

FORM F-65(UT-2)  
(1-28-2004)

**SURVEY OF LOCAL  
GOVERNMENT FINANCES  
UTAH MUNICIPALITIES**

**FISCAL YEAR ENDED  
JUNE 30, 2004**

City

GUNNISON CITY  
P.O. BOX 790  
GUNNISON, UTAH 84634

**INSTRUCTIONS - Please read separate instructions BEFORE completing this report.**

**Part I TAX REVENUES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Property Taxes</b>				
1.1	Property taxes - (All property taxes not separately listed below.)	T01	62,199	T01	
1.2	Property taxes - Debt service	T01		T01	
1.3	Property taxes - RDA increment	T01		T01	
1.4	Property taxes - Library	T01	5,375	T01	
1.5	Property taxes - Delinquent	T01	5,372	T01	
2	Fee in lieu	T01	22,740	T01	
	<b>Local Sales Taxes</b>				
3.1	General sales tax - Local option	T09	263,258	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 - Specify <input checked="" type="checkbox"/> ROAD SALES TAX	T19	50,059	T19	

CONTINUE ON PAGE 2 WITH PART I

**Part I TAX REVENUES - Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
<b>Franchise Taxes</b>					
4.1	Telephone franchise tax	T15	10,723	T15	
4.15	Mobile telephone tax	T15		T15	
4.2	Cable TV franchise tax	T15	4,464	T15	
4.3	Water franchise tax	T15		T15	
4.4	<del>Sewer franchise tax</del>	T15	4,654	T15	
4.5	Other - Specify <i>z</i> <i>Cell phone</i> <i>GAS</i> <i>Energy</i>	T15	49,576 78,125	T15	
<b>Licenses, Fees and Permits</b>					
5.1	Business license fees	T99	10,715	T99	
5.2	Building permit fees	T99		T99	
5.3	Other licenses, permits & taxes - Specify <i>z</i> <i>Animal</i>	T99	2,566	T99	

Remarks

CONTINUE ON PAGE 3 WITH PART II

**Part II REVENUES - Other than tax and intergovernmental revenues**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Utility Sales Revenue/User Fees</b>				
1.1	Water supply system	A91		A91	235,015
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	<b>Other Sales and Service Revenue</b>				
2.1	Sewer charges	A80		A80	146,160
2.2	Storm drainage	A80		A80	
2.3	Garbage collection/street cleaning	A81		A81	73,091
3.1	Parks and recreation charges	A61	44,317	A61	
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	43,797	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89		A89	
4.1	Impact fees	A89		A89	21,213
4.2	Connection fees	A89		A89	8,900
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 <i>Library</i>	A89	3,958	A89	36,629
	<b>Special Assessments</b>				
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

**Part II REVENUES - Other than tax and intergovernmental revenues - Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	<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	34,825	U99	
8.2	Parking ticket revenue	U99		U99	
	<b>Interest, Rents and Royalties</b>				
9	Interest earnings	U20	4,332	U20	3,165
10	Rents and royalties	U40	5,105	U40	
	<b>Miscellaneous</b>				
11	Other miscellaneous revenue - <i>Specify 2 other</i> <i>Reimbursements</i> <i>Donation</i>	U99	6,132 83,178 10,000	U99	
12	Proceeds from bond issues	NR		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	D30	B30	C30	D30	B30
2 Public safety grants	C89	D89 19,394	B89	C89	D89	B89
3 Streets and highways/C Roads	C46 115,723	D46	B46	C46	D46	B46
4 Community development	C50	D50	B50	C50	D50	B50
5 Liquor funds	C89 2,148	D89	B89	C89	D89	B89
6 Intergovernmental service contracts	C89	D89	B89	C89	D89	B89
7 Other - Specify $\checkmark$	C89	D89	B89	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)
<b>Governmental Administration</b>						
1.1 Financial administration	E23 52,330	F23	G23	E23	F23	G23
1.2 Judicial/courts	E25 27,504	F25	G25	E25	F25	G25
1.3 Legal/attorney	E25	F25	G25	E25	F25	G25
1.4 General municipal buildings	E31 14,512	F31	G31	E31	F31	G31
1.5 Central administration	E29 59,598	F29	G29	E29	F29	G29
1.6 Planning and zoning	E29	F29	G29	E29	F29	G29
1.7 Economic development	E89 7,289	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 (e)	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)	
<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	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	
3.7	Parks and recreation programs (not addressed below.)	E61	F61	G61	7795	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	F03	G03		E03	F03	G03	
3.12	Libraries	E52	F52	G52		E52	F52	G52	

CONTINUE ON PAGE 7 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)	
<b>Transportation</b>								
4.1 Roads & streets - maintenance and construction - See instructions	E44 219,584	F44 35,000	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 1,430	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 4,120			
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 29,120				I89			

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)		
		E91	F91	G91	E91	F91	G91		
<b>Utilities</b>									
7.1	Water supply system	206,414	F91	G91	E91	F91	G91		
7.2	Electric power system		F92	G92	E92	F92	G92		
7.3	Gas supply system		F93	G93	E93	F93	G93		
7.4	Transit or bus system		F94	G94	E94	F94	G94		
8.1	<b>All Other Expenditures</b> All other expenditures - See <i>lower</i> instructions - Specify <i>✓</i> <i>Amortization</i>	138,269 68,053							
8.2	All other expenditures - See instructions - Specify <i>✓</i>		F89	G89	E89	F89	G89		
8.3	All other expenditures - See instructions - Specify <i>✓</i>		F89	G89	E89	F89	G89		

Remarks

**Part V INTERGOVERNMENTAL EXPENDITURES**

	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	256,062	Z00	120,611

Remarks

CONTINUE ON PAGE 10 WITH PART VII

**Part VII INDEBTEDNESS**

		GOVERNMENTAL AND ENTERPRISE FUNDS							Detail of long-term debt outstanding	
		(a)	(b)	(c)	(d)	(e)	(f)			
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (column (a) plus (b) minus (c))	Revenue and nonguaranteed bonds	Guaranteed bonds (column (e) plus (f) should equal column (d))			
<b>Long-term Outstanding Debt</b>										
1.1	Water supply system	19A 854,977	29A	39A 47,841	807,130	44A 817,130	41A			
1.2	Electric supply system	19B	29B	39B		44B	41B			
1.3	Sewer system	19X	29X	39X		44X	41X			
1.4	Gas supply system	19C	29C	39C		44C	41C			
1.5	Transit system	19D	29D	39D		44D	41D			
1.6	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T				
1.7	All other purposes	19X 1,426,000	29X	39X 43,000	1,413,000	44X 1,413,000	41X			
		Outstanding balance at beginning of fiscal year (e)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)					
<b>Other Long-term Obligations</b>										
2.1	Capital lease purchase agreements			G89						
2.2	Accrued leave liability (sick leave and vacation)				12,848					
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year							
3	<b>Short-term (interest bearing) Debt</b>									
	Total short-term debt	61V	64V							
Remarks										

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 67,000	W31 39,218	W61 955,731

**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) KAY KIMBALL			Include with audit report submitted to: Utah State Auditor 211 State Capitol Salt Lake City, UT 84114
Telephone	Area code 435	Number 896-6488	
Title CPA		Date 9/1/04	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