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Abstract:

During the 2014 legislative session, Utah legislators accentuated the need for long-term thinking on the budget. The legislature required 15-year revenue trend forecasting, held the institutions first joint long-term planning conference, and spent the first week of their limited session solely on base budget review. In the end, the session saw a near-record 486 bills pass and be signed into law, the budget balanced, and a \$13.5 billion budget for the 2015 fiscal year, an increase of 5% over the FY2014 budget.

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The Utah State Budget Report for FY14–15

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Introduction

The Utah Legislature ended its 45-day session on March 13, 2014 with a \$13.5 billion budget for the 2015 fiscal year. Education funding is the largest portion of the state budget and was a primary focus of the session. In 2014, the total education budget was set at \$5.8 billion. The public education budget (K-12) topped \$4 billion, and all new student growth was funded. The value of the weighted pupil unit, a measure of per student funding, increased 2.5 percent. In addition to constructing a balanced budget, the legislature debated a number of important policy issues including expansion of Medicaid, campaign contributions and conflicts of interest, and LGBT rights.

Demographic Overview

The state of Utah is geographically large with an estimated population of 2.9 million people that are heavily concentrated in urban areas. Just over 90 percent of the population lives in urban settings, and most live along the Wasatch Front in Salt Lake County, Utah County, Davis County, and Weber County. These four counties are home to 75.6 percent of the state's population. The population, in comparison to other states, is younger, the households are larger, and the fertility rate is higher.

Utah was the fastest growing state in the nation between 2010–2014 and approximately two-thirds of this can be attributed to natural increase. Utah has the lowest median age in the country, at 30.5 years compared to 37.7 years nationally. And 30.7 percent of the state's population is under 18 years of age, the highest in the nation (<http://gardner.utah.edu/wp-content/uploads/2015/12/Demographic-Fact-Sheet.pdf>).

The portion of the population identifying as minority has grown over the past several decades making the state more diverse. In 1960, just two percent of the state's population was minority; by 1980 that percentage had increased to eight percent, and today approximately 20 percent of the population is minority (<http://gardner.utah.edu/wp-content/uploads/2015/12/Demographic-Fact-Sheet.pdf>). The Hispanic population, the largest and fastest growing group in the state, in-

Table 1. Race and Ethnicity in Utah and U.S.

Race and Ethnicity	Utah	U.S.
White alone	91.4%	77.4%
Black or African American alone	1.3%	13.2%
American Indian and Alaska Native alone	1.5%	1.2%
Asian alone, percent	2.4%	5.4%
Native Hawaiian and Other Pacific Islander alone	1.0%	0.2%
Two or More Races	2.4%	2.5%
Hispanic or Latino	13.5%	17.4%
White alone, not Hispanic or Latino	79.3%	62.1%

Source: US Census, Quick Facts, <<http://quickfacts.census.gov/qfd/states/49000.html>>.

creased from 4.9 percent of the population in 1990 to 13.5 percent in 2014 (<http://gardner.utah.edu/wp-content/uploads/2015/12/Hispanic-Fact-Sheet.pdf>).

Utahns are well educated in comparison to the nation. Approximately 20 percent of Utahns have a bachelor's degree, compared with 18 percent nationally. However, Utah women are not keeping pace with their counterparts nationally in completing graduate degrees. Approximately eight percent of Utah women have a graduate degree compared to 11 percent of women nationally. About 13 percent of Utah men have graduate degrees (U.S. Census Bureau). This is an important economic issue for the state as it impacts economic development, wages, and the state budget.

