

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

Highland City 6/30/03			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	Property Taxes			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	571,664	
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	Fee in lieu	T01	100,933	
	Local Sales Taxes			
3.1	General sales tax - Local option	T09	724,051	
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		
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		
4.15	Mobile telephone tax	T15	37,607	
4.2	Cable TV franchise tax	T15	12,957	
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15	277,062	
	Utah Power, Questar			
	Licenses, Fees and Permits			
5.1	Business license fees	T99	9,374	
5.2	Building permit fees	T99	553,464	
5.3	Other licenses, permits & taxes - Specify	T99	5,765	
	animal,road cut,fence, bldg reinspect			
PART II	REVENUES - Other than tax and intergovernmental revenues			
	Utility Sales Revenue / User Fees			
1.1	Water supply system	A91		747,432
1.2	Electric power system	A92		
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	Other Sales and Service Revenue			
2.1	Sewer charges	A80		456,046
2.2	Storm drainage	A80		167,777
			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	320,292					
3.1	Parks and recreation charges	A61	8,076					
3.2	Airports - Include rentals and gross sales of gas and oil.	A01						
3.3	Parking facilities, lots & meters	A60						
3.4	Hospital charges received	A36						
3.5	Cemeteries	A03	22,587					
3.6	Municipal housing rental projects (gross)	A50						
3.7	Special police services	A89						
4.1	Impact fees	A89	1,135,514					
4.2	Connection fees	A89			976,409			
4.3	Plan check fees	A89						
4.4	Zoning & subdivision fees	A89	99,534					
4.5	Sale of maps & publications	A89						
5	Other miscellaneous fees	A89						
Special Assessments								
6.1	Street cuts and public improvements	U01						
6.2	Sidewalk & curb repairs	U01						
6.3	Street lighting charges - Lighting districts	U01						
6.4	Other special improvement & service	U01	60,552					
Fines and Forfeitures (Circuit Court)								
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99						
7.2	Parking ticket revenue	U99						
Fines (Justice Court)								
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	191,153					
8.2	Parking ticket revenue	U99						
Interest, Rents and Royalties								
9	Interest earnings	U20	83,860		83,531			
10	Rents and royalties	U40						
Miscellaneous								
11	Other miscellaneous revenue - Specify	U99	83,526		7,182			
12	Proceeds from bond issues	NR						
13	Receipts from sale of real property	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		B30		C30		D30		B30			
2	Public safety grants	C89		D89	25,581	B89		C89		D89		B89			
3	Streets and highways / C Roads	C46	311,527	D46	82,097	B46		C46		D46		B46			
4	Community development	C50		D50		B50		C50		D50		B50			
5	Liquor funds	C89	875	D89		B89		C89		D89		B89			
6	Intergovernmental service contracts	C89		D89		B89		C89		D89		B89			
7	Other - Specify	C89	48,197	D89		B89		C89		D89		B89			
	Trail and Tree Grants														
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	43,573	F23		G23		E23		F23		G23			
1.2	Judicial / courts	E25	190,427	F25		G25		E25		F25		G25			
1.3	Legal / attorney	E25	8,977	F25		G25		E25		F25		G25			
1.4	General municipal buildings	E31	8,551	F31	55,352	G31		E31		F31		G31			
1.5	Central administration	E29	211,439	F29		G29	21,589	E29		F29		G29			
1.6	Planning and zoning	E29	162,264	F29		G29		E29		F29		G29			
1.7	Economic development	E89		F89		G89		E89		F89		G89			
Public Safety															
2.1	Police	E62		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	99,006	F66		G66		E66		F66		G66			
Environment and Housing															
3.1	Sewer	E80		F80		G80		E80	593,584	F80	210,089	G80	18,669		
3.2	Storm drainage	E80		F80		G80		E80	19,867	F80	177,961	G80	13,977		
3.3	Solid waste management	E81	321,224	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			
GOVERNMENTAL FUNDS								ENTERPRISE FUNDS							

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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	186,048	F61	488,300	G61	158,177	E61	F61	G61				
3.8	Cultural & community events	E61	33,479	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	42,871	F03		G03	82,648	E03	F03	G03				
3.12	Libraries	E52	17,890	F52		G52		E52	F52	G52				
Transportation														
4.1	Roads & streets - maintenance and construction - See instructions	E44	208,625	F44	778,164	G44	653,732	E44	F44	G44				
4.2	Other road and street maintenance - including snow removal	E44	9,362	F44		G44		E44	F44	G44				
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44	F44	G44				
4.4	Street lighting	E44	41,348	F44		G44		E44	F44	G44				
4.5	Engineering	E44	29,044	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						
Utilities														
7.1	Water supply system	E91		F91		G91		E91	729,290	F91		G91	127,113	
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	E89		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	212,220			L24		M24			
	2	Highways	L44		M44				L44		M44			
	3	Police	L62		M62	698,418			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	435,986					Z00	102,085				
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)
	1.1	Water supply system	19A	6,198,390	29A		39A	215,000		5,983,390	44A		41A	5,983,390
	1.2	Electric supply system	19B		29B		39B				44B		41B	
	1.3	Sewer system	19X	1,866,000	29X		39X	85,000		1,781,000	44X	1,781,000	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			
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	29X	29X		44X	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)		
Other Long-term Obligations							
2.1	Capital lease purchase agreements			G89			
2.2	Accrued leave liability (sick leave and vacation)				50,538		
Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
3	Total short-term debt	61V	64V				
		(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	W31	W61	8,941,561		
PART IX	RATES	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1.	Energy Sales & Use Tax Rate	3%					
2.	Cable TV Franchise Tax Rate	3%					
3.	Telephone Franchise Tax Rate	3%					

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Utah Municipalities
Fiscal Year Ended June 30, 2003

Remarks:

PART X		Data supplied by:													
Name (Please print)		Lynn W Ruff CPA, MBA		Include with audit report submitted to:											
Title		Finance Director		Utah State Auditor											
Date		Telephone		211 State Capitol											
12/4/2003		801-756-5751		Salt Lake City, UT 84114											
5/14/03 version				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											