

FORM **F-65(UT-2)**
(2-24-2003)

**SURVEY OF LOCAL
GOVERNMENT FINANCES
UTAH MUNICIPALITIES**

**FISCAL YEAR ENDED
JUNE 30, 2003**

City

CASTLE DALE CITY DEC - 8 2003
P.O. BOX 728
CASTLE DALE, UTAH 84513

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	50,072	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	2,062	T01	
2	Fee in lieu	T01	19,701	T01	
Local Sales Taxes					
3.1	General sales tax - Local option	T09	211,802	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	28,413	T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other - Specify <input checked="" type="checkbox"/>	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	
4.15	Mobile telephone 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 ENERGY	T15	9,195	T15	
Licenses, Fees and Permits					
5.1	Business license fees	T99	4,005	T99	
5.2	Building permit fees	T99	675	T99	
5.3	Other licenses, permits & taxes - Specify ANIMAL	T99	1,595	T99	

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	111,794
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	34,033
2.2	Storm drainage	A80		A80	
2.3	Garbage collection/street cleaning	A81		A81	35,878
3.1	Parks and recreation charges	A61	32,265	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	4,025	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	4,900
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	5,730	U20	
10	Rents and royalties	U40		U40	
	Miscellaneous				
11	Other miscellaneous revenue - <i>Specify</i> \checkmark	U99	11,160	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 15,000	B30	C30	D30	B30
2 Public safety grants	C89	D89	B89	C89	D89	B89
3 Streets and highways/C Roads	C46 79,026	D46	B46	C46	D46	B46
4 Community development	C50	D50	B50	C50	D50	B50
5 Liquor funds	C89 385	D89	B89	C89	D89	B89
6 Intergovernmental service contracts	C89	D89	B89	C89	D89	B89
7 Other - Specify \checkmark	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 108,347	F23	G23 15,000	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 1,951	F31	G31	E31	F31	G31
1.5 Central administration	E29 23,090	F29	G29	E29	F29	G29
1.6 Planning and zoning	E29 5,117	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 4,938	F62	G62		E62	F62	G62	
2.2 Fire	E24 14,739	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 116,420	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 7,253	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 184,336	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	
8.1 All Other Expenditures All other expenditures - See SEWER instructions - Specify <input checked="" type="checkbox"/> GARBAGE					68,244 35,884			
8.2 All other expenditures - See instructions - Specify <input checked="" type="checkbox"/>	E89	F89	G89		E89	F89	G89	
8.3 All other expenditures - See instructions - Specify <input checked="" type="checkbox"/>	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 Judicial and legal	L25	M25	L25	M25
7 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	113,508	Z00	24,190

Remarks

CONTINUE ON PAGE 10 WITH PART VII

Part VII INDEBTEDNESS

GOVERNMENTAL AND ENTERPRISE FUNDS									
	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)	Detail of long-term debt outstanding		Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)		
					Revenue and nonguaranteed bonds (e)				
Long-term Outstanding Debt									
1.1	19A	29A	39A			44A	41A		
1.2	19B	29B	39B			44B	41B		
1.3	19X	29X	39X			44X	41X		
1.4	19C	29C	39C			44C	41C		
1.5	19D	29D	39D			44D	41D		
1.6	19T	24T	34T			44T	41T		
1.7	19X	29X	39X	393,000	18,000	44X	41X	393,000	
	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			G89						
2.2									
	Outstanding balance at beginning of fiscal year	Balance at end of fiscal year							
Short-term (interest bearing) Debt									
3	61V	64V							
Remarks									

CONTINUE ON PAGE 11 WITH PART VIII

Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
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
			258,880

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

Remarks

Part X DATA SUPPLIED BY				Include with audit report submitted to:	
Name (Please print)				Utah State Auditor 211 State Capitol Salt Lake City, UT 84114	
KAY KIMBALL					
Telephone	Area code	Number	Extension	If you have any questions about the form, call or write: Richard Moon Office of the State Auditor 211 State Capitol Salt Lake City, UT 84114 Phone: (801) 538-1334 or 1-800-622-1243 FAX: (801) 538-1383 Email: richardmoon@utah.gov	
	435	896-6488			
Title	Date				
CPA	10/16/03				