

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2004

Entity Name: BRIGHAM CITY CORPORATION			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	362,375	
1.2	Property Taxes - Debt Service	T01	543,093	
1.3	Property Taxes - RDA Increment	T01	334,390	
1.4	Property Taxes - Library	T01	272,676	
1.5	Property Taxes - Delinquent	T01	62,055	
2	Fee in lieu	T01	267,833	
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	2,119,018	
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	285,535	
3.6	Transient room tax	T19	15,036	
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	68,031	
4.15	Mobile telephone tax	T15	99,396	
4.2	Cable TV franchise tax	T15	80,635	
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15	109,327	
	GAS FRANCHISE - 109,327			
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	39,144	
5.2	Building permit fees	T99	79,799	
5.3	Other licenses, permits & taxes - Specify	T99	22,301	
	ANIMAL LICENSE 9,603; BICYCLE LICENSE 11; DOG POUND 12,666			
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>			
	<b>Utility Sales Revenue / User Fees</b>			
1.1	Water supply system	A91		1,790,465
1.2	Electric power system	A92		8,168,732
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		1,830,585
2.2	Storm drainage	A80		453,499
			<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues (cont.)</b>		Amount		Amount
	2.3	Garbage collection / street cleaning	A81		912,956
	3.1	Parks and recreation charges	A61	999,176	
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01	85,370	
	3.3	Parking facilities, lots & meters	A60		
	3.4	Hospital charges received	A36		
	3.5	Cemeteries	A03	137,310	
	3.6	Municipal housing rental projects (gross)	A50		
	3.7	Special police services	A89	38,920	
	4.1	Impact fees	A89	51,758	126,905
	4.2	Connection fees	A89		
	4.3	Plan check fees	A89	11,015	
	4.4	Zoning & subdivision fees	A89	17,170	
	4.5	Sale of maps & publications	A89	573	
	5	Other miscellaneous fees	A89		444,306
	<b>Special Assessments</b>				
	6.1	Street cuts and public improvements	U01	46,621	
	6.2	Sidewalk & curb repairs	U01		
	6.3	Street lighting charges - Lighting districts	U01		
	6.4	Other special improvement & service	U01	291,157	
	<b>Fines and Forfeitures (Circuit Court)</b>				
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		
	7.2	Parking ticket revenue	U99		
	<b>Fines (Justice Court)</b>				
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	155,024	
	8.2	Parking ticket revenue	U99		
	<b>Interest, Rents and Royalties</b>				
	9	Interest earnings	U20	181,964	
	10	Rents and royalties	U40	28,802	
	<b>Miscellaneous</b>				
	11	Other miscellaneous revenue - Specify	U99	4,220,711	440,431

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

			GOVERNMENT FUNDS: TRANSFERS 2,482,371; OVERHEAD CHARGES 705,235; DONATIONS 179,501; OTHER 32,772; SENIOR CITIZEN 320,715; MUSEUM GALLERY 11,096; PUBLIC SAFETY 489,021-- ENTERPRISE FUND: TRANSFERS 440,431									
	12	Proceeds from bond issues	NR		1,815,000	NR						
	13	Receipts from sale of real property	U11			U11						
			<b>GOVERNMENTAL FUNDS</b>					<b>ENTERPRISE FUNDS</b>				
			(a)		(b)		(c)		(d)		(e)	(f)
<b>PART III</b>	<b>INTERGOVERNMENTAL REVENUE</b>		From the State		From other local governments		From federal government directly		From the State		From other local governments	From federal government directly
	1	General support	C30	D30	B30			C30	D30	B30		
	2	Public safety grants	C89	D89	B89		266,911	C89	D89	B89		
	3	Streets and highways / C Roads	C46	D46	B46			C46	D46	B46		
	4	Community development	C50	D50	B50		421,014	C50	D50	B50		
	5	Liquor funds	C89	D89	B89			C89	D89	B89		
	6	Intergovernmental service contracts	C89	D89	B89			C89	D89	B89		
	7	Other - Specify	C89	D89	B89		136,253	C89	D89	B89		
		FROM STATE: AIRPORT 62,303; OTHER 28,714--FROM FEDERAL: AIRPORT 74,122; OTHER 62,131										
			<b>GOVERNMENTAL FUNDS</b>					<b>ENTERPRISE FUNDS</b>				
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>		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)
	<b>Governmental Administration</b>											
	1.1	Financial administration	E23	F23	G23		96,265	E23	F23	G23		
	1.2	Judicial / courts	E25	F25	G25			E25	F25	G25		
	1.3	Legal / attorney	E25	F25	G25			E25	F25	G25		
	1.4	General municipal buildings	E31	F31	G31	26,600		E31	F31	G31		
	1.5	Central administration	E29	F29	G29		1,084	E29	F29	G29		
	1.6	Planning and zoning	E29	F29	G29		8,321	E29	F29	G29		
	1.7	Economic development	E89	F89	G89		34,463	E89	F89	G89		
	<b>Public Safety</b>											
	2.1	Police	E62	F62	G62		20,578	E62	F62	G62		
	2.2	Fire	E24	F24	G24		81,133	E24	F24	G24		
	2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24			E24	F24	G24		
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32		17,285	E32	F32	G32		
	2.4	Corrections / Jail	E05	F05	G05			E05	F05	G05		

