882,721)	1,223,878,467	1,129,218,058	(1,506,273)	1,127,711,785	96,166,683	8.5%
Corporate Franchise And Income Tax	219,623,883	(35,039,986)	184,583,897	200,348,531	(22,934,024)	177,414,507	7,169,390	4.0%
Individual Income Tax - Final Payments	403,220,640	(252,573,608)	150,647,032	337,876,155	(232,065,969)	105,810,186	44,836,846	42.4%
Mineral Production Tax Withholding	7,504,721	(31,036)	7,473,685	9,372,474	(60,131)	9,312,343	(1,838,658)	-19.7%
Gross Receipts Tax	7,185,633	-	7,185,633	9,073,378	-	9,073,378	(1,887,745)	-20.8%
Driver Ed. Fees - Dedicated Credits	3,762,169	-	3,762,169	3,662,759	-	3,662,759	99,410	2.7%
Wine And Liquor Tax	11,736,478	-	11,736,478	10,941,801	-	10,941,801	794,677	
<b>Uniform School Totals</b>	<b>1,878,794,711</b>	<b>(289,527,351)</b>	<b>1,589,267,360</b>	<b>1,700,493,156</b>	<b>(256,566,397)</b>	<b>1,443,926,758</b>	<b>145,340,601</b>	<b>10.1%</b>
<b>GENERAL FUND</b>								
State Sales And Use Tax	1,264,127,322	(12,361,980)	1,251,765,342	1,265,083,711	(12,952,547)	1,252,131,165	(365,822)	0.0%
Insurance Premium Tax	44,565,985	-	44,565,985	43,075,375	-	43,075,375	1,490,611	3.5%
Cigarette Tax & License	40,107,422	(465,854)	39,641,568	28,210,537	(183,824)	28,026,713	11,614,854	41.4%
Inheritance Tax	25,964,309	(546,902)	25,417,407	10,532,985	(251,035)	10,281,951	15,135,456	147.2%
Oil And Gas Severance Tax	14,727,046	(738,082)	13,988,964	17,808,683	(591,392)	17,217,291	(3,228,327)	-18.8%
Beer Tax	9,450,248	(3,394)	9,446,854	9,462,476	(2,103)	9,460,373	(13,519)	-0.1%
Mining Severance Tax	9,019,651	-	9,019,651	6,563,325	-	6,563,325	2,456,326	37.4%
Utah Sports Authority Revenue	8,583,238	(12,515)	8,570,722	8,193,848	(11,059)	8,182,789	387,934	4.7%
Tobacco Products Tax	4,132,627	(2,892)	4,129,735	3,710,913	(15,027)	3,695,886	433,849	11.7%
Motor Veh. Business Reg. (MVED)	2,173,391	-	2,173,391	1,245,736	-	1,245,736	927,654	74.5%
Self Insurers Insurance Tax	-	-	-	36,000	-	36,000	(36,000)	-100.0%
Energy Savings Tax Credit	-	1,487	1,487	-	(13,100)	(13,100)	14,587	-111.4%
Prop. Tax Relief (Circuit Breaker)	-	(4,525,150)	(4,525,150)	-	(4,432,749)	(4,432,749)	(92,401)	2.1%
Misc. Taxes & Other	209	-	209	394	-	394	(186)	-47.1%
<b>General Fund Total</b>	<b>1,422,851,447</b>	<b>(18,655,283)</b>	<b>1,404,196,164</b>	<b>1,393,923,984</b>	<b>(18,452,836)</b>	<b>1,375,471,148</b>	<b>28,725,016</b>	<b>2.1%</b>
<b>GENERAL FUND RESTRICTED ACCTS.</b>								
Ins. Premium & Other	829,922	-	829,922 <sup>A</sup>	648,648	-	648,648	181,274	27.9%
Water & Wastewater Proj. - Sales Tax	18,073,371	-	18,073,371 <sup>A</sup>	-	-	-	18,073,371	
Fire Academy Support Fund	2,222,199	-	2,222,199	2,349,433	-	2,349,433	(127,234)	-5.4%
Inc. Tax Contrib. - Organ, Homeless	191,238	-	191,238 <sup>A</sup>	179,819	-	179,819	11,419	6.4%
Lubricating Oil Fee (Used Oil)	590,089	-	590,089	537,244	-	537,244	52,845	9.8%
Other Misc. Restricted	113,528	-	113,528 <sup>A</sup>	102,213	-	102,213	11,316	11.1%
Boat Registration Fees	644,685	-	644,685	648,499	-	648,499	(3,815)	-0.6%
