

SURVEY OF LOCAL GOVERNMENT FINANCES

UTAH MUNICIPALITIES

**FISCAL YEAR ENDED
JUNE 30**

INSTRUCTIONS – Please read separate instructions BEFORE completing this report.

Part I TAX REVENUES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	Property Taxes				
1.1	Property taxes – (All property taxes not separately listed below.)	T01		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		T01	
2	Fee in lieu	T01		T01	
	Local Sales Taxes				
3.1	General sales tax – Local option	T09		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 – <i>Specify</i> ↴	T19		T19	

CONTINUE ON PAGE 2 WITH PART I

Part I TAX REVENUES – Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
Franchise Taxes					
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 – <i>Specify</i> <input checked="" type="checkbox"/>	T15		T15	
Licenses, Fees and Permits					
5.1	Business license fees	T28		T28	
5.2	Building permit fees	T29		T29	
5.3	Other licenses, permits & taxes – <i>Specify</i> <input checked="" type="checkbox"/>	T29		T29	

Remarks

CONTINUE ON PAGE 3 WITH PART II

Part II REVENUES – Other than tax and intergovernmental revenues

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	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	
2.3	Garbage collection/street cleaning	A81		A81	
3.1	Parks and recreation charges	A61		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		A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89		A89	
4.1	Impact fees	A89		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		A89	
	Special Assessments				
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
	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		U99	
8.2	Parking ticket revenue	U99		U99	
	Interest, Rents and Royalties				
9	Interest earnings	U20		U20	
10	Rents and royalties	U40		U40	
	Miscellaneous				
11	Other miscellaneous revenue – Specify <i>↙</i>	U99		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		From other local governments		From federal government directly		From the State		From other local governments		From Federal government directly	
		(a)		(b)		(c)		(d)		(e)		(f)	
1	General support	C30		D30		B30		C30		D30		B30	
2	Public safety grants	C89		D89		B89		C89		D89		B89	
3	Streets and highways/C Roads	C46		D46		B46		C46		D46		B46	
4	Community development	C50		D50		B50		C50		D50		B50	
5	Liquor funds	C89		D89		B89		C89		D89		B89	
6	Intergovernmental service contracts	C89		D89		B89		C89		D89		B89	
7	Other – <i>Specify</i> ↗	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		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		F23		G23		E23		F23		G23	
1.2	Judicial/courts	E25		F25		G25		E25		F25		G25	
1.3	Legal/attorney	E25		F25		G25		E25		F25		G25	
1.4	General municipal buildings	E31		F31		G31		E31		F31		G31	
1.5	Central administration	E29		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	

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 (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)	
Public Safety													
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	
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	
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	

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)				
Transportation																
4.1	Roads & streets – maintenance and construction – <i>See instructions</i>	E44		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						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)			
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			
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			

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	Community development	L50		M50		L50		M50	
7	Judicial and legal	L25		M25		L25		M25	
8	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				Z00			

Remarks

Part VII INDEBTEDNESS

		GOVERNMENTAL AND ENTERPRISE FUNDS						Detail of long-term debt outstanding			
		Outstanding at beginning of year (a)		Issued during fiscal year (include all refunding debt) (b)		Retired during fiscal year (include all refunded debt) (c)		Total Outstanding (column (a) plus (b) minus (c)) (d)		Revenue and nonguaranteed bonds (e)	Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)
Long-term Outstanding Debt											
1.1	All bonded debt	19U		29U		39U			49U	49U	
1.2	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T			44T	41T	
		Outstanding balance at beginning of fiscal year (a)		Issued during fiscal year (b)		Retired during fiscal year (c)		Balance at end of fiscal year (d)			
Other Long-term Obligations											
2.1	Capital lease purchase agreements					G89					
2.2	Accrued leave liability (sick leave and vacation)										
		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year							
Short-term (interest bearing) Debt											
3	Total short-term debt	61V		64V							

Remarks

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	W31	W61

Part IX RATES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Energy Sales and Use Tax Rate				
2	Cable TV Franchise Tax Rate				
3	Telephone Franchise Tax Rate				

