

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2003

Bountiful City 6/30/03			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	<b>Property Taxes</b>			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	1,824,145	
1.2	Property Taxes - Debt Service	T01		
1.3	Property Taxes - RDA Increment	T01	560,602	
1.4	Property Taxes - Library	T01		
1.5	Property Taxes - Delinquent	T01	119,237	
2	Fee in lieu	T01	368,360	
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	4,528,976	241,682
3.2	Highway improvement sales tax	T19		
3.3	Resort community sales tax	T19		
3.4	Resort plus sales tax	T19		
3.5	Energy sales and use tax	T19	1,675,768	
3.6	Transient room tax	T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		
3.8	Other - specify	T19		
	<b>Franchise Tax</b>			
4.1	Telephone franchise tax	T15	256,366	
4.15	Mobile telephone tax	T15	199,058	
4.2	Cable TV franchise tax	T15	150,198	
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15		
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	89,410	
5.2	Building permit fees	T99	686,410	
5.3	Other licenses, permits & taxes - Specify	T99	12,000	
	Highland Oaks Recovery			
PART II	<b>REVENUES - Other than tax and intergovernmental revenues</b>			
	<b>Utility Sales Revenue / User Fees</b>			
1.1	Water supply system	A91		1,822,317
1.2	Electric power system	A92		18,113,040
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	<b>Other Sales and Service Revenue</b>			
2.1	Sewer charges	A80		746,679
2.2	Storm drainage	A80		656,080
			<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount			
	2.3	Garbage collection / street cleaning	A81		A81	1,674,069		
	3.1	Parks and recreation charges	A61		A61	2,160,519		
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01			
	3.3	Parking facilities, lots & meters	A60	14,400	A60			
	3.4	Hospital charges received	A36		A36			
	3.5	Cemeteries	A03	38,603	A03	240,735		
	3.6	Municipal housing rental projects (gross)	A50		A50			
	3.7	Special police services	A89	337,348	A89			
	4.1	Impact fees	A89	0	A89	362,130		
	4.2	Connection fees	A89		A89	398,543		
	4.3	Plan check fees	A89		A89			
	4.4	Zoning & subdivision fees	A89	4,265	A89			
	4.5	Sale of maps & publications	A89		A89			
	5	Other miscellaneous fees	A89	510,882	A89			
	<b>Special Assessments</b>							
	6.1	Street cuts and public improvements	U01	124,102	U01			
	6.2	Sidewalk & curb repairs	U01	89,657	U01			
	6.3	Street lighting charges - Lighting districts	U01		U01			
	6.4	Other special improvement & service	U01		U01			
	<b>Fines and Forfeitures (Circuit Court)</b>							
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	102,338	U99			
	7.2	Parking ticket revenue	U99		U99			
	<b>Fines (Justice Court)</b>							
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99			
	8.2	Parking ticket revenue	U99		U99			
	<b>Interest, Rents and Royalties</b>							
	9	Interest earnings	U20	641,131	U20	482,857		
	10	Rents and royalties	U40	440,165	U40	37,362		
	<b>Miscellaneous</b>							
	11	Other miscellaneous revenue - Specify Sundry, Damage Restitution, Contributions from Developers	U99	420,961	U99	500,867		
	12	Proceeds from bond issues	NR	6,318,975	NR			
	13	Receipts from sale of real property	U11	61,820	U11	10,350		
			<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
			(a)	(b)	(c)	(d)	(e)	(f)

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PART III		INTERGOVERNMENTAL REVENUE											
		From the State		From other local governments		From federal government directly		From the State		From other local governments		From federal government directly	
		C30	D30	D30	B30	C30	D30	D30	B30	C30	D30	B30	C30
1	General support												
2	Public safety grants	10,634		11,382		59,488							
3	Streets and highways / C Roads	1,356,409											
4	Community development			50,132									
5	Liquor funds	0											
6	Intergovernmental service contracts	110,960		1,500				0					
7	Other - Specify												
	Urban Fisheries Grant												169,198
<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>							
PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE											
		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures	
		(a)	(b)	(c)	(d)	(e)	(f)	(d)	(e)	(f)	(d)	(e)	(f)
<b>Governmental Administration</b>													
1.1	Financial administration	939,852	0	0									
1.2	Judicial / courts												
1.3	Legal / attorney	224,564											
1.4	General municipal buildings	139,048											
1.5	Central administration	447,241	253,928	10,383									
1.6	Planning and zoning	180,601											
1.7	Economic development												
<b>Public Safety</b>													
2.1	Police	4,009,845	4,823	348,904									
2.2	Fire	1,855,091	158,887	219,969									
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.												
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.												
2.4	Corrections / Jail												
2.5	Protective inspection and regulation												
<b>Environment and Housing</b>													
3.1	Sewer							756,036	73,839			(95,846)	
3.2	Storm drainage	41,768						300,938	441,635			130,251	
3.3	Solid waste management							1,150,198	164,398			(1,152,743)	
3.4	Recycling programs												
3.5	Housing & community development												
3.6	Redevelopment agencies	25,726	100,002										
<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>							

