

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

BRIGHAM CITY			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	Property Taxes			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	417,762	
1.2	Property Taxes - Debt Service	T01	611,245	
1.3	Property Taxes - RDA Increment	T01	401,899	
1.4	Property Taxes - Library	T01	306,401	
1.5	Property Taxes - Delinquent	T01	63,681	
2	Fee in lieu	T01	231,030	
	Local Sales Taxes			
3.1	General sales tax - Local option	T09	2,132,213	
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	388,557	
3.6	Transient room tax	T19	14,758	
3.7	Public transit sales tax (UC 59-12-501)	T19		
3.8	Other - specify	T19		
	Franchise Tax			
4.1	Telephone franchise tax	T15	67,519	
4.15	Mobile telephone tax	T15	77,996	
4.2	Cable TV franchise tax	T15		
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15		
	Licenses, Fees and Permits			
5.1	Business license fees	T99	38,243	
5.2	Building permit fees	T99	78,204	
5.3	Other licenses, permits & taxes - Specify	T99	22,072	
	ANINAL LIC., BICYCLE, AND DOG POUNG FEES			
PART II	REVENUES - Other than tax and intergovernmental revenues			
	Utility Sales Revenue / User Fees			
1.1	Water supply system	A91		1,540,686
1.2	Electric power system	A92		7,805,099
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	Other Sales and Service Revenue			
2.1	Sewer charges	A80		1,825,113
2.2	Storm drainage	A80		434,192
			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount			
	2.3	Garbage collection / street cleaning	A81		A81	864,433		
	3.1	Parks and recreation charges	A61	1,033,888	A61			
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01	96,706	A01			
	3.3	Parking facilities, lots & meters	A60		A60			
	3.4	Hospital charges received	A36		A36			
	3.5	Cemeteries	A03	79,225	A03			
	3.6	Municipal housing rental projects (gross)	A50		A50			
	3.7	Special police services	A89		A89			
	4.1	Impact fees	A89	49,849	A89	132,001		
	4.2	Connection fees	A89		A89	88,399		
	4.3	Plan check fees	A89	9,492	A89			
	4.4	Zoning & subdivision fees	A89	14,671	A89			
	4.5	Sale of maps & publications	A89	158	A89			
	5	Other miscellaneous fees	A89	2,059,548	A89	197,588		
	Special Assessments							
	6.1	Street cuts and public improvements	U01	2,665	U01			
	6.2	Sidewalk & curb repairs	U01	10,040	U01			
	6.3	Street lighting charges - Lighting districts	U01		U01			
	6.4	Other special improvement & service	U01	254,354	U01			
	Fines and Forfeitures (Circuit Court)							
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99			
	7.2	Parking ticket revenue	U99		U99			
	Fines (Justice Court)							
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	104,831	U99			
	8.2	Parking ticket revenue	U99		U99			
	Interest, Rents and Royalties							
	9	Interest earnings	U20	209,740	U20	38,060		
	10	Rents and royalties	U40	26,102	U40			
	Miscellaneous							
	11	Other miscellaneous revenue - Specify TRANSFERS - \$1,988,958; OVERHEAD CHARGES - \$668,818	U99	2,657,776	U99			
	12	Proceeds from bond issues	NR		NR			
	13	Receipts from sale of real property	U11		U11			
			GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
			(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 other local governments		
		C30	D30	D30	B30	C30	D30	D30	B30	C30	D30	B30
1	General support	18,783				5,617						
2	Public safety grants	7,822				48,474						
3	Streets and highways / C Roads	689,177										
4	Community development											
5	Liquor funds	2,158										
6	Intergovernmental service contracts											
7	Other - Specify	378,014				89,004						
	AIRPORT AND CDBG PASSTHROUGH											
GOVERNMENTAL FUNDS						ENTERPRISE FUNDS						
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		
		(a)		(b)			(c)			(d)		
		(e)		(f)			(g)			(h)		
Governmental Administration												
1.1	Financial administration	750,992				6,122						
1.2	Judicial / courts											
1.3	Legal / attorney											
1.4	General municipal buildings	225,594				15,752						
1.5	Central administration	596,759				1,457						
1.6	Planning and zoning	249,282										
1.7	Economic development											
Public Safety												
2.1	Police	2,353,701	10,012			12,206						
2.2	Fire	301,803				11,067						
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.	259,917				49,863						
2.4	Corrections / Jail											
2.5	Protective inspection and regulation	294,666										
Environment and Housing												
3.1	Sewer							1,602,220				159,055
3.2	Storm drainage							278,239		382,185		
3.3	Solid waste management							651,467				
3.4	Recycling programs											
3.5	Housing & community development											
3.6	Redevelopment agencies	320,269										
GOVERNMENTAL FUNDS						ENTERPRISE FUNDS						

