

FORM **F-65(UT-1)**
(11-18-2003)

County

**SURVEY OF LOCAL
GOVERNMENT FINANCES
UTAH COUNTIES**

WAYNE COUNTY
18 SOUTH MAIN
LOA, UTAH 84747

**FISCAL YEAR ENDED
DECEMBER 31, 2003**

INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.

Part I REVENUE

A. TAXES

| | Amount Omit cents |
|--|----------------------|
| Property taxes | |
| General fund | 288,670 |
| Library | |
| Flood control | |
| Municipal service areas | |
| Bond repayment | |
| Assessing and collecting | 102,988 |
| Tort liability | |
| Other | |
| TOTAL PROPERTY TAXES | T01 391,658 |
| General sales and use taxes | |
| Mass transit tax | |
| County option sales tax | 96,697 |
| Local sales tax | 109,963 |
| Zoo, arts and parks (ZAP) tax | |
| Rural hospital tax | |
| TOTAL GENERAL SALES AND USE TAXES | T09 186,660 |
| Special base sales taxes | |
| Transient room tax | 96,423 |
| Tourism - Transient room tax | |
| Tourism - Restaurant tax | 37,765 |
| Tourism - Short-term leasing | |
| TOTAL SPECIAL BASE SALES TAXES | T19 134,188 |
| Licenses and permits | T99 49,338 |
| Fee in lieu | T01 32,067 |

B. FEDERAL AID

| | Amount Omit cents |
|-----------------------------------|----------------------|
| Federal payments in lieu of taxes | B30 233,507 |
| All other Federal grants | B89 45,355 |

C. STATE AID

| | Amount Omit cents |
|---|----------------------|
| 1. Road fund allotments | C46 916,146 |
| 2. Public welfare (including Medicaid) | C79 |
| 3. Other State grants | C89 243,544 |
| 4. TOTAL (Sum of lines C2 and C3 ONLY) | 243,544 |

D. FROM OTHER LOCAL GOVERNMENTS

| | Amount Omit cents |
|--------------|----------------------|
| All purposes | D89 13,700 |

E. CHARGES AND MISCELLANEOUS REVENUE

| | Amount Omit cents |
|-----------------------------|----------------------|
| Hospital charges | A36 |
| Other fees and charges | A89 295,761 |
| Special assessments | U01 |
| Sale of real property | U11 |
| Interest earnings | U20 16,836 |
| Rents and royalties | U40 |
| Fines and forfeitures | U99 59,832 |
| Miscellaneous other revenue | U99 58,732 |

TOTAL REVENUE (Sum of Items A-E above) → \$2,677,324

CONTINUE ON PAGE 2 WITH PART II, ITEM F

Part II EXPENDITURES

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

| F. DIRECT | Salaries and wages | Current expenses | Construction | Purchase of equipment, land, and buildings |
|---|--------------------|------------------|----------------|--|
| | (1) | (2) | (3) | (4) |
| Legislative and central administration | E29 24,000 | E29 47,593 | F29 | G29 |
| Judicial and legal | E25 55,340 | E25 64,678 | F25 | G25 |
| Financial administration* | E23 138,384 | E23 204,657 | F23 ✓98,000 | G23 |
| Planning and zoning | E29 | E29 2,977 | F29 | G29 |
| Police protection (sheriff) ✓ | E62 123,917 | E62 223,220 | F62 | G62 |
| Fire protection ✓ | E24 7,667 | E24 49,478 | F24 | G24 |
| Corrections | E05 | E05 | F05 | G05 |
| Health ✓ | E32 | E32 173,510 | F32 | G32 50,000 |
| Welfare (including nursing homes) | E79 | E79 | F79 | G79 |
| County hospital | E36 | E36 | F36 | G36 |
| Streets and roads ✓ | E44 169,555 | E44 433,428 | F44 | G44 252,000 |
| General public buildings | E31 | E31 53,493 | F31 | G31 |
| Parks and recreation ✓ | E61 18,768 | E61 25,962 | F61 | G61 |
| Libraries | E52 | E52 41,445 | F52 | G52 |
| Natural resources | E59 | E59 | F59 | G59 |
| Redevelopment | E50 | E50 | F50 | G50 |
| Economic development ✓ | E89 7,000 | E89 75,256 | F89 | G89 |
| Interest on debt | | I89 23,128 | | |
| All other expenditures - AIRPORT Specify ✓ CIVIL DEFENSE | E89 19,864 | E89 ✓70,629 | F89 | G89 |
| Salaries and wages for force account construction | F89 | | | |
| TOTAL DIRECT EXPENDITURES | Z00 \$ 564,495 | \$ 1,489,454 | \$ 98,000 | \$ 302,000 |