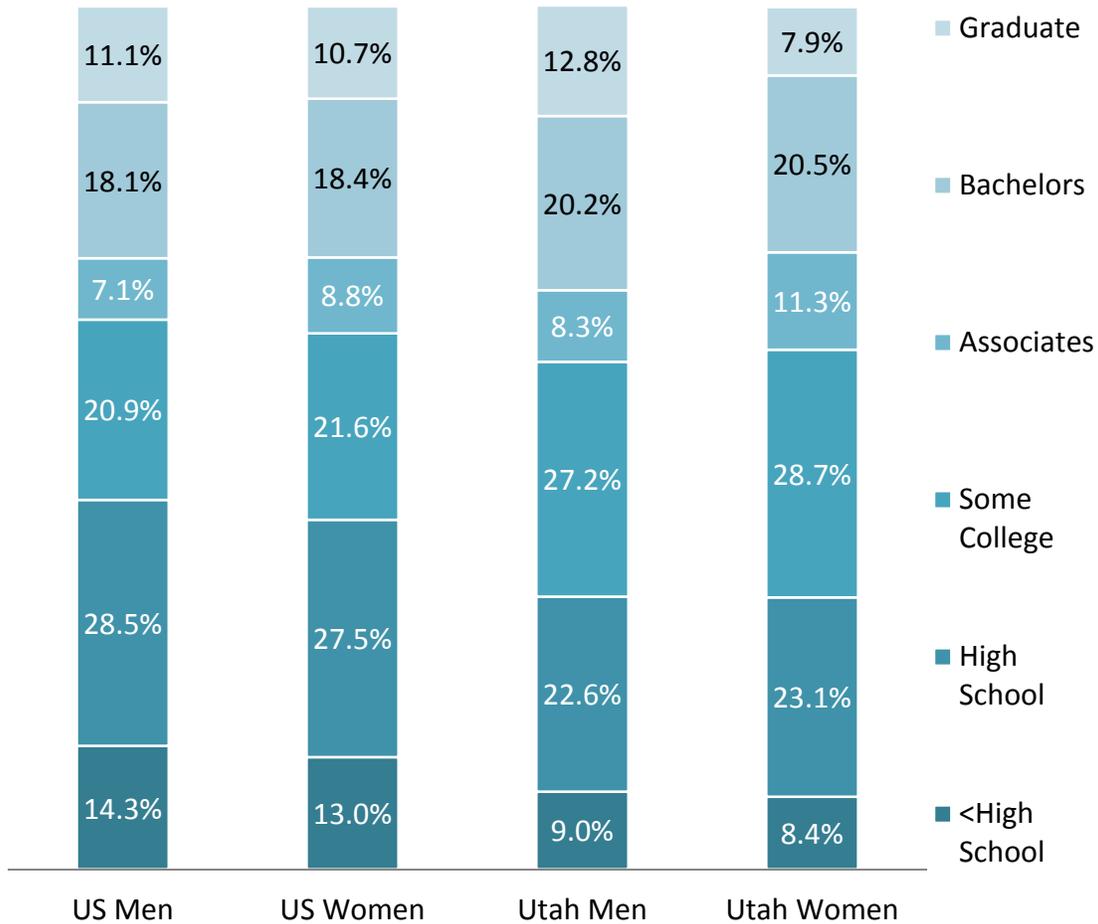
Political Context

Republicans continue to dominate state politics in Utah. The 2014 legislature illustrates Republican dominance; 24 of the 29 senators from the Republican Party, leaving just five Democrats in that chamber. The House had 14 Democrats and 61 Republicans in the 2014 session. Several legislators announced that they would not seek re-election in 2014, including House Minority Leader Jennifer Seelig, and House Speaker Becky Lockhart. It is anticipated that Democrats will have lower representation in the 2015 session, as several Democrats are not seeking re-election.

The governor and other statewide elected officials are also Republican. Utah has not had a Democratic governor since Gov. Scott Matheson, who served from 1977 to 1985. Utah does have one Democratic member of Congress, Jim Matheson, who is the son of the former Gov. Matheson. Congressman Matheson has served in the U.S. House of Representatives since 2001 and did not run for re-election in 2014.

There are sections of the state that lean Democratic, including Salt Lake City, and some smaller communities such as Price that have a long history of unionization related to the mining

Figure 1. Educational Attainment, Men and Women 25 years and Older



industry. Salt Lake County is a swing region of the state. Voters in the county have elected both Democrats and Republicans to serve as the county mayor. The county council members are a mixture of Democrats and Republicans. Other elected offices in Salt Lake County, including the sheriff, district attorney, and clerk are currently held by Democrats; while the offices of assessor and recorder are held by Republicans.

Women are underrepresented in elected and appointed offices in Utah. All five of the statewide offices are held by men (governor, lt. governor, attorney general, treasurer, and auditor). Women hold just 32 percent of cabinet position in state government (Utah.gov). Women do not fair better in the legislative branch. Women comprise just 16 percent of the legislature, which is lower than the national average of 24.3 percent. Women’s representation in the state legislature peaked in 2001 at 22.1 percent.