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation		Construction		Purchase of equipment, land, and existing structures		Current Operation		Construction		Purchase of equipment, land, and existing structures	
			Direct expenditures including salaries and wages				Direct expenditures including salaries and wages				Direct expenditures including salaries and wages			
			(a)	(b)	(c)	(d)	(e)	(f)						
3.7	Parks and recreation programs (not addressed below.)	E61	472,387	F61	30,070	G61	18,386	E61	1,230,984	F61	(302,259)	G61	(248,984)	
3.8	Cultural & community events	E61	75,000	F61		G61		E61		F61		G61		
3.9	Golf courses	E61		F61		G61		E61	912,653	F61	(106,975)	G61	(432,347)	
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61		
3.11	Cemeteries	E03		F03		G03		E03	192,067	F03	(84,846)	G03	(103,430)	
3.12	Libraries	E52		F52		G52		E52		F52		G52		
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	1,158,055	F44	272,666	G44	467,490	E44		F44		G44		
4.2	Other road and street maintenance - including snow removal	E44	538,809	F44		G44		E44		F44		G44		
4.3	Sidewalk, curb, & gutter	E44	253,125	F44	150,133	G44		E44		F44		G44		
4.4	Street lighting	E44		F44		G44		E44		F44		G44		
4.5	Engineering	E44	678,541	F44		G44	11,200	E44		F44		G44		
4.6	Municipal airports	E01		F01		G01		E01		F01		G01		
4.7	Parking facilities	E61		F61		G61		E61		F61		G61		
<b>Health</b>														
5.1	Own hospitals	E36		F36		G36		E36		F36		G36		
5.2	Other hospitals	E38		F38		G38		E38		F38		G38		
5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32		
<b>Interest on Debt</b>														
6.1	Interest on debt - Water supply system	I91						I91						
6.2	Interest on debt - Electric power system	I92						I92						
6.3	Interest on debt - Gas supply system	I93						I93						
6.4	Interest on debt - Transit or bus system	I94						I94						
6.5	Interest on debt - All other interest	I89	147,374					I89						
<b>Utilities</b>														
7.1	Water supply system	E91		F91		G91		E91	1,452,499	F91	1,100,315	G91	(381,608)	
7.2	Electric power system	E92		F92		G92		E92	15,584,373	F92	580,978	G92	(320,264)	
7.3	Gas supply system	E93		F93		G93		E93		F93		G93		
7.4	Transit or bus system	E94		F94		G94		E94		F94		G94		
<b>All Other Expenditures</b>														
8.1	All other expenditures - See instructions - Specify	E89	320,570	F89		G89	34,239	E89		F89		G89		
	Information Systems Management													
<b>GOVERNMENTAL FUNDS</b>								<b>ENTERPRISE FUNDS</b>						

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PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)
	8.2	All other expenditures - See instructions - Specify Computer Maintenance Fund	E89	21,985	F89		G89		E89		F89		G89	
	8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>								
PART V		INTERGOVERNMENTAL EXPENDITURES		Paid to State		Paid to Other Governments				Paid to State		Paid to Other Governments		
	1	Fire	L24		M24				L24		M24			
	2	Highways	L44		M44				L44		M44			
	3	Police	L62		M62				L62		M62			
	4	Sanitation	L81		M81				L81		M81			
	5	Recreation	L61		M61				L61		M61			
	6	Judicial and legal	L25		M25				L25		M25			
	7	All other	L89		M89	33,344			L89		M89			
<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>								
PART VI		PERSONNEL EXPENDITURES		Amount						Amount				
	1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	8,374,045					Z00	5,787,590				
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>						<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>								
PART VII		INDEBTEDNESS		Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Detail of long-term debt outstanding		
				(a)		(b)		(c)		(d)		(e)		(f)
<b>Long-term Outstanding Debt</b>														
	1.1	Water supply system	19A		29A		39A				44A		41A	
	1.2	Electric supply system	19B		29B		29B				44B		41B	
	1.3	Sewer system	19X		29X		29X				44X		41X	
	1.4	Gas supply system	19C		29C		29C				44C		41C	
	1.5	Transit system	19D		29D		29D				44D		41D	
	1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T				44T			
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>						<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>								
PART VII		INDEBTEDNESS (cont.)										Detail of long-term debt outstanding		

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		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c=d) Also, (d=e+f)	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
<b>Long-term Outstanding Debt</b>							
1.7	All other purposes	19X 3,054,000	29X 6,500,000	29X 164,000	9,390,000	44X 9,390,000	41X
		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year		
		(a)	(b)	(c)	(d)		
2.1	Capital lease purchase agreements			G89			
2.2	Accrued leave liability (sick leave and vacation)				478,532		
<b>Short-term (interest bearing) Debt</b>		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
3	Total short-term debt	61V	64V				
		(a)	(b)	(c)			
<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>	Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
	Cash and investments held at end of fiscal year	W01 1,025,616	W31 5,803,270	W61 51,262,365			
<b>PART IX</b>	<b>RATES</b>	<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1.	Energy Sales & Use Tax Rate	6%					
2.	Cable TV Franchise Tax Rate	5%					
3.	Telephone Franchise Tax Rate	6%					

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Remarks: Dear Mac and Richard - Thanks for your patience. This has been a challenging year both professionally (with GASB 34 implementation) and personally. I hope I have not caused too much inconvenience for you. Thanks, again! Ralph

<b>PART X</b>		<b>Data supplied by:</b>												
Name (Please print)		Ralph Thomas Hill Jr.		Include with audit report submitted to:										
Title		Deputy Recorder / Assistance Finance Director		Utah State Auditor 211 State Capitol Salt Lake City, UT 84114										
Date	Telephone	1/19/2004 (801) 298-6110		If you have any questions about the form, call or write:										
5/14/03 version				Richard Moon Office of the State Auditor 211 State Capitol Salt Lake City, UT 84114										