

Net Revenue Comparison - Fiscal Years 2003 and 2004

REPORTING CATEGORY	FY 2004	FY 2003	NET AMOUNT	NET
	NET REVENUE	NET REVENUE	CHANGE	CHANGE %
Admin. Allowance Service Charge: Sales Tax	\$ 7,640,024	\$ 7,296,532	\$ 343,492	4.7%
Ded. Cred: Cred Card Conv. Fees	2,835,895	427,241 ³	2,408,654	563.8%
Ded. Cred: DNR Plants/Animal Protect: Sales	2,450,000	1,950,000	500,000	25.6%
MV Regist/Plate Fees: Plate, Admin Fee	2,390,042	2,302,503	87,539	3.8%
County Property Tax Transaction Fees	1,977,743	1,886,732	91,011	4.8%
Misc. Dedicated Credits: Tax Comm.	1,689,127	1,312,928 ³	376,200	28.7%
30-Day Motor Veh Reg Permit	1,319,422	1,191,320	128,102	10.8%
Federal Revenues & Grants	611,125	684,513	(73,389)	-10.7%
Off Highway Vehicle Reg. Fees	483,841	468,234	15,607	3.3%
Driving Under Influence Impound Fees	265,240	261,122	4,118	1.6%
Water & Wastewater Proj: Div of Water Rights	175,000	75,000	100,000	133.3%
Misc. Dedicated Credits: Other Agencies	142,446	134,605	7,841	5.8%
Private Organ Donation Contributions	61,487	76,315 ²	(14,828)	-19.4%
Inc. Tax Contributions: Non Game	-	46,842	(46,842)	-100.0%
Dedicated Credits Total	\$22,041,391	\$18,113,886 ²	\$3,927,505	21.7%
State Sales And Use Tax	1,501,937,738	1,443,974,180	57,963,558	4.0%
Insurance Premium Tax: Admitted Insurers	62,424,496	58,989,204	3,435,292	5.8%
Cigarette Taxes	47,655,824	38,539,028	9,116,797	23.7%
Oil And Gas Severance Tax	36,659,808	26,745,279	9,914,528	37.1%
Inheritance Tax	9,674,489	32,977,784	(23,303,295)	-70.7%
Beer Tax	9,367,478	10,356,639	(989,161)	-9.6%
Mining Severance Tax	6,026,484	5,833,936	192,548	3.3%
Tobacco Products Tax	5,790,075	5,318,467	471,608	8.9%
Motor Vehicle Bus. Regulation Fees: MVED	2,010,381	1,782,772	227,608	12.8%
DUI Impound Fees	941,726	939,202	2,524	0.3%
Cigarette Licenses & Fees	22,070	13,130	8,940	68.1%
Misc. Taxes & Other	-	2,430,685	(2,430,685)	-100.0%
Energy Savings Tax Credit	(242,462)	(93,659)	(148,803)	158.9
Property Tax Relief Credits: Circuit Breaker	(5,390,123)	(5,419,421)	29,298	-0.5%
General Fund Total	\$1,676,877,984	\$1,622,387,227	\$54,490,757	3.4%
Water & Wastewater Proj: Sales - Restricted	14,402,000	2,180,419	12,221,581	560.5%
Cigarette Tax - Tobacco Prevention - Rstrctd	8,216,794	7,975,372	241,422	3.0%
Fire Academy Support Fund - Restricted	4,751,878	4,427,338	324,540	7.3%
Boat Fuel Tax - Restricted	2,849,606	2,944,316	(94,710)	-3.2%
Oil & Gas Conservation Fee - Restricted	2,696,250	1,943,755	752,495	38.7%
Alcohol Beverage Enforce/Treatment - Restrct	2,525,666 ¹	-	2,525,666	
Off Highway Vehicle Reg. Fees - Restricted	1,453,607	1,371,850	81,757	6.0%
Ins. Premium & Other - Restricted	1,103,008	995,819	107,189	10.8%
Off Highway Vehicle Fuel Tax - Restricted	1,050,000	850,000	200,000	23.5%
Other Misc. - Restricted	928,486	1,423,779	(495,293)	-34.8%
Boat Registration Fees - Restricted	641,632	652,211	(10,579)	-1.6%
Lubricating Oil Fee: Used Oil - Restricted	543,453	509,331	34,122	6.7%
Inc. Tax Contrib: Organ, Homeless, Wolf - Rstrc	304,721	210,180	94,541	45.0%
Snowmobile Registrations - Restricted	237,370	218,283	19,087	8.7%
Remote Sales - Restricted	-	461,535	(461,535)	-100.0%
General Restricted Total	\$41,704,471	\$26,164,190	\$15,540,281	59.4%

Net Revenue Comparison - Fiscal Years 2003 and 2004 (cont.)