Figure 2. Cabinet Members by Gender, 2014

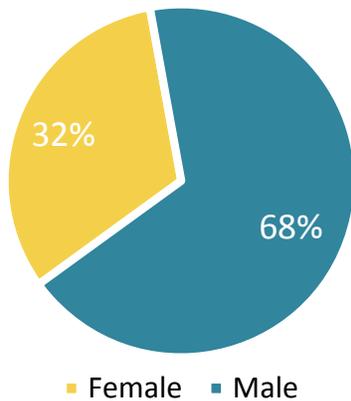


Figure 3. State Legislators by Gender, 2014

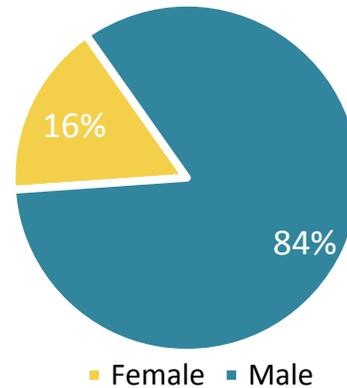


Table 2. State Legislators by Gender, 2014

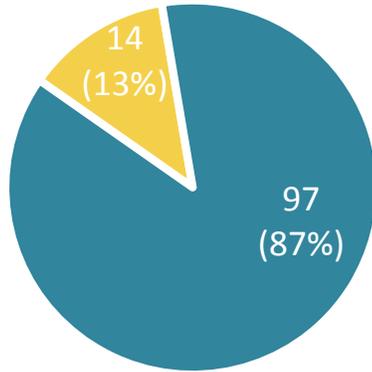
	Female	Male
House	12 (16%)	63 (84%)
Senate	5 (17%)	24 (83%)
Total	17 (16%)	87 (84%)

Source: le.utah.gov (accessed November 24, 2014).

Utah has 29 counties, and women do not hold many elected positions in the counties (Utah Association of Counties Directory and individual county websites). Some quick facts include:

- 87 percent of commission/council seats are held by men
- 17 of 29 counties have no women on their council/commission
- Another 10 counties have a single woman
- All county executives, district attorneys, and sheriffs in the state are male
- Men and women are represented in fairly equal numbers for assessor, auditor, clerk, recorder and treasurer positions

Figure 4. County Commissioners in Utah, by Gender



Utah cities also have low numbers of elected women (Utah League of Cities and Towns Directory and city/town websites). Some important facts include: DO THESE FACTS HAVE ANY IMPACT ON THE BUDGET?

- Only 7 percent (n=18) of Utah mayors are female.
- Of the 50 most populous cities in Utah, only 4 have female mayors
- All cities with populations of 30,000+ have male mayors.
- Just under a quarter of council members are female (n=251)
- Nearly a third (31%) of city councils in Utah are all male
- 7 percent of city councils have a female majority (n=16) and another 6 percent have females and males in equal numbers (n=15)

Figure 5. Utah Mayors, 2014

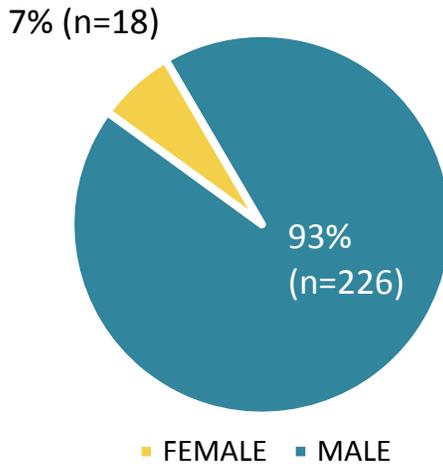
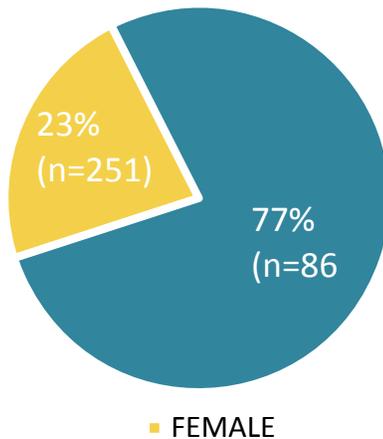


Figure 6. Utah Council Members, 2014



The Utah Economy

Prior to the start of the 2014 legislative session, there were a number of positive signs related to the health of the state's economy. Utah typically grows more rapidly than the nation after a recession and that pattern held after the Great Recession (Economic Report to the Governor, 2014). In 2013, U.S. employment grew at 1.6 percent compared to 3.3 percent for Utah (Economic Report to the Governor, 2013). The state's unemployment rate also improved to 4.8 percent down from 5.7 percent in 2012 (Economic Report to the Governor 2014).