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

	2.5	Protective inspection and regulation	E66	333,268	F66		G66	1,868	E66		F66		G66
<b>Environment and Housing</b>													
	3.1	Sewer	E80		F80		G80		E80	1,651,410	F80	194,234	G80
	3.2	Storm drainage	E80		F80		G80		E80	296,650	F80	65,719	G80
	3.3	Solid waste management	E81		F81		G81		E81	648,720	F81		G81
	3.4	Recycling programs	E81		F81		G81		E81	93,545	F81		G81
	3.5	Housing & community development	E50		F50		G50		E50		F50		G50
	3.6	Redevelopment agencies	E50		F50		G50		E50		F50		G50
							<b>GOVERNMENTAL FUNDS</b>						
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>												
				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)
	3.7	Parks and recreation programs (not addressed below.)	E61	1,052,721	F61	84,040	G61	111,784	E61		F61		G61
	3.8	Cultural & community events	E61		F61		G61		E61		F61		G61
	3.9	Golf courses	E61	613,632	F61	8,100	G61		E61		F61		G61
	3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61
	3.11	Cemeteries	E03	214,522	F03	2,798	G03	4,816	E03		F03		G03
	3.12	Libraries	E52	380,626	F52		G52	4,807	E52		F52		G52
<b>Transportation</b>													
	4.1	Roads & streets - maintenance and construction - See instructions	E44	1,428,510	F44	207,539	G44	329	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	146,882	F44		G44		E44		F44		G44
	4.6	Municipal airports	E01	28,639	F01	146,681	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	27,187			
	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	498,002					I89	111,257			
<b>Utilities</b>													
	7.1	Water supply system	E91		F91		G91		E91	1,313,775	F91	1,162,117	G91
	7.2	Electric power system	E92		F92		G92		E92	6,740,851	F92		G92
													127,466

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

	7.3	Gas supply system	E93		F93		G93		E93		F93		G93
	7.4	Transit or bus system	E94		393		G94		E94		F94		G94
	<b>All Other Expenditures</b>												
	8.1	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89
	<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>												
				<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>					
				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	E89	754,877	79,877		70,346		E89		F89		G89
		GOVERNMENTAL FUNDS: EMERGENCY SERVICES- OPERATING 97975; PURCHASE EQUIP 70,346 MUSEUM GALLERY OPERATION 114,576 SENIOR CITIZEN OPERATION 534,591 MISCELLANEOUS OPERATION 7,735 CONSTRUCTION 79,877											
	8.3	All other expenditures - See instructions - Specify	E89	424,938					E89	2,497,864			
		GOVERNMENTAL FUNDS TRANSFERS 424,938 ENTERPRISE FUNDS TRANSFERS 2,497,864											
				<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>					
	<b>PART V</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b>		Paid to State		Paid to Other Governments			Paid to State		Paid to Other Governments		
	1	Fire	L24						L24				
	2	Highways	L44						L44				
	3	Police	L62						L62				
	4	Sanitation	L81						L81				
	5	Recreation	L61						L61				
	6	Judicial and legal	L25						L25				
	7	All other	L89						L89				
				<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>					
	<b>PART VI</b>	<b>PERSONNEL EXPENDITURES</b>		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	5,345,876					Z00	1,980,814			
				<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>									

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

<b>PART VII</b>		<b>INDEBTEDNESS</b>										Detail of long-term debt outstanding	
		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>													
1.1	Water supply system	19A	1,602,000	29A	40,000	39A	102,000		1,540,000	44A	1,540,000	41A	
1.2	Electric supply system	19B		29B		29B				44B		41B	
1.3	Sewer system	19X	2,435,000	29X		29X	1,158,750		1,276,250	44X	1,276,250	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>PART VII</b>		<b>INDEBTEDNESS (cont.)</b>										Detail of long-term debt outstanding	
		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	9,307,000	29X	2,315,000	29X	2,824,000		8,798,000	44X	2,445,000	41X	5,955,000
			Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year				
<b>Other Long-term Obligations</b>			(a)		(b)		(c)		(d)				
2.1	Capital lease purchase agreements		232,426		140,000	G89	52,375		320,051				
2.2	Accrued leave liability (sick leave and vacation)								254,922				
<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	0	64V	0								
			(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	1,016,273	W31	4,832	W61	6,091,560						
<b>PART IX</b>		<b>RATES</b>		<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>					
1.	Energy Sales & Use Tax Rate		2%										
2.	Cable TV Franchise Tax Rate		6%										
3.	Telephone Franchise Tax Rate		4%										

