

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

Entity Name: Ephraim City			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
Property Taxes				
1.1	Property taxes - (All property taxes not separately listed below.)	T01	165,444	
1.2	Property Taxes - Debt Service	T01		
1.3	Property Taxes - RDA Increment	T01	18,817	
1.4	Property Taxes - Library	T01		
1.5	Property Taxes - Delinquent	T01	17,716	
2	Fee in lieu	T01	97,255	
Local Sales Taxes				
3.1	General sales tax - Local option	T09	647,956	
3.2	Highway improvement sales tax	T19	158,049	
3.3	Resort community sales tax	T19		
3.4	Resort plus sales tax	T19		
3.5	Energy sales and use tax	T19		
3.6	Transient room tax	T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		
3.8	Other - specify	T19		
Franchise Tax				
4.1	Telephone franchise tax	T15	230,154	
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		
Licenses, Fees and Permits				
5.1	Business license fees	T99	17,815	
5.2	Building permit fees	T99		
5.3	Other licenses, permits & taxes - Specify	T99	26,851	
Recreational Fees				
PART II REVENUES - Other than tax and intergovernmental revenues				
Utility Sales Revenue / User Fees				
1.1	Water supply system	A91		361,079
1.2	Electric power system	A92		2,449,301
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
Other Sales and Service Revenue				
2.1	Sewer charges	A80		358,206
2.2	Storm drainage	A80		
			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount			
			(a)	(b)	(c)	(f)		
	2.3	Garbage collection / street cleaning	A81		A81	123,113		
	3.1	Parks and recreation charges	A61	14,647	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	7,338	A03			
	3.6	Municipal housing rental projects (gross)	A50		A50			
	3.7	Special police services	A89		A89			
	4.1	Impact fees	A89	99,012	A89	131,608		
	4.2	Connection fees	A89		A89	76,570		
	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	88,794	A89			
	Special Assessments							
	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		U01			
	Fines and Forfeitures (Circuit Court)							
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	115,037	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	36,275	U20	6,766		
	10	Rents and royalties	U40		U40			
	Miscellaneous							
	11	Other miscellaneous revenue - Specify	U99	218,033	U99	78,700		
	12	Proceeds from bond issues	NR	125,000	NR			
	13	Receipts from sale of real property	U11	309,272	U11			
			GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
			(a)	(b)	(c)	(d)	(e)	(f)

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PART III		INTERGOVERNMENTAL REVENUE													
		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	24,000	B30		C30		D30		B30	54,767		
2	Public safety grants	C89		D89		B89		C89		D89		B89			
3	Streets and highways / C Roads	C46	175,774	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	30,099	D89	10,315	B89		C89		D89		B89			
				GOVERNMENTAL FUNDS								ENTERPRISE FUNDS			
PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE		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)						
		Governmental Administration													
1.1	Financial administration	E23	53,120	F23		G23		E23		F23		G23			
1.2	Judicial / courts	E25	67,762	F25		G25		E25		F25		G25			
1.3	Legal / attorney	E25		F25		G25		E25		F25		G25			
1.4	General municipal buildings	E31	102,605	F31		G31	1,811,995	E31		F31		G31			
1.5	Central administration	E29	330,654	F29		G29		E29		F29		G29			
1.6	Planning and zoning	E29		F29		G29		E29		F29		G29			
1.7	Economic development	E89	132,577	F89		G89		E89		F89		G89			
		Public Safety													
2.1	Police	E62	322,921	F62		G62	42,772	E62		F62		G62			
2.2	Fire	E24	116,445	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			
			222,430												
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	172,528	F80	1,400	G80	69,295		
3.2	Storm drainage	E80		F80		G80		E80		F80		G80			
3.3	Solid waste management	E81		F81		G81		E81	128,702	F81		G81			
3.4	Recycling programs	E81		F81		G81		E81		F81		G81			
3.5	Housing & community development	E50	554,285	F50		G50		E50		F50		G50			
3.6	Redevelopment agencies	E50	19,522	F50		G50		E50		F50		G50			
				GOVERNMENTAL FUNDS								ENTERPRISE FUNDS			

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation			Purchase of equipment, land, and existing structures			Current Operation			Purchase of equipment, land, and existing structures		
			Direct expenditures including salaries and wages		Construction				Direct expenditures including salaries and wages		Construction			
			(a)	(b)	(c)	(d)	(e)	(f)						
3.7	Parks and recreation programs (not addressed below.)	E61	73,382	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	900	F61	G61	E61	F61	G61						
3.11	Cemeteries	E03	71,713	F03	G03	E03	F03	G03						
3.12	Libraries	E52	114,407	F52	G52	E52	F52	G52						
Transportation														
4.1	Roads & streets - maintenance and construction - See instructions	E44	136,370	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	2,745	F32	G32	E32	F32	G32						
Interest on Debt														
6.1	Interest on debt - Water supply system	I91				I91	26,967							
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	86,469							
Utilities														
7.1	Water supply system	E91		F91	G91	E91	2,430,692	F91	G91			643		
7.2	Electric power system	E92		F92	G92	E92		F92	G92			35,462		
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	411,242	F89	G89	E89		F89	G89					
GOVERNMENTAL FUNDS						ENTERPRISE FUNDS								

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PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		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		F89		G89		E89		F89		G89	
	8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
GOVERNMENTAL FUNDS							ENTERPRISE FUNDS							
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				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			
GOVERNMENTAL FUNDS							ENTERPRISE FUNDS							
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						Z00					
GOVERNMENTAL and ENTERPRISE FUNDS							GOVERNMENTAL and ENTERPRISE FUNDS							
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		
				(a)		(b)		(c)		(d)		(e)		(f)
	Long-term Outstanding Debt			(a)		(b)		(c)		(d)		(e)		(f)
	1.1	Water supply system	19A	891,113	29A		39A	48,037		843,076	44A	843,076	41A	
	1.2	Electric supply system	19B	53,757	29B		29B	9,972		43,785	44B	43,785	41B	
	1.3	Sewer system	19X	2,014,095	29X		29X	110,800		1,903,295	44X	1,903,295	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			
GOVERNMENTAL and ENTERPRISE FUNDS							GOVERNMENTAL and ENTERPRISE FUNDS							
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)
Long-term Outstanding Debt							
1.7	All other purposes	19X 4,334,922	29X 75,000	29X 411,782	3,134,239	44X 3,134,239	41X
		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	408,626		G89 302,360	106,266		
2.2	Accrued leave liability (sick leave and vacation)				49,365		
Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
3	Total short-term debt	61V 607,366	64V 1,823,403				
		(a)	(b)	(c)			
PART VIII	CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR	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 481,981	W31	W61 1,464,511			
PART IX	RATES	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1.	Energy Sales & Use Tax Rate						
2.	Cable TV Franchise Tax Rate						
3.	Telephone Franchise Tax Rate						