Additional bright spots for the state included improvements in personal income, growth in construction, and increases in taxable sales. Total personal income in 2013 was estimated to be

\$105.2 billion. Utah's estimated 2013 per capita income was \$36,308, up 2.5 percent from 2012. Going into 2014, as the economy continued to recovery, personal income was expected to increase to 5.3 percent (Economic Report to the Governor 2014).

The construction industry also showed continued improvement since the recession. The value of permit-authorized construction was estimated at \$4.7 billion in 2014 (Economic Report to the Governor 2015). Total taxable sales were estimated to be \$49.78 billion in 2013. Taxable sales include retail trade, business investment and utilities, and taxable services (Economic Report to the Governor 2014). Overall, the economy in 2013 had improved and was expected to continue to improve in 2014, all of which had an impact on the revenue estimates that were used during the 2014 session.

The Utah Budget Process

Base Budget Week

In 2014 the Utah Legislature implemented a significant process change for budgeting. They established the first week of the session to be the "Base Budget Week," during which only appropriation committee meetings would be held. All other committees are now delayed for seven days. During the Base Budget Week, legislators scrutinize the base budgets, while saving the allocation of new revenue for later in the session.

Establishing the Base Budget Week involved more work for the legislative analyst's staff up-front, but it was valuable for both legislators and the staff through more effective use of time for legislators, and with increased efficiencies for the staff. A time analysis of previous sessions determined that several legislative standing committee meetings were cancelled or the time was not well-used. This year, legislators and drafting attorneys had another week to prepare legislation resulting in more bills done by the time standing committees started meeting. The budget week change also resulted in high engagement from legislators in the budgeting processes as subcommittees led the processes, not just leadership.

Another reason for frontloading the budget process was to improve efficiencies for staff. The analyst's office likes to measure outcomes. In reviewing staff time, they found that the analyst's office gets slammed with fiscal notes around day 20, when legislators have to have bills numbered or abandon them. By moving the base-budgeting to the first week of the session, fiscal analysts weren't staffing subcommittees when the large number of bills came all at that one time.

The office had a goal of 95 percent of fiscal notes on-time and had only achieved that goal in 2013 (in 2007 the on-time percent was 64 percent, and the office got calls from both the House and Senate about it; they gradually improved it to about 90 percent until finally reaching 95 percent last year). In 2014, with the budget schedule change and some new technology, the office was on-time 99.5 percent of the time. The result of the Base Budget week was identifying \$70 million (about 1.5 percent) in offsets within base budgets.

A few notable adjustments in the 2014 session had an impact on the budgeting process. HB 311 requires the Legislative Fiscal Analyst (LFA) and Governor's Office of Management and Budget (GOMB) to produce 15-year trend analyses alongside traditional point-in-time revenue estimates. HJR 11 asks that legislators consider using above trend revenue for one-time costs like buildings and roads, debt reduction, or rainy day deposits.

The legislature also recognized unfunded liabilities in two areas and addressed those with legislation. The first is postemployment benefits. SB 10 funded a new 401k benefit that ends de-

financed OPEB benefits for state employees. The second area is leave time for state employees. SB 269 requires a new Annual Leave II program for state employees—annual leave costs will be sunk at time of accrual rather than at time of use/separation from employment, addressing an \$85 million unfunded liability.

Just prior to the 2014 General Session, the legislature held the first of its kind long-term policy and budget planning conference. The 1st Biennial Legislative Policy Summit, hosted by the University of Utah's David Eccles School of Business, focused on how underlying economic and demographic changes will influence Utah's future public policy environment. Members from both the house and senate met together for a full day to look beyond the two-year election cycle and talk about infrastructure, economic, and education policy modifications necessary to meet Utah's changing socioeconomic make-up. Future conferences were assured by the passage of House Joint Resolution 10 (Wilson) "Joint Rules Resolution Regarding a Long-Term Planning Conference," during the 2014 General Session.

Educating Legislators about the Budget Process

Another significant change in the budgeting process for 2014 was a shift in how budget information was shared with legislators. In the past, the fiscal analyst's office gave legislators a three-inch binder with a great deal of budget information that may be difficult to understand, particularly for a new legislator. Shortly before the session this year, a legislator suggested that the fiscal analyst's office replace the binders with videos to help legislators better understand the budget process. Four videos were produced, and legislators found them to be incredibly informative where information was easily understood.

