

**SURVEY OF LOCAL
GOVERNMENT FINANCES
UTAH MUNICIPALITIES**

**FISCAL YEAR ENDED
JUNE 30, 2004**

City

Cedar City Corporation
10 North Main
Cedar City, Utah 84720

INSTRUCTIONS - Please read separate instructions BEFORE completing this report.

Part I TAX REVENUES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
1.1	Property Taxes Property taxes - (All property taxes not separately listed below.)	T01	2,247,650	T01	
1.2	Property taxes - Debt service	T01	403,515	T01	
1.3	Property taxes - RDA increment	T01	695,214	T01	
1.4	Property taxes - Library	T01		T01	
1.5	Property taxes - Delinquent	T01	162,489	T01	
2	Fee in lieu	T01	392,668	T01	
Local Sales Taxes					
3.1	General sales tax - Local option	T09	3,413,302	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	
Franchise Taxes					
4.1	Telephone franchise tax	T15	85,464	T15	
4.15	Mobile telephone tax	T15	129,292	T15	
4.2	Cable TV franchise tax	T15	51,348	T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - <i>Specify</i> <input checked="" type="checkbox"/> Electric Natural Gas	T15	765,167 378,276	T15	
Licenses, Fees and Permits					
5.1	Business license fees	T99	134,862	T99	
5.2	Building permit fees	T99	488,234	T99	
5.3	Other licenses, permits & taxes - <i>Specify</i> <input checked="" type="checkbox"/> Alcohol & Animal	T99	7,880	T99	

Remarks

CONTINUE ON PAGE 3 WITH PART II

Part II REVENUES - Other than tax and intergovernmental revenues

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	Utility Sales Revenue/User Fees				
1.1	Water supply system	A91		A91	2,216,634
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
2.1	Sewer charges	A80		A80	3,010,031
2.2	Storm drainage	A80		A80	135,211
2.3	Garbage collection/street cleaning	A81		A81	253,213
3.1	Parks and recreation charges	A61	113,052	A61	563,119
3.2	Airport - 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	69,690	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89		A89	
4.1	Impact fees	A89		A89	851,257
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	381,198	A89	
	Special Assessments				
6.1	Street cuts and public improvement	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	

CONTINUE ON PAGE 4 WITH PART II

REVENUES - Other than tax and intergovernmental revenues - Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Fines and Forfeitures (Circuit Court)				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	109,105	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	147,112	U20	229,809
10	Rents and royalties	U40		U40	
	Miscellaneous				
11	Other miscellaneous revenue - <i>Specify</i> ✓	U99	3,468,823	U99	
12	Proceeds from bond issues	NR	3,379,291	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 109,927	D30	B30	C30	D30	B30
2 Public safety grants	C89	D89	B89	C89	D89	B89
3 Streets and highways/C Roads	C46 895,939	D46	B46	C46	D46	B46
4 Community development	C50	D50	B50	C50	D50	B50
5 Liquor funds	C89 14,579	D89	B89	C89	D89	B89
6 Intergovernmental service contracts	C89 424,449	D89	B89	C89	D89	B89
7 Other - Specify \checkmark Misc. Grants	C89	D89	B89 435,228	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)
Governmental Administration						
1.1 Financial administration	E23 1,230,451	F23	G23	E23	F23	G23
1.2 Judicial/courts	E25 35,180	F25	G25	E25	F25	G25
1.3 Legal/attorney	E25	F25	G25	E25	F25	G25
1.4 General municipal buildings	E31 91,168	F31 3,618,127	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 386,813	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)		
Public Safety								
2.1 Police	E62 2,433,633	F62	G62	E62	F62	G62		
2.2 Fire	E24 577,399	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 Environment and Housing	E66 200,302	F66	G66	E66	F66	G66		
3.1 Sewer	E80	F80	G80	E80 1,789,533	F80	G80		
3.2 Storm drainage	E80	F80	G80	E80 127,049	F80	G80		
3.3 Solid waste management	E81	F81	G81	E81 188,941	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 653,189	F61	G61	E61	F61	G61		
3.8 Cultural & community events	E61 1,282,781	F61	G61	E61	F61	G61		
3.9 Golf courses	E61	F61	G61	E61 560,005	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 371,099	F52	G52	E52	F52	G52		

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Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED

2004

FORM F-68(UT-2) (1-29-2004)

	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)		
4.1 Transportation Roads & streets - maintenance and construction - See instructions	E44 2,742,123	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		
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	191			191				
6.2 Interest on debt - Electric power system	192			192				
6.3 Interest on debt - Gas supply system	193			193				
6.4 Interest on debt - Transit or bus system	194			194				
6.5 Interest on debt - All other interest	189 1,128,737			189 284,201				

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)		
7.1 Utilities								
7.1 Water supply system	E91	F91	G91	E91 1,816,413	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		
8.1 All Other Expenditures All other expenditures - See instructions - Specify <input checked="" type="checkbox"/>								
Animal Control	E89 123,182	F89	G89	E89	F89	G89		
8.2 All other expenditures - See instructions - Specify <input checked="" type="checkbox"/>								
Debt Service	E89 5,492,613	F89	G89	E89	F89	G89		
8.3 All other expenditures - See instructions - Specify <input checked="" type="checkbox"/>								
Misc.	E89 702,550	F89	G89	E89	F89	G89		
Remarks								

Part V INTERGOVERNMENTAL EXPENDITURES

2004

	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		Amount	
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.	Z00		Z00	
Remarks	5,961,886		1,410,018	

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Part VII INDEBTEDNESS

2004

GOVERNMENTAL AND ENTERPRISE FUNDS				Detail of long-term debt outstanding		
Long-term Outstanding Debt	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)
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 10,006,000	29X 1,162,000	39X	8,844,000	44X 8,844,000	41X
1.4 Gas supply system	19C	29C	39C		44C	41C
1.5 Transit system	19D	29D	39D		44D	41D
1.6 Industrial or business purposes	19T	24T	34T		44T	
1.7 All other purposes	19X 27,836,384	29X 1,667,000	39X 3,799,322	25,704,062	44X 25,629,062	41X 75,000
Other Long-term Obligations						
2.1 Capital lease purchase agreements	78,116	335,800	133,716	280,200		
2.2 Accrued leave liability (sick leave and vacation)						
Outstanding balance at beginning of fiscal year				Outstanding balance at beginning of fiscal year		
Balance at end of fiscal year				Balance at end of fiscal year		
Short-term (interest bearing) Debt						
Total short-term debt						
Remarks						

CONTINUE ON PAGE 11 WITH PART VIII

2004

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 1,551,795	W31	W61 20,042,478

Part IX RATES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Energy Sales and Use Tax Rate	6%			
2	Cable TV Franchise Tax Rate	6%			
3	Telephone Franchise Tax Rate	6%			

Remarks

Part X DATA SUPPLIED BY

Name (Please print) Jace P. Bunting			
Telephone	Area code 435	Number 865-5104	Extension
Title Finance Director		Date 1-14-05	

Include with audit report submitted to:
Utah State Auditor
211 State Capitol
Salt Lake City, UT 84114

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