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Donald L. Snyder
Utah State University

Gary Ferguson
Utah State University

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**COST OF COMMUNITY SERVICES STUDY CACHE,
SEVIER, AND UTAH COUNTIES**

By

Donald L. Snyder

Gary Ferguson

COST OF COMMUNITY SERVICES STUDY
CACHE, SEVIER, AND UTAH COUNTIES

Submitted to

Utah Department of Agriculture

Submitted by

Donald L. Snyder
Professor and Head

and

Gary Ferguson
Research Assistant

Economics Department
Utah State University
Logan, Utah

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COST OF COMMUNITY SERVICES STUDY CACHE, SEVIER, AND UTAH COUNTIES IN THE STATE UTAH

Introduction

Urban areas increased rapidly in the U.S. and world during the 1970's, 80's and 90's. Still, encroachment into agricultural areas in the U.S. remains small relative to the total lands in farming and it is anticipated that U.S. agriculture will be able to meet growing demands for food and fiber through changes in technology.¹ Even though this may not a problem on a national scale, urbanization of agricultural land does raise numerous issues at the state and local levels, including the protection of watershed quality and quantity, air quality, preservation of open spaces, maintenance of rural lifestyles, continued viability of local economies, and prevention urban sprawl.²

Utah communities, as in most other states, rely heavily on property taxes to fund local activities.³ The largest single source of property tax revenue, of course, is real property - i.e., homes, lands, and other physical structures. Each of these sources provide varying levels of funding so that revenues for local government operation are highly dependent upon the use of land being taxed. In general, property tax revenues can be broken down into three primary "exposures" or sources: residential, commercial, and farm or open spaces. Of course, these categories are often not easily distinguishable since some properties may serve as places of residence and business.

The revenues from these property taxes are spent on services provided to the residences, businesses and farms or agricultural lands lying within a certain geographical area. Expenditures are typically made for police and fire protection, road maintenance, primary and secondary school construction and operation, and health and welfare needs.

The Relationship Between Tax Revenues and Expenditures

A question that has been raised by the AFT and others is what is the relationship between sources of tax revenue and receipt of services. In other words, who receives the benefits for tax revenues collected? This is potentially an important question in local communities since local political

¹The same cannot be said for the world as a whole. The ability of other areas of the world to feed their people is much more limited and farmland conversion is more of a problem as reported by Urban and Vollrath in "Patterns and Trends in World Agricultural Land Use, USDA, ERS, Foreign Agricultural Economic Report Number 198.

²Vesterby, Heimlich and Krupa. March 1994. "Urbanization of Rural Land in the United States," USDA, ERS, Agricultural Economic Report 673.

³Kelsey, Timothy. 1994. "Local Taxbases and Change: The Fiscal Impacts of Alternative Land Uses. Penn State College of Agricultural Sciences. Extension Circular 413.

entities often have several constituencies and it might be helpful to know if expenditures for services received are someone consistent with taxes collected.

In the late 1980's, this question was brought to the forefront when many heavily populated communities experienced rapid growth or urban sprawl. This growth often occurred in the more rural areas of the communities.⁴ Some argue that residential encroachment into rural areas have served to increase local tax revenues by increasing the property tax base. It has also been suggested that the addition of residences serves to lower existing property taxes. It is further argued that farmland does not pay its fair share of taxes as long as it stays in agricultural production. Some even suggest that open lands do not necessarily result in land's highest and best use.

On the other side, the argument is made that encroachment into productive farmland costs the community in lost agricultural production, increased service costs, as well as a loss in the value of open spaces. While the value of open spaces may be difficult to estimate, it is considered to be of high value by some people.

These conflicting views are at the heart of the debate on zoning, greenbelt, and numerous other land-use controversies. There have been numerous approaches utilized in assessing the impacts of growth. Fiscal impact analysis, or "cost-revenue" analysis, has been used to estimate costs and revenues associated with residential expansion into rural areas.⁵ Benefit-Cost analysis has also been used to determine the costs and benefits of various growth patterns. Many of these studies have shown that residential development is quite costly, often generating more in costs than revenues.⁶

An alternative approach to measuring the costs and benefits of residential encroachment into rural areas was developed by the American Farmland Trust (AFT) organization.⁷ Their Cost of Community Services (COCS) studies expand traditional community impact analysis by examining the relationship between sources of revenues and placement of expenditures according to residential, commercial and agricultural exposures or categories.

The steps involved in conducting a COCS study include:⁸

- a. Meet with local sponsors and define land use categories.
- b. Collect relevant data on revenue and expenditures.

⁴Freedgood, J. "Does Farmland Protection Pay?" American Farmland Trust, Northeastern Office, June 1992.

⁵Burchell and Listokin. 1978. "The Fiscal Impact Handbook: Estimating Local Costs and revenues of Land Development." New Jersey: Center for Urban Policy Research.

⁶Freedgood, J. 1992. Op.Cit.

⁷Ibid.

⁸Freedgood, J. 1993. "Is Farmland Protection a Community Investment? How to do a Cost of Community Services Study." American Farmland Trust. Northampton, Mass. Spring.

- c. Allocate revenues by land-use category.
- d. Allocate expenditures by land-use category.
- e. Analyze data and calculate ratios.

The AFT approach requires extensive interviewing of public and private officials and groups at each step of their study process. After tax revenues were obtained for each of the three groups or exposures, expenditures for needed services were allocated back to either residential, commercial, or farm or open space properties. Ratios of expenditures to revenues are then calculated for each of the three exposures. The resulting ratio describes one measure of benefits and costs as allocated between residential, commercial, and farm or open space exposures. This approach also requires detailed revenue and expenditure statements, though an allocation of intended expenditures is the most difficult. While time and resource intensive, the AFT approach does lead to a consensus with respect to potential expenditure beneficiaries. The community is more likely to buy-in to the study results since they directly contributed to them.

COCS studies provide (a) a snapshot of revenues and expenditures on a land use basis; (b) a means of evaluating some of the benefits of open lands (including forest lands); and (c) local leaders a different perspective on resource uses not available from other types of studies. However, COCS studies do not predict the impact of future decisions; they do not evaluate the intrinsic value of any land use; nor do they solve any fiscal problems. Furthermore, the resulting ratios are somewhat arbitrary under the best study conditions. Different decisions about how expenditures are to be allocated between exposures can lead to significantly different expenditure-to-revenue ratios.

An Application

As an application of the COCS approach, the AFT studied the relationship between revenues and expenditures for three Massachusetts' communities.⁹ The three towns studied (i.e., Agawam, Deerfield, and Gill) each lie west of Boston. The AFT's hypothesis was that while a new home in a rural area might provide more property-based tax revenue than agricultural commodities it displaced, it did not necessarily follow that the net returns from residential property were any higher than if left in farmland because the costs associated with new houses in rural areas also increased.¹⁰ The cost components included in their analysis were education, social programs, public health and safety, highway maintenance and public works, and local government operations.

⁹Freedgood, J. 1992. Op.Cit.

¹⁰It is recognized that sales tax revenues comprise a significant source of earnings for most areas, as is the case for the areas studied in this analysis reported in Appendices A, B and C. It is also recognized that leakages in sales tax often occur because persons living outside that community can make purchases within that community and persons living within the community can make outside purchases. However, the issue of sales tax is not deemed to be significant since it is highly unlikely that sales tax revenues depend on whether a community is urban, rural or open. In contrast, property taxes are intimately tied to the use made of that community's land-base. Therefore, the variable factor in this analysis is tax collected from real property.

The results from that study indicated that while residential development increased local property-based taxes, it generally did not provide sufficient tax revenue to pay for the expanded infrastructure and services required to serve residential siting and operation. Privately-owned farmland, on the other hand, provided revenue in excess of services required.

The average ratio of dollars spent to meet expanding residential needs compared to property tax revenues collected from these areas was 1.12. That is, for every dollar raised in property tax revenue from residential expansions, the communities spent \$1.12 in services.

The average expenditure-to-revenue ratio for the commercial sectors was 0.41. This ratio suggests that for every dollar in property taxes paid by the commercial sector, only 41 cents were returned in services to that sector. Given that most commercial enterprises are staffed by residential persons, these results should not be too surprising. It might also be argued that such a ratio is appropriate since most commercial enterprises are owned and operated by people in those residences.

Finally, the average expenditure-to-revenue ratio for farm- and forest-land was only 0.33. In other words, every dollar raised through farm and forest property taxes received back only 33 cents were returned in services.

The results were consistent with AFT's hypotheses. Freedgood concluded that when services provided are compared to tax revenues collected, farm- and forest-land more than pays for its way.

Utah's Cost of Community Services Studies

In August of 1993, the Utah Department of Agriculture contracted with Utah State University to conduct a Cost of Community Services Study for two counties within Utah -- Sevier and Utah.

This study design was different from previous work in the following ways.

- Earlier studies had been conducted on a community-wide, as opposed to a county-wide, basis. With town governments a subset of county government, it is hypothesized that the county-level analysis will yield different results than those derived under a traditional (community) approach.
- Funds available to conduct the study were more limited than generally considered sufficient to conduct traditional analyses.
- This study was initiated by the Utah Department of Agriculture, not the study communities and/or counties affected by urban sprawl. The fact that previous studies had been conducted on a community, rather than a county, basis raises several issues. First,

the scope of the study was such that extensive town- or community-level meetings could not be held as done previously given the resources and time made available to complete this study. Second, support in terms of time and interest on the part of individual towns and communities was limited, though all were helpful. Third, the expanded land area to be studied provided additional difficulties in evaluating the type of revenue collected and services received.

- This analysis treated farmland home sites as agricultural since farmers generally reside close to farmland in these three counties. Previous work had included all residences, whether in towns or on farms, as part of the residential exposure.

Each of these factors dictated that a new approach be identified and adopted in completing the study.

Study Approach

A COCS study was completed for three Utah counties: Cache, Sevier, and Utah, though the initial proposal included only two. The third county, Cache County, was included in the analysis since surrounding town, city and county data were more readily available in the immediate area of the University. This was deemed critical to the completion of the study since part of the study was intended to determine if a less costly analytical approach could be found that would provide essentially the same data as generated through a more extensive and costly community-interview process.

Revenue and expenditure data were obtained from various towns in each county, the respective county governments, the State Auditor, and the Utah Tax Commission. Several approaches were attempted, including the traditional one, to determine the expenditure-to-revenue ratio for the three exposures included in this analysis. The five-step approach eventually selected utilized state and local data. The steps are given below:

- Step 1: Property taxes levied for each entity within the county (including the county) were obtained from the county auditor. A copy of local sales tax allocations, which provided a detailed breakdown for all the entities in each county, was obtained from the Utah State Tax Commission,
- Step 2: An estimate of the 1992 city and county populations was obtained from the U.S. Bureau of Census. These figures were used to derive the percentage of the population residing in incorporated and unincorporated areas of the county. For instance, 93 percent of the population lived in incorporated areas in Cache County.

Step 3: The number of parcels¹¹ in each area was obtained from census data as illustrated in Table 1.

Table 1. Example of Cache County Parcel Percentage Breakdown for four entities within Cache County.

Entity	Residential	Commercial	Agricultural	Total	% Res	% Com	% Ag
Hyrum	1,333	43	2	1,378	96.70	3.10	0.20
Lewiston	444	15	12	471	94.30	3.20	2.50
Logan	10,450	885	0	11,335	92.20	7.80	0.00
Cache County	974	44	73	1,091	898.30	4.00	6.70

Step 4: A ratio of the building permits sold by exposure or type was derived using county year-end building report data. This ratio was then converted to a percentage to facilitate later calculations. The building permit report provides a detailed breakdown of the residential, commercial and farm building permits for each entity within the county, including the "out-in-the-county" portion.

Step 5: For centralized services such as water, sewer and solid waste disposal, a copy of an "accounts receivable" was obtained in order that the billing for each entity within the county could be identified and separated into three land-use exposures, i.e., residential, commercial, and agricultural.

Step 6: Expenditures by exposure were then divided by revenue sources from each exposure to obtain the final expenditure-revenue ratio.

General Fund Revenues

An auditor or accounting firm representing each city must file an annual report of general fund revenues and expenditures with the State Auditor's office. The revenue portion of this report is divided into the following subcategories: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, and miscellaneous revenues. Data for each of the categories were gathered from secondary sources and entered onto a spreadsheet, broken down according to exposure, i.e., residential, commercial and agricultural. Worksheets for each city,

¹¹The term "parcel" as it is used here refers to each lot or tract of land that is taxed as a unit. It could mean a city lot or a farm in the county.

town, and county are included as Appendices A, B and C for Cache, Sevier and Utah Counties, respectively.

Taxes

Five subcategories of tax revenues were included in the city and county reports. Generally, property taxes were taken from county taxes levied and apportioned according to whether they were residential, commercial or farm exposures as reported on tax rolls. Vehicle fees in lieu were divided by various population estimates, as were general sales and use taxes. Franchise taxes were obtained directly from city utility records and were assigned to the commercial exposure. Personal property taxes were also divided by population estimates.

Licenses and Permits

Licenses and permits were divided into five subcategories. Business licenses were directly charged to the commercial exposure. Building permits were allocated to residential, commercial, and agricultural exposures based on building permit records. Animal licenses were considered under residential exposure. Alcoholic beverage permits were allocated to the commercial exposure.

Intergovernmental Revenue

Intergovernmental revenues were divided into six subcategories. Federal grants were divided by population estimates. Payments in lieu of taxes were allocated according to the number of parcels in each exposure. State grants were divided by population estimates, as were state liquor revenues and circuit court revenues. Class C road allocations were divided by the respective number of parcels.

Charges for Services

Charges for services were divided into six subcategories. Fire service contracts were divided according to the number of parcels in each exposure, as were sanitation charges.¹² Park and recreation revenues were divided by population estimates, as were cemetery lots and service costs. Interfund service charges and miscellaneous service charges were divided by population estimates.

Fines and Forfeitures

Fines and forfeitures were divided into two subcategories. City and precinct court and circuit court fines were divided by population estimates.

¹²Sanitation charges for the City of Logan were allocated according to restaurant inspections.

Miscellaneous Revenue

Miscellaneous revenues were divided into three subcategories. Interest on investments were allocated to the commercial exposure, as were rents and concessions. Sales of materials and supplies were also tied to the commercial exposure.

General Fund Expenditures

Expenditures for various services by each governmental entity were also found in the Auditor's general fund record. The categories were: general government, public safety, public works, culture, and recreation. In addition, the county-level budget had two categories including (a) health and (b) welfare. The expenditures for each of the towns and counties examined as part of this study are also included in Appendices A through C for the cities, towns and counties.

General Government

General government expenditures were divided into twenty subcategories. Each of these subcategories were allocated based on the number of parcels associated with each exposure.

