

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2007

| FY 2009        | Entity Name:  |  |     | 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 | 660,933            | T01 |                  |
|                | 1.2   | Property Taxes - Debt Service                                      | T01 | 2,472,757          | T01 |                  |
|                | 1.3   | Property Taxes - RDA Increment                                     | T01 | 2,146,058          | T01 |                  |
|                | 1.4   | Property Taxes - Library   | T01 |                    | T01 |                  |
|                | 1.5   | Property Taxes - Delinquent  | T01 | 129,196            | T01 |                  |
|                | 2   | Fee in lieu  | T01 | 1,052,718          | T01 |                  |
|                | <b>Local Sales Taxes</b>  |  |     |                    |     |                  |
|                | 3.1   | General sales tax - Local option                                   | T09 | 12,875,518         | T09 |                  |
|                | 3.2   | Highway improvement sales tax                                      | T19 | 3,802,112          | 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 | 4,475,000          | T19 |                  |
|                | 3.6   | Transient room tax   | T19 | 352,890            | T19 |                  |
|                | 3.7   | Public transit sales tax (UC 59-12-501)                            | T19 |                    | T19 |                  |
|                | 3.8   | Other - specify  | T19 |                    | T19 |                  |
|                | <b>Franchise Tax</b>  |  |     |                    |     |                  |
|                | 4.1   | Telephone franchise tax  | T15 | 1,478,265          | T15 |                  |
|                | 4.2   | Cable TV franchise tax   | T15 | 365,668            | T15 |                  |
|                | 4.3   | Water franchise tax  | T15 |                    | T15 |                  |
|                | 4.4   | Sewer franchise tax  | T15 |                    | T15 |                  |
|                | 4.5   | Other - Specify  | T15 |                    | T15 |                  |
|                | <b>Licenses, Fees and Permits</b>                               |  |     |                    |     |                  |
|                | 5.1   | Business license fees  | T99 | 629,502            | T99 |                  |
|                | 5.2   | Building permit fees   | T99 | 961,588            | T99 |                  |
|                | 5.3   | Other licenses, permits & taxes - Specify                          | T99 | 31,342             | T99 |                  |
|                | <b>Dog Licenses</b>   |  |     |                    |     |                  |
| <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 |                    | A91 | 14,276,442       |
|                | 1.2   | Electric power system  | A92 |                    | A92 | 52,620,566       |
|                | 1.3   | Gas supply system  | A93 |                    | A93 |                  |
|                | 1.4   | Transit or bus system  | A94 | 142,931            | A94 |                  |
|                | <b>Other Sales and Service Revenue</b>                          |  |     |                    |     |                  |
|                | 2.1   | Sewer charges  | A80 |                    | A80 | 7,693,995        |
|                | 2.2   | Storm drainage   | A80 |                    | A80 | 972,550          |

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|  |  |     | GOVERNMENTAL FUNDS | ENTERPRISE FUNDS |
|--|--|-----|--------------------|------------------|
| PART II                                      | REVENUES - Other than tax and intergovernmental revenues (cont.) |     | Amount             | Amount           |
| 2.3  | Garbage collection / street cleaning                             | A81 |                    | 3,095,181        |
| 3.1  | Parks and recreation charges                                     | A61 | 1,852,542          | 4,151,520        |
| 3.2  | Airports - Include rentals and gross sales of gas and oil.       | A01 | 533,863            |                  |
| 3.3  | Parking facilities, lots & meters                                | A60 |                    |                  |
| 3.4  | Hospital charges received  | A36 |                    |                  |
| 3.5  | Cemeteries   | A03 | 181,665            |                  |
| 3.6  | Municipal housing rental projects (gross)                        | A50 |                    |                  |
| 3.7  | Special police services  | A89 | 2,017,404          |                  |
| 4.1  | Impact fees  | A89 | 1,551,447          | 2,508,239        |
| 4.2  | Connection fees  | A89 |                    | 296,674          |
| 4.3  | Plan check fees  | A89 | 105,804            |                  |
| 4.4  | Zoning & subdivision fees  | A89 |                    |                  |
| 4.5  | Sale of maps & publications                                      | A89 |                    |                  |
| 5  | Other miscellaneous fees   | A89 |                    |                  |
| <b>Special Assessments</b>                   |  |     |                    |                  |
| 6.1  | Street cuts and public improvements                              | U01 | 129,291            |                  |
| 6.2  | Sidewalk & curb repairs  | U01 |                    |                  |