The videos turned out to be a big hit. The videos range from seven to ten minutes in length so the content doesn't require a lot of "heavy-lifting" by viewers, which helps in learning. Many legislators had positive comments about the videos with more views than had been anticipated. The videos can be accessed through the following link: <http://www.youtube.com/channel/UCUJfkpCK7Eck117IL4Cktvg>.

COBI System

The fiscal analyst's office also developed an online budget resource for legislators known as the Compendium of Budget Information (COBI). The site shows five years of budget history and allows for a drill-down to rich information or key word searches. The Compendium of Budget Information (COBI), detailing Utah's budget and related financial transactions can be found at: <http://le.utah.gov/lfa/reports/cobi2014/COBI2014.htm>.

Utah's FY2015 Budget

An Overview

The FY2015 budget rose five percent over the FY2014 budget to a total, from all sources, of \$13.5 billion. The general/education fund budget totaled \$5.8 billion, a six percent increase over the prior year. Revenue is projected to increase overall. The general/education fund is projected to increase by five percent (approximately \$253 million). One-time surpluses from the prior year and adjustments to current estimates totaled \$133 million.

Legislators added to the revenue growth with \$100 million from unspent funds from the prior year, as well as lawsuit settlements and revenue set-asides. Legislators approved two initiatives that will lead to reduced revenue: the extension of an existing tax credit for alternative fuel vehicles is expected to reduce revenue by \$1.8 million; and the expansion of existing earmarks for tourism promotion is expected to negatively impact revenue at a projected cost of \$3 million per year for four years.

Supplemental general/education fund appropriations declined by \$64 million for FY2014 (compared to original). Most of the savings came from \$52.5 million in overestimated Medicaid and CHIP costs both for the prior and current year as a result of per member per month cost growth being more than anticipated. This savings was partially offset by new spending for AG investigation and teacher salary supplements and other small FY2014 adjustments.

Education

The education budget increased overall with higher and public education receiving a combined 80 percent of new available revenue. Allocation was divided to cover public education student growth (\$61 million), a 2.5 percent increase in the value of the weighted pupil unit—per student spending formula—(\$63 million), funding for the STEM Action Center (\$20 million), higher education equity—equalization of tuition costs—(\$50 million), mission and performance based programs in higher education (\$8.5 million), and new buildings on higher education campuses (\$150 million).

In addition to increasing the education budget to accommodate the student population growth, there were a number of additional bills seeking to improve the K-12 system. Speaker Lockhart's chief legislative priority was a bill to spend \$300 million on digital devices for public school students.¹ The legislation was opposed by the senate and by the governor, and she eventually abandoned the bill. By contrast, the governor's preferred STEM initiative received \$5 million in ongoing funding and \$15 million as a one-time appropriation.²

Social Services and Medicaid

While social services saw increased appropriations (\$16 million in projected Medicaid cost increase for FY2015), optional Medicaid expansion was passed, though the governor continues to work on a "block grant" waiver program. Funding was provided for various smaller initiatives like dental provider rate increases, meals on wheels, mental health services for youth, and replacement of the Medicaid Management Information System.

Medicaid may have been the single largest issue that all states in the nation grappled with in 2014. The Utah Medicaid budget had a surplus of \$50 million from the previous year. However, projected new growth in the Medicaid program will require \$16 million in additional funding, that was not funded by the 2014 legislature. In addition to addressing growth in the Medicaid program, the legislature discussed expansion of the program. Republican leadership in the House staked out a conservative position on Medicaid, rejecting any expansion of the program or federal funds.

The governor's proposal was to accept more than \$250 million in federal funds to subsidize health insurance for low-income Utahns. After the session concluded, the governor's team began

¹ Romboy, 2014.

² Green-Miner, 2014.

negotiations with the Department of Health and Human Services for approval of the Utah plan known as the “Healthy Utah Plan.” In mid-April 2014, Governor Herbert met with out-going U.S. Health and Human Services Director Kathleen Sebelius to discuss the plan that would involve expanding Utah’s Medicaid program and accepting \$258 million in federal funds. The plan is intended to cover those earning up to 138 percent of the federal poverty level, less than \$11,500 annually for a single person.

