

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

Beaver City			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	71,664	
1.2	Property Taxes - Debt Service	T01		
1.3	Property Taxes - RDA Increment	T01		
1.4	Property Taxes - Library	T01		
1.5	Property Taxes - Delinquent	T01	2,909	
2	Fee in lieu	T01	24,430	
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	559,585	
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	171,080	
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	13,679	
4.15	Mobile telephone tax	T15		
4.2	Cable TV franchise tax	T15		
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15	7,939	
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	63,815	
5.2	Building permit fees	T99		
5.3	Other licenses, permits & taxes - Specify	T99		
<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		364,518
1.2	Electric power system	A92		1,955,184
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		292,054
2.2	Storm drainage	A80		
			<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			
	3.1	Parks and recreation charges	A61	56,371	A61			
	3.2	Airports - 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	50,814		
	4.2	Connection fees	A89		A89	17,962		
	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			
	<b>Special Assessments</b>							
	6.1	Street cuts and public improvements	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	85,425	U01			
	<b>Fines and Forfeitures (Circuit Court)</b>							
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		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	18,887	U20	61,942		
	10	Rents and royalties	U40	40,772	U40			
	<b>Miscellaneous</b>							
	11	Other miscellaneous revenue - Specify	U99	86,043	U99			
	12	Proceeds from bond issues	NR		NR			
	13	Receipts from sale of real property	U11		U11			
			<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
			(a)	(b)	(c)	(d)	(e)	(f)

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<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	90,023	D30	B30		C30	D30	B30				
	2	Public safety grants	C89		D89	B89		C89	D89	B89				
	3	Streets and highways / C Roads	C46	149,792	D46	B46		C46	D46	B46				
	4	Community development	C50		D50	B50	151,092	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	1,500	D89	B89		C89	D89	B89				
<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	261,445	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				
<b>Public Safety</b>														
	2.1	Police	E62	17,460	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				
<b>Environment and Housing</b>														
	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	53,835	F50	G50	49	E50	F50	G50				
	3.6	Redevelopment agencies	E50		F50	G50		E50	F50	G50				
<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	252,776	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	73,101	F03	G03	E03	F03	G03						
3.12	Libraries	E52	80,927	F52	G52	E52	F52	G52						
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	156,290	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	4,850	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	22,332			I89								
<b>Utilities</b>														
7.1	Water supply system	E91		F91	G91	E91	432,968	F91	G91					
7.2	Electric power system	E92		F92	G92	E92	1,678,832	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					
<b>All Other Expenditures</b>														
8.1	All other expenditures - See instructions - Specify	E89	180,203	F89	G89	E89	148,805	F89	G89					
<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		Current Operation		Construction		Purchase of
				Direct expenditures including salaries and wages				equipment, land, and existing structures		Direct expenditures including salaries and wages				equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)
	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	
<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	198,285	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					
<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	311,752		Z00	574,538							
<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			
												Revenue and nonguaranteed bonds		Guaranteed bonds
		<b>Long-term Outstanding Debt</b>		(a)		(b)		(c)		(d)	(e)		(f)	
	1.1	Water supply system	19A	1,734,700	29A	410,000	39A	478,000		1,666,700	44A	1,666,700	41A	
	1.2	Electric supply system	19B		29B		29B				44B		41B	
	1.3	Sewer system	19X	2,050,000	29X	0	29X	69,000		1,981,000	44X	1,981,000	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			
<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 505,962	29X 0	29X 57,661	448,301	44X 102,301	41X 346,000
		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	338,874	0	G89 94,702	244,172		
2.2	Accrued leave liability (sick leave and vacation)						
<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 50,404	W31 421,613	W61 3,626,912			
<b>PART IX</b>	<b>RATES</b>	<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1.	Energy Sales & Use Tax Rate						
2.	Cable TV Franchise Tax Rate						
3.	Telephone Franchise Tax Rate						

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Remarks:

<b>PART X</b>		<b>Data supplied by:</b>													
Name (Please print)		Kenneth A. Hinton		Include with audit report submitted to:											
Title		CPA		Utah State Auditor											
Date		12/16/2003		211 State Capitol											
Telephone		(435)-628-3663 ext. 202		Salt Lake City, UT 84114											
				If you have any questions about the form, call or write:											
				Richard Moon											
5/14/03 version				Office of the State Auditor											
				211 State Capitol											
				Salt Lake City, UT 84114											