| 6.3  | Street lighting charges - Lighting districts                     | U01 |                    |                  |
| 6.4  | Other special improvement & service                              | U01 |                    |                  |
| <b>Fines and Forfeitures (Circuit Court)</b> |  |     |                    |                  |
| 7.1  | Court fines, bail forfeitures, and moving violations surcharges  | U99 |                    |                  |
| 7.2  | Parking ticket revenue   | U99 |                    |                  |
| <b>Fines (Justice Court)</b>                 |  |     |                    |                  |
| 8.1  | Court fines, bail forfeitures, and moving violations surcharges  | U99 | 856,218            |                  |
| 8.2  | Parking ticket revenue   | U99 |                    |                  |
| <b>Interest, Rents and Royalties</b>         |  |     |                    |                  |
| 9  | Interest earnings  | U20 | 1,229,057          | 1,569,065        |
| 10   | Rents and royalties  | U40 | 25,474             | 2,632,838        |
| <b>Miscellaneous</b>                         |  |     |                    |                  |
| 11   | Other miscellaneous revenue - Specify                            | U99 | 369,441            | 237,847          |
| 12   | Proceeds from bond issues  | NR  | 23,380,203         | 50,000,000       |
| 13   | Receipts from sale of real property                              | U11 |                    |                  |

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|                                    |   |  | GOVERNMENTAL FUNDS   |            |                              |     |  |     | ENTERPRISE FUNDS   |           |                              |     |  |         |
|------------------------------------|---|--|--|------------|------------------------------|-----|--|-----|--|-----------|------------------------------|-----|--|---------|
|                                    |   |  | (a)  |            | (b)                          |     | (c)  |     | (d)  |           | (e)                          |     | (f)  |         |
| 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                     |         |
|                                    |   |  |  |            |                              |     |  |     |  |           |                              |     |  |         |
|                                    | 1                                       | General support  | C30  |            | D30                          | B30 |  |     | C30  |           | D30                          | B30 |  | 10,455  |
|                                    | 2                                       | Public safety grants   | C89  |            | D89                          | B89 | 329,766  |     | C89  |           | D89                          | B89 |  |         |
|                                    | 3                                       | Streets and highways / C Roads   | C46  | 6,018,912  | D46                          | B46 | 30,913,863   |     | C46  |           | D46                          | B46 |  |         |
|                                    | 4                                       | Community development  | C50  | 192,288    | D50                          | B50 | 1,094,786  |     | C50  |           | D50                          | B50 |  |         |
|                                    | 5                                       | Liquor funds   | C89  | 70,129     | D89                          | B89 |  |     | C89  |           | D89                          | B89 |  |         |
|                                    | 6                                       | Intergovernmental service contracts  | C89  |            | D89                          | B89 |  |     | C89  |           | D89                          | B89 |  |         |
|                                    | 7                                       | Other - Specify  | C89  |            | D89                          | B89 | 983,526  |     | C89  |           | D89                          | B89 |  |         |
|                                    |   | Transit system   |  |            |                              |     |  |     |  |           |                              |     |  |         |
|                                    |   |  | 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) |  |           |                              |     |  |         |
| <b>Governmental Administration</b> |   |  |  |            |                              |     |  |     |  |           |                              |     |  |         |
|                                    | 1.1                                     | Financial administration   | E23  | 3,305,993  | F23                          | G23 | 89,778   |     | E23  |           | F23                          | G23 |  |         |
|                                    | 1.2                                     | Judicial / courts  | E25  |            | F25                          | G25 |  |     | E25  |           | F25                          | G25 |  |         |
|                                    | 1.3                                     | Legal / attorney   | E25  | 1,046,038  | F25                          | G25 |  |     | E25  |           | F25                          | G25 |  |         |
|                                    | 1.4                                     | General municipal buildings  | E31  | 993,447    | F31                          | G31 | 20,489   |     | E31  |           | F31                          | G31 |  |         |