Public Safety

Public safety expenses were divided into thirteen subcategories. Each of these were divided according to the total number of parcels within each exposure.

Public Works

Public works were divided into twelve subcategories. Each of these subcategories were allocated by the total number of parcels.

Culture and Recreation

Culture and recreation expenses were divided into four subcategories and allocated according population estimates.

Health and Welfare

Health and welfare expenditures were included in the county general fund and were allocated according to population estimates.

Cost of Community Services Results

After completing the work sheets for Cache, Sevier and Utah Counties, as well as all incorporated towns lying within these county boundaries, revenues and expenditures were totaled. The total expenditures from each exposure were then divided by the total revenues corresponding to each exposure in order that final ratios could be obtained. Two specific ratios were calculated for each location: (a) City Revenues/Expenditures and (b) City and County Revenues/Expenditures. Every town or city has some open space within its incorporated boundary and that is what is included in the town's "agricultural" exposure. This classification would be more consistent with previous community-based studies. Larger open- or farm-spaces are included in the county as reflected by the revenues and expenditures at that level.

Cache County Summary:

Nineteen towns are included in the Cache County portion of the analysis. Residential, commercial, and agricultural exposures are included for each of these towns, plus the total for all the towns in the county as reported in Table 2. Total residential revenue sources by exposure totaled \$11,829,349. Revenues from commercial sources for the cities and towns in Cache County totaled \$2,030,244. Agricultural tax revenues were \$674,405. Expenditures were also allocated between resident, commercial, and agricultural properties. Expenditures on services received totaled \$14,795,156, \$876,271, and \$196,128, respectively, for residential, commercial, and agricultural exposures. (See Appendix A for additional detail.)

Table 2. City and Town Revenues and Expenditures in Cache County

City Revenues			
City/Town	Residential	Commercial	Agricultural
Amalga	49,785	11,466	7,027
Clarkston	66,560	31,017	3,985
Cornish	24,355	7,597	5,067
Hyde Park	290,055	21,553	14,221
Hyrum	558,609	61,713	33,412
Lewiston	262,997	59,515	35,869
Logan	7,351,752	1,373,387	392,320
Mendon	86,237	22,553	3,245

City/Town	Residential	Commercial	Agricultural
Millville	130,134	15,909	5,692
Newton	79,135	6,708	4,457
Nibley	144,309	13,807	11,533
North Logan	875,228	97,952	57,423
Paradise	67,164	9,093	3,716
Providence	405,478	82,304	22,081
Richmond	269,748	38,410	12,360
River Heights	128,246	8,744	6,342
Smithfield	755,067	116,021	34,005
Trenton	48,148	13,934	4,456
Wellsville	306,342	38,561	17,194
Total	11,899,349	2,030,244	674,405
City Expenses			
Amalga	63,831	9,425	5,081
Clarkston	100,692	1,430	2,307
Cornish	31,606	463	591
Hyde Park	236,449	7,961	2,315
Hyrum	738,174	18,791	12,655
Lewiston	335,151	7,875	13,912
Logan	9,967,871	739,973	91,904
Mendon	94,361	1,253	1,649
Millville	143,734	2,803	983
Newton	83,818	1,970	949
Nibley	121,216	12,472	1,451
North Logan	877,569	22,876	22,462

City/Town	Residential	Commercial	Agricultural
Paradise	76,382	2,257	1,612
Providence	457,916	3,585	14,114
Richmond	250,321	9,081	3,251
River Heights	118,452	237	0
Smithfield	768,322	25,613	11,035
Trenton	36,707	448	868
Wellsville	292,584	7,758	8,989
Total	14,795,156	876,271	196,128
Ratio Without County Data	1.24	0.43	0.27

Since tax revenues from residential properties totaled \$11,90,846, while expenditures were \$14,785,865, the resulting expenditure-to-revenue ratio was 1.24. This ratio suggests that residences within towns and cities receive \$1.27 in services for every \$1 collected in revenue. The commercial expenditure-to-revenue ratio was 0.43. The ratio for agricultural or open lands was only 0.27, meaning that open areas within towns and cities receive back approximately 27 cents for every \$1 contributed in tax revenues.

When the county data are included, the ratios change as shown in Table 3.

Table 3. County, City and Town Revenues and Expenditures for Cache County

County/City Revenues			
County/City/Town	Residential	Commercial	Agricultural
Cache County	4,472,333	2,459,935	468,553
Cities/Towns	11,899,349	2,030,244	196,128
Total	16,371,662	4,490,179	1,142,958
City/County Expenses			
Cache County	6,052,557	236,400	454,297
Cities/Towns	14,795,156	876,271	196,128

County/City/Town	Residential	Commercial	Agricultural
Total	20,847,713	1,112,671	650,425
Ratio With County Data	1.27	0.25	0.57

The residential expenditure-to-revenue increases slightly from 1.24 to 1.27. The commercial expenditures-to-revenue ratio dropped from .43 to .25. The agricultural expenditure-to-revenue ratio increased, going from .29 to .57. The residential ratio for Cache County remains fairly constant, as would be expected since residences are primarily limited to incorporated towns and cities. On a county level, the estimated expenditures for services to agricultural or open land increased.

Sevier County Summary:

Eleven Sevier County towns are included in the analysis. Residential, commercial, and agricultural exposures as shown in Table 4. Total residential tax revenue totaled \$2,517,718. Revenues from commercial sources for the cities and towns in Sevier County totaled \$637,336 and agricultural tax revenues were \$283,465. Expenditures allocated to the residential exposure were \$2,816,661. Expenditures for services to commercial enterprises totaled \$256,281 and expenditures to agriculture were only \$238,635.

Table 4. City and Town Revenues and Expenditures in Sevier County

City Revenues			
City/Town	Residential	Commercial	Agricultural
Annabella	46,625	6,100	6,687
Aurora	111,859	16,922	11,641
Elisnore	114,693	12,367	16,925
Glenwood	88,732	2,426	16,437
Joseph	21,434	5,954	3,350
Koosharem	27,052	2,380	3,837
Monroe	153,006	49,235	16,802
Redmond	166,851	19,716	24,333

City/Town	Residential	Commercial	Agricultural
Richfield	1,440,111	405,425	138,277
Salina	307,601	107,569	38,005
Sigurd	39,754	9,242	7,171
Total	2,517,718	637,336	283,465
City Expenses			
Annabella	48,351	1,185	7,858
Aurora	112,327	5,602	9,784
Elisnore	102,160	7,364	10,237
Glenwood	90,757	1,700	20,012
Joseph	9,560	969	1,546
Koosharem	20,037	946	2,962
Monroe	217,122	10,107	21,804
Redmond	143,480	7,609	12,837
Richfield	1,628,834	159,704	111,456
Salina	398,837	58,587	29,802
Sigurd	45,086	2,508	10,337
Total	2,816,551	256,281	238,635
Ratio Without County Data	1.12	0.40	0.84

The resulting expenditure-to-revenue ratio for residences was 1.12, which suggests that residences within towns and cities receive \$1.12 in services for every \$1 collected in revenue. The commercial expenditure-to-revenue ratio was 0.40. For agricultural or open lands, the ratio was 0.84, meaning that open areas within towns and cities receive back only 84 cents for every dollars contributed in tax revenues.

The inclusion of the county data changes the ratios somewhat and illustrated in Table 5.

Table 5. County City, and Town Revenues and Expenditures for Sevier County

County/City Revenues			
County/City/Town	Residential	Commercial	Agricultural
Sevier County	2,942,333	1,222,748	464,484
Cities/Towns	2,517,718	637,336	283,465
Total	5,460,051	1,860,084	747,949
County/City Expenses			
Sevier County	3,261,357	329,469	500,420
Cities/Towns	2,816,551	256,281	238,635
Total	6,077,908	585,750	739,055
Ratio With County Data	1.11	0.31	0.99

When county tax revenues and expenditures are considered, the residential expenditure-to-revenue decreased slightly from 1.12 to 1.11. The commercial expenditures-to-revenue ratio dropped from .40 to .31. The agricultural expenditure-to-revenue ratio increased, going from .84 to .99.

Utah County Summary:

Twenty-one towns were included in the Utah County portion of the analysis. Residential, commercial, and agricultural exposures are included for each of these towns, plus the total for all the towns in the county as reported in Table 6.

Table 6. City and Town Revenues and Expenditures in Utah County

City Revenues			
City/Town	Residential	Commercial	Agricultural
Alpine	631,744	73,229	42,103
American Fork	3,848,338	1,000,432	153,422
Cedar Fort	9,516	535	964

City/Town	Residential	Commercial	Agricultural
Cedar Hills	148,702	8,969	4,446
Elk Ridge	153,319	10,112	13,450
Genola	75,494	25,019	18,633
Goshen	61,231	6,259	6,145
Highland	571,057	45,731	37,365
Lehi	1,376,212	566,609	72,938
Lindon	729,308	263,890	67,086
Mapleton	512,254	173,258	54,777
Orem	13,186,657	4,610,960	443,884
Payson	1,228,818	352,155	55,711
Pleasant Grove	2,807,248	1,028,749	119,336
Provo	15,174,894	5,508,912	686,647
Salem	475,977	45,679	38,304
Santaquin	377,029	95,541	22,394
Spanish Fork	2,959,676	418,398	111,833
Springville	2,764,084	714,010	112,867
Vineyard	238,288	117,063	25,179
Woodland	104,984	13,358	10,809
Total	47,434,830	15,078,868	2,098,293
City Expenses			
Alpine	706,010	12,593	32,010
American Fork	3,320,110	162,411	75,332
Cedar Fort	9,929	17	205
Cedar Hills	186,779	755	2,321
Elk Ridge	146,215	666	5,268

City/Town	Residential	Commercial	Agricultural
Genola	68,682	1,612	32,319
Goshen	73,083	3,175	10,505
Highland	536,261	2,050	29,180
Lehi	1,787,789	87,492	71,742
Lindon	921,332	72,156	104,392
Mapleton	452,864	9,525	52,747
Orem	14,910,203	645,171	203,269
Payson	1,445,418	85,494	40,050
Pleasant Grove	4,025,908	526,036	136,394
Provo	18,519,156	1,173,528	300,316
Salem	473,443	14,452	41,200
Santaquin	404,550	16,486	24,828
Spanish Fork	3,584,714	230,809	107,940
Springville	3,294,315	170,205	114,089
Vineyard	472,326	31,331	40,983
Woodland	96,861	0	2,382
Total	47,226,894	3,245,964	1,427,472
Ratio Without County Data	1.00	0.22	0.68

Total residential revenue totaled \$47,434,830. Revenues from commercial sources for the cities and towns in Utah County totaled \$15,018,868. Agricultural tax revenues were \$2,098,293. Expenditures were also allocated between resident, commercial, and agricultural properties, respectively as \$47,226,894, \$3,245,964, and \$1,427,472. The resulting expenditure-revenue ratios for these three entities were 1.00, 0.22, and 0.68, respectively for residential, commercial and agricultural exposures.

When the county data are included, the results change as reported in Table 7.

Table 7. County, City, and Town Revenues and Expenditures for Utah County.

County/City Revenues			
County/City/Town	Residential	Commercial	Agricultural
Utah County	16,985,944	5,162,560	1,122,755
Cities/Towns	47,434,830	15,078,868	2,098,293
Total	64,420,774	20,241,428	3,221,048
County/City Expenses			
Utah County	24,677,096	1,999,179	1,200,361
Cities/Towns	47,226,894	3,245,964	1,427,472
Total	80,113,044	5,215,143	2,627,833
Ratio With County Data	1.24	0.26	0.82

The resulting expenditure-revenue ratios for these three entities were 1.00, 0.22, and 0.68, respectively for residential, commercial, and farm properties. This represents an increase in each exposure, i.e., from 1.00 to 1.24 for residences, 0.22 to 0.26 for commercial properties, and 0.68 to 0.82 for farm and open spaces.

Summary and Conclusions

The way in which land is settled and used can have a significant impact on revenues available to provide services associated with that land use. In a like manner, service needs also vary by land use. In towns and cities, tax revenues collected from residential properties can be used to provide water, waste disposal, roads, education, etc. to those properties. For commercial properties, such revenues provide for police and fire protection, as well as infrastructure. In the case of agricultural lands, tax revenues pay for such things as road maintenance, waste disposal, and schools. The question often arises as to who is paying for the various services received.

Traditional methods of analyzing the costs and returns of various land development schemes are often very costly in terms of both time and financial resources. An alternative method of analysis, known as Cost of Community Services studies, has been proposed by the American Farmland Trust. The procedures employed in their analysis essentially consist of identifying tax revenues and expenditures according to residential, commercial, and agricultural exposures.

Even though the COCS approach is less costly than a detailed benefit-cost analysis, it still requires considerable time and effort. Furthermore, it has generally been done on a community level. The purpose of this study was to see if an alternative, less costly approach could be developed which would provide results similar to those available using the traditional COCS approach.

An alternative method of analysis has been developed which relies heavily on secondary data. The approach utilizes data from local government sources, the State Auditor's Office, the Utah State Tax Commission, as well as data from various census reports. This approach yields results consistent with traditional COCS analyses, but it requires fewer financial and time resources. Following this approach, results were reported for three study areas: Cache, Sevier, and Utah counties.

Results of this study are summarized below:

- * Revenues and expenditures for cities and towns in Cache County were analyzed and allocated to residential, commercial, and agricultural exposures. The expenditure-to-revenue ratio for the cities and towns in Cache County was 1.24. This ratio suggests that residences within towns and cities receive \$1.24 in services for every \$1 collected in revenue. The commercial expenditure-to-revenue ratio was 0.43. The ratio for agricultural or open lands was only 0.27, meaning that open areas within towns and cities receive back approximately 27 cents for every \$1 contributed in tax revenues.

For Cache County as a whole, the residential expenditure-to-revenue increases slightly from 1.24 to 1.27. The commercial expenditure-to-revenue ratio dropped from .43 to .25. The agricultural expenditure-to-revenue ratio increased, going from .29 to .57.

- * Revenues and expenditures for cities and towns in Sevier County were analyzed and allocated to residential, commercial, and agricultural exposures. The expenditure-to-revenue ratio for the cities and towns in Sevier County was 1.12. This ratio suggests that residences within towns and cities receive \$1.12 in services for every \$1 collected in revenue. The commercial expenditure-to-revenue ratio was 0.40. The ratio for agricultural or open lands was 0.84, meaning that open areas within towns and cities receive back approximately 84 cents for every \$1 contributed in tax revenues.

For the cities, towns and Sevier County as a whole, the residential expenditure-to-revenue decreased slightly from 1.12 to 1.11. The commercial expenditure-to-revenue ratio dropped from .40 to .31. The agricultural expenditure-to-revenue ratio likewise increased, going from .84 to .99, suggesting that agriculture receives \$0.99 in services for every dollar it contributes in taxes.