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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					
			(a)	(b)	(c)	(d)	(e)	(f)						
3.7	Parks and recreation programs (not addressed below.)	E61	508,336	F61	39,704	G61	142,727	E61	F61	G61				
3.8	Cultural & community events	E61	648,961	F61		G61	34,588	E61	F61	G61				
3.9	Golf courses	E61	627,862	F61		G61	3,554	E61	F61	G61				
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61	F61	G61				
3.11	Cemeteries	E03	213,504	F03		G03	1,996	E03	F03	G03				
3.12	Libraries	E52	374,032	F52		G52	13,013	E52	F52	G52				
Transportation														
4.1	Roads & streets - maintenance and construction - See instructions	E44	1,229,810	F44	241,353	G44	80,974	E44	F44	G44				
4.2	Other road and street maintenance - including snow removal	E44		F44		G44		E44	F44	G44				
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44	F44	G44				
4.4	Street lighting	E44		F44		G44		E44	F44	G44				
4.5	Engineering	E44	157,155	F44		G44	283	E44	F44	G44				
4.6	Municipal airports	E01	22,775	F01	231,756	G01		E01	F01	G01				
4.7	Parking facilities	E61		F61		G61		E61	F61	G61				
Health														
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				
Interest on Debt														
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	461,146					I89	280,558					
Utilities														
7.1	Water supply system	E91		F91		G91		E91	1,548,131	F91	382,877	G91		
7.2	Electric power system	E92		F92		G92		E92	8,490,330	F92		G92	182,728	
7.3	Gas supply system	E93		F93		G93		E93		F93		G93		
7.4	Transit or bus system	E94		F94		G94		E94		F94		G94		
All Other Expenditures														
8.1	All other expenditures - See instructions - Specify	E89	72,352	F89		G89	3,563	E89		F89		G89		
	EMERGENCY SERVICES													
GOVERNMENTAL FUNDS								ENTERPRISE FUNDS						

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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)	F89	(b)	G89	(c)	E89	(d)	F89	(e)	G89	(f)
8.2	All other expenditures - See instructions - Specify	E89	227,468	F89		G89		E89		F89		G89		
	CDBG PASSTHROUGH													
8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89		
GOVERNMENTAL FUNDS							ENTERPRISE FUNDS							
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				L89		M89				
GOVERNMENTAL FUNDS							ENTERPRISE FUNDS							
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	4,249,539					Z00	1,444,831					
GOVERNMENTAL and ENTERPRISE FUNDS							GOVERNMENTAL and ENTERPRISE FUNDS							
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)
Long-term Outstanding Debt														
1.1	Water supply system	19A	1,705,000	29A		39A	103,000		1,602,000	44A	1,602,000	41A		
1.2	Electric supply system	19B		29B		29B				44B		41B		
1.3	Sewer system	19X	3,483,750	29X	2,240,000	29X	3,288,750		2,435,000	44X	2,435,000	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				
GOVERNMENTAL and ENTERPRISE FUNDS							GOVERNMENTAL and ENTERPRISE FUNDS							
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)	
	Long-term Outstanding Debt													
1.7	All other purposes	19X	9,777,300	29X	4,640,000	29X	5,110,300		9,307,000	44X	2,532,000	41X	6,775,000	
			Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year					
	Other Long-term Obligations		(a)		(b)		(c)		(d)					
2.1	Capital lease purchase agreements		228,489		32,008	G89	28,072		232,425					
2.2	Accrued leave liability (sick leave and vacation)													
	Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year									
3	Total short-term debt	61V		64V										
			(a)		(b)		(c)							
PART VIII	CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		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	1,765,133	W31		W61	4,702,249							
PART IX	RATES		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS							
1.	Energy Sales & Use Tax Rate		2%											
2.	Cable TV Franchise Tax Rate		FEE PER CONTRACT											
3.	Telephone Franchise Tax Rate		5%											

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Remarks:

PART X Data supplied by:															
Name (Please print)		Include with audit report submitted to:													
DENNIS E. SHEFFIELD		Utah State Auditor													
Title		211 State Capitol													
FINACE DIRECTOR		Salt Lake City, UT 84114													
Date	Telephone	If you have any questions about the form, call or write:													
12/24/2003	435-734-2001	Richard Moon													
5/14/03 version		Office of the State Auditor													
		211 State Capitol													
		Salt Lake City, UT 84114													