

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

City

**SURVEY OF LOCAL  
GOVERNMENT FINANCES  
UTAH MUNICIPALITIES**

CLEVELAND TOWN  
CLEVELAND, UTAH 84518

**FISCAL YEAR ENDED  
JUNE 30, 2003**

JAN 12 2004

**INSTRUCTIONS - Please read separate instructions BEFORE completing this report.**

**Part I TAX REVENUES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Property Taxes</b>				
1.1	Property taxes - (All property taxes not separately listed below.)	T01	8,580	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	987	T01	
2	Fee in lieu	T01	5,580	T01	
	<b>Local Sales Taxes</b>				
3.1	General sales tax - Local option	T09	55,418	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		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> <input checked="" type="checkbox"/>	T19		T19	

CONTINUE ON PAGE 2 WITH PART I

**Part I TAX REVENUES - Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
<b>Franchise Taxes</b>					
4.1	Telephone franchise tax	T15	1,040	T15	
4.15	Mobile telephone tax	T15		T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - <i>Specify</i> ↘	T15		T15	
<b>Licenses, Fees and Permits</b>					
5.1	Business license fees	T99	335	T99	
5.2	Building permit fees	T99	181	T99	
5.3	Other licenses, permits & taxes - <i>Specify</i> ↘	T99		T99	
	ANIMAL		382		

Remarks

CONTINUE ON PAGE 3 WITH PART II

<b>Part II REVENUES - Other than tax and intergovernmental revenues</b>				
		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>
			Amount	Amount
	<b>Utility Sales Revenue/User Fees</b>			
1.1	Water supply system	A91		35,401
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		
2.3	Garbage collection/street cleaning	A81		2,333
3.1	Parks and recreation charges	A61		
3.2	Airport - 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	2,600	1,360
3.6	Municipal housing rental projects (gross)	A50		
3.7	Special police services	A89		
4.1	Impact fees	A89		
4.2	Connection fees	A89		7,076
4.3	Plan check fees	A89		
4.4	Zoning & subdivision fees	A89		
4.5	Sale of maps & publications	A89		
5	Other miscellaneous fees	A89	82	
	<b>Special Assessments</b>			
6.1	Street cuts and public improvement	U01		
6.2	Sidewalk & curb repairs	U01		
6.3	Street lighting charges - Lighting districts	U01		
6.4	Other special improvement & service	U01		

CONTINUE ON PAGE 4 WITH PART II

**Part II REVENUES - Other than tax and intergovernmental revenues - Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Fines and Forfeitures (Circuit Court)</b>				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
	<b>Fines (Justice Court)</b>				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
8.2	Parking ticket revenue	U99		U99	
	<b>Interest, Rents and Royalties</b>				
9	Interest earnings	U20	988	U20	5,286
10	Rents and royalties	U40	1,995	U40	
	<b>Miscellaneous</b>				
11	Other miscellaneous revenue - Specify <input checked="" type="checkbox"/> : WALL REIMBURSEMENT JULY 24 TREES PAGAENT	U99	300 3,298 500 - 1,575	U99	
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11		U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

**Part III INTERGOVERNMENTAL REVENUE**

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	From the State (a)	From other local governments (b)	From federal government directly (c)	From the State (d)	From other local governments (e)	From Federal government directly (f)
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 $\bar{x}$ PARK CEMETERY	C89	D89	B89	C89	D89	B89
		10,000				
	C89	D89	B89	C89	D89	B89

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE**

	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)
<b>Governmental Administration</b>						
1.1 Financial administration	E23	F23	G23	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

CONTINUE ON PAGE 6 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)		
	<b>Public Safety</b>								
2.1	Police	E62 2,884	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		
3.7	Parks and recreation programs (not addressed below.)	E61 7,936	F61 28,481	G61 59,959	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 9,864	F03 91,809	G03	E03	F03	G03		
3.12	Libraries	E52	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)	
<b>Transportation</b>								
4.1 Roads & streets - maintenance and construction - See instructions	E44 3,838	F44 25,957	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			

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)	
<b>Utilities</b>								
7.1 Water supply system	E91	F91	G91		E91 42,567	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	
<b>All Other Expenditures</b>								
8.1 All other expenditures - See instructions - Specify <b>Z</b>	E89	F89	G89		E89	F89	G89	
8.2 All other expenditures - See instructions - Specify <b>Z</b>	E89	F89	G89		E89	F89	G89	
8.3 All other expenditures - See instructions - Specify <b>Z</b>	E89	F89	G89		E89	F89	G89	
Remarks								

**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	L89	M89	L89	M89

**Part VI PERSONNEL EXPENDITURES**

	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
	Amount	Z00	Amount	Z00
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.	36,662		10,702	

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)		
<b>Long-term Outstanding Debt</b>									
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	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)				
<b>Other Long-term Obligations</b>									
2.1	Capital lease purchase agreements			G89					
2.2	Accrued leave liability (sick leave and vacation)								
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year						
3	<b>Short-term (interest bearing) Debt</b>								
	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			
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
	W01	W31	W61
			210,599

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

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	
SMUIN, RICH & MARSING					
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	637-1203			
Title	Date				
CPA'S	1-6-04				