

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2004

| Entity Name: Clearfield 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 | 1,890,794 | |
| 1.2 | Property Taxes - Debt Service | T01 | 552,498 | |
| 1.3 | Property Taxes - RDA Increment | T01 | 1,197,528 | |
| 1.4 | Property Taxes - Library | T01 | | |
| 1.5 | Property Taxes - Delinquent | T01 | 174,996 | |
| 2 | Fee in lieu | T01 | | |
| Local Sales Taxes | | | | |
| 3.1 | General sales tax - Local option | T09 | 2,545,055 | |
| 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 | 1,642,523 | |
| 3.6 | Transient room tax | T19 | | |
| 3.7 | Public transit sales tax (UC 59-12-501) | T19 | | |
| 3.8 | Other - specify | T19 | 255,481 | |
| | Value based vehcile tax | | | |
| Franchise Tax | | | | |
| 4.1 | Telephone franchise tax | T15 | 104,788 | |
| 4.15 | Mobile telephone tax | T15 | | |
| 4.2 | Cable TV franchise tax | T15 | 119,347 | |
| 4.3 | Water franchise tax | T15 | 374,134 | |
| 4.4 | Sewer franchise tax | T15 | | |
| 4.5 | Other - Specify | T15 | | |
| Licenses, Fees and Permits | | | | |
| 5.1 | Business license fees | T99 | 147,999 | |
| 5.2 | Building permit fees | T99 | 169,738 | |
| 5.3 | Other licenses, permits & taxes - Specify | T99 | 90,337 | |
| | Other fees | | | |
| PART II | REVENUES - Other than tax and intergovernmental revenues | | | |
| Utility Sales Revenue / User Fees | | | | |
| 1.1 | Water supply system | A91 | | 2,519,199 |
| 1.2 | Electric power system | A92 | | |
| 1.3 | Gas supply system | A93 | | |
| 1.4 | Transit or bus system | A94 | | |
| Other Sales and Service Revenue | | | | |
| 2.1 | Sewer charges | A80 | | 1,816,428 |
| 2.2 | Storm drainage | A80 | | 451,364 |
| | | | GOVERNMENTAL FUNDS | ENTERPRISE FUNDS |

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| PART II | REVENUES - Other than tax and intergovernmental revenues (cont.) | | Amount | | Amount | | | |
|---------|--|---|---------------------------|-----------|--------|-------------------------|-----|-----|
| | | | | | | | | |
| | 2.3 | Garbage collection / street cleaning | A81 | | A81 | 1,443,799 | | |
| | 3.1 | Parks and recreation charges | A61 | 432,538 | 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 | 5,930 | A03 | | | |
| | 3.6 | Municipal housing rental projects (gross) | A50 | | A50 | | | |
| | 3.7 | Special police services | A89 | | A89 | | | |
| | 4.1 | Impact fees | A89 | 546,315 | A89 | | | |
| | 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 | 401,892 | A89 | 440,215 | | |
| | 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 | | | |
| | Fines and Forfeitures (Circuit Court) | | | | | | | |
| | 7.1 | Court fines, bail forfeitures, and moving violations surcharges | U99 | 912,299 | U99 | | | |
| | 7.2 | Parking ticket revenue | U99 | | U99 | | | |
| | Fines (Justice Court) | | | | | | | |
| | 8.1 | Court fines, bail forfeitures, and moving violations surcharges | U99 | 875 | U99 | | | |
| | 8.2 | Parking ticket revenue | U99 | | U99 | | | |
| | Interest, Rents and Royalties | | | | | | | |
| | 9 | Interest earnings | U20 | 301,864 | U20 | 79,341 | | |
| | 10 | Rents and royalties | U40 | 121,167 | U40 | | | |
| | Miscellaneous | | | | | | | |
| | 11 | Other miscellaneous revenue - Specify Proceeds from lease, grants, and misc | U99 | 1,277,371 | U99 | 17,301 | | |
| | 12 | Proceeds from bond issues | NR | | NR | | | |
| | 13 | Receipts from sale of real property | U11 | 34,008 | U11 | | | |
| | | | GOVERNMENTAL FUNDS | | | ENTERPRISE FUNDS | | |
| | | | (a) | (b) | (c) | (d) | (e) | (f) |

