2007

FORM **F-65(UT-2)**
(3-21-2007)

City

SURVEY OF LOCAL GOVERNMENT FINANCES
UTAH MUNICIPALITIES

FISCAL YEAR ENDED JUNE 30, 2007

INSTRUCTIONS – Please read separate instructions BEFORE completing this report.

Part I TAX REVENUES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Property Taxes				
1.1	Property taxes – (All property taxes not separately listed below.)	T01		T01	
1.2	Property taxes – Debt service	T01		T01	
1.3	Property taxes – RDA increment	T01		T01	
1.4	Property taxes – Library	T01		T01	
1.5	Property taxes – Delinquent	T01		T01	
2	Fee in lieu	T01		T01	
	Local Sales Taxes				
3.1	General sales tax – Local option	T09		T09	
3.2	Highway improvement sales tax	T19		T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19		T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other – *Specify*	T19		T19	

CONTINUE ON PAGE 2 WITH PART I

Part I TAX REVENUES – Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Franchise Taxes				
4.1	Telephone franchise tax	T15		T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other – *Specify*	T15		T15	
	Licenses, Fees and Permits				
5.1	Business license fees	T28		T28	
5.2	Building permit fees	T29		T29	
5.3	Other licenses, permits & taxes – *Specify*	T29		T29	

Remarks

CONTINUE ON PAGE 3 WITH PART II

Part II **REVENUES – Other than tax and intergovernmental revenues**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Utility Sales Revenue/User Fees				
1.1	Water supply system	A91		A91	
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
2.1	Sewer charges	A80		A80	
2.2	Storm drainage	A80		A80	
2.3	Garbage collection/street cleaning	A81		A81	
3.1	Parks and recreation charges	A61		A61	
3.2	Airport – Include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03		A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89		A89	
4.1	Impact fees	A89		A89	
4.2	Connection fees	A89		A89	
4.3	Plan check fees	A89		A89	
4.4	Zoning & subdivision fees	A89		A89	
4.5	Sale of maps & publications	A89		A89	
5	Other miscellaneous fees	A89		A89	
	Special Assessments				
6.1	Street cuts and public improvement	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges – Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	

CONTINUE ON PAGE 4 WITH PART II

Part II **REVENUES – Other than tax and intergovernmental revenues – Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	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		U99	
8.2	Parking ticket revenue	U99		U99	
	Interest, Rents and Royalties				
9	Interest earnings	U20		U20	
10	Rents and royalties	U40		U40	
	Miscellaneous				
11	Other miscellaneous revenue – *Specify*	U99		U99	
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11		U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

Part III INTERGOVERNMENTAL REVENUE

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		From the State (a)		From other local governments (b)		From federal government directly (c)		From the State (d)		From other local governments (e)		From Federal government directly (f)	
1	General support	C30		D30		B30		C30		D30		B30	
2	Public safety grants	C89		D89		B89		C89		D89		B89	
3	Streets and highways/C Roads	C46		D46		B46		C46		D46		B46	
4	Community development	C50		D50		B50		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		C89		D89		B89	

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
	Governmental Administration												
1.1	Financial administration	E23		F23		G23		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		E31		F31		G31	
1.5	Central administration	E29		F29		G29		E29		F29		G29	
1.6	Planning and zoning	E29		F29		G29		E29		F29		G29	
1.7	Economic development	E89		F89		G89		E89		F89		G89	

CONTINUE ON PAGE 6 WITH PART IV

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE – Continued

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
	Public Safety												
2.1	Police	E62		F62		G62		E62		F62		G62	
2.2	Fire	E24		F24		G24		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		E32		F32		G32	
2.4	Corrections/jail	E05		F05		G05		E05		F05		G05	
2.5	Protective inspection and regulation	E66		F66		G66		E66		F66		G66	
	Environment and Housing												
3.1	Sewer	E80		F80		G80		E80		F80		G80	
3.2	Storm drainage	E80		F80		G80		E80		F80		G80	
3.3	Solid waste management	E81		F81		G81		E81		F81		G81	
3.4	Recycling programs	E81		F81		G81		E81		F81		G81	
3.5	Housing & community development	E50		F50		G50		E50		F50		G50	
3.6	Redevelopment agencies	E50		F50		G50		E50		F50		G50	
3.7	Parks and recreation programs (not addressed below.)	E61		F61		G61		E61		F61		G61	
3.8	Cultural & community events	E61		F61		G61		E61		F61		G61	
3.9	Golf courses	E61		F61		G61		E61		F61		G61	
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61	
3.11	Cemeteries	E03		F03		G03		E03		F03		G03	
3.12	Libraries	E52		F52		G52		E52		F52		G52	

CONTINUE ON PAGE 7 WITH PART IV

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE – CONTINUED

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
	Transportation												
4.1	Roads & streets – maintenance and construction – *See instructions*	E44		F44		G44		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		F44		G44		E44		F44		G44	
4.6	Municipal airports	E01		F01		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						I89					

CONTINUE ON PAGE 8 WITH PART IV

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE – CONTINUED

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
	Utilities												
7.1	Water supply system	E91		F91		G91		E91		F91		G91	
7.2	Electric power system	E92		F92		G92		E92		F92		G92	
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		F89		G89		E89		F89		G89	
8.2	All other expenditures – *See instructions – Specify*	E89		F89		G89		E89		F89		G89	
8.3	All other expenditures – *See instructions – Specify*	E89		F89		G89		E89		F89		G89	

Remarks

CONTINUE ON PAGE 9 WITH PART V

Part V INTERGOVERNMENTAL EXPENDITURES

		GOVERNMENTAL FUNDS					ENTERPRISE FUNDS				
		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	Community development	L50		M50			L50		M50		
7	Judicial and legal	L25		M25			L25		M25		
8	All other	L89		M89			L89		M89		

Part VI PERSONNEL EXPENDITURES

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Amount			Amount		
1	Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.	Z00			Z00		

Remarks

CONTINUE ON PAGE 10 WITH PART VII

Part VII INDEBTEDNESS

		GOVERNMENTAL AND ENTERPRISE FUNDS				Detail of long-term debt outstanding	
		Outstanding at beginning of year (a)	Issued during fiscal year (include all refunding debt) (b)	Retired during fiscal year (include all refunded debt) (c)	Total Outstanding (column (a) plus (b) minus (c)) (d)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)
	Long-term Outstanding Debt						
1.1	All bonded debt	19U	29U	39U		49U	49U
1.2	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T	41T
		Outstanding balance at beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)		
	Other Long-term Obligations						
2.1	Capital lease purchase agreements			G89			
2.2	Accrued leave liability (sick leave and vacation)						
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
	Short-term (interest bearing) Debt						
3	Total short-term debt	61V	64V				

Remarks

CONTINUE ON PAGE 11 WITH PART VIII

2007

Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01	W31	W61
Cash and investments held at end of fiscal year			

Part IX RATES

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	Energy Sales and Use Tax Rate						
2	Cable TV Franchise Tax Rate						
3	Telephone Franchise Tax Rate						

Remarks

Part X DATA SUPPLIED BY

Name *(Please print)*

Telephone	Area code	Number	Extension

Title

Date

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

STATE AUDITOR
UTAH STATE CAPITOL COMPLEX
EAST OFFICE BUILDING, SUITE E310
PO BOX 142310
SALT LAKE CITY, UT 84114-2310

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

KENT GODFREY
OFFICE OF THE STATE AUDITOR
UTAH STATE CAPITOL Complex
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