

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

Highland City		GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
		Amount	Amount
PART I	TAX REVENUES		
	Property Taxes		
1.1	Property taxes - (All property taxes not separately listed below)	T01 648,304	
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 56	
2	Fee in lieu	T01 114,697	
	Local Sales Taxes		
3.1	General sales tax - Local option	T09 916,673	
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 81,686	
4.15	Mobile telephone tax	T15	
4.2	Cable TV franchise tax	T15 45,037	
4.3	Water franchise tax	T15 14,874	
4.4	Sewer franchise tax	T15	
4.5	Other - Specify Electric & Gas	T15 332,388	
	Licenses, Fees and Permits		
5.1	Business license fees	T99 8,252	
5.2	Building permit fees	T99 726,161	
5.3	Other licenses, permits & taxes - Specify Animal, Road Cut, Fence	T99 6,993	
	REVENUES - Other than tax and intergovernmental revenues		
	Utility Sales Revenue / User Fees		
1.1	Water supply system	A91	519,314
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	A90	508,164
2.2	Storm drainage	A90	160,613

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount	
2.3	Garbage collection / street cleaning	A81	371,662	A81		
3.1	Parks and recreation charges	A61		A61		
3.2	Airports - Include rentals and gross sales of gas and oil	A01		A01		
3.3	Parking facilities, lots & meters	A00		A60		
3.4	Hospital charges received	A36		A36		
3.5	Cemeteries	A03		A03		
3.6	Municipal housing rental projects (gross)	A50	28,863	A50		
3.7	Special police services	A89		A89		
4.1	Impact fees	A89		A89		
4.2	Connection fees	A39	3,255,842	A89		
4.3	Plan check fees	A89		A89	889,834	
4.4	Zoning & subdivision fees	A39	189,287	A89		
4.5	Sale of maps & publications	A89		A89		
5	Other miscellaneous fees	A89		A89		
Special Assessments						
6.1	Street cuts and public improvements	U01		U01		
6.2	Sidewalk & curb repairs	U01	1,494	U01		
6.3	Street lighting charges - Lighting districts	U01		U01		
6.4	Other special improvement & service	U01	96,022	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	213,947	U99		
8.2	Parking ticket revenue	U99		U99		
Interest, Rents and Royalties						
9	Interest earnings	U20	72,095	U20	69,226	
10	Rents and royalties	U40		U40		
Miscellaneous						
11	Other miscellaneous revenue - Specify Alpine Court, City Events, Misc	U99	133,034	U99		
12	Proceeds from bond issues	NR		NR		
13	Receipts from sale of real property	U11		U11		
			GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	