Remarks

Max allowed by statute

Part X DATA SUPPLIED BY

Name		Include this form with audit report/ financial statement submitted to: STATE AUDITOR UTAH STATE CAPITOL COMPLEX EAST OFFICE BUILDING, SUITE E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310
Telephone		
Title	Date	

If you have any questions about the form, call or write:
RICHARD MOON
OFFICE OF THE STATE AUDITOR
PO BOX 142310
SALT LAKE CITY, UTAH 84114-2310
Phone: (801) 538-1334 or 1-800-622-1243
Email: richardmoon@utah.gov

SURVEY OF LOCAL GOVERNMENTS INSTRUCTIONS FOR MUNICIPALITIES

This form should be completed and submitted annually to the Utah State Auditor's Office by December 31. The form may be submitted via hard copy or email to one of the following addresses:

Mailing Address

**Utah State Auditor Office
E310 State Capitol Complex
Salt Lake City, Utah 84114-2310**

Email Address

sao@utah.gov

- **DO NOT** change the line item titles or the number of lines on the form. If you are uncertain where to include certain financial items, contact the Utah State Auditor's Office.
- **DO** use the current form. Forms can be downloaded from the internet by visiting www.sao.utah.gov or by contacting the Utah State Auditor's Office.

GENERAL INSTRUCTIONS

- 1.** PARTS I through VI of this form require reported amounts to be split between governmental fund types and enterprise funds. The columns for governmental funds should include transactions involving the following types of funds.
 - General Fund
 - Special Revenue Funds
 - Capital Projects Funds
 - Debt Service Funds
 - All Other Special and Public Trust Funds (Permanent Funds)
 - Payments to pension systems administered privately or by other governments
- 2.** In addition to your primary government, include in this report the financial transactions of all blended component units such as the following:
 - Airport authorities
 - Municipal building authorities
 - Community redevelopment agencies
 - Historic districts
 - Hospitals
 - Library, planetarium, and other districts
 - Municipal improvement districts
 - Neighborhood redevelopment agencies
 - Parking and business improvement districts
 - Zoning districts
- 3.** Transactions from the following funds or activity types should be excluded from the report:
 - Internal Service Funds
 - Agent Transactions (Agency Funds) – Moneys collected by your government acting only as an agent for the state or other governments (e.g., social security and income tax withholding)
 - Transfers – Activity between funds, departments, or agencies of your government
 - Investment Transactions – Receipts from sale of investments and payments for purchase of investments
 - Refunds of revenues or expenditures
 - Pension funds administered by your government
 - Private-purpose trust funds

4. Amounts received from or paid to other governments for services should be reported in PART III – Intergovernmental Revenues or PART V – Intergovernmental Expenditures. See the instructions for PARTS III and V for further detailed instructions.
5. Report all amounts in whole dollars.
6. Do not change the form or add lines. If there is not a line for an amount you need to enter, include it on an appropriate line for "other" or "miscellaneous." Amounts for items may be combined on these lines. If you are unsure where to list an amount, contact the person listed below.
7. Do not forget to include the name of the person who prepared the form in PART IX.
8. If you have questions about the form, call or write:

Richard Moon
Office of the State Auditor
Utah State Capitol Complex
East Office Building, Suite E310
PO Box 142310
Salt Lake City, UT 84114-2310
(801) 538-1334 or 1-800-622-1243
FAX (801) 538-1383
richardmoon@utah.gov

LINE ITEM INSTRUCTIONS

PART I – TAX REVENUES

Items 1-5 – Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

1. Property Taxes – All taxes on property, real or personal, measured by value. Report collections during the fiscal year from all levies for all funds of your government and its agencies; include levies for debt service, pension funds, and other funds or purposes. However, exclude any taxes you collected for other governments.
2. Fee in Lieu – Report the fee in lieu of ad valorem property taxes that is levied on motor vehicles, watercraft, recreational vehicles and all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.
3. Local Sales Taxes – Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only those taxes imposed by your government; shares of taxes imposed by another government are to be reported under PART III below.
4. Franchise Taxes – Report only those public utility franchise taxes imposed by your government.
5. Licenses, Permits, and Other Taxes – Taxes not included above (e.g., license and inspection charges on occupations and businesses, animals, vehicles, etc.)

