

**Survey of Local Government Finances for Utah Counties**  
**Fiscal Year Ended December 31, 2007**

**SAVE THIS SPREADSHEET UNDER NEW NAME THAT  
CONTAINS THE COUNTY NAME AND THE FISCAL YEAR END**

Example: SaltLakeCo04

<b>COUNTY NAME (FILL IN AT RIGHT):</b>	Amount/Response	
Box Elder County		
<b>A. TAXES</b>		
<u>Property Taxes:</u>		
General fund	6,901,252	
Library	250,270	
Flood control		
Municipal service areas		
Bond repayment	630,228	
Assessing and collecting		
Tort liability		
Other	504,644	
<b>Total Property Taxes</b>	<b>8,286,394</b>	TO1
<u>General sales and use taxes</u>		
Mass transit tax		
County option sales tax	3,040,546	
Local sales tax		
Zoo, arts and parks (ZAP) tax		
Rural hospital tax		
<b>Total general sales and use taxes</b>	<b>3,040,546</b>	T09
<u>Special base sales taxes</u>		
Transient room tax	136,343	
Tourism - Transient room tax		
Tourism - Restaurant tax	387,534	
Tourism - Short-term leasing		
<b>Total special base sales taxes</b>	<b>523,877</b>	T19
Occupation & Business Licensing & permit taxes		T28
Other Licensing & permit taxes	335,704	T29
Other Taxes		T99
Fee in lieu	1,737,899	T01
<b>B. FEDERAL AID</b>		
Federal payments in lieu of taxes		B30
All other federal grants		B89

**C. STATE AID**

Road fund allotments	C46
Public welfare (including Medicaid)	C79
Other state grants	C89

**Sum of "welfare" and "other" only** **0**

**D. FROM OTHER LOCAL GOVERNMENTS**

All purposes	D89	2,657,031
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**E. CHARGES AND MISC. REVENUE**

Hospital charges	A36	
Misc Commercial Activities	A03	
Natural resources charges	A59	
Other fees and charges	A89	2,512,782
Special assessments	U01	
Sale of real property	U11	
Interest earnings	U20	683,145
Fines and forfeits	U30	909,738
Rents	U40	110,967
Royalties	U41	
Private Donations	U50	322,396
Misc. other revenue	U99	125,507

**TOTAL REVENUE (PARTS A-E)** **21,245,986**

**PART II. EXPENDITURES**

**F. DIRECT EXPENDITURES**

		<b>Salaries &amp; wages</b>		<b>Current expenses</b>		<b>Construction</b>		<b>Purchase of equip., land, buildings</b>
Legislative and Central Admin.:	E29	491,663	E29	174,631	F29		G29	29,391
Judicial and Legal:	E25	704,661	E25	1,250,038	F25		G25	4,873
Financial Administration:	E23	566,269	E23	207,333	F23		G23	42,887
Planning and Zoning:	E29	90,597	E29	119,438	F29		G29	6,179
Police Protection (Sheriff):	E62	1,261,531	E62	1,386,219	F62		G62	579,730
Fire Protection:	E24	89,836	E24	412,341	F24		G24	202,507
Correctional institutions	E04	1,455,160	E04	1,091,652	F04		G04	28,222
Other Corrections	E05	0	E05	0	F05		G05	0
Health:	E32	0	E32	463,901	F32		G32	0
Welfare institutions	E77	0	E77	82,683	F77		G77	0
Other public welfare	E79	0	E79	23,286	F79		G79	0

County Hospital:	E36	0	E36	0	F36	G36	0
Streets and Roads:	E44	927,824	E44	2,006,689	F44	G44	414,742
General Public Buildings:	E31	91,658	E31	502,511	F31	G31	9,157
Parks and Recreation:	E61	0	E61	0	F61	G61	0
Libraries:	E52	0	E52	4,491	F52	G52	0
Natural Resources:	E59	230,561	E59	477,716	F59	G59	101,435
Redevelopment:	E50	29,928	E50	74,035	F50	G50	0
Economic Development:	E89	20,158	E89	139,357	F89	G89	0
Interest on Debt:			I89	368,082			
Misc commercial activities	E03	229,615	E03	411,360	F03	G03	0
All Other Expenditures -- specify on line below:							
	E89	374,793	E89	911,999	F89	G89	134,827
Salaries and wages for Force Account Construction	F89						
<b>TOTAL of Direct Expenditure Categories</b>	Z00	<b>6,564,254</b>		<b>10,107,762</b>		<b>0</b>	<b>1,553,950</b>
<b>TOTAL ALL DIRECT EXPENDITURES</b>		<b>18,225,966</b>					
<b>G. INTERGOVERNMENTAL EXPENDITURES</b>							
Paid to State:							
Fire	L24						
Transit subsidies	L94						
Health	L32						
Welfare	L79						
Libraries	L52	240,798					
All other	L89						
<b>TOTAL</b>		<b>240,798</b>					
Paid to Other Local Governments:							
Fire	M24						
Transit subsidies	M94						
Health	M32						
Welfare	M79						
Libraries	M52						
All other	M89						
<b>TOTAL</b>		<b>0</b>					
<b>TOTAL ALL EXPENDITURES (PARTS F-G)</b>		<b>18,466,764</b>					
<b>PART III. DEBT</b>							

H. LONG TERM GENERAL DEBT

All Bonded Debt:

Debt outstanding Beginning of Year	19U	8,721,000
Issued	29U	0
Retired	39U	741,000
Revenue bonds outstanding EOY	44U	4,440,000
<b>General ob. bonds outstanding EOY</b>	41U	<b>3,540,000</b>

Public Debt for Private Purposes:

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

I. OTHER LONG-TERM OBLIGATIONS

Other Debt:

**Specify here:**

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

**Specify here:**

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

Lease Purchase Agreements:

Outstanding at beginning of fiscal year		
Issued this year		
Retired this year	G89	
<b>Balance at end of fiscal year</b>		<b>0</b>
Year final payment due		

Accrued Leave Liability:

Balance at end of fiscal year		165,035
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J. SHORT TERM DEBT OUTSTANDING

Beginning of fiscal year	61V	916,360
End of fiscal year	64V	933,119

<b>K. GOVERNMENTAL FUNDS BALANCE, YEAR END</b>			
Restricted fund balance	60	4,986,393	
Available for appropriation	70	10,794,540	
<b>Total governmental funds balance</b>	<b>80</b>	<b>15,780,933</b>	
<b>L. CASH AND INVESTMENTS AT END OF YEAR</b>			
Debt service funds	W01	1,002,060	
Capital projects/enterprise funds	W31	2,048,404	
Other funds	W61	13,663,588	

**PART M. Data supplied by:**

Name  
Title  
Date:  
Telephone -- area code and number

Include this form with audit report / financial statement submitted to:  
Office of the State Auditor  
E310 State Capitol Complex  
Salt Lake City, UT 84114-2310

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

**Kent Godfrey**  
**Office of the State Auditor**  
**E310 State Capitol Complex**  
**Salt Lake City, UT 84114-2310**  
**(801)538-1384 or 1-800-622-1243**

[kgodfrey@utah.gov](mailto:kgodfrey@utah.gov)

**Or email to: [utforms@utah.gov](mailto:utforms@utah.gov)**

Updated 1/17/2006