

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

Entity Name: Town of Charleston			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	<b>Property Taxes</b>			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	16,273	
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		
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	65,619	
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	15,815	
3.6	Transient room tax	T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		
3.8	Other - specify	T19		
	<b>Franchise Tax</b>			
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		
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	1,070	
5.2	Building permit fees	T99		
5.3	Other licenses, permits & taxes - Specify	T99		
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>			
	<b>Utility Sales Revenue / User Fees</b>			
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		
	<b>Other Sales and Service Revenue</b>			
2.1	Sewer charges	A80		
2.2	Storm drainage	A80		

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			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount	Amount
2.3	Garbage collection / street cleaning	A81		
3.1	Parks and recreation charges	A61	540	
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	1,570	
3.6	Municipal housing rental projects (gross)	A50		
3.7	Special police services	A89		
4.1	Impact fees	A89		
4.2	Connection fees	A89		
4.3	Plan check fees	A89		
4.4	Zoning & subdivision fees	A89		
4.5	Sale of maps & publications	A89	25	
5	Other miscellaneous fees	A89	39,114	
<b>Special Assessments</b>				
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		
<b>Fines and Forfeitures (Circuit Court)</b>				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		
7.2	Parking ticket revenue	U99		
<b>Fines (Justice Court)</b>				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		
8.2	Parking ticket revenue	U99		
<b>Interest, Rents and Royalties</b>				
9	Interest earnings	U20	1,577	
10	Rents and royalties	U40		
<b>Miscellaneous</b>				
11	Other miscellaneous revenue - Specify Dividend HP&L	U99	20,625	
12	Proceeds from bond issues	NR	272,000	
13	Receipts from sale of real property	U11		

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		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		(a)		(b)		(c)		(d)		(e)		(f)	
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	B89		C89	D89	B89				
	3	Streets and highways / C Roads	C46	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		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures	
		(a)		(b)		(c)		(d)		(e)		(f)	
	<b>Governmental Administration</b>												
	1.1	Financial administration	E23	F23	G23	1,572	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	15,803	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				
	<b>Public Safety</b>												
	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	F66	G66		E66	F66	G66				
	<b>Environment and Housing</b>												
	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				

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
			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)
3.7	Parks and recreation programs (not addressed below.)	E61	6,744	F61	127,428	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	6,625	F03		G03		E03		F03		G03	
3.12	Libraries	E52		F52		G52		E52		F52		G52	
<b>Transportation</b>													
4.1	Roads & streets - maintenance and construction - See instructions	E44	41,011	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	
<b>Health</b>													
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	
<b>Interest on Debt</b>													
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					
<b>Utilities</b>													
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		393		G94		E94		F94		G94	
<b>All Other Expenditures</b>													
8.1	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	

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		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
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			
		L24	M24	L44	M44	L62	M62	L81	M81	L61	M61	L25	M25
1	Fire												
2	Highways												
3	Police												
4	Sanitation												
5	Recreation												
6	Judicial and legal												
7	All other												
		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
PART VI	PERSONNEL EXPENDITURES	Amount						Amount					
		Z00						Z00					
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.		50,722										
		GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII	INDEBTEDNESS	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		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		Revenue and nonguaranteed bonds		Guaranteed bonds			
	<b>Long-term Outstanding Debt</b>	(a)	(b)	(c)	(d)	(e)	(f)						
1.1	Water supply system	19A	29A	39A	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								

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		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>										
<b>PART VII</b>	<b>INDEBTEDNESS (cont.)</b>										Detail of long-term debt outstanding	
			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)
	<b>Long-term Outstanding Debt</b>											
1.7	All other purposes	19X	0	29X	272,000	29X			272,000	44X	272,000	41X
			Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year			
	<b>Other Long-term Obligations</b>		(a)		(b)		(c)		(d)			
2.1	Capital lease purchase agreements					G89						
2.2	Accrued leave liability (sick leave and vacation)											
	<b>Short-term (interest bearing) Debt</b>		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year							
3	Total short-term debt	61V		64V								
			(a)		(b)		(c)					
<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>		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	205,218	W61	79,106					
<b>PART IX</b>	<b>RATES</b>	<b>GOVERNMENTAL FUNDS</b>					<b>ENTERPRISE FUNDS</b>					
1.	Energy Sales & Use Tax Rate											
2.	Cable TV Franchise Tax Rate											
3.	Telephone Franchise Tax Rate											

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Remarks:

<b>PART X</b>		<b>Data supplied by:</b>													
Name (Please print)		Ben Probst		Include with audit report submitted to:											
Title		Parnter		Utah State Auditor 211 State Capitol Salt Lake City, UT 84114											
Date	Telephone	If you have any questions about the form, call or write:													
3/31/2004	801-377-5300	Richard Moon Office of the State Auditor 211 State Capitol Salt Lake City, UT 84114													
5/14/03 version															