Boat Fuel Tax	2,724,577	-	2,724,577	2,073,692	-	2,073,692	650,885	31.4%
Off Highway Vehicle Registration Fees	769,394	-	769,394	678,734	-	678,734	90,660	13.4%
Snowmobile Registrations	212,803	-	212,803	195,029	-	195,029	17,774	9.1%
Off Highway Vehicle Fuel Tax	600,000	-	600,000	600,000	-	600,000	-	0.0%
<b>General Fund Restricted Total</b>	<b>26,971,807</b>	<b>-</b>	<b>26,971,807</b>	<b>8,013,311</b>	<b>-</b>	<b>8,013,311</b>	<b>18,958,496</b>	<b>236.6%</b>

The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

<sup>A</sup> Added to report in fiscal year 1998. <sup>R</sup> Revised. <sup>1</sup> Tourism, Recreation, Cultural, & Convention Tax <sup>2</sup> County Option Botanical, Cultural, And Zoo Tax

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Source and Distribution	1998 Gross Collections	1998 Refunds & Adjustments	1998 Net Collections	1997 Gross Collections	1997 Refunds & Adjustments	1997 Net Collections	Amount Change	Percent Change
<b>TRUST &amp; AGENCY FUND</b>								
Local Sales And Use Tax	\$266,028,536	\$(2,524,317)	\$263,504,219	\$260,282,174	\$(2,134,070)	\$258,148,104	\$5,356,115	2.1%
Transient Room Tax	15,069,507	(33,105)	15,036,402	15,080,543	(131,939)	14,948,604	87,799	0.6%
Municipality Transient Room Tax	40,520	-	40,520 <sup>A</sup>	-	-	-	40,520	
Resort Communities Tax	4,594,454	(8,915)	4,585,539	3,979,789	(4,350)	3,975,439	610,100	15.3%
Public Transit Tax	56,680,244	(522,624)	56,157,620	55,423,885	(429,061)	54,994,824	1,162,796	2.1%
"Tourism" Tax <sup>1</sup>	22,429,919	(106,152)	22,323,767	21,827,701	(22,064)	21,805,637	518,130	2.4%
"Zoo" *Tax <sup>2</sup>	14,437,957	(59,805)	14,378,151	4,022,383	(3,809)	4,018,574	10,359,577	257.8%
Rural County Hospital Tax	1,163,407	(3,471)	1,159,936	1,123,421	(1,560)	1,121,861	38,074	3.4%
Municipal Highways Sales & Use Tax	255,067	(77)	254,990 <sup>A</sup>	-	-	-	254,990	
County Option Sales & Use Tax	21,846,516	(38,922)	21,807,595 <sup>A</sup>	-	-	-	21,807,595	
Town Option Sales & Use Tax	2,709	-	2,709 <sup>A</sup>	-	-	-	2,709	
Municipal Energy Sales & Use Tax	1,398,011	-	1,398,011 <sup>A</sup>	-	-	-	1,398,011	
Waste Tire Recycling Fees	1,103,012	-	1,103,012	1,198,540	-	1,198,540	(95,528)	-8.0%
Employers Reinsur./Uninsured Emplrs.	25,637,828	-	25,637,828	19,050,753	-	19,050,753	6,587,075	34.6%
Environmental Surcharge On Petroleum	3,905,433	-	3,905,433	7,091,256	-	7,091,256	(3,185,822)	-44.9%
Fireman's Pension Fund	4,447,399	-	4,447,399	4,406,521	-	4,406,521	40,878	0.9%
Car & Bus Tax	5,649,839	(1,027)	5,648,812	3,199,824	(803,274)	2,396,550	3,252,262	135.7% <sup>R</sup>
Centennial / Olympic License Plate Fees	25,407	-	25,407	405,720	-	405,720	(380,314)	-93.7%
Illegal Drug Stamp Tax - Law Enf.	27,883	(233)	27,651	43,162	(1,050)	42,113	(14,462)	-34.3%
Inc. Tax Contributions - Education	55,210	-	55,210 <sup>A</sup>	45,867	-	45,867	9,343	20.4%
Tax Cash Bonds	(5,800)	-	(5,800)	1,000	-	1,000	(6,800)	-680.0% <sup>R</sup>
