

**Survey of Local Government Finances for Utah Counties
Fiscal Year Ended December 31, 2002**

		Amount/Response
COUNTY NAME:	Box Elder County	
A. TAXES		
Property Taxes:		
General fund		2,375,871
Library		193,540
Flood control		
Municipal service areas		
Bond repayment		432,067
Assessing and collecting		816,944
Tort liability		
Other		301,000
Total Property Taxes	TO1	4,119,422
Fee in lieu	TO1	501,713
General sales and use tax	T09	2,313,404
Transient room tax	T19	80,234
Licenses and permits	T99	240,454
B. FEDERAL AID		
Federal payments in lieu of taxes	B30	1,422,252
All other federal grants	B89	402,203
C. STATE AID		
Road fund allotments	C46	2,025,493
Public welfare (including Medicaid)	C79	
Other state grants	C89	155,847
Sum of "welfare" and "other" only		155,847
D. FROM OTHER LOCAL GOVERNMENTS		
All purposes	D89	
E. CHARGES AND MISC. REVENUE		
Hospital charges	A36	
Other fees and charges	A89	2,966,635
Special assessments	U01	
Sale of real property	U11	2,714,150
Interest earnings	U20	250,514
Rents and royalties	U40	309,554
Fines and forfeits	U00	842,025
Misc. other revenue	U99	1,710,907
TOTAL REVENUE (PARTS A-E)		20,054,807

PART II. EXPENDITURES
F. DIRECT EXPENDITURES

		Salaries & wages	Current expenses	Construction	Purchase of equip., land, buildings
Legislative and Central Admin.:	E29	\$391,479	E29 203462	F29	G29 22265
Judicial and Legal:	E25	324734	E25 229531	F25	G25 250
Financial Administration:	E23	628533	E23 508976	F23	G23 144496
Planning and Zoning:	E29	109091	E29 98792	F29	G29
Police Protection (Sheriff):	E62	1143937	E62 906223	F62	G62 695847
Fire Protection:	E24	59192	E24 170868	F24	G24 187782
Corrections:	E05	1274081	E05 1134023	F05	G05 10565
Health:	E32		E32	F32	G32
Welfare (incl. nursing homes):	E79		E79	F79	G79
County Hospital:	E36		E36	F36	G36
Streets and Roads:	E44	877458	E44 1227541	F44	G44 655969
General Public Buildings:	E31	141765	E31 309574	F31	G31 373453
Parks and Recreation:	E61		E61	F61	G61
Libraries:	E52		E52	F52	G52
Natural Resources:	E59	125386	E59 252911	F59	G59 21093
Redevelopment:	E50		E50 197128	F50	G50 39647
Economic Development:	E89		E89	F89	G89
Interest on Debt:			I89 465880		
All Other Expenditures:	E89	432100	E89 2678465	F89	G89 494791
Force Account Construction: Salaries and wages	F89				
TOTAL of Direct Expenditure Categories	Z00	5507756	8,383,374	0	2,646,158
TOTAL ALL DIRECT EXPENDITURES		16537288			

G. INTERGOVERNMENTAL EXPENDITURES

Paid to State:					
Fire	L24				
Transit subsidies	L94				
Health	L32				
Welfare	L79				
Libraries	L52	151,377			
All other	L89				
TOTAL		151,377			
Paid to Other Local Governments:					
Fire	M24				
Transit subsidies	M94				
Health	M32	554,927			

Welfare	M79	
Libraries	M52	
All other	M89	241,875
TOTAL		796,802

TOTAL ALL EXPENDITURES (PARTS F-G) 17,485,467

PART III. DEBT

H. LONG TERM GENERAL DEBT

All Bonded Debt:

Debt outstanding Beginning of Year	19X	9,775,000
Issued	29X	2,070,000
Retired	39X	3,165,000
Revenue bonds outstanding EOY	44X	3,740,000
General ob. bonds outstanding EOY	41X	4,940,000

Public Debt for Private Purposes:

Debt outstanding Beginning of Year	19T	
Issued	24T	
Retired	34T	
Revenue bonds outstanding EOY	44T	0

I. OTHER LONG-TERM OBLIGATIONS

Other Debt:

Outstanding at beginning of fiscal year		
Issued this year		
Retired this year		
Balance at end of fiscal year		0
Year final payment due		

Outstanding at beginning of fiscal year		
Issued this year		
Retired this year		
Balance at end of fiscal year		0
Year final payment due		

Lease Purchase Agreements:

Outstanding at beginning of fiscal year		1,270,205
Issued this year		187,287
Retired this year	G89	1,257,008
Balance at end of fiscal year		200,484
Year final payment due		

Accrued Leave Liability:

Balance at end of fiscal year		141,948
J. SHORT TERM DEBT OUTSTANDING		
Beginning of fiscal year	61V	0
End of fiscal year	64V	0
K. GOVERNMENTAL FUNDS BALANCE, YEAR END		
Restricted fund balance	60	3,574,601
Available for appropriation	70	7,411,159
Total governmental funds balance	80	10,985,760
L. CASH AND INVESTMENTS AT END OF YEAR		
Debt service funds	W01	
Capital projects/enterprise funds	W31	
Other funds	W61	

PART M. Data supplied by:

Name	Roger Handy
Title	County Auditor
Date:	7/31/2003
Telephone -- area code and number	435-734-3319

Include this form with audit report / financial statement submitted to:

**UTAH STATE AUDITOR
211 STATE CAPITOL
SALT LAKE CITY, UT 84114**

Or email to: utforms@utah.gov

11/19/2002 version

If you have any questions about the form, call or write:

**Kent Godfrey
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Salt Lake City, UT 84114
(801)538-1384 or 1-800-622-1243
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