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| 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 | |
| | | C30 | D30 | D89 | B30 | B89 | C30 | D30 | D89 | B30 | B89 | C30 | D30 |
| 1 | General support | | | | | 3,796 | | | | | | | |
| 2 | Public safety grants | | | | | | | | | | | | |
| 3 | Streets and highways / C Roads | 819,176 | | | | | | | | | | | |
| 4 | Community development | | | | | | | | | | | | |
| 5 | Liquor funds | 23,688 | | | | | | | | | | | |
| 6 | Intergovernmental service contracts | | | | | | | | | | | | |
| 7 | Other - Specify | | | | | | | | | | | | |
| | | 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) | | | | | | |
| Governmental Administration | | | | | | | | | | | | | |
| 1.1 | Financial administration | 719,649 | | | | | | | | | | | |
| 1.2 | Judicial / courts | 252,181 | | | | | | | | | | | |
| 1.3 | Legal / attorney | 197,493 | | | | | | | | | | | |
| 1.4 | General municipal buildings | 900,807 | | | | 29,199 | | | | | | | |
| 1.5 | Central administration | 1,125,581 | | | | 17,944 | | | | | | | |
| 1.6 | Planning and zoning | 120,247 | | | | | | | | | | | |
| 1.7 | Economic development | 147,426 | | | | | | | | | | | |
| Public Safety | | | | | | | | | | | | | |
| 2.1 | Police | 2,376,676 | | | | 308,692 | | | | | | | |
| 2.2 | Fire | 1,202,840 | | | | | | | | | | | |
| 2.3a | Ambulance / paramedic - Use this line if the services are part of the fire department. | | | | | | | 287,711 | | | | | |
| 2.3b | Ambulance / paramedic - Use this line if the services are not part of the fire department. | | | | | | | | | | | | 4,264 |
| 2.4 | Corrections / Jail | | | | | | | | | | | | |
| 2.5 | Protective inspection and regulation | 262,059 | | | | | | | | | | | |
| Environment and Housing | | | | | | | | | | | | | |
| 3.1 | Sewer | | | | | | | 1,295,145 | | 275,509 | | | 52,410 |
| 3.2 | Storm drainage | | | | | | | 138,914 | | | | | |
| 3.3 | Solid waste management | | | | | | | 1,181,035 | | | | | |
| 3.4 | Recycling programs | | | | | | | | | | | | |
| 3.5 | Housing & community development | | | | | | | | | | | | |
| 3.6 | Redevelopment agencies | | | | | | | | | | | | |
| | | 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 | | | | | |
| | | | (a) | (b) | (c) | (d) | (e) | (f) | | | | | | |
| 3.7 | Parks and recreation programs (not addressed below.) | E61 | 1,412,003 | 5,269,633 | 20,006 | | | | | | | | | |
| 3.8 | Cultural & community events | E61 | | | | | | | | | | | | |
| 3.9 | Golf courses | E61 | | | | | | | | | | | | |
| 3.10 | Rodeo grounds & equestrian parks | E61 | | | | | | | | | | | | |
| 3.11 | Cemeteries | E03 | 4,286 | | | | | | | | | | | |
| 3.12 | Libraries | E52 | | | | | | | | | | | | |
| Transportation | | | | | | | | | | | | | | |
| 4.1 | Roads & streets - maintenance and construction - See instructions | E44 | 361,474 | 652,855 | | | | | | | | | | |
| 4.2 | Other road and street maintenance - including snow removal | E44 | 257,417 | | 294,175 | | | | | | | | | |
| 4.3 | Sidewalk, curb, & gutter | E44 | | 19,246 | | | | | | | | | | |
| 4.4 | Street lighting | E44 | | | | | | | | | | | | |
| 4.5 | Engineering | E44 | | | | | | | | | | | | |
| 4.6 | Municipal airports | E01 | | | | | | | | | | | | |
| 4.7 | Parking facilities | E61 | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | | |
| 5.1 | Own hospitals | E36 | | | | | | | | | | | | |
| 5.2 | Other hospitals | E38 | | | | | | | | | | | | |
| 5.3 | Health (other than hospitals) | E32 | | | | | | | | | | | | |
| Interest on Debt | | | | | | | | | | | | | | |
| 6.1 | Interest on debt - Water supply system | I91 | | | | | 13,359 | | | | | | | |
| 6.2 | Interest on debt - Electric power system | I92 | | | | | | | | | | | | |
| 6.3 | Interest on debt - Gas supply system | I93 | | | | | | | | | | | | |
| 6.4 | Interest on debt - Transit or bus system | I94 | | | | | | | | | | | | |
| 6.5 | Interest on debt - All other interest | I89 | 1,337,429 | | | | 2,395 | | | | | | | |
| Utilities | | | | | | | | | | | | | | |
| 7.1 | Water supply system | E91 | | | | | 1,279,249 | 454,725 | 161,270 | | | | | |
| 7.2 | Electric power system | E92 | | | | | | | | | | | | |
| 7.3 | Gas supply system | E93 | | | | | | | | | | | | |
| 7.4 | Transit or bus system | E94 | | | | | | | | | | | | |
| All Other Expenditures | | | | | | | | | | | | | | |
| 8.1 | All other expenditures - See instructions - Specify | E89 | | 50,898 | | | | | | | | | | |
| GOVERNMENTAL FUNDS | | | | | | ENTERPRISE FUNDS | | | | | | | | |

