

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

FOUNTAIN GREEN 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	40,944	
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	4,173	
2	Fee in lieu	T01	4,808	
	Local Sales Taxes			
3.1	General sales tax - Local option	T09	76,645	
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		
	Franchise Tax			
4.1	Telephone franchise tax	T15	25,228	
4.15	Mobile telephone tax	T15		
4.2	Cable TV franchise tax	T15		
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	1,720	
5.2	Building permit fees	T99		
5.3	Other licenses, permits & taxes - Specify	T99	1,720	
	ANIMAL LICENSES			
PART II	REVENUES - Other than tax and intergovernmental revenues			
	Utility Sales Revenue / User Fees			
1.1	Water supply system	A91		127,687
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		105,168
2.2	Storm drainage	A80		
			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	18,982		
	3.1	Parks and recreation charges	A61	6,394	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	2,400	A03			
	3.6	Municipal housing rental projects (gross)	A50		A50	8,723		
	3.7	Special police services	A89		A89			
	4.1	Impact fees	A89		A89	12,626		
	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	45,732	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			
	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	20,003	U99			
	8.2	Parking ticket revenue	U99		U99			
	Interest, Rents and Royalties							
	9	Interest earnings	U20	1,772	U20			
	10	Rents and royalties	U40	1,430	U40			
	Miscellaneous							
	11	Other miscellaneous revenue - Specify LOAN 90200, DONATIONS 9317, SALE OF ASSETS 2000	U99	101,517	U99			
	12	Proceeds from bond issues	NR		NR			
	13	Receipts from sale of real property	U11		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					
	1	General support	C30	220	D30	B30		C30		D30	B30			
	2	Public safety grants	C89		D89	B89		C89		D89	B89			
	3	Streets and highways / C Roads	C46	75,305	D46	B46		C46		D46	B46			
	4	Community development	C50	121,560	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					
PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE		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	E23	160,941	F23	G23		E23		F23	G23			
	1.2	Judicial / courts	E25	27,205	F25	G25		E25		F25	G25			
	1.3	Legal / attorney	E25		F25	G25		E25		F25	G25			
	1.4	General municipal buildings	E31		F31	249,080	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	45,812	F62	G62		E62		F62	G62			
	2.2	Fire	E24	9,614	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		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	11,894	F61	G61	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	5,006	F03	G03	E03	F03	G03							
3.12	Libraries	E52		F52	G52	E52	F52	G52							
Transportation															
4.1	Roads & streets - maintenance and construction - See instructions	E44	4,316	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	I91	6,350			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									
Utilities															
7.1	Water supply system	E91	119,160	F91	G91	E91	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							
All Other Expenditures															
8.1	All other expenditures - See instructions - Specify	E89	160,572	F89	G89	E89	F89	G89							
	SEWER 134559, LANDFILL 13131, BLDG AUTH 12882														
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 ADMIN FEE	E89		F89		G89		E89	19,071	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	162,185				Z00	42,095					
				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	605,397	29A	7,510	597,887	44A		41A				
	1.2	Electric supply system	19B		29B			44B		41B				
	1.3	Sewer system	19X	1,115,496	29X	39,445	1,076,051	44X		41X				
	1.4	Gas supply system	19C		29C			44C		41C				
	1.5	Transit system	19D		29D			44D		41D				
	1.6	Public debt for privately owned housing, industrial or business purposes	19T	226,000	24T	9,000	217,000	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 284,422	29X 90,200	29X 35,888	338,734	44X 90,200	41X 248,534
		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)		
Other Long-term Obligations							
2.1	Capital lease purchase agreements			G89			
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	W31	W61 79,940			
PART IX	RATES	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1.	Energy Sales & Use Tax Rate						
2.	Cable TV Franchise Tax Rate						
3.	Telephone Franchise Tax Rate						

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Remarks:

PART X		Data supplied by:												
Name (Please print)		MORRIS CASPERSON		Include with audit report submitted to:										
Title		CPA		Utah State Auditor										
Date		3/7/2005		Utah State Capitol Office Complex, E310										
Telephone		1-435-283-2006		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										