

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2007

| FY 2007 | Big Water Municipal Corporation | | GOVERNMENTAL FUNDS | ENTERPRISE FUNDS |
|----------------|---|-----|--------------------|------------------|
| PART I | TAX REVENUES | | Amount | Amount |
| | Property Taxes | | | |
| 1.1 | Property taxes - (All property taxes not separately listed below.) | T01 | 78,442 | T01 |
| 1.2 | Property Taxes - Debt Service | T01 | | T01 |
| 1.3 | Property Taxes - RDA Increment | T01 | | T01 |
| 1.4 | Property Taxes - Library | T01 | | T01 |
| 1.5 | Property Taxes - Delinquent | T01 | 6,990 | T01 |
| 2 | Fee in lieu | T01 | 20,274 | T01 |
| | Local Sales Taxes | | | |
| 3.1 | General sales tax - Local option | T09 | 47,266 | 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 | T19 | | T19 |
| | Franchise Tax | | | |
| 4.1 | Telephone franchise tax | T15 | | T15 |
| 4.2 | Cable TV franchise tax | T15 | | T15 |
| 4.3 | Water franchise tax | T15 | | T15 |
| 4.4 | Sewer franchise tax | T15 | | T15 |
| 4.5 | Other - Specify | T15 | | T15 |
| | Licenses, Fees and Permits | | | |
| 5.1 | Business license fees | T99 | 1,050 | T99 |
| 5.2 | Building permit fees | T99 | 7,975 | T99 |
| 5.3 | Other licenses, permits & taxes - Specify | T99 | 800 | T99 |
| PART II | REVENUES - Other than tax and intergovernmental revenues | | | |
| | Utility Sales Revenue / User Fees | | | |
| 1.1 | Water supply system | A91 | | A91 |
| 1.2 | Electric power system | A92 | | A92 |
| 1.3 | Gas supply system | A93 | | A93 |
| 1.4 | Transit or bus system | A94 | | A94 |
| | Other Sales and Service Revenue | | | |
| 2.1 | Sewer charges | A80 | | A80 |
| 2.2 | Storm drainage | A80 | | A80 |
| | | | GOVERNMENTAL FUNDS | ENTERPRISE FUNDS |
| PART II | REVENUES - Other than tax and intergovernmental revenues (cont.) | | Amount | Amount |

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

| | | | | | | | | | | | | | | | |
|---------------------------|--|--|-----|--------|---|-----|--------------|-----|---|-----|--|-----|--------------|-----|---|
| | 2 | Public safety grants | C89 | | D89 | | B89 | | C89 | | D89 | | B89 | | |
| | 3 | Streets and highways / C Roads | C46 | 44,830 | D46 | | B46 | | C46 | | D46 | | B46 | | |
| | 4 | Community development | C50 | | D50 | | B50 | | C50 | | D50 | | B50 | | |
| | 5 | Liquor funds | C89 | 543 | 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 | | 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 | 22,553 | F23 | | G23 | | E23 | | F23 | | G23 | | |
| | 1.2 | Judicial / courts | E25 | 20,577 | F25 | | G25 | | E25 | | F25 | | G25 | | |
| | 1.3 | Legal / attorney | E25 | 11,409 | F25 | | G25 | | E25 | | F25 | | G25 | | |
| | 1.4 | General municipal buildings | E31 | 2,913 | F31 | | G31 | | E31 | | F31 | | G31 | | |
| | 1.5 | Central administration | E29 | 33,416 | 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 | 72,711 | 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 | 10,163 | 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 | | | | | | | | | | | | | | | |
| 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) | |

Survey of Local Government Finances

Utah Municipalities
Fiscal Year Ended June 30, 2007

| | | | | | | | | | | | | | | |
|----------------|--|---|-----|--|-----|--------------|-------------------------|--|-----|--|-----|--------------|-----|--|
| | 3.7 | Parks and recreation programs (not addressed below.) | E61 | | 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 | | 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 | 14,900 | 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 | | | | | | 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 | 2,546 | | | | | I89 | | | | | |
| | Utilities | | | | | | | | | | | | | |
| | 7.1 | Water supply system | E91 | | 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 | | F89 | | G89 | | E89 | | F89 | | G89 | |
| | GOVERNMENTAL FUNDS | | | | | | ENTERPRISE FUNDS | | | | | | | |
| 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 | |

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

| | | | | | | | | | | | | | | |
|-----------------|---------------------------------------|--|--|---|-----|--|-----|--|--|---|---------------------------|--------------------------------------|------------------|--|
| | 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 | 73,994 | | | | Z00 | | | | | | |
| | | | GOVERNMENTAL and ENTERPRISE FUNDS | | | | | | 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 | | |
| | | | | (a) | | (b) | | (c) | | (d) | | Revenue and nonguaranteed bonds | Guaranteed bonds | |
| | | Long-term Outstanding Debt | | | | | | | | | | (e) | (f) | |
| | 1.1 | Water supply system | 19A | | 29A | | 39A | | | | 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 | 101,844 | | | 34T | 14,000 | | 87,844 | | | | |
| | | | GOVERNMENTAL and ENTERPRISE FUNDS | | | | | | GOVERNMENTAL and ENTERPRISE FUNDS | | | | | |
| PART VII | INDEBTEDNESS (cont.) | | | 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) | | Revenue and nonguaranteed bonds | Guaranteed bonds | |
| | | Long-term Outstanding Debt | | | | | | | | | | (e) | (f) | |
| | 1.7 | All other purposes | 19X | | 29X | | 29X | | | | 44X | 41X | | |
| | | | | Outstanding balance at beginning of fiscal year | | Issued during fiscal year | | Retired during fiscal year | | Balance at end of fiscal year | | | | |

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

| Other Long-term Obligations | | (a) | (b) | (c) | (d) |
|---|--|---|--|--|-------------------------|
| 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 | 159,266 |
| PART IX | RATES | GOVERNMENTAL FUNDS | | | ENTERPRISE FUNDS |
| 1. | Energy Sales & Use Tax Rate | | | | |
| 2. | Cable TV Franchise Tax Rate | | | | |
| 3. | Telephone Franchise Tax Rate | | | | |