- * Revenues and expenditures for cities and towns in Utah County were analyzed and allocated to residential, commercial, and agricultural exposures. The expenditure-to-

revenue ratio for the cities and towns in Cache County was 1.00. This ratio suggests that residences within towns and cities receive \$1 in services for every \$1 collected in revenue. The commercial expenditure-to-revenue ratio was 0.22. The ratio for agricultural or open lands was only 0.68, meaning that open areas within towns and cities receive services worth approximately 68 cents for every \$1 contributed in tax revenues.

When the Utah County budget is included, the resulting expenditure-to-revenue ratios for residential, commercial and farm properties were 1.23, 0.26, and 0.82, respectively.

- * Considering the city and town first, the results of this study are similar to those derived in previous work. Recall that the Massachusetts' study found an expenditure-to-revenue ratio for residential lands of 1.12. For this study, expenditures-to-revenue ratios for residential properties were 1.24, 1.12 and 1.00, respectively for Cache, Sevier, and Utah Counties.

The commercial expenditures-to-revenue ratio for the Massachusetts' study was .41, whereas the results in this study were .43, .40, and .22 for Cache, Sevier and Utah Counties, respectively.

The agricultural expenditure-to-revenue for the Massachusetts' study was .33. The results from this study when towns and cities are considered were .27, .84, and .68.

While these results are similar to the earlier Massachusetts' study, there are some differences. First, the residential exposure for towns and cities in Utah County appear to be self-supporting. This would likely be the case where there are few "open" areas within incorporated boundaries. Second, the return to commercial enterprises for tax dollars contributed is substantially lower in the case of Utah County, approximately half of that realized in the other counties. This suggests that commercial exposures are receiving less for their contribution than in the other counties. Given that the residential ratio was 1, it is difficult to understand where the funds generated by commercial activities are going.¹³ Third, the return to the agricultural sector is different from the Massachusetts' study for Sevier and Utah counties, but similar for Cache County.

- * The results of this analysis when county data are added is, in many cases, quite different than those derived in earlier studies. The expenditure-to-revenue ratio for residential areas within the county is 1.27, 1.11, and 1.23 for Cache, Sevier, and Utah Counties respectively, compared to 1.12 for the Massachusetts' study. Of the three counties examined in this study, Sevier County is the least urbanized and the one that compares most favorably with the three Massachusetts' communities included in the Massachusetts' study. In this case, the results for residential properties are consistent with this past study. In the more highly urbanized counties, i.e., Cache and Utah, residential areas are paying a

¹³It is recognized that these ratios are a function of the allocation scheme utilized in this study. However, ratios for the other counties are consistent with expectations.

smaller portion of the services received than are commercial and agricultural properties. That should not be surprising since it would be anticipated that "urban sprawl" likely increases the costs of providing needed services. It may also be true, given that public funds are allocated on a per person basis, that population can dictate how funds are allocated.

The commercial expenditure-to-revenue ratio for the commercial exposure were 0.25, 0.31 and 0.26 for Cache, Sevier, and Utah Counties, respectively, compared to 0.41 from the Massachusetts' study. Once again, the results for Sevier County more closely match those from the Massachusetts' study, as would be expected since both areas are relatively rural. Still, there is a much higher degree of subsidization in these three counties than noted in other studies.

The agricultural expenditure-to-revenue ratios were 0.57, 0.99, and 0.82 for Cache, Sevier, and Utah Counties, compared to .33 derived in the Massachusetts' study. These differences are much more dramatic than occurred under the residential and commercial exposures. Agriculture in Cache County appears to subsidize residential properties at a higher level than the other counties studied. Sevier County shows almost no subsidization of residential properties which might occur if the majority of people in Sevier County resides in towns and cities and if limited services are being provided to rural areas. In the case of Cache County, as urban sprawl increases, the need for subsidization may be greater, requiring that more funds be transferred between agriculture and commercial enterprises to residential areas. The results from Utah County are the most difficult to explain. It might be possible that as a county becomes more and more urban, the need for subsidization decreases simply because the share of revenue coming from agricultural (or open) lands decreases. For instance, in Cache County, the relative share of agricultural tax revenues to total county tax revenues is 5.2 percent. In Sevier County, the share of agricultural tax revenues to total county tax revenues is 9.3 percent, while in Utah County, the share of agricultural tax revenues to total tax revenues is only 3.7 percent.

These results would suggest that if an area or community is highly urbanized, such that little land remains in agriculture or open space, the degree of subsidization from those rural areas will decline and more of the burden of service provision will naturally be carried by the commercial and residential sectors. This would certainly be the case in Utah County.

On the other hand, if an area or community is substantially rural, then one would also expect to see a lower level of subsidization occurring since services to fringe "growth" areas would not be required. Sevier County would typify this sort of a community.

Finally, if an area or community is in the process of becoming urbanized, then a significant subsidy is likely from the agricultural sector. Cache County would be an example of this type of community.

More work is needed to better define and determine the costs of various land development and use schemes. However, results from this analysis suggest that commercial and agricultural lands likely provide a "subsidy" to residential properties for services provided those properties. When the smaller communities (cities and towns) are considered, the results are more in line with previous work and agricultural and open spaces contribute a larger share of their revenues to residential properties. When the community is expanded to include an entire county, the degree of subsidization is reduced, sometimes significantly.

Appendix A

	Total	Residential	Commercial	Agricultural
Other services	3,996	3,568	160	268
Total service charges	365,069	326,026	14,582	24,461
Fines and Forfeitures:				
City and precinct court fines	34,503			
Circuit court fines	70,834			
Total fines and forfeitures	105,337	97,963	0	7,374
Miscellaneous Revenue:				
Interest on investment	93,761	0	93,761	0
Class B interest	55,457	0	55,457	0
Gas tax fund	3,063	0	3,063	0
Rents and concessions	209,587	0	209,587	0
Sale of materials	27,111	0	27,111	0
County fair fees	55,270	0	55,270	0
Sundry	114,578	0	114,578	0
Total miscellaneous revenue	558,827	0	558,827	0
Total Revenue:	7,400,821	4,472,333	2,459,935	468,553
EXPENDITURES				
General Government:				
Municipal council	28,813			
Municipal building authority	500			
Sanity hearings	2,750			
Public defense	104,442			
Law library	10,501			
County executive	127,794			
Data processing	70,159			

	Total	Residential	Commercial	Agricultural
Auditor	133,577			
Clerk	81,877			
Treasurer	110,090			
Recorder	155,906			
Attorney	344,970			
Assessor	350,768			
Surveyor	99,825			
Non-departmental	54,258			
Insurance	146,513			
Ambulance services	124,000			
Central mail and copy	11,739			
Building and grounds	144,959			
Elections	85,056			
Advertising and promotion	8,981			
Resource development	100,855			
Historic preservation grant	77			
Airport	17,561			
Ag-extension services	66,131			
Ag-promotion	23,768			
Other	71,000			
Contribution to other units	116,640			
Total general government	2,593,510	2,316,004	103,740	173,766
Public Safety:				
Sheriff	913,798			
Fire	109,993			

	Total	Residential	Commercial	Agricultural
County jail	718,507			
Emergency management	50,086			
Liquor law enforcement	30,354			
Civil process department	203,254			
Total public safety	2,025,992	1,809,211	81,040	135,741
Public Works:				
Highways - general	672,075			
Highways - class B	618,413			
Total public works	1,290,488	1,152,406	51,620	86,462
Health:				
Mental health	138,214			
General health	322,351			
Total health	460,565	428,325	0	32,240
Welfare:				
Total welfare	26,450	24,599	0	1,851
Culture and Recreation:				
Parks and park area	222,595			
Recreation	11,276			
Library	42,260			
Fairs	70,118			
Total culture and recreation	346,249	322,012	0	24,237
Total Expenditures:	6,743,254	6,052,557	236,400	454,297

Amalga				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	9,781	2,815	5,438	1,528
Fees in lieu of taxes	870	809	0	61
General sales and use tax	22,124	20,575	0	1,549
Personal property	59	55	0	4
Total taxes	32,834	24,254	5,438	3,142
Licenses and Permits:				
Building permits	8,896	2,966	2,965	2,965
Animal licenses	860	860	0	0
Total licenses and permits	9,756	3,826	2,965	2,965
Intergovernmental Revenue:				
Class C road allotment	11,364			
Total intergovernmental revenue	11,364	10,671	295	398
Charges for Services:				
Fire service contracts	2,067	1,941	54	72
Park and recreation revenue	3,155	2,934	0	221
Other services	6,559	6,159	171	229
Total service charges	11,781	11,034	225	522
Miscellaneous Revenue:				
Interest on investment	2,253	0	2,253	0
Other revenue	290	0	290	0
Total miscellaneous revenue	2,543	0	2,543	0

	Total	Residential	Commercial	Agricultural
Total Revenue:	68,278	49,785	11,466	7,027
EXPENDITURES				
General Government:				
Administration	1,360			
Other	13,028			
Total general government	14,388	13,510	374	504
Public Safety:				
Animal control	650			
First responders	3,273			
Total public safety	3,923	3,682	102	138
Public Works:				
Streets and highways	33,071			
Sanitation	8,109			
Total public works	41,180	38,668	1,071	1,441
Culture and Recreation:				
Total culture and recreation	5,782	5,377	0	405
Intergovernmental Expense:				
Building permits	7,781	2,594	2,594	2,593
City offices	5,284	0	5,284	0
Total intergovernmental expense	13,065	2,594	7,878	2,593
Total Expenditures:	78,337	63,831	9,425	5,081

Clarkston				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	7,961	6,616	591	754
Fees in lieu of taxes	2,030	1,888	0	142
General sales and use tax	22,571	20,991	0	1,580
Personal property	30	28	0	2
Total taxes	32,592	29,523	591	2,478
Licenses and Permits:				
Building and sewer	577	577	0	0
Total licenses and permits	577	577	0	0
Intergovernmental Revenue:				
Total intergovernmental revenue	16,784	16,448	336	0
Charges for Services:				
Total service charges	21,109	19,631	0	1,478
Fines and Forfeitures:				
Total fines and forfeitures	410	381	0	29
Miscellaneous Revenue:				
Total miscellaneous revenue	30,090	0	30,090	0
Total Revenue:	101,562	66,560	31,017	3,985
EXPENDITURES				
General Government:				
Total general government	34,431	33,742	689	0
Public Safety:				

Police department	1,216			
Fire department	2,655			
First responders	5,387			
Total public safety	9,258	9,073	185	0
Public Works:				
Streets and highways	13,497	13,227	270	0
Sanitation	14,288	14,002	286	0
Total public works	27,785	27,229	556	0
Culture and Recreation:				
Recreation	32,955	0	0	0
Total culture and recreation	32,955	30,648	0	2,307
Total Expenditures:	104,429	100,692	1,430	2,307

Cornish				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	12,816	3,522	5,046	4,248
Fees in lieu of taxes	1,112	1,034	0	78
General sales and use tax	7,764	7,221	0	543
Car and bus tax	208	272	4	4
Personal property	4	4	0	0
Total taxes	21,904	12,053	5,050	4,873
Licenses and Permits:				
Business licenses	60			
Total licenses and permits	60	0	60	0
Intergovernmental Revenue:				
State liquor allotment	110			
Class C road allotment	6,638			
Total intergovernmental revenue	6,748	6,546	101	101
Charges for Services:				
Sanitation charges	5,204	5,048	78	78
Park and recreation revenue	78	73	0	5
Communication center	655	635	10	10
Total service charges	5,937	5,756	88	88
Miscellaneous Revenue:				
Interest on investment	2,298			
Total miscellaneous revenue	2,298	0	2,298	0

Total Revenue:	37,019	24,355	7,597	5,067
EXPENDITURES				
General Government:				
Municipal council and mayor	300			
Clerk, treasurer, recorder	1,126			
Insurance	4,592			
Office supply	483			
Elections	338			
Telephone	268			
Travel and entertainment	555			
Other	3,155			
Total general government	10,817	10,493	162	162
Public Safety:				
Fire department	915			
County community center	744			
Liquor law enforcement	110			
Total public safety	1,769	1,715	27	27
Public Works:				
Streets and highways	8,286			
Highways - class C	5,201			
Street lighting	366			
Sanitation	4,393			
Total public works	18,246	17,698	274	274
Culture and Recreation:				
Supplies and labors	824			
Utilities	48			

Water	956			
Total culture and recreation	1,828	1,700	0	128
Total Expenditures:	32,660	31,606	463	591

Hyde Park				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	34,474	28,591	4,030	1,853
Fees in lieu of taxes	6,474	6,021	0	453
General sales and use tax	105,855	98,445	0	7,410
Franchise tax	3,984	0	3,984	0
Personal property	302	281	0	21
Other	102	95	0	7
Total taxes	151,191	133,433	8,014	9,744
Licenses and Permits:				
Business licenses	1,278	0	1,278	0
Building and sewer	16,334	14,292	686	1,356
Animal licenses	9,195	9,195	0	0
Total licenses and permits	26,807	23,487	1,964	1,356
Intergovernmental Revenue:				
State liquor allotment	1,604			
Class C road allotment	39,974			
Total intergovernmental revenue	41,578	40,206	1,372	0
Charges for Services:				
Sanitation charges	53,228	51,471	1,757	0
Park and recreation revenue	3,669	3,412	0	257
Communication center	7,367	6,851	0	516
Planning and zoning	4,314	4,012	0	302

Total service charges	68,578	65,746	1,757	1,075
Fines and Forfeitures:				
Total fines and forfeitures	29,229	27,183	0	2,046
Miscellaneous Revenue:				
Interest on investment	5,261			
Sale of materials	255			
Other revenue	2,930			
Total miscellaneous revenue	8,446	0	8,446	0
Total Revenue:	325,829	290,055	21,553	14,221
EXPENDITURES				
General Government:				
Mayor and council	3,900			
Municipal court	6,216			
Administration	65,344			
Total general government	75,460	72,970	2,490	0
Public Safety:				
Police department	33,307			
Fire department	6,570			
Animal control	1,050			
Total public safety	40,927	39,576	1,351	0
Public Works:				
Planning and zoning	1,918			
City or government buildings	8,839			
Streets and highways	44,066			
Sanitation	45,951			
Total public works	100,774	97,448	3,326	0

Culture and Recreation:				
Parks and park area	3,158			
Culture and recreation	1,797			
Total culture and recreation	4,955	4,608	0	347
Intergovernmental Expense:				
Building permits	18,899	16,537	794	1,568
Fines	5,710	5,310	0	400
Total intergovernmental expense	24,609	21,847	794	1,968
Total Expenditures:	246,725	236,449	7,961	2,315

