

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2004

Beaver City			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	Property Taxes			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	72,775	
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	5,825	
2	Fee in lieu	T01	20,039	
	Local Sales Taxes			
3.1	General sales tax - Local option	T09	339,696	
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	181,462	
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	29,440	
4.15	Mobile telephone tax	T15		
4.2	Cable TV franchise tax	T15	2,552	
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	8,161	
5.2	Building permit fees	T99	16,725	
5.3	Other licenses, permits & taxes - Specify	T99	35,286	
	Gas/Television/Cemetery			
PART II	REVENUES - Other than tax and intergovernmental revenues			
	Utility Sales Revenue / User Fees			
1.1	Water supply system	A91		416,693
1.2	Electric power system	A92		2,014,024
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	Other Sales and Service Revenue			
2.1	Sewer charges	A80		282,582
2.2	Storm drainage	A80		
			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS

Survey of Local Government Finances

Utah Municipalities Fiscal Year Ended June 30, 2004

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	A61	53,537
	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	A03	
	3.6	Municipal housing rental projects (gross)	A50	A50	
	3.7	Special police services	A89	A89	
	4.1	Impact fees	A89	A89	56,350
	4.2	Connection fees	A89	A89	24,796
	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 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	41,130
	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	U20	51,787
	10	Rents and royalties	U40	U40	23,384
	Miscellaneous				
	11	Other miscellaneous revenue - Specify Miscellaneous Revenue	U99	U99	5,546
	12	Proceeds from bond issues	NR	NR	
	13	Receipts from sale of real property	U11	U11	
			GOVERNMENTAL FUNDS		
			(a)	(b)	(c)
			ENTERPRISE FUNDS		
			(d)	(e)	(f)

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2004

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	60,889	D30		B30		C30		D30		B30	
	2	Public safety grants	C89		D89		B89		C89		D89		B89	
	3	Streets and highways / C Roads	C46	161,947	D46		B46		C46		D46		B46	
	4	Community development	C50		D50		B50	156,284	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	230,638	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	
Public Safety														
	2.1	Police	E62	17,460	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	
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		F81		G81		E81		F81		G81	
	3.4	Recycling programs	E81		F81		G81		E81		F81		G81	
	3.5	Housing & community development	E50	76,862	F50		G50	2,000	E50		F50		G50	
	3.6	Redevelopment agencies	E50		F50		G50		E50		F50		G50	
			GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2004

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	299,552	F61	116,950	G61	E61	F61	G61					
3.8	Cultural & community events	E61		F61		G61	E61	F61	G61					
3.9	Golf courses	E61	33,869	F61		G61	E61	F61	G61					
3.10	Rodeo grounds & equestrian parks	E61		F61		G61	E61	F61	G61					
3.11	Cemeteries	E03	61,138	F03		G03	E03	F03	G03					
3.12	Libraries	E52	44,504	F52		G52	E52	F52	G52					
Transportation														
4.1	Roads & streets - maintenance and construction - See instructions	E44	380,893	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	9,480	F01	165,012	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	23,124				I89	136,984						
Utilities														
7.1	Water supply system	E91		F91		G91	E91	434,038	F91	G91				
7.2	Electric power system	E92		F92		G92	E92	1,791,442	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	38,404	F89		G89	E89	189,008	F89	G89				
GOVERNMENTAL FUNDS						ENTERPRISE FUNDS								

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2004

PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)			Current Operation		Construction		Purchase of		Current Operation		Construction		Purchase of
				Direct expenditures including salaries and wages				equipment, land, and existing structures		Direct expenditures including salaries and wages				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		L24		M24					
	2	Highways	L44		M44		L44		M44					
	3	Police	L62		M62	197,814	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	262,855		Z00	603,461							
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		
													Revenue and nonguaranteed bonds	Guaranteed bonds
		Long-term Outstanding Debt		(a)		(b)		(c)		(d)		(e)	(f)	
	1.1	Water supply system	19A	1,666,700	29A	653,000	39A	715,000		1,604,700	44A	1,604,700	41A	
	1.2	Electric supply system	19B		29B		29B				44B		41B	
	1.3	Sewer system	19X	1,981,000	29X	0	29X	72,000		1,909,000	44X	1,909,000	41X	
	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										

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2004

		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 448,301	29X	29X 41,256	407,045	44X 83,045	41X 324,000
		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)		
2.1	Capital lease purchase agreements	244,172	0	G89 57,946	186,226		
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 58,312	W31 226,278	W61 3,853,374			
PART IX	RATES	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1.	Energy Sales & Use Tax Rate						
2.	Cable TV Franchise Tax Rate						
3.	Telephone Franchise Tax Rate						

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2004

Remarks:

PART X		Data supplied by:													
Name (Please print)		Kenneth A. Hinton		Include with audit report submitted to:											
Title		CPA		Utah State Auditor											
Date		Telephone		Utah State Capitol Office Complex, E310											
11/23/2004		(435)-628-3663 ext. 202		Salt Lake City, UT 84114											
				If you have any questions about the form, call or write:											
				Richard Moon											
2004 version				Office of the State Auditor											
				Utah State Capitol Office Complex, E310											
				Salt Lake City, UT 84114											