|                                    | 1.5                                     | Central administration   | E29  | 1,549,395  | F29                          | G29 |  |     | E29  |           | F29                          | G29 |  |         |
|                                    | 1.6                                     | Planning and zoning  | E29  |            | F29                          | G29 |  |     | E29  |           | F29                          | G29 |  |         |
|                                    | 1.7                                     | Economic development   | E89  | 1,661,199  | F89                          | G89 |  |     | E89  |           | F89                          | G89 |  |         |
| <b>Public Safety</b>               |   |  |  |            |                              |     |  |     |  |           |                              |     |  |         |
|                                    | 2.1                                     | Police   | E62  | 11,439,081 | F62                          | G62 | 63,797   |     | E62  |           | F62                          | G62 |  |         |
|                                    | 2.2                                     | Fire   | E24  | 2,380,563  | F24                          | G24 | 159,486  |     | 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  | 7,481,449 | F80                          | G80 | 2,216,322  | 272,943 |
|                                    | 3.2                                     | Storm drainage   | E80  |            | F80                          | G80 |  |     | E80  | 3,625     | F80                          | G80 |  |         |
|                                    | 3.3                                     | Solid waste management   | E81  |            | F81                          | G81 |  |     | E81  | 3,178,277 | F81                          | G81 |  |         |
|                                    | 3.4                                     | Recycling programs   | E81  |            | F81                          | G81 |  |     | E81  |           | F81                          | G81 |  |         |
|                                    | 3.5                                     | Housing & community development  | E50  | 422,555    | F50                          | G50 | 725,200  |     | E50  |           | F50                          | G50 |  |         |
|                                    | 3.6                                     | Redevelopment agencies   | E50  | 508,782    | 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                              |            | 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)       | F61  | (b)        | G61          | (c)                     | E61                                      | (d)        | F61  | (e)        | G61          | (f)    |  |
| 3.7                           | Parks and recreation programs (not addressed below.)              | E61 | 3,285,881 | F61  | 3,579,198  | G61          |                         | E61                                      | 4,989,470  | F61  |            | G61          | 8,988  |  |
| 3.8                           | Cultural & community events                                       | E61 | 3,956,678 | F61  | 867,704    | 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 | 464,850   | F03  | 30,584     | G03          |                         | 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 | 4,266,739 | F44  | 11,299,568 | G44          | 135,000                 | 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 | 1,177,528 | F44  |            | G44          |                         | E44                                      |            | F44  |            | G44          |        |  |
| 4.6                           | Municipal airports  | E01 | 577,246   | F01  | 44,645,472 | 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                                      | 1,935,346  |  |            |              |        |  |
| 6.2                           | Interest on debt - Electric power system                          | I92 |           |  |            |              |                         | I92                                      | 3,046,828  |  |            |              |        |  |
| 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 | 2,557,928 |  |            |              |                         | I89                                      | 506,426    |  |            |              |        |  |
| <b>Utilities</b>              |   |     |           |  |            |              |                         |  |            |  |            |              |        |  |
| 7.1                           | Water supply system   | E91 |           | F91  |            | G91          |                         | E91                                      | 13,090,517 | F91  | 3,008,877  | G91          | 17,088 |  |
| 7.2                           | Electric power system   | E92 |           | F92  |            | G92          |                         | E92                                      | 53,901,254 | F92  | 30,317,121 | G92          | 93,336 |  |
| 7.3                           | Gas supply system   | E93 |           | F93  |            | G93          |                         | E93                                      |            | F93  |            | G93          |        |  |