Hyrum				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	67,208	47,647	17,433	2,128
Fees in lieu of taxes	14,510	13,494	0	1,016
General sales and use tax	236,707	220,137	0	16,570
Franchise tax	10,840	0	10,840	0
Personal property	1,474	1,370	0	104
Total taxes	330,739	282,648	28,273	19,818
Licenses and Permits:				
Business licenses	3,416	0	3,416	0
Building and sewer	3,175	2,350	825	0
Animal licenses	7,146	7,146	0	0
Total licenses and permits	13,737	9,496	4,241	0
Intergovernmental Revenue:				
State grants	11,628	10,814	0	814
Class C road allotment	83,794	81,029	2,598	167
Other	7,500	7,253	232	15
Total intergovernmental revenue	102,922	99,096	2,830	996
Charges for Services:				
Park and recreation revenue	23,465			
Cemetery	3,900			
Other services	123,277			
Total service charges	150,642	140,097	0	10,545

Fines and Forfeitures:				
Total fines and forfeitures	29,325	27,272	0	2,053
Miscellaneous Revenue:				
Interest on investment	9,382			
Other revenue	16,987			
Total miscellaneous revenue	26,369	0	26,369	0
Total Revenue:	653,734	558,609	61,713	33,412
EXPENDITURES				
General Government:				
Total general government	189,899	183,632	5,887	380
Public Safety:				
Total public safety	103,738	100,315	3,216	207
Public Works:				
Streets and highways	206,600			
Sanitation	105,909			
Total public works	312,509	302,196	9,688	625
Culture and Recreation:				
Total culture and recreation	163,474	152,031	0	11,443
Total Expenditures:	769,620	738,174	18,791	12,655

Lewiston				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	81,714	27,954	32,706	21,054
Fees in lieu of taxes	8,343	7,759	0	584
General sales and use tax	79,092	73,556	0	5,536
Personal property	124	115	0	9
Total taxes	169,273	109,384	32,706	27,183
Licenses and Permits:				
Business licenses	195	0	195	0
Building and sewer	840	792	27	21
Animal licenses	483	483	0	0
Total licenses and permits	1,518	1,275	222	21
Intergovernmental Revenue:				
State grants	4,369	4,063	0	306
Class C road allotment	47,998	45,262	1,536	1,200
Other	12,917	12,181	413	323
Total intergovernmental revenue	65,284	61,506	1,949	1,829
Charges for Services:				
Park and recreation revenue	66,940			
Other services	28,508			
Total service charges	95,448	88,767	0	6,681
Fines and Forfeitures:				
Total fines and forfeitures	2,220	2,065	0	155

	Total	Residential	Commercial	Agricultural
Miscellaneous Revenue:				
Interest on investment	2,181			
Other revenue	22,457			
Total miscellaneous revenue	24,638	0	24,638	0
Total Revenue:	358,381	262,997	59,515	35,869
EXPENDITURES				
General Government:				
City manager	2,998			
Administration	21,728			
Finance	21,741			
Public building	19,121			
Planning and zoning	429			
Other	13,732			
Total general government	79,749	75,203	2,552	1,994
Public Safety:				
Police department	901			
Fire department	13,037			
Total public safety	13,938	13,144	446	348
Public Works:				
Highway/public improvements	109,460			
Sanitation	42,939			
Total public works	152,399	143,712	4,877	3,810
Culture and Recreation:				
Parks and park area	79,489			
Library	25,310			

	Total	Residential	Commercial	Agricultural
Cemetery	6,053			
Total culture and recreation	110,852	103,092	0	7,760
Total Expenditures:	356,938	335,151	7,875	13,912

Logan City				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	891,754	493,634	390,232	7,888
Fees in lieu of taxes	146,768	136,494	0	10,274
General sales and use tax	3,304,105	3,072,818	0	231,287
Franchise tax	386,838	0	386,838	0
Personal property	6,929	6,444	0	485
Total taxes	4,736,394	3,709,390	777,070	249,934
Licenses and Permits:				
Business licenses	129,036	0	129,036	0
Building permits	203,827	128,411	75,416	0
Animal licenses	16,395	16,395	0	0
Alcohol beverage licenses	17,730	0	17,730	0
Total licenses and permits	366,988	144,806	222,182	0
Intergovernmental Revenue:				
Federal grants	87,884	81,732	0	6,152
Payment in lieu taxes	1,147,134	1,057,658	89,476	0
State grants	14,261	13,263	0	998
State liquor allotment	42,879	39,877	0	3,002
Circuit court	2,969	2,761	0	208
Class C road allotment	523,073	482,273	40,800	0
Total intergovernmental revenue	1,818,200	1,677,564	130,276	10,360
Charges for Services:				

Fire service contracts	71,500	65,923	5,577	0
Sanitation charges	99,319	0	99,319	0
Park and recreation revenue	316,397	294,249	0	22,148
Cemetery	57,990	53,931	0	4,059
Interfund service charges	1,436,534	1,335,977	0	100,557
Other services	11,280	10,490	0	790
Total service charges	1,993,020	1,760,570	104,896	127,554
Fines and Forfeitures:				
City and precinct court fines	24,130			
Circuit court fines	39,764			
Total fines and forfeitures	63,894	59,422	0	4,472
Miscellaneous Revenue:				
Interest on investment	55,201			
Rents and concessions	9,827			
Sale of materials	73,935			
Total miscellaneous revenue	138,963	0	138,963	0
Total Revenue:	9,117,459	7,351,752	1,373,387	392,320
EXPENDITURES				
General Government:				
Municipal council	193,094			
Mayor	43,856			
Public defender	12,835			
Personnel	45,164			
Safety coordinator	49,032			
Civil service community	192			
Treasurer	64,247			

Recorder	46,180			
Attorney	147,053			
Redevelopmental agency	414			
Non-departmental	285,940			
Community development	2,269			
Elections	13,172			
Community promotion	114,454			
Purchasing	119,459			
Data processing	432,239			
Finance	109,413			
Accounting	130,789			
Billing	346,098			
Park enforcement	42,091			
Total general government	2,197,991	2,026,548	171,443	0
Public Safety:				
Police department	1,177,407			
Fire administration	70,112			
Fire suppression	1,781,550			
Building inspection	119,236			
Animal control	84,343			
County community center	117,360			
Liquor law enforcement	49,754			
Police training	13,452			
Police support service	253,597			
Police investigation	389,599			
Police technical service	44,813			

Police special operations	206			
Narcotics enforcement grant	94,321			
Total public safety	4,195,750	3,868,482	327,268	0
Public Works:				
Public works director	206,605			
City engineer	209,261			
Planning and zoning	96,898			
Historic preservation grant	2,750			
City or government buildings	214,564			
Mosquito abatement	11,792			
Sewer pre-treatment	68,273			
Streets and highways	1,084,852			
Highways - class C	515,322			
Street lighting	285,000			
Shops and garages	388,183			
Taxi	9,600			
Total public works	3,093,100	2,851,838	241,262	0
Culture and Recreation:				
Parks and park area	554,118			
Culture and recreation	459,323			
Swimming pool	173,726			
Cemetery	125,740			
Total culture and recreation	1,312,907	1,221,003	0	91,904
Total Expenditures:	10,799,748	9,967,871	739,973	91,904

Mendon				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	16,797	14,544	1,597	656
Fees in lieu of taxes	5,026	4,875	0	151
General sales and use tax	28,605	26,603	0	2,002
Personal property	385	358	0	27
Total taxes	50,813	46,380	1,597	2,836
Licenses and Permits:				
Building and sewer	5,018			
Other licenses	433			
Total licenses and permits	5,451	5,358	93	0
Intergovernmental Revenue:				
Class C road allotment	13,831			
Other	197			
Total intergovernmental revenue	14,028	13,789	239	0
Charges for Services:				
Sanitation charges	15,543	15,279	264	0
Cemetery	2,425	2,255	0	170
Total service charges	17,968	17,534	264	170
Fines and Forfeitures:				
Total fines and forfeitures	3,415	3,176	0	239
Miscellaneous Revenue:				
Interest on investment	2,469			

	Total	Residential	Commercial	Agricultural
Other revenue	17,891			
Total miscellaneous revenue	20,360	0	20,360	0
Total Revenue:	112,035	86,237	22,553	3,245
EXPENDITURES				
General Government:				
Administration	28,248			
Total general government	28,248	27,768	480	0
Public Safety:				
Police department	1,577			
Fire department	5,800			
Other	1,450			
Total public safety	8,827	8,677	150	0
Public Works:				
Streets and highways	21,856			
Sanitation	14,780			
Total public works	36,636	36,013	623	0
Culture and Recreation:				
Parks and park area	8,849			
Cemetery	7,612			
Other	7,091			
Total culture and recreation	23,552	21,903	0	1,649
Total Expenditures:	97,263	94,361	1,253	1,649

Millville				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	22,035	16,964	3,631	1,440
Fees in lieu of taxes	4,204	3,910	0	294
General sales and use tax	47,416	44,096	0	3,320
Franchise tax	2,084	0	2,084	0
Personal property	176	164	0	12
Other redemptions	456	424	0	32
Total taxes	76,371	65,558	5,715	5,098
Licenses and Permits:				
Business licenses	177	0	177	0
Building and sewer	4,020	3,216	402	402
Other licenses	5,190	5,081	109	0
Total licenses and permits	9,387	8,297	688	402
Intergovernmental Revenue:				
State liquor allotment	701			
Class C road allotment	22,705			
Total intergovernmental revenue	23,406	22,914	492	0
Charges for Services:				
Sanitation	27,542	26,964	578	0
Communication center	3,931	3,848	83	0
Late fee	510	474	0	36
Total service charges	31,983	31,286	661	36

	Total	Residential	Commercial	Agricultural
Fines and Forfeitures:				
Total fines and forfeitures	2,235	2,079	0	156
Miscellaneous Revenue:				
Interest on investment	4113			
Sale of property	812			
Park and recreation	799			
Softball	760			
Other revenue	1,869			
Total miscellaneous revenue	8,353	0	8,353	0
Total Revenue:	151,735	130,134	15,909	5,692
EXPENDITURES				
General Government:				
Mayor and council	597			
Treasurer	3,665			
Recorder	3,653			
Insurance	4,198			
Central mail and copy	500			
Capital outlay	12,358			
Supplies and services	2,966			
Building	427			
Planning and zoning	199			
Total general government	28,563	27,963	600	0
Public Safety:				
Police department	1,973			
Fire department	3,852			

	Total	Residential	Commercial	Agricultural
Building inspection	1,796			
Animal control	2,448			
County community center	3,636			
Capital outlay	436			
Legal services	216			
Total public safety	14,357	14,056	301	0
Public Works:				
Salaries and benefits	8,365			
Supplies	4,285			
Streets and highways	43,021			
Street lighting	5,097			
Capital outlay	1,936			
Sanitation	27,847			
Total public works	90,551	88,649	1,902	0
Culture and Recreation:				
Salaries and benefits	6,671			
Supplies	2,293			
Utilities	520			
Recreation	1,686			
City celebration	2,031			
Capital outlay	848			
Total culture and recreation	14,049	13,066	0	983
Total Expenditures:	147,520	143,734	2,803	983

Newton				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	10,227	7,886	799	1,542
Fees in lieu of taxes	3,389	3,152	0	237
General sales and use tax	25,883	24,071	0	1,812
Franchise tax	1,446	0	1,446	0
Personal property	93	86	0	7
Total taxes	41,038	35,195	2,245	3,598
Licenses and Permits:				
Business licenses	110	0	110	0
Building and sewer	1,165	1,130	29	6
Animal licenses	805	805	0	0
Total licenses and permits	2,080	1,935	139	6
Intergovernmental Revenue:				
State liquor allotment	780	757	19	4
Class C roads	15,049	14,598	376	75
First responders grant	874	813	0	61
Total intergovernmental revenue	16,703	16,168	395	140
Charges for Services:				
Fire service contracts	2,650	2,571	66	13
Sanitation	15,457	14,993	387	77
Park and recreation revenue	308	286	0	22
Communication center	2,363	2,198	0	165

	Total	Residential	Commercial	Agricultural
Total service charges	20,778	20,048	453	277
Fines and Forfeitures:				
Total fines and forfeitures	6,225	5,789	0	436
Miscellaneous Revenue:				
Interest on investment	1,014			
Celebration	2,184			
Other revenue	278			
Total miscellaneous revenue	3,476	0	3,476	0
Total Revenue:	90,300	79,135	6,708	4,457
EXPENDITURES				
General Government:				
Mayor and council	90			
Judicial	3,102			
Building	5,609			
Administration	16105			
Celebration	1,924			
Capital outlay	432			
Total general government	27,262	26,444	682	136
Public Safety:				
Police department	1,300			
Fire department	6,535			
Building inspection	377			
Animal control	1,794			
County community center	2,244			
Liquor law enforcement	780			

	Total	Residential	Commercial	Agricultural
Capital outlay	2,634			
First responders	2,053			
Total public safety	17,717	17,185	443	89
Public Works:				
Streets and highways	7,761			
Highways - class C	11,815			
Sanitation	14,251			
Total public works	33,827	32,813	845	169
Culture and Recreation:				
Maintenance	3,698			
Utilities	669			
Capital outlay	3,564			
Total culture and recreation	7,931	7,376	0	555
Total Expenditures:	86,737	83,818	1,970	949

Nibley				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	34,032	23,678	7,813	2,541
Fees in lieu of taxes	6,201	5,767	0	434
General sales and use tax	45,518	42,332	0	3,186
Personal property	405	377	0	28
Total taxes	86,156	72,154	7,813	6,189
Licenses and Permits:				
Business licenses	434	0	434	0
Building and sewer	10,148	7,895	0	2,253
Animal licenses	1,777	1,777	0	0
Total licenses and permits	12,359	9,672	434	2,253
Intergovernmental Revenue:				
State grants	361	336	0	25
Highway class -C	21,698	21,416	282	0
Total intergovernmental revenue	22,059	21,752	282	25
Charges for Services:				
Park and recreation revenue	3,733			
Other services	25,857			
Total service charges	29,590	27,519	0	2,071
Fines and Forfeitures:				
Total fines and forfeitures	14,207	13,212	0	995
Miscellaneous Revenue:				

	Total	Residential	Commercial	Agricultural
Interest on investment	3,553	0	3,553	0
Other revenue	1,725	0	1,725	0
Total miscellaneous revenue	5,278	0	5,278	0
Total Revenue:	169,649	144,309	13,807	11,533
EXPENDITURES				
General Government:				
Municipal court	8,055			
Planning and zoning	458			
Administration	45,627			
Total general government	54,140	52,895	1,245	0
Public Safety:				
Police department	771	761	10	0
Fire department	3,954	3,903	51	0
Health	8,174	7,602	0	572
Total public safety	12,899	12,266	61	572
Public Works:				
Streets and highways	19,038			
Sanitation	25,987			
Total public works	45,025	44,440	585	0
Culture and Recreation:				
Total culture and recreation	12,557	11,678	0	879
Debt Service:				
Principle	3,047	0	3,047	0
Interest	7,471	0	7,471	0
Total debt service	10,518	0	10,518	0

