

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

Herriman City			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	<b>Property Taxes</b>			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	706,880	
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		
2	Fee in lieu	T01		
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	383,228	
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 911 tax	T19	6,998	
	<b>Franchise Tax</b>			
4.1	Telephone franchise tax	T15		
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		
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	25,651	
5.2	Building permit fees	T99	2,317,440	
5.3	Other licenses, permits & taxes - Specify	T99	3,406,308	
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>			
	<b>Utility Sales Revenue / User Fees</b>			
1.1	Water supply system	A91		1,004,278
1.2	Electric power system	A92		
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	<b>Other Sales and Service Revenue</b>			
2.1	Sewer charges	A80		
2.2	Storm drainage	A80		
			<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount			
			(a)	(b)	(c)	(f)		
	2.3	Garbage collection / street cleaning	A81		A81			
	3.1	Parks and recreation charges	A61	162,162	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	13,799	A03			
	3.6	Municipal housing rental projects (gross)	A50		A50			
	3.7	Special police services	A89		A89			
	4.1	Impact fees	A89	5,884,687	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	1,022,500	A89			
	<b>Special Assessments</b>							
	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			
	<b>Fines and Forfeitures (Circuit Court)</b>							
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	35,689	U99			
	7.2	Parking ticket revenue	U99		U99			
	<b>Fines (Justice Court)</b>							
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99			
	8.2	Parking ticket revenue	U99		U99			
	<b>Interest, Rents and Royalties</b>							
	9	Interest earnings	U20	84,802	U20	1,206		
	10	Rents and royalties	U40	11,416	U40			
	<b>Miscellaneous</b>							
	11	Other miscellaneous revenue - Specify Contributions & misc.	U99	423,610	U99			
	12	Proceeds from bond issues	NR		NR			
	13	Receipts from sale of real property	U11		U11			
			<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
			(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												
2	Public safety grants												
3	Streets and highways / C Roads	251,881	17,000		144,990								
4	Community development												
5	Liquor funds	1,438											
6	Intergovernmental service contracts												
7	Other - Specify												
<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>							
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)	(g)	(h)	(i)	(j)	(k)	(l)
<b>Governmental Administration</b>													
1.1	Financial administration	3,185,176		928,783									
1.2	Judicial / courts												
1.3	Legal / attorney												
1.4	General municipal buildings												
1.5	Central administration												
1.6	Planning and zoning												
1.7	Economic development												
<b>Public Safety</b>													
2.1	Police	550,098											
2.2	Fire	145,793											
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.												
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.												
2.4	Corrections / Jail												
2.5	Protective inspection and regulation	2,600											
<b>Environment and Housing</b>													
3.1	Sewer			493,723									
3.2	Storm drainage												
3.3	Solid waste management												
3.4	Recycling programs												
3.5	Housing & community development												
3.6	Redevelopment agencies												
<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>							

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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	852,721	F61	G61	1,429,047	E61	F61	G61					
3.8	Cultural & community events	E61	68,236	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	26,559	F03	G03	2,305	E03	F03	G03					
3.12	Libraries	E52		F52	G52		E52	F52	G52					
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	1,626,645	F44	G44	1,188,351	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					
<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	3,571						
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	257,211				I89							
<b>Utilities</b>														
7.1	Water supply system	E91		F91	G91		E91	1,299,790	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				
<b>All Other Expenditures</b>														
8.1	All other expenditures - See instructions - Specify	E89		F89	G89		E89		F89	G89				
<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>								

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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)		(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	
<b>GOVERNMENTAL FUNDS</b>							<b>ENTERPRISE FUNDS</b>							
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		
<b>GOVERNMENTAL FUNDS</b>							<b>ENTERPRISE FUNDS</b>							
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	467,737						Z00	43,554			
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							
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		
				(a)		(b)		(c)		(d)		(e)		(f)
	<b>Long-term Outstanding Debt</b>			(a)		(b)		(c)		(d)		(e)		(f)
	1.1	Water supply system	19A		29A		39A			0	44A		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			
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							
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)
	<b>Long-term Outstanding Debt</b>												
	1.7 All other purposes	19X	6,276,000	29X	3,508,810	29X	126,000		9,658,810	44X		41X	
			Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year				
	<b>Other Long-term Obligations</b>		(a)		(b)		(c)		(d)				
	2.1 Capital lease purchase agreements					G89							
	2.2 Accrued leave liability (sick leave and vacation)												
	<b>Short-term (interest bearing) Debt</b>		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year								
	3 Total short-term debt	61V		64V									
			(a)		(b)		(c)						
<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>		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	3,221,427						
<b>PART IX</b>	<b>RATES</b>		<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>						
	1. Energy Sales & Use Tax Rate												
	2. Cable TV Franchise Tax Rate												
	3. Telephone Franchise Tax Rate												

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Fiscal Year Ended June 30, 2004

Remarks:

<b>PART X</b>		<b>Data supplied by:</b>													
Name (Please print)		Tim Rees		Include with audit report submitted to:											
Title		CPA		Utah State Auditor											
Date		1/25/2005		Utah State Capitol Office Complex, E310											
Telephone		(801)521-7620		Salt Lake City, UT 84114											
2004 version				If you have any questions about the form, call or write:											
				Richard Moon											
				Office of the State Auditor											
				Utah State Capitol Office Complex, E310											
				Salt Lake City, UT 84114											