| 7.4                           | Transit or bus system   | E94 | 954,948   | F93  | 653,874    | 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<br>Direct expenditures<br>including salaries<br>and wages |     |  | Construction  |     |  | Purchase of<br>equipment, land,<br>and existing<br>structures   |            |               | Current Operation<br>Direct<br>expenditures<br>including salaries<br>and wages |     |                              | Construction                          |     |  | Purchase of<br>equipment, land,<br>and existing<br>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<br>Governments                                    |     |  |   |            | Paid to State |  |     | Paid to Other<br>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 |  |   |     |  |   |     |  |   | Z00        |               |  |     |                              |                                       |     |  |   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |     |  |     |  | 29,774,541  |     |  |   |     |  |   | 12,544,666 |               |  |     |                              |                                       |     |  |   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>GOVERNMENTAL and ENTERPRISE FUNDS</b> |     |  |     |  |   |     |  |   |     |  |   |            |               |  |     |                              |                                       |     |  |   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PART VII                                 |     | INDEBTEDNESS   |     |  |   |     |  |   |     |  |   |            |               |  |     |                              |                                       |     |  |   | Detail of long-term debt outstanding |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |     |  |     |  | Outstanding at<br>beginning of year   |     |  | Issued during<br>fiscal year<br>(include all<br>refunding debt) |     |  | Retired during<br>fiscal year<br>(include all<br>refunded debt) |            |               | Total<br>Outstanding<br>(a + b - c=d)<br>Also, (d=e+f)                         |     |                              | Revenue and<br>nonguaranteed<br>bonds |     |  | Guaranteed<br>bonds   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |     | <b>Long-term Outstanding Debt</b>  |     |  | (a)   |     |  | (b)   |     |  | (c)   |            |               | (d)  |     |                              | (e)                                   |     |  | (f)   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1.1 | Water supply system  | 19A |  | 47,169,000  | 29A |  | 50,000,000  | 39A |  | 2,505,000   |            |               | 44,664,000   | 44A |                              | 44,664,000                            | 41A |  |   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1.2 | Electric supply system   | 19B |  | 15,490,000  | 29B |  |   | 29B |  | 645,000   |            |               | 64,845,000   | 44B |                              | 64,845,000                            | 41B |  |   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1.3 | Sewer system   | 19X |  | 12,973,235  | 29X |  |   | 29X |  | 1,931,000   |            |               | 11,042,235   | 44X |                              | 11,042,235                            | 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 |  |   | 24T |  |   | 34T |  |   |            |               |  | 44T |                              |                                       |     |  |   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>GOVERNMENTAL and ENTERPRISE FUNDS</b> |     |  |     |  |   |     |  |   |     |  |   |            |               |  |     |                              |                                       |     |  |   |                                      |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PART VII                                 |     | INDEBTEDNESS (cont.)   |     |  |   |     |  |   |     |  |   |            |               |  |     |                              |                                       |     |  |   | Detail of long-term debt outstanding |                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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

|   |  |     | 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 | 61,345,000                                      | 29X 22,485,000   | 29X 27,471,000   | 56,359,000                                    | 44X 39,764,000                  | 41X 16,595,000   |
|   |  |     | 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                      |     | 960,000   |  | G89 258,000  | 702,000                                       |                                 |                  |
| 2.2                                       | Accrued leave liability (sick leave and vacation)      |     |   |  |  | 1,324,000                                     |                                 |                  |
| <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 | 7,424,246                                       | W31 43,175,165   | W61 50,679,853   |   |                                 |                  |
| <b>PART IX</b>                            | <b>RATES</b>   |     | <b>GOVERNMENTAL FUNDS</b>                       |  |  | <b>ENTERPRISE FUNDS</b>                       |                                 |                  |
| 1.  | Energy Sales & Use Tax Rate                            |     | 6%  |  |  |   |                                 |                  |
| 2.  | Cable TV Franchise Tax Rate                            |     | 6%  |  |  |   |                                 |                  |
| 3.  | Telephone Franchise Tax Rate                           |     | 4%  |  |  |   |                                 |                  |