<u>REPORTING CATEGORY</u>	FY 2004 <u>NET REVENUE</u>	FY 2003 <u>NET REVENUE</u>	NET AMOUNT <u>CHANGE</u>	NET <u>CHANGE %</u>
Motor Fuel Tax	\$ 239,924,815	\$ 236,639,144	\$ 3,285,671	1.4%
Special Fuel Tax	86,163,124	84,519,975	1,643,149	1.9%
Motor Vehicle Registration Fees	29,390,563	28,358,991	1,031,572	3.6%
Centennial Highway MV Registration Fee	19,603,766	18,670,340	933,426	5.0%
Transportation Projects: Sales Tax - Restricted	17,515,518	19,909,258	(2,393,740)	-12.0%
Proportional Registration Fees	11,829,945	11,837,924	(7,978)	-0.1%
Public Trans Sys Tax Hwy: Sales - Restricted	8,831,233	9,791,797	(960,564)	-9.8%
Proportional Registration: Highway Use Tax	8,148,486	7,943,784	204,702	2.6%
Aviation Fuel Tax - Restricted	5,712,855	5,018,841	694,014	13.8%
Centennial Highway 1/64% Sales Tax	4,574,158	4,840,738	(266,580)	-5.5%
Motor Vehicle Control Fees	4,514,635	4,288,770	225,865	5.3%
Motor Vehicle Rental Tax - Restricted	2,852,060	3,149,264	(297,204)	-9.4%
Uninsured Motorist Fees - Restricted	2,542,416	2,402,901	139,515	5.8%
DUI Impound Fees - Restricted	895,484	889,098	6,386	0.7%
Motorcycle Safety Fees - Dedicated Credit	218,133	191,097	27,037	14.1%
Proportional Registration: Temp. Permit Fees	79,165	71,780	7,385	10.3%
Clean Fuel Incentive Surcharge	29,155	48,298	(19,143)	-39.6%
Transportation Total	\$442,825,512	\$438,572,000	\$4,253,512	1.0%
Local Sales And Use Tax	331,554,140	325,159,963	6,394,177	2.0%
MV County Collections - MVA	169,450,528	165,057,939	4,392,589	2.7%
Public Transit Tax	111,983,867	109,799,340	2,184,526	2.0%
County Option Sales & Use Tax	82,569,380	81,075,363	1,494,017	1.8%
Employers Reins. & Uninsured Employers	39,518,345	36,796,334	2,722,012	7.4%
Tourism, Recreation, Cultural, Convention Tax	34,037,735	33,774,470	263,265	0.8%
County Option Zoo, Arts Parks	18,448,162	16,947,739	1,500,424	8.9%
Transient Room Tax	17,521,252	17,569,762	(48,510)	-0.3%
Emergency Services Phone Charge	13,714,091	1,776,721	11,937,369	671.9%
Fireman's Pension Fund	9,500,901	8,809,567	691,334	7.8%
Resort Communities Tax	7,882,031	7,684,387	197,644	2.6%
Highways Sales & Use Tax	7,151,822	6,612,983	538,839	8.1%
Environmental Surcharge On Petroleum	6,056,756	3,290,611	2,766,145	84.1%
Car & Bus Tax	5,378,624	5,387,400	(8,776)	-0.2%
Rural County Hospital Tax	4,172,178	3,848,322	323,856	8.4%
Municipal Energy Sales & Use Tax	3,380,786	2,526,496	854,290	33.8%
Waste Tire Recycling Fees	2,535,468	2,353,306	182,161	7.7%
Municipality Transient Room Tax	761,964	679,520	82,444	12.1%
Tax Commission Suspense	318,544	(1,997,113)	2,315,657	-116.0%
Local Sports / Recreational Bonding (1/64)	173,047	168,508	4,539	2.7%
Collegiate License Plate Fees	148,166	129,151	19,015	14.7%
Inc. Tax Contributions: Election Campaign	137,070	150,094	(13,024)	-8.7%
Inc. Tax Contributions: Education	46,965	65,004	(18,039)	-27.8%
Children's License Plate Fees	39,541	39,209	332	0.8%
Other License Plate and Contributions	39,264	26,957	12,307	45.7%
Town Option Sales & Use Tax	29,845	25,041	4,804	19.2%
Motor Vehicle Blindness Prevention Checkoff	19,025	10,161	8,863	87.2%
Boy Scout License Plate Fees	8,949	8,954	(5)	-0.1%
Illegal Drug Stamp Tax: Law Enforcement	130	-	130	
MV County Collections -Courtesy/Internet	-	21,918	(21,918)	-100.0%
Centennial / Olympic License Plate Fees	-	8,126	(8,126)	-100.0%
Tax Cash Bonds	-	-	-	
Trust & Agency Total	\$866,578,576	\$827,806,236	\$38,772,340	4.7%

Net Revenue Comparison - Fiscal Years 2003 and 2004 (cont.)

REPORTING CATEGORY	FY 2004		FY 2003		NET AMOUNT	NET
		<u>NET REVENUE</u>		<u>NET REVENUE</u>	<u>CHANGE</u>	<u>CHANGE %</u>
Individual Income Tax: Withholding	\$	1,617,879,470	\$	1,544,629,150	\$ 73,250,320	4.7%
Corporate Franchise And Income Tax		145,004,812		148,218,226	(3,213,413)	-2.2%
Individual Income Tax: Final Payments		74,397,194		27,883,346	46,513,848	166.8%
Mineral Production Tax Withholding		17,266,409		7,184,720	10,081,688	140.3%
Wine And Liquor Tax - Dedicated Credits		16,803,534		15,799,205	1,004,329	6.4%
Gross Receipts & Radioactive Waste Tax		13,146,921		8,092,684	5,054,237	62.5%
Driver Education Fees - Dedicated Credits		4,416,044		4,310,448	105,596	2.4%
Uniform School Total	\$	1,888,914,385	\$	1,756,117,778	\$132,796,606	7.6%
Uintah Basin Revitalization Fund	\$	3,000,000 ¹	\$	1,686,135	\$ 1,313,865	77.9%
Navajo Revitalization Fund		1,216,045 ¹		939,401	276,644	29.4%
<u>Special Revenues Total</u>		<u>\$4,216,045 ¹</u>		<u>\$2,625,536</u>	<u>\$1,590,509</u>	<u>60.6%</u>
Net Revenue		\$4,943,158,364		\$4,691,786,852	\$251,371,511	5.4%

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.

¹ Added to report in fiscal year 2004. ² Revised from prior year. ³ Partial revenue classification change