PART II – REVENUES – Other than tax and intergovernmental revenues

Enter amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year.

- 1.** Utility Sales Revenue and User Fees – Gross receipts of any water, electric, gas, or transit systems operated by your government from utility sales and charges. Exclude any amounts paid to such utilities by the parent government, but include amounts received from the sale of utility commodities and services to the federal, state or other local governments.
- 2–5.** Other Sales and Service Revenue – Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in 1 above) and exclusive of amounts received from other governments (reported in PART III).
- 6.** Special Assessments – Compulsory contributions and reimbursements from owners of property benefitted by improvements (streets, sewers, sidewalks, water extensions, etc.) as well as for servicing special assessment debt. Do not include proceeds from sales of special assessment bonds.
- 7–8.** Fines and Forfeitures – Report circuit court revenues in section 7 and justice or municipal court revenues in section 8. (Fines and surcharges collected on behalf of and distributed to the State or other local governments are not revenues of the reporting entity and should not be reported on this form.)
 - Court Fines – All municipal revenue received as a result of fines and/or surcharges (except moving violations surcharges) imposed by the court.
 - Bail Forfeitures – All revenue received as a result of bail forfeitures including amounts received from individuals who elect to pay a ticket rather than appear in court.
 - Moving Violations Surcharge – Amounts received from the moving violations surcharge enacted by the 1998 State Legislature, House Bill 447. (Applies to municipalities in Salt Lake County only.)
 - Parking Ticket Revenue – All amounts received from parking tickets regardless of the violation.
- 9.** Interest Earnings – Interest received on all deposits and investment holdings of your government and its agencies, excluding earnings of any employee pension fund. Include interest on construction funds.
- 10.** Rents and Royalties – Revenue from temporary possession of use of government owned buildings, land, and other properties. Exclude housing, airport, and all other rental revenue reported for specific municipal services in PART II, items 2–5.
- 11.** Miscellaneous Other Revenue – Revenue of your government and its agencies not covered by items 1 through 10, except tax and intergovernmental revenues. Include donations from private sources, insurance adjustments, etc.

Do not include:

 - receipts from sale of security holdings;
 - transfers between funds or agencies of your governments; or
 - employee’s contributions to, and interest earnings of, any employee pension fund.
- 12.** Proceeds from Bond Issues – Include all proceeds from general obligation and revenue bond issues.
- 13.** Receipts from Sale of Property – Amounts from sale of realty, other than by tax sales (include at Part I, Item 1), including property sold to other governments.

PART III – INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments, excluding loans. Also exclude here, and report as "Tax Revenues" in PART I, any taxes imposed by your government which were collected for it by another government.

Exclude here and report in PART II, item 1, all receipts from utility sales to other governments.

Column (a + d) –Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

Column (b + e) –Report all amounts your government received from other local governments.

Column (c + f) –Report only amounts received directly from the Federal Government.

Amounts reported as "General Support" should reflect total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. Include amounts received as aid for property tax relief.

PART IV – DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (state or local) should NOT be included in amounts reported here, but should be reported in PART V.

Enter all amounts expended during the fiscal year, for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in these instructions.

Column (a + d) – Enter in the appropriate functional category direct expenditure for compensation of employees and for supplies, materials, operating leases and contractual services. Include gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc.

Exclude: (1) capital outlay reported in columns (b or c) and (e or f); and (2) amounts paid to other governments (report in PART V).