	Total	Residential	Commercial	Agricultural
Total Expenditures:	135,139	121,216	12,472	1,451

North Logan				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	159,310	108,177	43,484	7,649
Fees in lieu of taxes	17,014	15,823	0	1,191
General sales and use tax	347,188	322,885	0	24,303
Franchise tax	6,111	0	6,111	0
Personal property	2,036	1,893	0	143
Total taxes	531,659	448,778	49,595	33,286
Licenses and Permits:				
Business licenses	5,462	0	5,462	0
Building and sewer	57,652	52,463	3,690	1,499
Animal licenses	1,529	1,529	0	0
Alcohol beverage licenses	100	0	100	0
Total licenses and permits	64,743	53,992	9,252	1,499
Intergovernmental Revenue:				
State liquor allotment	4,801			
Class C road allotment	69,733			
Total intergovernmental revenue	74,534	71,702	2,832	0
Charges for Services:				
Charges for services	157,542	146,514	0	11,028
Charges for other funds	122,608	114,025	0	8,583
Total service charges	280,150	260,539	0	19,611
Fines and Forfeitures:				

	Total	Residential	Commercial	Agricultural
Total fines and forfeitures	43,244	40,217	0	3027
Miscellaneous Revenue:				
Interest on investment	13,481			
Rents and concessions	3,700			
Other revenue	19,092			
Total miscellaneous revenue	36,273	0	36,273	0
Total Revenue:	1,030,603	875,228	97,952	57,423
EXPENDITURES				
General Government:				
Total general government	176,160	169,466	6,694	0
Public Safety:				
Police department	243,321			
Fire department	21,900			
Total public safety	265,221	246,656	0	18,565
Public Works:				
Streets and highways	425,848			
Total public works	425,848	409,666	16,182	0
Culture and Recreation:				
Culture and recreation	55,678			
Total culture and recreation	55,678	51,781	0	3,897
Total Expenditures:	922,907	877,569	22,876	22,462

Paradise				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	9,598	7,166	1,411	1,021
Fees in lieu of taxes	3,349	3,115	0	234
General sales and use tax	21,326	19,833	0	1,493
Franchise tax	1,560	0	1,560	0
Personal property	144	134	0	10
Total taxes	35,977	30,248	2,971	2,758
Licenses and Permits:				
Business licenses	200	0	200	0
Building and sewer	500	0	500	0
Other licenses	3,356	3,202	104	50
Total licenses and permits	4,056	3,202	804	50
Intergovernmental Revenue:				
State grants	943	877	0	66
State liquor allotment	373	356	11	6
Class C road allotment	14,219	13,565	441	213
Fire contract	2,000	1,908	62	30
Total intergovernmental revenue	17,535	16,706	514	315
Charges for Services:				
Sanitation	11,357	10,873	353	131
Park and recreation revenue	200	186	0	14
Communication center	1,997	1,857	0	140

	Total	Residential	Commercial	Agricultural
Public safety	180	167	0	13
Total service charges	13,734	13,083	353	298
Fines and Forfeitures:				
Total fines and forfeitures	4,220	3,925	0	295
Miscellaneous Revenue:				
Interest on investment	288			
Reimbursement	3,000			
Other revenue	1,163			
Total miscellaneous revenue	4,451	0	4,451	0
Total Revenue:	79,973	67,164	9,093	3,716
EXPENDITURES				
General Government:				
Municipal court	3,666	3,497	114	55
Legislative	15	14	0	1
Administration	16,869	16,093	523	253
Total general government	20,550	19,604	637	309
Public Safety:				
Police department	2,006			
Fire department	7,222			
Animal control	1,921			
Total public safety	11,149	10,637	345	167
Public Works:				
Streets and highways	24,658			
Sanitation	13,175			
Total public works	37,833	36,093	1,172	568

	Total	Residential	Commercial	Agricultural
Culture and Recreation:				
Total culture and recreation	7,394	6,876	0	518
Intergovernmental Expense:				
Building inspection	3,325			
Total intergovernmental expense	3,325	3,172	103	50
Total Expenditures:	80,251	76,382	2,257	1,612

Providence				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	72,571	64,343	5,066	3,162
Fees in lieu of taxes	14,981	13,932	0	1,049
General sales and use tax	135,683	126,185	0	9,498
Franchise tax	39,277	0	39,277	0
Personal property	718	668	0	50
Total taxes	263,230	205,128	44,343	13,759
Licenses and Permits:				
Business licenses	425			
Other licenses	26,133			
Total licenses and permits	26,558	26,293	265	0
Intergovernmental Revenue:				
State grants	4,256	3,958	0	298
State liquor allotment	1,971	1,951	20	0
Class C road allotment	62,154	61,532	622	0
Total intergovernmental revenue	68,381	67,441	642	298
Charges for Services:				
Sanitation charges	72,575			
Park and recreation revenue	6,435			
Cemetery	3,600			
Dispatch	11,468			
Total service charges	94,078	87,493	0	6,585

	Total	Residential	Commercial	Agricultural
Fines and Forfeitures:				
Total fines and forfeitures	20,562	19,123	0	1,439
Miscellaneous Revenue:				
Interest on investment	8,746			
Sales of asset	2,820			
Contributions	21,754			
History book sales	270			
Other	3,464			
Total miscellaneous revenue	37,054	0	37,054	0
Total Revenue:	509,863	405,478	82,304	22,081
EXPENDITURES				
General Government:				
Municipal court	17,111			
Planning and zoning	2,287			
Administration	79,847			
Capital outlay	2,875			
Total general government	102,120	101,099	1,021	0
Public Safety:				
Police department	4,347	4,304	43	0
Fire department	29,141	21,186	0	7,955
Building inspection	8,551	8,465	86	0
Animal control	2,275	2,252	23	0
Dispatch service	10,668	10,561	107	0
Others	21,079	20,868	211	0
Total public safety	76,061	67,636	470	7,955

	Total	Residential	Commercial	Agricultural
Public Works:				
Streets and highways	130,901			
Capital outlay	3,833			
Sanitation	74,718			
Total public works	209,452	207,358	2,094	0
Culture and Recreation:				
Parks and Recreation	30,097			
Cemetery	19,724			
Capital outlay	38,161			
Total culture and recreation	87,982	81,823	0	6,159
Total Expenditures:	475,615	457,916	3,585	14,114

Richmond				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	49,204	36,014	10,601	2,589
Fees in lieu of taxes	10,609	9,866	0	743
General sales and use tax	82,125	76,376	0	5,749
Franchise tax	204	0	204	0
Personal property	879	817	0	62
Car and bus tax	170	158	0	12
Total taxes	143,191	123,231	10,805	9,155
Licenses and Permits:				
Business licenses	530	0	530	0
Building and sewer	4,443	4,443	0	0
Other licenses	3,141	3,009	132	0
Total licenses and permits	8,114	7,452	662	0
Intergovernmental Revenue:				
State liquor allotment	2,496			
Highway-class C	40,322			
Total intergovernmental revenue	42,818	41,019	1,799	0
Charges for Services:				
Sanitation	54,898	52,592	2,306	0
Park and recreation revenue	9,658	8,982	0	676
Library	9,156	8,515	0	641
County fire contract	3,000	2,874	126	0

	Total	Residential	Commercial	Agricultural
Communication center	7,100	6,603	0	497
Recreation	1,878	1,747	0	131
Total service charges	85,690	81,313	2,432	1,945
Fines and Forfeitures:				
Total fines and forfeitures	17,993	16,733	0	1,260
Miscellaneous Revenue:				
Interest on investment	13,071			
Donation	2,522			
Black and white days	774			
Youth council	274			
Fund raising activity	5,038			
Other revenue	1,033			
Total miscellaneous revenue	22,712	0	22,712	0
Total Revenue:	320,518	269,748	38,410	12,360
EXPENDITURES				
General Government:				
Municipal council	3,204			
Mayor	5,180			
Municipal court	1,357			
City manager	7,748			
Administration	10,326			
Committees	4,843			
Public defense	1,248			
Insurance and bonds	2,961			
Other	5,319			

	Total	Residential	Commercial	Agricultural
Total general government	42,186	40,414	1,772	0
Public Safety:				
Police department	3,700			
Salaries and benefits	5,749			
Animal control	3,043			
County community center	6,492			
Liquor law enforcement	2,496			
Travel and conventions	1,143			
Office supplies	1,687			
Maintenance	5,904			
Professional	2,691			
Department services	5,800			
Bonds and insurance	2,499			
Utilities	2,288			
Capital outlay	5,583			
Others	4,373			
Total public safety	53,448	51,203	2,245	0
Public Works:				
Salaries and benefits	14,720			
Office expenses	1,266			
Maintenance	4,894			
Department supplies	22,195			
Street lighting	9,793			
Bonds and insurance	1,522			
Capital outlay	1,050			

	Total	Residential	Commercial	Agricultural
Sanitation	55,869			
Other	4,128			
Total public works	115,437	110,589	4,848	0
Culture and Recreation:				
Library	19,654			
Salaries and benefits	4,844			
Travel and conventions	438			
Office expenses	1,222			
Maintenance	2,718			
Park trees	1,418			
Bonds and insurance	1,290			
Lighting	689			
Black and white days	265			
Recreation	3,582			
Art council	263			
Capital outlay	2,997			
Others	1,295			
Total culture and recreation	40,675	37,828	0	2,847
Intergovernmental Expense:				
Building permits	5,142	4,926	216	0
Fines	5,765	5,361	0	404
Total intergovernmental expense	10,907	10,287	216	404
Total Expenditures:	262,653	250,321	9,081	3,251

River Heights				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	24,374	23,287	870	217
Fees in lieu of taxes	3,271	3,042	0	229
General sales and use tax	46,816	43,539	0	3,277
Franchise tax	2,085	0	2,085	0
Personal property	129	120	0	9
Total taxes	76,675	69,988	2,955	3,732
Licenses and Permits:				
Building and sewer	2,399	2,399	0	0
Animal licenses	383	383	0	0
Total licenses and permits	2,782	2,782	0	0
Intergovernmental Revenue:				
State grants	1,225	1,139	0	86
Highway-class C	20,839	20,797	42	0
Total intergovernmental revenue	22,064	21,936	42	86
Charges for Services:				
Park and recreation revenue	835	777	0	58
Other services	29,168	27,126	0	2,042
Total service charges	30,003	27,903	0	2,100
Fines and Forfeitures:				
Total fines and forfeitures	6,061	5,637	0	424
Miscellaneous Revenue:				

Interest on investment	5,346			
Rents and concessions	401			
Total miscellaneous revenue	5,747	0	5,747	0
Total Revenue:	143,332	128,246	8,744	6,342
EXPENDITURES				
General Government:				
Judicial and legal	4,682			
Central administration	3,500			
Financial administration	9,877			
Other	4,930			
Total general government	22,989	22,943	46	0
Public Safety:				
Police department	2,301			
Fire department	3,500			
Other	6,302			
Total public safety	12,103	12,079	24	0
Public Works:				
City or government buildings	1,225			
Streets and highways	55,008			
Sanitation	27,364			
Total public works	83,597	83,430	167	0
Total Expenditures:	118,689	118,452	237	0

Smithfield				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	116,848	90,150	23,161	3,537
Fees in lieu of taxes	24,253	22,555	0	1,698
General sales and use tax	324,242	301,545	0	22,697
Franchise tax	8,105	0	8,105	0
Personal property	1,283	1,193	0	90
Other	3,036	2,915	118	3
Total taxes	477,767	418,358	31,384	28,025
Licenses and Permits:				
Business licenses	10,913	0	10,913	0
Building and sewer	25,089	24,085	979	25
Animal licenses	5,605	5,605	0	0
Total licenses and permits	41,607	29,690	11,892	25
Intergovernmental Revenue:				
State grants	6,680	6,212	0	468
State liquor allotment	6,780	6,509	264	7
Highway-class C	97,518	93,617	3,803	98
First responders grant	2,083	2,000	81	2
Total intergovernmental revenue	113,061	108,338	4,148	575
Charges for Services:				
Sanitation	134,363	128,989	5,240	134
Park and recreation revenue	10,495	9,760	0	735

	Total	Residential	Commercial	Agricultural
Cemetery	4,500	4,185	0	315
Other services	2,558	2,379	0	179
County fire contract	18,454	17,162	0	1,292
Total service charges	170,370	162,475	5,240	2,655
Fines and Forfeitures:				
Circuit court fines	38,698			
Fines	233			
Total fines and forfeitures	38,931	36,206	0	2,725
Miscellaneous Revenue:				
Interest on investment	31,007			
Rents and concessions	4,347			
Sale of materials	13,500			
Lawsuit settlement	6,000			
Other revenue	8,503			
Total miscellaneous revenue	63,357	0	63,357	0
Total Revenue:	905,093	755,067	116,021	34,005
EXPENDITURES				
General Government:				
Municipal council	22,313			
Treasurer	18,056			
Recorder	23,548			
Attorney	8,689			
Non-departmental	42,104			
Other legislative	28,333			
Building	71,371			

	Total	Residential	Commercial	Agricultural
Planning and zoning	1,860			
Total general government	216,274	207,623	8,435	216
Public Safety:				
Police department	37,021			
Fire department	41,023			
Building inspection	20,397			
Animal control	10,313			
Liquor law enforcement	4,514			
Total public safety	113,268	108,737	4,418	113
Public Works:				
Public works	27,683			
Streets and highways	84,173			
Highways - class C	73,880			
Shops and garage	4,850			
Sanitation	136,577			
Total public works	327,163	314,076	12,760	327
Culture and Recreation:				
Parks and park area	71,293			
Culture and recreation	17,501			
Library	33,038			
Cemetery	18,519			
Health days	5,591			
Senior citizens	2,323			
Total culture and recreation	148,265	137,886	0	10,379
Total Expenditures:	804,970	768,322	25,613	11,035

Trenton				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	8,688	2,961	3,793	1,934
Fees in lieu of taxes	1,202	1,118	0	84
General sales and use tax	19,257	17,909	0	1,348
Personal property	28	26	0	2
Total taxes	29,175	22,014	3,793	3,368
Licenses and Permits:				
Business licenses	508			
Total licenses and permits	508	339	169	0
Intergovernmental Revenue:				
State liquor allotment	263	255	4	4
Highway-class C	14,166	13,770	198	198
County grant	329	306	0	23
Total intergovernmental revenue	14,758	14,331	202	225
Charges for Services:				
Total service charges	12,327	11,464	0	863
Miscellaneous Revenue:				
Interest on investment	9,591			
Other revenue	179			
Total miscellaneous revenue	9,770	0	9,770	0
Total Revenue:	66,538	48,148	13,934	4,456
EXPENDITURES				