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PART III	INTERGOVERNMENTAL REVENUE	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS								
		(a)	(b)	(c)	(d)	(e)	(f)	(a)	(b)	(c)	(d)	(e)	(f)			
		From the State	From other local governments	From federal government directly	Current Operation Direct expenditures including salaries and wages	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly	Current Operation Direct expenditures including salaries and wages	From other local governments	From federal government directly	Current Operation Direct expenditures including salaries and wages	From other local governments	From federal government directly
1	General support	C30	D40	B30	E30	D30	B30	C30	D30	B30	E30	D30	B30	C30	D30	B30
2	Public safety grants	C89	D89	B89	E89	D89	B89	C89	D89	B89	E89	D89	B89	C89	D89	B89
3	Streets and highways / C Roads	C46	D46	B46	E46	D46	B46	C46	D46	B46	E46	D46	B46	C46	D46	B46
4	Community development	C50	D50	B50	E50	D50	B50	C50	D50	B50	E50	D50	B50	C50	D50	B50
5	Liquor funds	C89	D89	B89	E89	D89	B89	C89	D89	B89	E89	D89	B89	C89	D89	B89
6	Intergovernmental service contracts	C89	D89	B89	E89	D89	B89	C89	D89	B89	E89	D89	B89	C89	D89	B89
7	Other - Specify Park and Trail Grants	C30	D30	B30	E30	D30	B30	C30	D30	B30	E30	D30	B30	C30	D30	B30
GOVERNMENTAL FUNDS																
PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE																
Governmental Administration																
1.1	Financial administration	F23	F23	G23	E23	F23	G23	F23	G23	F23	G23	F23	G23	F23	G23	F23
1.2	Judicial / courts	F25	F25	G25	E25	F25	G25	F25	G25	F25	G25	F25	G25	F25	G25	F25
1.3	Legal / attorney	F25	F25	G25	E25	F25	G25	F25	G25	F25	G25	F25	G25	F25	G25	F25
1.4	General municipal buildings	E31	E31	G31	E31	E31	G31	E31	E31	E31	G31	E31	G31	E31	E31	E31
1.5	Central administration	E29	E29	G29	E29	E29	G29	E29	E29	E29	G29	E29	G29	E29	E29	E29
1.6	Planning and zoning	E29	E29	G29	E29	E29	G29	E29	E29	E29	G29	E29	G29	E29	E29	E29
1.7	Economic development	E89	E89	G89	E89	E89	G89	E89	E89	E89	G89	E89	G89	E89	E89	E89
Public Safety																
2.1	Police	E62	E62	G62	E62	E62	G62	E62	E62	E62	G62	E62	G62	E62	E62	E62
2.2	Fire	E24	E24	G24	E24	E24	G24	E24	E24	E24	G24	E24	G24	E24	E24	E24
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	E24	G24	E24	E24	G24	E24	E24	E24	G24	E24	G24	E24	E24	E24
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	E32	G32	E32	E32	G32	E32	E32	E32	G32	E32	G32	E32	E32	E32
2.4	Corrections / Jail	E05	E05	G05	E05	E05	G05	E05	E05	E05	G05	E05	G05	E05	E05	E05
2.5	Protective inspection and regulation	E66	E66	G66	E66	E66	G66	E66	E66	E66	G66	E66	G66	E66	E66	E66
Environment and Housing																
3.1	Sewer	E80	E80	G80	E80	E80	G80	E80	E80	E80	G80	E80	G80	E80	E80	E80
3.2	Storm drainage	E80	E80	G80	E80	E80	G80	E80	E80	E80	G80	E80	G80	E80	E80	E80
3.3	Solid waste management	E81	E81	G81	E81	E81	G81	E81	E81	E81	G81	E81	G81	E81	E81	E81
3.4	Recycling programs	E81	E81	G81	E81	E81	G81	E81	E81	E81	G81	E81	G81	E81	E81	E81
3.5	Housing & community development	E90	E90	G90	E90	E90	G90	E90	E90	E90	G90	E90	G90	E90	E90	E90
3.6	Redevelopment agencies	E90	E90	G90	E90	E90	G90	E90	E90	E90	G90	E90	G90	E90	E90	E90
GOVERNMENTAL FUNDS																
ENTERPRISE FUNDS																

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	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
3.7 Parks and recreation programs (not addressed below.)	E61 162,944	G61 550,702	E61 9,071	E61	G61	
3.8 Cultural & community events	E61 63,017	G61 550,702	E61 9,071	E61	G61	
3.9 Golf courses	E61 63,017	G61 550,702	E61 9,071	E61	G61	
3.10 Rodeo grounds & equestrian parks	E61 63,017	G61 550,702	E61 9,071	E61	G61	
3.11 Cemeteries	E03 120,341	G03 3,989	E03 3,989	E03	G03	
3.12 Libraries	E52 18,540	G52	E52	E52	G52	
Transportation						
4.1 Roads & streets - maintenance and construction - See Instructions	E44 216,816	G44 1,058,473	E44 661,486	E44	G44	
4.2 Other road and street maintenance - including snow removal	E44 26,313	G44	E44	E44	G44	
4.3 Sidewalk, curb, & gutter	E44 26,313	G44	E44	E44	G44	
4.4 Street lighting	E44 34,400	G44	E44	E44	G44	
4.5 Engineering	E44 34,400	G44	E44	E44	G44	
4.6 Municipal airports	E01 60,648	G01	E01	E01	G01	
4.7 Parking facilities	E61 60,648	G61	E61	E61	G61	
Health						
5.1 Own hospitals	E36 60,648	G36	E36	E36	G36	
5.2 Other hospitals	E36 60,648	G36	E36	E36	G36	
5.3 Health (other than hospitals)	E32 60,648	G32	E32	E32	G32	
Interest on Debt						
6.1 Interest on debt - Water supply system	E91 322,044		E91	E91		
6.2 Interest on debt - Electric power system	E92 322,044		E92	E92		
6.3 Interest on debt - Gas supply system	E93 322,044		E93	E93		
6.4 Interest on debt - Transit or bus system	E94 322,044		E94	E94		
6.5 Interest on debt - All other interest	E95 322,044		E95	E95		
Utilities						
7.1 Water supply system	E91 74,381	G91 864,332	E91	E91	G91	
7.2 Electric power system	E92 74,381	G92	E92	E92	G92	
7.3 Gas supply system	E93 74,381	G93	E93	E93	G93	
7.4 Transit or bus system	E94 74,381	G94	E94	E94	G94	
All Other Expenditures						
8.1 All other expenditures - See Instructions - Specify	E89 168,874	G89	E89	E89	G89	
GOVERNMENTAL FUNDS						
ENTERPRISE FUNDS						