Governmental Administration

- 1.1 Financial Administration – Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc.
- 1.2 Judicial/Courts – All court and court-related activities including juries, probate officials, prosecutors, bailiffs, marshals, and public defenders. Report probation and parole under Public Safety – Corrections/Jail on line 2.4.
- 1.3 Legal/Attorney – All activities related to the municipality's attorney function. Activities related to prosecution should be included in line 1.2.
- 1.4 General Municipal Buildings – Construction, maintenance, and operation of city hall and any other buildings not relating to particular purposes. Expenditure for firehouses, hospitals, etc. is to be reported for the purpose directly involved.
- 1.5 Central Administration – Council, mayor, manager, clerk's office, recorder, and personnel.

Governmental Administration – Continued

- 1.6 Planning and Zoning – All expenditures related to planning and zoning programs. Please include related board and commission expenditures as well as special contracted services related to the programs (i.e., development of masterplans, etc.).
- 1.7 Economic Development – All expenditures related to economic development programs.

Public Safety

- 2.1 Police – Include: municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; vehicular inspection activities; and traffic control and safety activities.
- 2.2 Fire – All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units.
- 2.3a Include ambulance and paramedic services **handled by the fire department.**
- 2.3b Include ambulance and paramedic services **not handled by the fire department.**
- 2.4 Corrections/Jail – Construction and operation of city jails, reformatories, juvenile detention facilities, etc., whether for adults or juveniles. Include probation and parole activities.
- 2.5 Protective Inspection and Regulation – Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.

Environment and Housing

- 3.1 Sewer – Construction, maintenance and operation of sewer systems and sewage disposal plants.
- 3.2 Storm Drainage – Construction, maintenance and operation of storm drainage systems.
- 3.3 Solid Waste Management – Street cleaning and the collection and disposal of refuse and garbage.
- 3.4 Recycling Programs – Construction, maintenance, and operation of recycling programs or systems.
- 3.5 Housing and Community Development – Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities not provided through a redevelopment agency.
- 3.6 Redevelopment Agencies – Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities provided through a redevelopment agency.
- 3.7 Parks and Other Recreation – Include: playgrounds, swimming pools, museums, marinas, zoos, and other recreation activities not addressed below. (Payments to recreation districts should be shown in PART V, line 5.)
- 3.8 Include expenditures for the operation, maintenance, and construction of facilities to for the activities or services noted.
- 3.11
- 3.12 Libraries – Include payments to nongovernmental libraries as well as expenditures for libraries operated by the city or town. Aid to other governmental libraries should be reported in PART V.

Transportation

4.1 Highways, Roads and Streets – Maintenance and Construction

Report in column (a) expenditures related to road and street maintenance.

As defined in the *Utah Code, Section 72-6-109 (1) (d)*, "Maintenance" means the keeping of a road facility in a safe and usable condition to which it was constructed or improved, and includes:

- the reworking of an existing surface by the application of up to and including two inches of bituminous pavement;
- the installation or replacement of guardrails, seal coats, and culverts;
- the grading or widening of an existing unpaved road or flattening of shoulders or side slopes to meet current width and safety standards; and
- horizontal or vertical alignment changes necessary to bring an existing road in compliance with current safety standards.

In general terms, maintenance shall mean the keeping of road facilities in a safe and usable condition to which it has previously been constructed or improved.

Report in column (b) expenditures related to road and street construction.

As defined in the *Utah Code, Section 72-6-109 (1) (b)*, "Construction" means the work that would apply to:

- any new roadbed either by addition to existing systems or relocation;
- resurfacing of existing roadways with more than two inches of bituminous pavement; or
- new structures or replacement of existing structures, except the replacement of drainage culverts.

"Construction" does not include maintenance, emergency repairs, or the installation of traffic control devices as described in *Utah Code, Section 41-6-20*.

Report in PART V any payments to the State or county for highway purposes. Sidewalk, curb, gutter, street lighting, snow removal, and engineering are reported separately below. Report interest on highway debt in item 6.5.