<b>Trust &amp; Agency Total</b>	<b>469,986,836</b>	<b>(28,514,217)</b>	<b>441,472,620</b>	<b>418,347,452</b>	<b>(24,788,092)</b>	<b>393,559,360</b>	<b>47,913,260</b>	<b>12.2%</b>
<b>TRANSPORTATION FUND</b>								
Motor Fuel Tax	217,792,080	(110,260)	217,681,820	168,767,183	(353,111)	168,414,072	49,267,748	29.3% <sup>R</sup>
Special Fuel Tax	87,695,343	(15,291,374)	72,403,969	57,472,400	(11,128,125)	46,344,275	26,059,695	56.2% <sup>R</sup>
Motor Vehicle Registration Fees	27,768,178	(6,536)	27,761,642	26,065,696	(6,583)	26,059,113	1,702,529	6.5%
Proportional Registration Fees	9,504,771	(23,031)	9,481,741	8,147,409	(28,693)	8,118,716	1,363,025	16.8%
Proportional Registr./Hwy. Use Tax	4,482,748	-	4,482,748	4,485,058	-	4,485,058	(2,309)	-0.1%
Proportional Registr./Temp. Permit Fees	60,227	-	60,227	68,458	-	68,458	(8,231)	-12.0%
Aviation Fuel Tax	7,372,275	-	7,372,275	7,682,164	-	7,682,164	(309,890)	-4.0%
Motor Vehicle Control Fees	4,019,157	-	4,019,157	3,921,618	-	3,921,618	97,539	2.5%
Uninsured Motorist Fees - Restricted	1,576,135	-	1,576,135	1,528,729	-	1,528,729	47,406	3.1%
Motorcycle Safety Fees	124,226	-	124,226	122,476	-	122,476	1,751	1.4%
Transp. Projects - Sales Tax Restricted	17,904,790	-	17,904,790 <sup>A</sup>	-	-	-	17,904,790	
Motor Vehicle Rental Tax	2,822,573	-	2,822,573 <sup>A</sup>	-	-	-	2,822,573	
FY 98 Centennial Hwy MV Reg Fee	14,349,276	-	14,349,276 <sup>A</sup>	-	-	-	14,349,276	
<b>Transportation Total</b>	<b>395,471,779</b>	<b>(15,431,201)</b>	<b>380,040,578</b>	<b>278,261,190</b>	<b>(11,516,512)</b>	<b>266,744,677</b>	<b>113,295,901</b>	<b>42.5%</b>
<b>DEDICATED CREDITS</b>								
Admin. Allow. Serv. Charge - Sales Tax	6,220,511	-	6,220,511	5,427,901	-	5,427,901	792,610	14.6%
MV Registr./Plate Fees-Plate, Admin. Fee	2,348,446	-	2,348,446	2,084,508	-	2,084,508	263,938	12.7%
Off Highway Vehicle Reg. Fees	352,544	-	352,544	331,671	-	331,671	20,873	6.3%
Federal Revenues & Grants	522,628	-	522,628	601,389	-	601,389	(78,761)	-13.1%
Misc. Dedicated Credits - Tax Comm.	1,505,048	(65)	1,504,983 <sup>A</sup>	1,310,924	(176)	1,310,749	194,234	14.8%
Misc. Dedicated Credits - Other Agencies	144,150	-	144,150 <sup>A</sup>	-	-	-	82,208	
Driving Under Influence Impound Fees	221,790	-	221,790	232,228	-	232,228	(10,438)	-4.5%
30-Day Motor Veh. Reg. Permit	1,185,370	-	1,185,370	1,627,761	-	1,627,761	(442,391)	-27.2%
Oil & Gas Conservation Fee	1,181,671	-	1,181,671	1,357,303	-	1,357,303	(175,633)	-12.9%
Inc. Tax Contrib. - Non Game	69,516	-	69,516 <sup>A</sup>	42,132	-	42,132	27,384	65.0%
Water/Wastewtr./Proj./Div/Water Rights	100,000	-	100,000 <sup>A</sup>	-	-	-	100,000	
<b>Dedicated Credit Total</b>	<b>13,789,731</b>	<b>(65)</b>	<b>13,789,666</b>	<b>13,015,816</b>	<b>(176)</b>	<b>13,015,640</b>	<b>774,026</b>	<b>5.9%</b>
<b>Grand Total</b>	<b>4,207,927,253</b>	<b>(352,128,116)</b>	<b>3,855,800,137</b>	<b>3,812,054,908</b>	<b>(311,324,013)</b>	<b>3,500,730,896</b>	<b>355,007,299</b>	<b>10.1%</b>