General Government:				
Total general government	11,589	11,265	162	162
Public Safety:				
Total public safety	3,926	3,816	55	55
Public Works:				
Streets and highways	6,780			
Sanitation	9,735			
Total public works	16,515	16,053	231	231
Culture and Recreation:				
Culture and recreation	3,013			
Cemetery	2,980			
Total culture and recreation	5,993	5,573	0	420
Total Expenditures:	38,023	36,707	448	868

Wellsville				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	72,317	54,776	13,968	3,573
Fees in lieu of taxes	16,504	15,349	0	1,155
General sales and use tax	88,046	81,883	0	6,163
Franchise tax	3,877	0	3,877	0
Personal property	875	814	0	61
Total taxes	181,619	152,822	17,845	10,952
Licenses and Permits:				
Business licenses	1,132	0	1,132	0
Building and sewer	9,337	5,602	1,242	2,493
Other licenses	3,441	3,324	100	17
Total licenses and permits	13,910	8,926	2,474	2,510
Intergovernmental Revenue:				
State liquor allotment	2,645			
Highway-class C	44,460			
Tree grant	4,970			
First responders grant	1,320			
Total intergovernmental revenue	53,395	51,400	1,405	590
Charges for Services:				
Sanitation	53,194	51,385	1,543	266
Park and recreation revenue	3,564	3,315	0	249
Cemetery	3,943	3,667	0	276

	Total	Residential	Commercial	Agricultural
County fire contract	4,000	3,864	116	20
Communication center	5,252	4,884	0	368
Total service charges	69,953	67,115	1,659	1,179
Fines and Forfeitures:				
Total fines and forfeitures	28,042	26,079	0	1,963
Miscellaneous Revenue:				
Interest on investment	6,893			
Sale of materials	1,839			
History book sales	1,550			
First responders reimbursement	938			
Other revenue	3,958			
Total miscellaneous revenue	15,178	0	15,178	0
Total Revenue:	362,097	306,342	38,561	17,194
EXPENDITURES				
General Government:				
Mayor	2,518			
Municipal court	7,267			
City manager	7,909			
Administration	46,321			
Committees	898			
Treasurer	4,467			
Recorder	7,909			
Total general government	77,289	74,662	2,241	386
Public Safety:				
Police department	9,000			

	Total	Residential	Commercial	Agricultural
Fire department	13,199			
Animal control	3,797			
Liquor law enforcement	2,645			
Capital outlay	1,921			
First responders	4,602			
Total public safety	35,164	33,968	1,020	176
Public Works:				
Planning and zoning	360			
Streets and highways	61,705			
Capital outlay	2,555			
Sanitation	43,018			
Total public works	107,638	103,978	3,122	538
Culture and Recreation:				
Parks and park area	11,073			
Culture and recreation	10,920			
Cemetery	27,679			
Capital outlay	13,504			
Total culture and recreation	63,176	58,754	0	4,422
Intergovernmental Expense:				
Building permits	9,541	5,725	1,369	2,447
Fines	12,882	11,980	0	902
Community center fees	3,641	3,517	106	18
Total intergovernmental expense	26,064	21,222	1,475	3,367
Total Expenditures:	309,331	292,584	7,758	8,989

Appendix B

Sevier County				
December 31, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	1,369,132	544,808	739,429	84,895
General sales and use tax	140,631	120,099	0	20,532
Assessing and collecting tax	613,071	486,778	52,111	74,182
Personal property	3,344	2,856	0	488
Total taxes	2,126,178	1,154,541	791,540	180,097
Licenses and Permits:				
Business licenses	3,766	0	3,766	0
Other licenses	10,042	7,973	854	1,215
Total licenses and permits	13,808	8,576	3,766	1,466
Intergovernmental Revenue:				
Local units	38,631			
Payment in lieu taxes	407,139			
State grants	5,652			
Economic development	40,500			
State liquor allotment	21,832			
Highway-class B	641,298			
Drug enforcement	17,952			
Forest reserve	29,012			
First responders grant	133,984			
Total intergovernmental revenue	1,336,000	1,060,784	113,560	161,656
Charges for Services:				

	Total	Residential	Commercial	Agricultural
Recorder fees	41,754	33,153	3,549	5,052
Clerk fees	2,550	2,025	217	308
Sheriff fees	46,480	36,905	3,951	5,624
Jail fees	41,259	35,235	0	6,024
Other services	4,808	3,818	409	581
Total service charges	136,851	111,136	8,126	17,589
Fines and Forfeitures:				
City and precinct court fines	351,214			
Circuit court fines	2,831			
Drug enforcement forfeitures	357,781			
Total fines and forfeitures	711,826	607,899	0	103,927
Miscellaneous Revenue:				
Interest on investment	156,575			
Rents and concessions	120,551			
Sale of materials	3,614			
Sundry	24,162			
Total miscellaneous revenue	304,902	0	304,902	0
Total Revenue:	4,629,565	2,942,333	1,222,748	464,484
EXPENDITURES:				
General government:				
Public defense	43,470			
Clerk	124,009			
Treasurer	86,902			
Recorder	116,192			
Attorney	178,979			

	Total	Residential	Commercial	Agricultural
Courthouse and grounds	93,001			
Assessor	200,171			
Non-departmental	199,693			
Commission	70,295			
District court	12,967			
Justice court	138,375			
Elections	25,317			
Microfilming	3,606			
Purchasing and zoning	7,806			
Data processing	61,580			
Other benefits	3,786			
Total general government	1,366,149	1,084,722	116,123	165,304
Public Safety:				
Sheriff department	623,931			
County jail	541,052			
Fire suppression	85,903			
Rehabilitation	137,088			
Ambulance service	61,028			
First responders	197,083			
Total public safety	1,646,085	1,306,991	139,917	199,177
Public Works:				
Mosquito abatement	65,493			
Streets and highways	17,963			
Highways - class B	557,625			
Weed eradication	24,131			

	Total	Residential	Commercial	Agricultural
Sanitation	120,878			
Total public works	786,090	624,155	66,818	95,117
Health:				
General health	121,463			
Total health	121,463	103,729	0	17,734
Culture and Recreation:				
Culture and recreation	38,344	32,746	0	5,598
Library	14,851	12,683	0	2,168
Fairs	41,731	33,134	3,547	5,050
Ag-extension service	36,045	28,620	3,064	4,361
Economic development	40,488	34,577	0	5,911
Total culture and recreation	171,459	141,760	6,611	23,088
Total Expenditures:	4,091,246	3,261,357	329,469	500,420

Annabella				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	6,642	6,035	514	93
General sales and use tax	17,127	14,626	0	2,501
Personal property	139	119	0	20
Total taxes	23,908	20,780	514	2,614
Licenses and Permits:				
Building and sewer	510			
Total licenses and permits	510	510	0	0
Intergovernmental Revenue:				
State liquor allotment	277			
Highway-class C	11,778			
Total intergovernmental revenue	12,055	10,129	302	1,627
Charges for Services:				
Sanitation	17,094	14,359	427	2,308
Cemetery	150	128	0	22
Other services	860	722	22	116
Total service charges	18,104	15,209	449	2,446
Miscellaneous Revenue:				
Interest on investment	2,878			
Rents and concessions	1,957			
Total miscellaneous revenue	4,835	0	4,835	0
Total Revenue:	59,412	46,625	6,100	6,687

	Total	Residential	Commercial	Agricultural
EXPENDITURES				
General Government:				
Administration	2,710			
Buildings	850			
Professional	3,797			
Other	937			
Total general government	8,294	6,967	207	1,120
Public Safety:				
Law enforcement	300			
Total public safety	300	252	8	40
Public Works:				
Streets and highways	10,450			
Highways - class C	11,778			
Sanitation	16,553			
Total public works	38,781	32,576	970	5,235
Culture and Recreation:				
Parks and park area	4,863			
Culture and recreation	928			
Cemetery	4,228			
Total culture and recreation	10,019	8,556	0	1,463
Total Expenditures:	57,394	48,351	1,185	7,858

Aurora				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	21,605	16,928	4,438	239
General sales and use tax	43,720	37,337	0	6383
Franchise tax	992	0	992	0
Personal property	48	41	0	7
Total taxes	66,365	54,306	5,430	6,629
Licenses and Permits:				
Business licenses	1,030	0	1,030	0
Building and sewer	1,219	1,125	0	94
Animal licenses	1,313	1,121	0	192
Franchise fee	1,043	891	0	152
Total licenses and permits	4,605	3,137	1,030	438
Intergovernmental Revenue:				
Federal grants	4,529	3,868	0	661
Highway-class C	18,988	16,824	1,044	1,120
Total intergovernmental revenue	23,517	20,692	1,044	1,781
Charges for Services:				
Sanitation	29,030	25,721	1,596	1,713
Park and recreation revenue	750	641	0	109
Cemetery	480	410	0	70
Other services	3,116	2,761	171	184
Total service charges	33,376	29,533	1,767	2,076

	Total	Residential	Commercial	Agricultural
Fines and Forfeitures:				
Total fines and forfeitures	4,908	4,191	0	717
Miscellaneous Revenue:				
Interest on investment	5,547			
Other revenue	2,104			
Total miscellaneous revenue	7,651	0	7,651	0
Total Revenue:	140,422	111,859	16,922	11,641
EXPENDITURES				
General Government:				
Total general government	28,070	24,870	1,544	1,656
Public Safety:				
Total public safety	9,461	8,383	520	558
Public Works:				
Streets and highways	55,176			
Total public works	55,176	48,886	3,035	3,255
Culture and Recreation:				
Parks and park area	15,525	13,258	0	2,267
Cemetery	10,332	8,824	0	1,508
Capital outlay	9,149	8,106	503	540
Total culture and recreation	35,006	30,188	503	4,315
Total Expenditures:	127,713	112,327	5,602	9,784

Elsinore				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	12,981	10,569	1,980	504
Fees in lieu of taxes	4,130	3,527	0	603
General sales and use tax	24,964	21,319	0	3,645
Personal property	87	74	0	13
Total taxes	42,162	35,489	1,980	4,765
Licenses and Permits:				
Business licenses	185	0	185	0
Building and sewer	234	208	0	26
Animal licenses	1,881	1,881	0	0
Total licenses and permits	2,300	2,089	185	26
Intergovernmental Revenue:				
State grants	70,000	59,780	0	10,220
Law	1,122	957	72	93
Highway-class C	14,981	12,779	959	1,243
Fire department	1,325	1,130	85	110
Total intergovernmental revenue	87,428	74,646	1,116	11,666
Charges for Services:				
Cemetery	3,207			
Total service charges	3,207	2,739	0	468
Miscellaneous Revenue:				
Interest on investment	3,158			

	Total	Residential	Commercial	Agricultural
Other revenue	6,000			
Total miscellaneous revenue	9,158	0	9,158	0
Total Revenue:	144,255	114,963	12,367	16,925
EXPENDITURES				
General Government:				
Administration	19,320			
Building maintenance	12,421			
Equipment maintenance	1,208			
Total general government	32,949	28,105	2,109	2,735
Public Safety:				
Police department	1,122			
Fire department	1,419			
Total public safety	2,541	2,167	163	211
Public Works:				
Highways - class C	4,887			
Bridges	70,070			
Street lighting	4,606			
Total public works	79,563	67,867	5,092	6,604
Culture and Recreation:				
Weed control	905			
Maintenance	3,803			
Total culture and recreation	4,708	4,021	0	687
Total Expenditures:	119,761	102,160	7,364	10,237

Glenwood				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	5,765	5,202	399	164
General sales and use tax	15,408	13,158	0	2,250
Personal property	11	9	0	2
Total taxes	21,184	18,369	399	2,416
Licenses and Permits:				
Business licenses	70	0	70	0
Building and sewer	112	73	0	39
Animal licenses	900	769	0	131
Total licenses and permits	1,082	842	70	170
Intergovernmental Revenue:				
CDBG grant	62,904	53,720	0	9,184
State liquor allotment	247	183	9	55
Highway-class C	10,460	7,761	377	2,322
Total intergovernmental revenue	73,611	61,664	386	11,561
Charges for Services:				
Cemetery	550	470	0	80
Lights and landfill	9,956	7,387	359	2,210
Total service charges	10,506	7,857	359	2,290
Miscellaneous Revenue:				
Interest on investment	1,162			
Other revenue	50			

	Total	Residential	Commercial	Agricultural
Total miscellaneous revenue	1,212	0	1,212	0
Total Revenue:	107,595	88,732	2,426	16,437
EXPENDITURES				
General Government:				
Administration	4,833			
Professional services	435			
Insurance	2,952			
Elections	491			
Total general government	8,711	6,464	313	1,934
Public Safety:				
Total public safety	691	513	25	153
Public Works:				
Streets and highways	27,527			
Other	5,109			
Landfill	5,208			
Total public works	37,844	28,080	1,362	8,402
Culture and Recreation:				
Parks and recreation	1,628			
Cemetery	691			
Capital outlay	62,904			
Total culture and recreation	65,223	55,700	0	9,523
Total Expenditures:	112,469	90,757	1,700	20,012

Joseph				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	2,379	1,869	377	133
General sales and use tax	8,139	6,951	0	1,188
Personal property	8	7	0	1
Total taxes	10,526	8,827	377	1,322
Licenses and Permits:				
Building and sewer	15	10	0	5
Other licenses	400	342	0	58
Total licenses and permits	415	352	0	63
Intergovernmental Revenue:				
State liquor allotment	53			
Highway-class C	5,698			
Deferred class C revenue	9,475			
Total intergovernmental revenue	15,226	11,892	1,431	1,903
Charges for Services:				
Cemetery	425			
Total service charges	425	363	0	62
Miscellaneous Revenue:				
Interest on investment	3,581			
Rents and concessions	312			
Sundry	253			
Total miscellaneous revenue	4,146	0	4,416	0

	Total	Residential	Commercial	Agricultural
Total Revenue:	30,738	21,434	5,954	3,350
EXPENDITURES				
General Government:				
Administration	6,277			
Insurance	2,256			
Community development	231			
Elections	478			
Professional services	221			
Total general government	9,463	7,391	889	1,183
Public Works:				
Streets and highways	851			
Total public works	851	665	80	106
Culture and Recreation:				
Parks and park area	1,099			
Cemetery	662			
Total culture and recreation	1,761	1,504	0	257
Total Expenditures:	12,075	9,560	969	1,546