- 4.2 Other Road and Street Maintenance – Report on this line other miscellaneous road and street maintenance and construction activities, such as snow removal, which are not covered by the definitions in 4.1.
- 4.3 Sidewalk, Curb, and Gutter – Report expenditures related to sidewalk, curb, and gutter repairs and maintenance.
- 4.4 Street Lighting – Report all expenditures related to street lighting operation and maintenance.
- 4.5 Engineering – Report expenditures related to engineering that are not already reported above.
- 4.6 Municipal Airports – Hangar rentals, landing charges, concession rents, sales of aircraft fuel, and other charges for use of airport facilities.
- 4.7 Parking Facilities – Municipal garages, parking lots, etc., and all purchases and maintenance of meters (including on-street meters).

Health

- 5.1 Construction and operation of hospitals by your government.
- 5.2 Other Hospitals – Payments to hospitals operated privately. Report payments to hospitals operated by other governments in PART V.
- 5.3 Health (other than hospitals) – All public health activities except provision of hospital care. Include environmental health activities: health regulation and inspection, water and air pollution control, mosquito control, animal control warden, and inspection of food handling establishments.

Interest on Debt

- 6.1 Interest on Debt – Amounts of interest paid, including any interest on short-term or to nonguaranteed obligations, as well as general obligations. Include capitalized interest
6.5 paid on construction loans.

Utilities

- 7.1 Gross expenditure for utility systems operated by your government. Exclude: interest
to (interest is reported in item 6); utility contributions to the parent government; the cost
7.4 of providing services to the parent government (e.g., for street lighting, hydrant rentals, etc.); and depreciation.

All Other Expenditures

- 8.1 Include any amounts which have not been allocated above by purpose, such as
to judgements, insurance premiums, and municipal service agencies. Municipal service
8.3 agencies might include a central garage, engineering department, or information technology department which serve more than one functional agency, and whose expenses are not allocated to the various departments.

Do not include:

- payments for retirement of debt,
- payments for purchase of securities,
- transfers between funds or agencies of your government, or
- benefits and payments from distinct employee pension funds.

PART V – INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis, e.g., for fire, highways, police, sanitation, etc. (Such amounts should be excluded from expenditure figures reported in columns (a+d) of PART IV.)

PART VI – PERSONNEL EXPENDITURES

Report the total expenditure for personal services (salaries, wages, and benefits) included in column (a+d) of PART IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.

PART VII – INDEBTEDNESS

Report special obligations of all agencies of your government as well as general municipal or town debt.

- 1.1 Long-term Outstanding Debt – Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies.
- 1.2 Include in column (e) revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners. Report in column (f) general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient. **The sum of columns (e) and (f) should equal column (d). Exclude lease purchase installment contracts and amounts for compensated absences. Lease purchase installment contracts and amounts for compensated absences are reported in lines 2.1 and 2.2.**
- 2.1 Capital Lease Purchase Agreements and Installment Purchase Contracts – Report noncurrent portions of discounted present value of total future payments on lease purchase agreements and installment purchase contracts. Include retired portion paid on such agreements and contracts in PART IV, DIRECT EXPENDITURES – columns (c and f). Include interest paid in PART IV, DIRECT EXPENDITURES – Interest on Debt, item 6.
- 2.2 Accrued Leave Liability – Report the year-end value of accrued sick leave and vacation leave which your government is required to pay even if an employee terminates.
- 3 Total Short-term Debt – Tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

PART VIII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately in columns (a) through (c) the total amount of cash on hand and on deposit and investments in federal government, federal agency, state and local government and non-governmental securities. Report all investments at book value. Include in the reserves held for redemption of long-term debt total (column (a)) any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

- Column (a) – Reserves held for redemption of long-term debt.
- Column (b) – Unexpended proceeds from sale of bond issues held pending disbursement.
- Column (c) – All other funds except employee retirement funds.

PART IX – RATES

- 1. Energy Sales and Use Tax Rate** Please list the rate, if any, assessed by your community for Energy sales and use tax.
- 2. Cable TV Franchise Tax Rate** Please insert the rate, if any, assessed by your community for cable tv franchise taxes.
- 3. Telephone Franchise Tax Rate** Please insert the rate, if any, assessed by your community for telephone franchise taxes.