

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

City

DEC 24 2003

**SURVEY OF LOCAL
GOVERNMENT FINANCES
UTAH MUNICIPALITIES**

**FISCAL YEAR ENDED
JUNE 30, 2003**

Garland City Corporation
P. O. Box 129
72 North Main
Garland, Utah 84312

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 | 121,661 | 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 | 9,471 | T01 | |
| 2 | Fee in lieu | T01 | 35,136 | T01 | |
| | Local Sales Taxes | | | | |
| 3.1 | General sales tax - Local option | T09 | 142,906 | 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 | 49,337 | T19 | |
| 3.6 | Transient room tax | T19 | | T19 | |
| 3.7 | Public transit sales tax (UC 59-12-501) | T19 | | T19 | |
| 3.8 | Other - <i>Specify</i> z | 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 | 3560 | T15 | |
| 4.3 | Water franchise tax | T15 | | T15 | |
| 4.4 | Sewer franchise tax | T15 | | T15 | |
| 4.5 | Other - <i>Specify</i> ↘ | T15 | | T15 | |
| Licenses, Fees and Permits | | | | | |
| 5.1 | Business license fees | T99 | 2705 | T99 | |
| 5.2 | Building permit fees | T99 | 13,636 | T99 | |
| 5.3 | Other licenses, permits & taxes - <i>Specify</i> ↘ | T99 | | 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 | 169,990 |
| 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 | 193,727 |
| 2.2 | Storm drainage | A80 | | A80 | |
| 2.3 | Garbage collection/street cleaning | A81 | 59,364 | A81 | |
| 3.1 | Parks and recreation charges | A61 | 565 | 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 | 24,389 |
| 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 | 20,087 | U99 | |
| 8.2 | Parking ticket revenue | U99 | | U99 | |
| | Interest, Rents and Royalties | | | | |
| 9 | Interest earnings | U20 | 4,002 | U20 | 13,168 |
| 10 | Rents and royalties | U40 | 5,565 | U40 | |
| | Miscellaneous | | | | |
| 11 | Other miscellaneous revenue - <i>Specify</i> ↘ | U99 | 47,780 | U99 | 514 |
| 12 | Proceeds from bond issues | NR | | NR | |
| 13 | Receipts from sale of real property | U11 | 400 | U11 | 1511 |

Remarks

CONTINUE ON PAGE 5 WITH PART III

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 225,066 | F62 | G62 | | E62 | F62 | G62 | |
| 2.2 Fire | E24 36,157 | 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 54,069 | 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 20,575 | 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 34,157 | 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 115,691 | 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 | | | 23,400 | | | | |
| 6.2 | Interest on debt - Electric power system | I92 | | | | | | | |
| 6.3 | Interest on debt - Gas supply system | I93 | | | | | | | |
| 6.4 | Interest on debt - Transit or bus system | I94 | | | | | | | |
| 6.5 | Interest on debt - All other interest | 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 167,814 | 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 Z Sewer | E89 | F89 | G89 | E89 197,743 | F89 | G89 | | |
| 8.2 All other expenditures - See instructions - Specify Z | E89 | F89 | G89 | E89 | F89 | G89 | | |
| 8.3 All other expenditures - See instructions - Specify Z | 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 Sewer | L89 | M89 | L89 | M89 |
| | | | | 145,426 |

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 | 283,720 | Z00 | 57,380 |

Remarks

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 | Water supply system | 19A 365,369 | 29A | 39A 33,224 | 332,145 | 44A | 41A | | | |
| 1.2 | Electric supply system | 19B | 29B | 39B | | 44B | 41B | | | |
| 1.3 | Sewer system | 19X | 29X | 39X | | 44X | 41X | | | |
| 1.4 | Gas supply system | 19C | 29C | 39C | | 44C | 41C | | | |
| 1.5 | Transit system | 19D | 29D | 39D | | 44D | 41D | | | |
| 1.6 | Public debt for privately owned housing, industrial or business purposes | 19T | 24T | 34T | | 44T | 41T | | | |
| 1.7 | All other purposes | 19X | 29X | 39X | | 44X | 41X | | | |
| | | 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 | | | 689 | | | | | | |
| 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

| 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 |
| Cash and investments held at end of fiscal year | W01 47,400 | W31 | W61 1,578,983 |

| Part IX RATES | | | | | | |
|---------------|-------------------------------|--------------------|-----|--|------------------|--|
| | | GOVERNMENTAL FUNDS | | | ENTERPRISE FUNDS | |
| 1 | Energy Sales and Use Tax Rate | | .04 | | | |
| 2 | Cable TV Franchise Tax Rate | | .04 | | | |
| 3 | Telephone Franchise Tax Rate | | .04 | | | |

Remarks

| Part X DATA SUPPLIED BY | | | | Include with audit report submitted to: | |
|-------------------------|-----------|----------|-----------|--|--|
| Name (Please print) | | | | Utah State Auditor 211 State Capital Salt Lake City, UT 84114 | |
| Donna Johnson | | | | | |
| 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 | 257-3118 | | | |
| Title | Date | | | | |
| Treasurer | 12/22/03 | | | | |