| G. INTER-GOVERNMENTAL EXPENDITURES | Fire | Transit subsidies | Health | Welfare | Libraries | All other |
|------------------------------------|------|-------------------|--------|---------|-----------|-----------|
| | (1) | (2) | (3) | (4) | (5) | (5) |
| Paid to state | L24 | L94 | L32 | L79 | L52 | L89 |
| Paid to other local governments | M24 | M94 | M32 | M79 | M52 | M89 |

*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

Part III DEBT

| H. LONG TERM GENERAL | Amount (Omit cents) | | | | |
|--|---|------------------------------------|-------------------------------------|---|--|
| | Debt outstanding beginning this fiscal year (1) | Issued during this fiscal year (2) | Retired during this fiscal year (3) | Revenue bonds outstanding end of year (4) | General obligation bonds outstanding end of year (5) |
| All bonded debt | 19X 719,000 | 29X | 39X 151,000 | 44X 568,000 | 41X |
| Public debt for privately owned housing, industrial or business purposes | 19T | 24T | 34T | 44T | |

| I. OTHER LONG TERM GENERAL OBLIGATIONS | Amount (Omit cents) | | | | |
|---|--------------------------------|-----------------|------------------|----------------------|----------------------------|
| | Outstanding balance 1/1/03 (1) | Issued FY03 (2) | Retired FY03 (3) | Balance 12/31/03 (4) | Year final payment due (5) |
| Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) <i>Specify</i> z | | | | | |
| Lease purchase agreements | 61,620 | | G89 21,066 | 40,554 | 2006 |
| Accrued leave liability (sick leave and vacation) | | | | 46,333 | |

| J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2003 | Amount (Omit cents) |
|--|---------------------|
| Beginning of year | 61V \$ |
| End of year | 64V \$ |

| K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2003 | Amount (Omit cents) |
|--|---------------------|
| Restricted fund balance | 60 \$ 524,225 |
| Available for appropriation | 70 \$ 403,199 |
| Total governmental funds balance | 80 \$ 927,424 |

| L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2003 <i>(Report all investments at book value.)</i> | DEBT SERVICE FUNDS Reserves held for redemption of long term debt | CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales | OTHER FUNDS All other funds except employee retirement funds |
|---|--|---|---|
| Cash and investments | W01 140,880 | W31 | W61 1,630,859 |

| M. DATA SUPPLIED BY | | | Include this form with audit report/ financial statement submitted to: STATE AUDITOR 211 STATE CAPITOL SALT LAKE CITY, UT 84114 If you have any questions about the form, call or write: KENT GODFREY OFFICE OF THE STATE AUDITOR 211 STATE CAPITOL SALT LAKE CITY, UT 84114 (801) 538-1384 or 1-800-622-1243 kgodfrey@utah.gov |
|---|---|--|--|
| Signature of official <i>Kay Kimball</i> | | | |
| Name of official (Please print) <i>KAY KIMBALL</i> | Telephone Area code: <i>435</i> Number: <i>896-6488</i> Extension: | | |
| Title <i>CPA</i> | Date <i>5/12/04</i> | | |