Bonds

Governor Herbert’s budget recommended no new general obligation bonding, so the state was able to make progress this year on paying down bonds that currently exist (estimated to be \$250–300 million). The legislature deferred maintenance funding for capital improvements returning to their statutory level of 1.1 percent of asset value, and they approved almost \$190 million in new spending for buildings (including the education buildings mentioned above). The transportation fund benefited from a growth of \$25 million in earmarked sales tax.

Prison Relocation

A commission tasked with studying a potential move of the state prison from Draper (a suburb of Salt Lake City) to another location, reported during the session and recommended a move. However, the commission did not make a recommendation as to where the new prison should be relocated. The legislature approved expansion of an existing prison in Gunnison, UT (\$36 million), funding for public safety to cover new state troopers and raises for current state troopers (\$2 million) and increased funding for courtroom security (\$3.6 million).

Transit

Several bills addressed the controversial Utah Transit Agency. A bill that would have authorized counties to vote on a .25 percent sales tax increase to fund more transit services died on the last day of the legislature, as the senate was unwilling to vote for a bill that could be seen as a tax increase (Davidson 2014b). Another bill that would give UTA the authority to become more involved with real estate developers in order to create transit-oriented developments passed and was signed by the governor (SB54).

Salary Increases

The legislature approved an average salary increase of 1.25 percent for state employees, full funding for retirement ARC (an increase of 8 percent), and maintaining current levels of health benefits (a cost increase of 2.2 percent). The legislature also set aside \$1 million for federal land litigation, \$4 million to fund an investigation of Utah’s former Attorney General John Swallow, \$3 million for various air quality initiatives (including advertising and incentive programs), and \$2 million dollars to fight the endangered species listing of sage grouse.

Public Policy Legislation

In addition to the legislature’s work on the budget, a number of important policy discussions occurred during the 2014 session. These revolved around the ethical behavior of elected officials, particularly the attorney general, same-sex marriage, and cannabis. Same-sex marriage and the

use of medical marijuana are two issues that are being debated in legislatures throughout the nation and are highlighted here.

Attorney General

In response to allegations of corruption against former Attorney General John Swallow, the legislature established a committee in the summer of 2013 to investigate. By November 2013, Swallow resigned his seat. The investigative committee continued its work, and the last week of the session, the committee released its report that concluded Swallow had figuratively hung a “for sale” sign on the attorney general’s door, doing favors in exchange for donations.

A series of bills were passed during the session in response to his conduct, including: (1) stricter reporting requirements for campaign contributions and conflicts of interest; (2) criminalizing the obstruction of legislative investigations; and (3) strengthening the authority of the legislature to investigate, including the authority to subpoena information. Governor Herbert vetoed HB 414, stating that strengthening legislature authority to subpoena information would violate civil rights and is an overreach of their legislative authority.³

Same-Sex Marriage

In December 2013, a federal court struck down Utah’s constitutional ban on same-sex marriage. Following the ruling, Republican leaders in both the house and the senate decided to shelve any legislation addressing gay rights, including a bill that would have prohibited housing and employment discrimination against lesbian, gay, bisexual, and transgender people. The legislature also appropriated an additional \$500,000 for contract attorneys to assist in the appeal to the 10th Circuit Court of Appeals.

Cannabis Oil

The legislature passed HB105, which gave Utahns with epilepsy access to nonintoxicating, seizure-stopping cannabis oil. The bill came to be known as “Charlee’s Law” after a six-year-old girl with epilepsy the legislature had honored, and whose family had lobbied for the bill (Stewart 2014).

Conclusion

The 2014 general session exhibited a fascinating contrast—perhaps contradiction. On policy matters, lawmakers “kicked the can down the road”—taking a decidedly short-term approach. They opted not to seek any tax increases, such as an increase in the motor fuel tax, with pending elections in November. All LGBT rights bills were shelved while the state’s appeal of the *Kitchen v. Herbert* decision was pending, and proposals to invest in a statewide public education one-to-one device initiative were deferred as well. Conversely, legislators accentuated the need for long-term thinking on the budget. They required 15-year revenue trend forecasting, held the institutions first joint long-term planning conference, and spent the first week of their limited session solely on base budget review. In the end, the session saw a near-record 486 bills pass and be

³ Herbert, 2 April 2014

signed into law, the budget balanced, and Utah's economy essentially recovered to prerecession levels.

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