

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

| Entity Name: Town of Altamont | | | GOVERNMENTAL FUNDS | ENTERPRISE FUNDS |
|-------------------------------|--|-----|---------------------------|-------------------------|
| PART I | TAX REVENUES | | Amount | Amount |
| | Property Taxes | | | |
| 1.1 | Property taxes - (All property taxes not separately listed below.) | T01 | 16,612 | |
| 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 | | |
| | Local Sales Taxes | | | |
| 3.1 | General sales tax - Local option | T09 | 26,536 | |
| 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 | | |
| 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 | 330 | |
| 5.2 | Building permit fees | T99 | | |
| 5.3 | Other licenses, permits & taxes - Specify | T99 | | |
| PART II | REVENUES - Other than tax and intergovernmental revenues | | | |
| | Utility Sales Revenue / User Fees | | | |
| 1.1 | Water supply system | A91 | | |
| 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 | | 13,682 |
| 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 | | | |
|---------|--|---|---------------------------|--------|--------|-------------------------|-----|-----|
| | | | | | | | | |
| | 2.3 | Garbage collection / street cleaning | A81 | | A81 | | | |
| | 3.1 | Parks and recreation charges | A61 | 1,150 | 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 | 5,795 | 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 | | | |
| | 4.3 | 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 | 10,937 | A89 | 533 | | |
| | 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 | | 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 | 3,449 | U20 | 1,101 | | |
| | 10 | Rents and royalties | U40 | | U40 | | | |
| | Miscellaneous | | | | | | | |
| | 11 | Other miscellaneous revenue - Specify | U99 | 3,912 | U99 | | | |
| | 12 | Proceeds from bond issues | NR | | NR | | | |
| | 13 | Receipts from sale of real property | U11 | 2,000 | 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 | | | | | |
|------------------------------------|---|--|--|--------|------|------------------------------|------|--------|--|--------|------|--------|-----|--|
| | | | Code | Amount | Code | Amount | Code | Amount | Code | Amount | Code | Amount | | |
| | 1 | General support | C30 | 20,484 | D30 | | B30 | | C30 | | D30 | | B30 | |
| | 2 | Public safety grants | C89 | | D89 | 15,000 | B89 | | C89 | | D89 | | B89 | |
| | 3 | Streets and highways / C Roads | C46 | 12,988 | 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 | | D89 | | 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 | | | | | |
| | | | Code | Amount | Code | Amount | Code | Amount | Code | Amount | Code | Amount | | |
| | | | (a) | | (b) | | (c) | | (d) | | (e) | | (f) | |
| Governmental Administration | | | | | | | | | | | | | | |
| | 1.1 | Financial administration | E23 | 48,449 | F23 | | G23 | 6,722 | 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 | |
| Public Safety | | | | | | | | | | | | | | |
| | 2.1 | Police | E62 | | F62 | | G62 | | E62 | | F62 | | G62 | |
| | 2.2 | Fire | E24 | 16,235 | F24 | | G24 | 14,560 | 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 | 12,330 | F80 | | G80 | |
| | 3.2 | Storm drainage | E80 | | F80 | | G80 | | E80 | | F80 | | G80 | |
| | 3.3 | Solid waste management | E81 | 10,156 | 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 | | | | | |
| | | | (a) | (b) | (c) | (d) | (e) | (f) | | | | | | |
| 3.7 | Parks and recreation programs (not addressed below.) | E61 | 5,177 | F61 | G61 | 8,987 | 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 | 5,115 | | | | |
| 3.12 | Libraries | E52 | | F52 | G52 | | E52 | F52 | G52 | | | | | |
| Transportation | | | | | | | | | | | | | | |
| 4.1 | Roads & streets - maintenance and construction - See instructions | E44 | 2,974 | F44 | G44 | 21,226 | 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 | 911 | | | | | | |
| 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 | | | | | |
| 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) | F89 | (b) | G89 | (c) | E89 | (d) | F89 | (e) | G89 | (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 | 31,762 | | | | | Z00 | 3,657 | | | | |
| 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 | | | | | | | | | | | | |
| | 1.1 | Water supply system | 19A | | 29A | | 39A | | | | 44A | | 41A | |
| | 1.2 | Electric supply system | 19B | | 29B | | 29B | | | | 44B | | 41B | |
| | 1.3 | Sewer system | 19X | 22,370 | 29X | 0 | 29X | 6,370 | | 16,000 | 44X | 16,000 | 41X | 0 |
| | 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 | | 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 | | | | |
| | Other Long-term Obligations | | (a) | | (b) | | (c) | | (d) | | | | |
| 2.1 | Capital lease purchase agreements | | | | | G89 | | | | | | | |
| 2.2 | Accrued leave liability (sick leave and vacation) | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | 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 | | 272,063 | | | | | |
| PART IX | RATES | | GOVERNMENTAL FUNDS | | | | | ENTERPRISE FUNDS | | | | | |
| 1. | Energy Sales & Use Tax Rate | | | | | | | | | | | | |
| 2. | Cable TV Franchise Tax Rate | | | | | | | | | | | | |
| 3. | Telephone Franchise Tax Rate | | | | | | | | | | | | |

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Remarks:

| PART X | | Data supplied by: | | | | | | | | | | | | |
|---------------------|--|-----------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| Name (Please print) | | Seeley, Aycock & Associates, CPAs | | Include with audit report submitted to: | | | | | | | | | | |
| Title | | | | Utah State Auditor | | | | | | | | | | |
| Independent Auditor | | | | 211 State Capitol | | | | | | | | | | |
| Date | | Telephone | | Salt Lake City, UT 84114 | | | | | | | | | | |
| 11/12/2003 | | 435-722-5153 | | If you have any questions about the form, call or write: | | | | | | | | | | |
| 5/14/03 version | | | | Richard Moon | | | | | | | | | | |
| | | | | Office of the State Auditor | | | | | | | | | | |
| | | | | 211 State Capitol | | | | | | | | | | |
| | | | | Salt Lake City, UT 84114 | | | | | | | | | | |