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	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)
8.2 All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89	
8.3 All other expenditures - See instructions - Specify	E90	F90	G90	E90	F90	G90	
PART V INTERGOVERNMENTAL EXPENDITURES							
GOVERNMENTAL FUNDS							
1 Fire	L24	M24	L24	M24	L24	M24	
2 Highways	L44	M44	L44	M44	L44	M44	
3 Police	L62	M62	L62	M62	L62	M62	
4 Sanitation	L81	M81	L81	M81	L81	M81	
5 Recreation	L61	M61	L61	M61	L61	M61	
6 Judicial and legal	L25	M25	L25	M25	L25	M25	
7 All other	L89	M89	L89	M89	L89	M89	
ENTERPRISE FUNDS							
GOVERNMENTAL FUNDS							
Amount							
Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments	
200		178,124		200		189,636	
ENTERPRISE FUNDS							
Amount							
787,871							
PART VI PERSONNEL EXPENDITURES							
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.							
Amount							
200							
PART VII INDEBTEDNESS							
GOVERNMENTAL and ENTERPRISE FUNDS							
Outstanding at beginning of year							
(a)		(b)		(c)		(d)	
5,983,000		38A		260,000		5,723,000	
19A		29A		48A		48A	
19B		29B		48B		48B	
19C		29C		48C		48C	
19D		29D		48D		48D	
19E		29E		48E		48E	
19F		29F		48F		48F	
19G		29G		48G		48G	
19H		29H		48H		48H	
19I		29I		48I		48I	
19J		29J		48J		48J	
19K		29K		48K		48K	
19L		29L		48L		48L	
19M		29M		48M		48M	
19N		29N		48N		48N	
19O		29O		48O		48O	
19P		29P		48P		48P	
19Q		29Q		48Q		48Q	
19R		29R		48R		48R	
19S		29S		48S		48S	
19T		29T		48T		48T	
19U		29U		48U		48U	
19V		29V		48V		48V	
19W		29W		48W		48W	
19X		29X		48X		48X	
19Y		29Y		48Y		48Y	
19Z		29Z		48Z		48Z	
GOVERNMENTAL and ENTERPRISE FUNDS							
Total Outstanding (a + b - c = d) Also, (d = e + f)							
1,781,000		89,000		1,692,000		1,692,000	
28X		38X		48X		48X	
28Y		38Y		48Y		48Y	
28Z		38Z		48Z		48Z	
28A		38A		48A		48A	
28B		38B		48B		48B	
28C		38C		48C		48C	
28D		38D		48D		48D	
28E		38E		48E		48E	
28F		38F		48F		48F	
28G		38G		48G		48G	
28H		38H		48H		48H	
28I		38I		48I		48I	
28J		38J		48J		48J	
28K		38K		48K		48K	
28L		38L		48L		48L	
28M		38M		48M		48M	
28N		38N		48N		48N	
28O		38O		48O		48O	
28P		38P		48P		48P	
28Q		38Q		48Q		48Q	
28R		38R		48R		48R	
28S		38S		48S		48S	
28T		38T		48T		48T	
28U		38U		48U		48U	
28V		38V		48V		48V	
28W		38W		48W		48W	
28X		38X		48X		48X	
28Y		38Y		48Y		48Y	
28Z		38Z		48Z		48Z	
GOVERNMENTAL and ENTERPRISE FUNDS							
Detail of long-term debt outstanding							
Revenue and nonguaranteed bonds		Guaranteed bonds					
1,692,000		1,692,000					
48X		48X					
48Y		48Y					
48Z		48Z					
48A		48A					
48B		48B					
48C		48C					
48D		48D					
48E		48E					
48F		48F					
48G		48G					
48H		48H					
48I		48I					
48J		48J					
48K		48K					
48L		48L					
48M		48M					
48N		48N					
48O		48O					
48P		48P					
48Q		48Q					
48R		48R					
48S		48S					
48T		48T					
48U		48U					
48V		48V					
48W		48W					
48X		48X					
48Y		48Y					
48Z		48Z					
PART VIII INDEBTEDNESS (cont.)							
GOVERNMENTAL and ENTERPRISE FUNDS							
Detail of long-term debt outstanding							