Koosharem				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	2,108	1,624	434	50
General sales and use tax	11,739	10,025	0	1,714
Personal property	25	21	0	4
Total taxes	13,872	11,670	434	1,768
Licenses and Permits:				
Animal licenses	150			
Total licenses and permits	150	128	0	22
Intergovernmental Revenue:				
State liquor allotment	146			
Highway-class C	7,861			
Local contributions	8,450			
County fire contract	1,500			
Total intergovernmental revenue	17,957	14,850	1,114	1,993
Charges for Services:				
Planning and zoning	488			
Total service charges	488	404	30	54
Miscellaneous Revenue:				
Interest on income	802			
Total miscellaneous revenue	802	0	802	0
Total Revenue:	33,269	27,052	2,380	3,837
EXPENDITURES				

	Total	Residential	Commercial	Agricultural
General Government:				
Total general government	9,863	8,157	611	1,095
Public Safety:				
Total public safety	1,573	1,301	98	174
Public Works:				
Streets and highways	3,827			
Total public works	3,827	3,165	237	425
Culture and Recreation:				
Culture and recreation	780			
Cemetery	655			
Capital outlay	7,247			
Total culture and recreation	8,682	7,414	0	1,268
Total Expenditures:	23,945	20,037	946	2,962

Monroe				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	41,735	35,126	5,637	972
General sales and use tax	59,977	51,220	0	8,757
Franchise tax	2,782	0	2,782	0
Personal property	133	114	0	19
Total taxes	104,627	86,460	8,419	9,748
Licenses and Permits:				
Business licenses	1,059	0	1,059	0
Building and sewer	1,823	1,768	0	55
Animal licenses	800	683	0	117
Total licenses and permits	3,682	2,451	1,059	172
Intergovernmental Revenue:				
Federal grants	4,315	3,685	0	630
State grants	8,541	7,294	0	1,247
State liquor allotment	2,049	1,795	102	152
Highway-class C	35,750	31,317	1,788	2,645
Fire contract	16,000	14,016	800	1,184
Total intergovernmental revenue	66,655	58,107	2,690	5,858
Charges for Services:				
Cemetery	7,012			
Total service charges	7,012	5,988	0	1,024
Miscellaneous Revenue:				

Interest on investment	13,836			
Other revenue	23,231			
Total miscellaneous revenue	37,067	0	37,067	0
Total Revenue:	219,043	153,006	49,235	16,802
EXPENDITURES				
General Government:				
Administration	87,081			
Elections	671			
Total general government	87,752	76,871	4,388	6,493
Public Safety:				
Police department	46,000			
Fire department	30,099			
Total public safety	76,099	66,663	3,805	5,631
Public Works:				
Streets and highways	38,289			
Total public works	38,289	33,541	1,914	2,834
Culture and Recreation:				
Parks and park area	21,071			
Library	15,125			
Cemetery	10,697			
Total culture and recreation	46,893	40,047	0	6,846
Total Expenditures:	249,033	217,122	10,107	21,804

Redmond				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	15,506	13,293	1,986	227
General sales and use tax	30,257	25,839	0	4,418
Personal property	112	96	0	16
Total taxes	45,875	39,228	1,986	4,661
Licenses and Permits:				
Business licenses	200	0	200	0
Building and sewer	677	677	0	0
Animal licenses	1,474	1,259	0	215
Total licenses and permits	2,351	1,936	200	215
Intergovernmental Revenue:				
CIB grant	45,000	38,430	0	6,570
CDBG grant	58,069	49,591	0	8,478
State liquor allotment	372	326	18	28
Highway-class C	43,011	36,678	2,065	4,268
Total intergovernmental revenue	146,452	125,025	2,083	19,344
Charges for Services:				
Cemetery	775			
Total service charges	775	662	0	113
Miscellaneous Revenue:				
Interest	4,821			
Rents and concessions	1,390			

	Total	Residential	Commercial	Agricultural
Other revenue	9,236			
Total miscellaneous revenue	15,447	0	15,447	0
Total Revenue:	210,900	166,851	19,716	24,333
EXPENDITURES				
General Government:				
Administration	26,482			
Elections	403			
Utilities	6,196			
Other	5,702			
Professional services	3,103			
Total general government	41,886	36,692	2,011	3,183
Public Works:				
Streets and highways	1,596			
Highways - class C	8,767			
Other	106,253			
Total public works	116,616	102,156	5,598	8,862
Culture and Recreation:				
Parks and recreation	1,321			
Cemetery	4,103			
Total culture and recreation	5,424	4,632	0	792
Total Expenditures:	163,926	143,480	7,609	12,837

Richfield				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	314,057	187,591	125,878	588
Fees in lieu of taxes	41,005	35,018	0	5,987
General sales and use tax	686,081	585,913	0	100,168
Franchise tax	128,000	0	128,000	0
Personal property	354	302	0	52
Total taxes	1,169,497	808,824	253,878	106,795
Licenses and Permits:				
Business licenses	33,897	0	33,897	0
Building and sewer	15,913	12,237	3,676	0
Retail receipt fees	170,000	146,030	21,760	2,210
Animal licenses	7,053	7,053	0	0
Land development fees	525	451	67	7
Total licenses and permits	227,388	165,771	59,400	2,217
Intergovernmental Revenue:				
Federal grants				
Payment in lieu taxes				
State grants	6,746	5,761	0	985
State liquor allotment	11,250	9,608	0	1,642
Circuit court	38,569	33,131	4,937	501
Highway-class C	112,291	96,458	14,373	1,460
Drug enforcement	100	86	13	1

	Total	Residential	Commercial	Agricultural
Airport fuel refund	735	0	735	0
Total intergovernmental revenue	169,691	145,044	20,058	4,589
Charges for Services:				
Basketball	8,930	7,626	0	1,304
Swimming pool	47,908	40,913	0	6,995
Golf fees	69,088	59,001	0	10,087
Airport gas sales	41,970	36,052	5,372	546
Rents and concessions	3,255	2,780	0	475
Sale of burial rights	6,948	5,934	0	1,014
Burial charges	10,327	8,819	0	1,508
Administrative reimbursement	183,000	157,197	23,424	2,379
Total service charges	371,426	318,322	28,796	24,308
Fines and Forfeitures:				
Library fines	1,923			
Total fines and forfeitures	1,923	1,642	0	281
Miscellaneous Revenue:				
Interest on investment	24,014	0	24,014	0
Sale of materials	399	0	399	0
Library membership	595	508	0	87
Miscellaneous	14,319	0	14,319	0
Other revenue	4,561	0	4,561	0
Total miscellaneous revenue	43,888	508	43,293	87
Total Revenue:	1,983,813	1,440,111	405,425	138,277
EXPENDITURES				
General Government:				

	Total	Residential	Commercial	Agricultural
Administration	229,974			
Attorney	19,905			
Industrial promotion	23,478			
Government buildings	48,629			
Total general government	321,986	276,586	41,214	4,186
Public Safety:				
Police department	434,456			
Fire department	78,755			
Building inspection	11,387			
Alcohol and drug	11,250			
Animal control	18,815			
Total public safety	554,663	476,456	70,997	7,210
Public Works:				
Streets and highways	202,045	173,557	25,862	2,626
Highways - class C	112,291	96,458	14,373	1,460
Shops and garages	56,704	48,709	7,258	737
Irrigation	16,951	14,476	0	2,475
Total public works	387,991	333,200	47,493	7,298
Welfare:				
Senior citizens	1,800			
Community development	26,459			
Total welfare	28,259	24,133	0	4,126
Culture and Recreation:				
Parks and park area	86,085			
Library	60,349			

	Total	Residential	Commercial	Agricultural
Golf course	106,359			
Swimming pool	125,137			
Cemetery	87,425			
Airport	70,555			
Total culture and recreation	535,910	457,667	0	78,243
Miscellaneous:				
Ramsey home	2,417			
Youth council	50			
Contingencies	428			
Non-departmental insurance	60,386			
Debt service	7,904			
Total miscellaneous	71,185	60,792	0	10,393
Total Expenditure:	1,899,994	1,628,834	159,704	111,456

Salina				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	90,063	53,603	35,897	563
Special assessment	8,002	6,490	1,168	344
General sales and use tax	195,435	166,901	0	28,534
Franchise tax	3,040	0	3,040	0
Personal property	152	130	0	22
Total taxes	296,692	227,124	40,105	29,463
Licenses and Permits:				
Business licenses	20,087	0	20,087	0
Building and sewer	986	612	374	0
Animal licenses	5,140	4,390	0	750
Total licenses and permits	26,213	5,002	20,461	750
Intergovernmental Revenue:				
Federal grants	2,790	2,383	0	407
State liquor allotment	7,300	5,920	1,066	314
Highway-class C	31,146	25,259	4,547	1,340
Total intergovernmental revenue	41,236	33,562	5,613	2,061
Charges for Services:				
Park and recreation revenue	8,777	7,496	0	1,281
Cemetery	4,422	3,776	0	646
Other services	675	576	0	99
County fire contract	15,000	12,165	2,190	645

	Total	Residential	Commercial	Agricultural
Total service charges	28,874	24,013	2,190	2,671
Fines and Forfeitures:				
Total fines and forfeitures	20,960	17,900	0	3,060
Miscellaneous Revenue:				
Interest on investment	22,175			
Rents and concessions	3,500			
Other revenue	13,525			
Total miscellaneous revenue	39,200	0	39,200	0
Total Revenue:	453,175	307,601	107,569	38,005
EXPENDITURES				
General Government:				
Administration	135,598			
Building inspection	1,013			
Total general government	136,611	110,792	19,945	5,874
Public Safety:				
Police department	148,637			
Fire department	27,217			
Total public safety	175,854	142,618	25,675	7,561
Public Works:				
Streets and highways	42,096			
Highways - class C	46,716			
Total public works	88,812	72,027	12,967	3,818
Judicial:				
Court	14,719			
Total judicial	14,719	12,570	0	2,149

	Total	Residential	Commercial	Agricultural
Culture and Recreation:				
Parks and park area	16,669			
Library	10,151			
Swimming pool	18,400			
Cemetery	26,010			
Total culture and recreation	71,230	60,830	0	10,400
Total Expenditures:	487,226	398,837	58,587	29,802

Sigurd				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	9,794	4,076	5,471	247
General sales and use tax	24,977	21,330	0	3,647
Personal property	26	22	0	4
Total taxes	34,797	25,428	5,471	3,898
Licenses and Permits:				
Business licenses	450	0	450	0
Building and sewer	46	31	10	5
Animal licenses	1,020	1,020	0	0
Total licenses and permits	1,516	1,051	460	5
Intergovernmental Revenue:				
State liquor allotment	1,013			
Highway-class C	8,701			
Total intergovernmental revenue	9,714	7,344	544	1,826
Charges for Services:				
Sanitation	5,264	3,980	294	990
Cemetery	500	427	0	73
Town clean up	927	701	52	174
Other services	1,088	823	60	205
Total service charges	7,779	5,931	406	1,442
Miscellaneous Revenue:				
Interest on investment	2,361			

	Total	Residential	Commercial	Agricultural
Total miscellaneous revenue	2,361	0	2,361	0
Total Revenue:	56,167	39,754	9,242	7,171
EXPENDITURES				
General Government:				
Administration	15,765			
Professional service	1,800			
Total general government	17,565	13,279	984	3,302
Public Safety:				
Police department	1,013	766	57	190
Fire department	678	513	38	127
Animal control	359	307	0	52
Total public safety	2,050	1,586	95	369
Public Works:				
Streets and highways	17,971			
Street lighting	2,656			
Sanitation	4,888			
Total public works	25,515	19,289	1,429	4,797
Culture and Recreation:				
Parks and park area	7,082			
Culture and recreation	346			
Capital outlay	5,373			
Total culture and recreation	12,801	10,932	0	1,869
Total Expenditures:	57,931	45,086	2,508	10337

Appendix C

Utah County				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	8,993,067	5,498,838	2,973,801	520,428
Fees in lieu of taxes	982,166	936,986	0	45,180
General sales and use tax	656,951	626,731	0	30,220
Franchise tax	445,745	0	445,745	0
Personal property	563,362	537,447	0	25,915
Total taxes	11,641,291	7,600,002	3,419,546	621,743
Licenses and Permits:				
Business licenses	22,484	0	22,484	0
Building permits	144,655	66,541	31,824	46,290
Marriage licenses	35,160	33,543	0	1,617
Total licenses and permits	202,299	100,084	54,308	47,907
Intergovernmental Revenue:				
Federal grants	1,754,654	1,673,940	0	80,714
Payment in lieu of taxes	463,277	417,413	25,480	20,384
State grants	3,252,353	3,102,745	0	149,608
Class C road allotment	1,109,514	999,672	61,023	48,819
Total intergovernmental revenue	6,579,798	6,193,770	86,503	299,525
Charges for Services:				
Total service charges	3,066,550	2,762,962	168,660	134,928
Fines and Forfeitures:				
Fines	623,164			

	Total	Residential	Commercial	Agricultural
Total fines and forfeitures	623,164	594,498	0	28,666
Miscellaneous Revenue:				
Rents and concessions	960,000			
Other revenue	198,157			
Total miscellaneous revenue	1,158,157	0	1,158,157	0
Total Revenue:	23,271,259	16,985,944	5,162,560	1,122,755
EXPENDITURES				
General Government:				
Total general government	8,749,034	7,882,880	481,197	384,957
Public Safety:				
Total public safety	7,296,999	6,574,596	401,335	321,068
Public Works:				
Total public works	2,192,594	1,975,527	120,593	96,474
Health:				
Total health	6,462,409	6,165,138	0	297,271
Welfare:				
Total welfare	9,030	8,615	0	415
Culture and Recreation:				
Total culture and recreation	1,578,392	1,505,786	0	72,606
Intergovernmental Expense:				
Total intergovernmental expense	626,586	564,554	34,462	27,570
Debt Services:				
Total debt services	961,592	0	961,592	0
Total Expenditures:	27,876,636	24,677,096	1,999,179	1,200,361

Alpine				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	182,611	145,402	13,828	23,381
Fees in lieu of taxes	21,342	20,360	0	982
General sales and use tax	147,015	140,252	0	6,763
Franchise tax	22,810	0	22,810	0
Personal property	2,814	2,685	0	129
Total taxes	376,592	308,699	36,638	31,255
Licenses and Permits:				
Business licenses	5,508	0	5,508	0
Building permits	91,410	85,286	6,124	0
Animal licenses	1,731	1,651	0	80
Total Licenses and permits	98,649	86,937	11,632	80
Intergovernmental Revenue:				
State grants	38,850	37,063	0	1,787
State liquor allotment	4,487	4,209	90	188
Class C road allotment	59,757	56,052	1,195	2,510
State historic grant	618	590	0	28
Total intergovernmental revenue	103,712	97,914	1,285	4,513
Charges for Services:				
Fire service contracts	27,363	25,666	547	1,150
Cemetery	5,021	4,790	0	231
Police protection highland	99,655	93,476	1,993	4,186

