

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

Entity Name: City of Cedar Hills			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	425,635	
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	64,205	
2	Fee in lieu	T01		
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	319,340	
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		
	<b>Franchise Tax</b>			
4.1	Telephone franchise tax	T15	17,877	
4.15	Mobile telephone tax	T15		
4.2	Cable TV franchise tax	T15	4,395	
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15	133,907	
	Natural Gas/Power			
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	7,975	
5.2	Building permit fees	T99	502,710	
5.3	Other licenses, permits & taxes - Specify	T99	11,019	
	Animal Licenses, Gas Meter Inspection			
<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		631,129
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		376,390
2.2	Storm drainage	A80		48,120
			<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>

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<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues (cont.)</b>		Amount		Amount
	2.3	Garbage collection / street cleaning	A81	228,213	A81
	3.1	Parks and recreation charges	A61	19,165	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		A03
	3.6	Municipal housing rental projects (gross)	A50		A50
	3.7	Special police services	A89		A89
	4.1	Impact fees	A89	1,422,788	A89
	4.2	Connection fees	A89		A89
	4.3	Plan check fees	A89	228,184	A89
	4.4	Zoning & subdivision fees	A89	35,652	A89
	4.5	Sale of maps & publications	A89		A89
	5	Other miscellaneous fees	A89		A89
	<b>Special Assessments</b>				
	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
	<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	75,310	U20
	10	Rents and royalties	U40		U40
	<b>Miscellaneous</b>				
	11	Other miscellaneous revenue - Specify Utility Account Setup, Park Reservations, Copy Fees	U99	49,470	U99
	12	Proceeds from bond issues	NR		NR
	13	Receipts from sale of real property	U11		U11

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		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		(a)		(b)		(c)		(d)		(e)		(f)	
<b>PART III</b>	<b>INTERGOVERNMENTAL REVENUE</b>	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	178,699	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					
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>	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		E23		F23		G23	
1.2	Judicial / courts	E25		F25		G25		E25		F25		G25	
1.3	Legal / attorney	E25	7,530	F25		G25		E25		F25		G25	
1.4	General municipal buildings	E31		F31		G31		E31		F31		G31	
1.5	Central administration	E29	710,000	F29		G29		E29		F29		G29	
1.6	Planning and zoning	E29	16,000	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	362,200	F80		G80	
3.2	Storm drainage	E80		F80		G80		E80		F80		G80	
3.3	Solid waste management	E81	185,783	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	69,734	F61	G61	495,715	E61	F61	G61					
3.8	Cultural & community events	E61	52,000	F61	G61		E61	F61	G61					
3.9	Golf courses	E61	236,000	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					
3.12	Libraries	E52	12,407	F52	G52		E52	F52	G52					
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	522	F44	G44	367,361	E44	F44	G44					
4.2	Other road and street maintenance - including snow removal	E44	17,843	F44	G44		E44	F44	G44					
4.3	Sidewalk, curb, & gutter	E44	74	F44	G44	27,675	E44	F44	G44					
4.4	Street lighting	E44	20,616	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	138,640						
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	342,388				I89							
<b>Utilities</b>														
7.1	Water supply system	E91		F91	G91		E91	578,321	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	E89	52,992	F89	G89	63,720	E89		F89	G89				
<b>GOVERNMENTAL FUNDS</b>							<b>ENTERPRISE FUNDS</b>							

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<b>PART IV</b>		<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>		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				
<b>GOVERNMENTAL FUNDS</b>								<b>ENTERPRISE FUNDS</b>									
<b>PART V</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>		Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments							
1	Fire	L24			M24	95,366			L24		M24						
2	Highways	L44			M44				L44		M44						
3	Police	L62			M62	140,015			L62		M62						
4	Sanitation	L81			M81				L81		M81						
5	Recreation	L61			M61	5,427			L61		M61						
6	Judicial and legal	L25			M25				L25		M25						
7	All other	L89			M89				L89		M89						
<b>GOVERNMENTAL FUNDS</b>								<b>ENTERPRISE FUNDS</b>									
<b>PART VI</b>		<b>PERSONNEL EXPENDITURES</b>		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		458,052				172,000	Z00								
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>								<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>									
<b>PART VII</b>		<b>INDEBTEDNESS</b>		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	6,281,480	29A	0	39A	200,521	6,080,959	44A	6,080,959	41A						
1.2	Electric supply system	19B		29B		29B			44B		41B						
1.3	Sewer system	19X		29X		29X			44X		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								
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>								<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>									
<b>PART VII</b>		<b>INDEBTEDNESS (cont.)</b>										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)
<b>Long-term Outstanding Debt</b>							
1.7	All other purposes	19X 7,423,000	29X 0	29X 70,000	7,353,000	44X 7,353,000	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)		
2.1	Capital lease purchase agreements	568,911	568,911	G89 91,524	477,387		
2.2	Accrued leave liability (sick leave and vacation)				39,000		
<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 826,568	W31	W61 5,873,056			
<b>PART IX</b>	<b>RATES</b>	<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1.	Energy Sales & Use Tax Rate	5%					
2.	Cable TV Franchise Tax Rate	5%					
3.	Telephone Franchise Tax Rate	5%					

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Remarks:

<b>PART X Data supplied by:</b>															
Name (Please print)		Include with audit report submitted to:													
Rich Knapp															
Title															
Finance Director		Utah State Auditor													
Date		Telephone		Utah State Capitol Office Complex, E310											
2/7/2005		801-785-9668 x104		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											