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| 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 | | 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 | 5,270,896 | Z00 | 621,696 | | | | | | | | |
| 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 | 161,442 | 29A | | 39A | 161,442 | | 0 | 44A | | 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 | | | |
| GOVERNMENTAL and ENTERPRISE FUNDS | | | | | | | | | | | | | | |
| PART VII | INDEBTEDNESS (cont.) | | | | | | | | | | 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) |
| Long-term Outstanding Debt | | | | | | | |
| 1.7 | All other purposes | 19X 32,013,063 | 29X | 29X 1,004,629 | 31,008,434 | 44X 18,353,434 | 41X 12,655,000 |
| | | Outstanding balance at beginning of fiscal year | Issued during fiscal year | Retired during fiscal year | Balance at end of fiscal year | | |
| Other Long-term Obligations | | (a) | (b) | (c) | (d) | | |
| 2.1 | Capital lease purchase agreements | 890,455 | 201,500 | G89 489,710 | 602,245 | | |
| 2.2 | Accrued leave liability (sick leave and vacation) | | | | 363,485 | | |
| 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 10,544,584 | W31 | W61 9,535,067 | | | |
| PART IX | RATES | GOVERNMENTAL FUNDS | | | ENTERPRISE FUNDS | | |
| 1. | Energy Sales & Use Tax Rate | 6% | | | | | |
| 2. | Cable TV Franchise Tax Rate | 6% | | | | | |
| 3. | Telephone Franchise Tax Rate | 6% | | | | | |

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Remarks:

| PART X | | Data supplied by: | | | | | | | | | | | | | |
|---------------------|--|--------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Name (Please print) | | CHARLES E ULRICH | | Include with audit report submitted to: | | | | | | | | | | | |
| Title | | CPA | | Utah State Auditor | | | | | | | | | | | |
| Date | | 2/8/2005 | | Utah State Capitol Office Complex, E310 | | | | | | | | | | | |
| Telephone | | 801-627-2100 | | 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 | | | | | | | | | | | |