	Total	Residential	Commercial	Agricultural
Total service charges	132,039	123,932	2,540	5,567
Fines and Forfeitures:				
Circuit court fines	14,950			
Total fines and forfeitures	14,950	14,262	0	688
Miscellaneous Revenue:				
Interest on investments	16,037			
Rents and concessions	140			
Sundry	3,539			
Recreation fees	1,418			
Total miscellaneous revenues	21,134	0	21,134	0
Total Revenues:	747,076	631,744	73,229	42,103
EXPENDITURES				
General Government:				
Administration	96,777			
Municipal courts	2,068			
Elections	503			
Building	38,976			
Total general government	138,324	129,748	2,766	5,810
Public Safety:				
Police department	224,171			
Fire department	47,304			
Building inspection	71,126			
Total public safety	342,601	321,360	6,852	14,389
Public Works:				
Historic preservation grant	1,529	1,459	0	70

	Total	Residential	Commercial	Agricultural
Highways - general	126,186	118,362	2,524	5,300
Class C road allotment	22,562	21,163	451	948
Total public works	150,277	140,984	2,975	6,318
Culture and Recreation:				
Parks and park area	95,856			
Cemetery	19,437			
Alpine days	4,118			
Total culture and recreation	119,411	113,918	0	5,493
Total Expenditures:	750,613	706,010	12,593	32,010

American Fork				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	873,755	635,898	213,075	24,782
Fees in lieu of taxes	131,780	125,718	0	6,062
General sales and use tax	1,342,949	1,281,173	0	61,776
Franchise tax	449,948	0	449,948	0
Personal property	23,235	22,166	0	1,069
Total taxes	2,821,667	2,064,955	663,023	93,689
Licenses and Permits:				
Business licenses	31,263	0	31,263	0
Building permits	88,081	75,838	11,979	264
Animal licenses	1,682	1,605	0	77
Total licenses and permits	121,026	77,443	43,242	341
Intergovernmental Revenue:				
Federal grants	14,469	13,803	0	666
State grants	14,029	13,384	0	645
State liquor allotment	17,023	15,797	970	256
Class C road allotment	246,649	228,890	14,059	3,700
JTPA youth	2,345	2,237	0	108
First responders grant	127,418	118,244	7,263	1,911
Total intergovernmental revenue	421,933	392,355	22,292	7,286
Charges for Services:				
Fire service contracts	37,310	34,624	2,127	559

	Total	Residential	Commercial	Agricultural
Cemetery	39,712	37,885	0	1,827
Sanitation charges	340,266	315,767	19,395	5,104
Parks and recreational revenue	63,749	60,817	0	2,932
Training and Schools	5,088	0	5,088	0
Library fees	828,962	790,830	0	38,132
Senior citizen fees	11,075	0	11,075	0
Boat harbor fees	16,467	0	16,467	0
Total service charges	1,342,629	1,239,923	54,152	48,554
Fines and Forfeitures:				
State	34,864			
Net	1,815			
Circuit court fines	40,535			
Total fines and forfeitures	77,214	73,662	0	3,552
Miscellaneous Revenue:				
Interest on investment	34,017			
Rents and concessions	420			
Sales of materials	6,327			
Development fees	17,495			
Assessment income	67,346			
Sale of plastic bags	3,563			
Other revenue	85,591			
Total miscellaneous revenues	214,759	0	214,759	0
Total Revenues:	747,076	631,744	73,229	42,103
EXPENDITURES				
General Government:				

	Total	Residential	Commercial	Agricultural
Administration	288,675			
Municipal court	70,178			
Municipal council	48,977			
Personnel	33,403			
Data processing	6,754			
Total general government	447,987	415,732	25,535	6,720
Public Safety:				
Police department	851,710			
Fire department	83,145			
First responders	117,693			
Total public safety	1,052,548	976,765	59,995	15,788
Public Works:				
Public works	145,747			
City engineer	187,439			
Planning and Zoning	21,776			
Improvements	329,189			
Government buildings	68,134			
Highways - general	226,690			
Equipment lease	33,881			
Contingencies	27,692			
Sanitation	308,241			
Total public works	1,348,789	1,251,676	76,881	20,232
Culture and Recreation:				
Parks and park area	212,310			
Recreation and culture	117,989			

	Total	Residential	Commercial	Agricultural
Library	220,395			
Senior citizens	10,806			
Beautification	6,791			
Cemetery	123,051			
Boat harbor	17,187			
Total culture and recreation	708,529	675,937	0	32,592
Total Expenditures:	3,557,853	3,320,110	162,411	75,332

Cedar Fort				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	5,222	3,953	462	807
Fees in lieu of taxes	1,587	1,514	0	73
Personal property	45	43	0	2
Total Taxes	6,854	5,510	462	882
Licenses and Permits:				
Building permits	2,723			
Other licenses	689			
Total Licenses and permits	3,412	3,354	7	51
Intergovernmental Revenue:				
Total intergovernmental revenue	0	0	0	0
Charges for Services:				
Total service charges	0	0	0	0
Fines and Forfeitures:				
Total fines and forfeitures	0	0	0	0
Miscellaneous Revenue:				
Cemetery	683			
Other revenue	66			
Total miscellaneous revenues	749	652	66	31
Total Revenues:	11,015	9,516	535	964
EXPENDITURES				
General Government				

	Total	Residential	Commercial	Agricultural
administration	7,619			
Total general government	7,619	7,489	15	115
Public Safety:				
Police department	673			
Fire department	203			
Total public safety	876	861	2	13
Public Works:				
Total public works	0	0	0	0
Culture and Recreation:				
Parks and park area	802			
Cemetery	854			
Total culture and recreation	1,656	1,579	0	77
Total Expenditures:	10,151	9,929	17	205

Cedar Hills				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	47,627	44,433	1,345	1,849
Fees in lieu of taxes	5,714	5,451	0	263
General sales and use tax	27,517	26,251	0	1,266
Personal property	10	10	0	0
Total taxes	80,868	76,145	1,345	3,378
Licenses and Permits:				
Building permits	27,112			
Total licenses and permits	27,112	26,678	108	326
Intergovernmental Revenue:				
State grants	666	635	0	31
Class C road allotment	15,959	15,704	64	191
Total intergovernmental revenue	16,625	16,339	64	222
Charges for Services:				
Total service charges	25,541	25,132	102	307
Fines and Forfeitures:				
Assessment income	4,621			
Total fines and forfeitures	4,621	4,408	0	213
Miscellaneous Revenue:				
Interest on investment	4,555			
Other revenue	2,795			
Total miscellaneous revenues	7,350	0	7,350	0

	Total	Residential	Commercial	Agricultural
Total Revenues:	162,117	148,702	8,969	4,446
EXPENDITURES				
General Government:				
Administration	33,331			
Non-departmental	336			
Total general government	33,667	33,128	135	404
Public Safety:				
Police department	4,388			
Fire department	11,820			
Total public safety	16,208	15,949	65	194
Public Works:				
Planning and Zoning	2,885			
Highways - general	99,383			
Total public works	102,268	100,632	409	1,227
Culture and Recreation:				
Parks and park area	1,286			
Total culture and recreation	1,286	1,227	0	59
Intergovernment Expense:				
Capital improvement	36,426			
Total intergovernment expense	36,426	35,843	146	437
Total Expenditures:	189,855	186,779	755	2,321

Elk Ridge				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	57,794	47,189	1,454	9,151
Fees in lieu of taxes	7,017	6,694	0	323
General sales and use tax	27,656	26,384	0	1,272
Personal property	4	4	0	0
Total Taxes	92,471	80,271	1,454	10,746
Licenses and Permits:				
Business licenses	781	0	781	0
Building permits	21,761	20,847	0	914
Total Licenses and permits	22,542	20,847	781	914
Intergovernmental Revenue:				
State liquor allotment	445			
Class C road allotment	15,509			
Total intergovernmental revenue	15,954	15,348	80	526
Charges for Services:				
General services	21,094			
Sanitation charges	17,215			
Total service charges	38,309	36,853	192	1,264
Miscellaneous Revenue:				
Interest on investment	5,967			
Rents and concessions	1,003			
Sales of materials	35			

	Total	Residential	Commercial	Agricultural
Other revenue	600			
Total miscellaneous revenues	7,605	0	7,605	0
Total Revenues:	176,881	153,319	10,112	13,450
EXPENDITURES				
General Government:				
Administration	57,100			
Personnel	21,024			
Total general government	78,124	75,155	391	2,578
Public Safety:				
Police department	2,268			
Fire department	13,303			
Total public safety	15,571	14,979	78	514
Public Works:				
Highways - general	25,056			
Sanitation	14,291			
Total public works	39,347	37,852	197	1,298
Health and Welfare:				
Total health and welfare	11,771	11,230	0	541
Culture and Recreation:				
Parks and park area	7,336			
Total culture and recreation	7,336	6,999	0	337
Total Expenditures:	152,149	146,215	666	5,268

Genola				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	18,521	9,534	3,033	5,954
Fees in lieu of taxes	1,906	1,818	0	88
General sales and use tax	45,471	43,379	0	2,092
Personal property	101	96	0	5
Total taxes	65,999	54,827	3,033	8,139
Licenses and Permits:				
Other licenses	3,502			
Total Licenses and permits	3,502	2,262	60	1,180
Intergovernmental Revenue:				
Class C road allotment	27,021	17,456	459	9,106
State grants	634	605	0	29
Other	532	344	9	179
Total intergovernmental revenue	28,187	18,405	468	9,314
Fines and Forfeitures:				
Fines	15,057			
Total fines and forfeitures	15,057	0	15,057	0
Miscellaneous Revenue:				
Interest on investment	1,843			
Other revenue	4,558			
Total miscellaneous revenues	6,401	0	6,401	0
Total Revenues:	119,146	75,494	25,019	18,633

	Total	Residential	Commercial	Agricultural
EXPENDITURES				
General Government:				
Administration	26,076			
Total general government	26,076	16,845	443	8,788
Public Safety:				
Total public safety	47,637	30,774	810	16,053
Public Works:				
Highways - general	21,128			
Total public works	21,128	13,649	359	7,120
Culture and Recreation:				
Parks and park area	5,522			
Capital outlay	2,250			
Total culture and recreation	7,772	7,414	0	358
Total Expenditures:	102,613	68,682	1,612	32,319

Goshen				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	4,373	3,320	576	477
Fees in lieu of taxes	1,020	973	0	47
General sales and use tax	21,287	20,308	0	979
Personal property	120	114	0	6
Total Taxes	26,800	24,715	576	1,509
Licenses and Permits:				
Building permits	40			
Other licenses	690			
Total Licenses and permits	730	612	28	90
Intergovernmental Revenue:				
State grants	1,021	974	0	47
Class C road allotment	16,608	13,918	631	2,059
Other local government	17,065	14,300	648	2,117
Total intergovernmental revenue	34,694	29,192	1,279	4,223
Charges for Services:				
Cemetery lot and services	3,030			
Total service charges	3,030	2,891	0	139
Fines and Forfeitures:				
Fines	4,005			
Total fines and forfeitures	4,005	3,821	0	184
Miscellaneous Revenue:				

	Total	Residential	Commercial	Agricultural
Interest on investment	1,446			
Other revenue or contributions	2,930			
Total miscellaneous revenues	4,376	0	4,376	0
Total Revenues:	73,635	61,231	6,259	6,145
EXPENDITURES				
General Government:				
Total general government	42,756	35,830	1,625	5,301
Public Safety:				
Total public safety	17,830	14,942	678	2,210
Public Works:				
Total public works	22,949	19,231	872	2,846
Culture and Recreation:				
Total culture and recreation	3,228	3,080	0	148
Total Expenditures:	86,763	73,083	3,175	10,505

Highland				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	209,920	170,387	17,247	22,286
Fees in lieu of taxes	25,670	24,489	0	1,181
General sales and use tax	189,168	180,466	0	8,702
Franchise tax	4,803	0	4,803	0
Personal property	242	231	0	11
Total taxes	429,803	375,573	22,050	32,180
Licenses and Permits:				
Building permits	90,822	90,822	0	0
Other licenses	6,414	6,055	26	333
Total licenses and permits	97,236	96,877	26	333
Intergovernmental Revenue:				
State grants	67,161			
Total intergovernmental revenue	67,161	64,072	0	3,089
Charges for Services:				
Other fees	15,088			
Total service charges	15,088	14,243	60	785
Fines and Forfeitures:				
Fines	21,270			
Total fines and forfeitures	21,270	20,292	0	978
Miscellaneous Revenue:				
Interest on investment	9,896			

	Total	Residential	Commercial	Agricultural
Rents and concessions	9,579			
Other revenue or contributions	4,120			
Total miscellaneous revenues	23,595	0	23,595	0
Total Revenues:	654,153	571,057	45,731	37,365
EXPENDITURES				
General Government:				
Municipal court	23,750			
Administration	113,087			
Finance	11,426			
Buildings	7,846			
Planning and Zoning	7,296			
Other	3,871			
Total general government	167,276	157,909	669	8,698
Public Safety:				
Total public safety	146,000	137,824	584	7,592
Public Works:				
Highways - general	158,870			
Total public works	158,870	149,973	635	8,262
Culture and Recreation:				
Parks and park area	54,874			
Total culture and recreation	54,874	52,350	0	2,524
Debt Service:				
Principle retirement	27,892			
Interest charges	12,579			
Total debt service	40,471	38,205	162	2,104

	Total	Residential	Commercial	Agricultural
Total Expenditures:	567,491	536,261	2,050	29,180

Lehi				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	341,083	256,718	60,103	24,262
Fees in lieu of taxes	55,808	53,241	0	2,567
General sales and use tax	469,474	447,878	0	21,596
Franchise tax	104,036	0	104,036	0
Personal property	15,236	14,535	0	701
Total Taxes	985,637	772,372	164,139	49,126
Licenses and Permits:				
Business licenses	16,611	0	16,611	0
Building permits	48,326	45,281	3,045	0
Animal licenses	3,750	3,578	0	172
Total Licenses and permits	68,687	48,859	19,656	172
Intergovernmental Revenue:				
Federal grants	5,450	5,199	0	251
State liquor allotment	11,305	10,299	610	396
Class C road allotment	141,782	129,163	7,656	4,963
Total intergovernmental revenue	158,537	144,661	8,266	5,610
Charges for Services:				
Protection	65,128	59,332	3,517	2,279
Sanitation charges	153,042	139,421	8,264	5,357
Museum	6,552	6,251	0	301
Cemetery lot and services	32,542	31,045	0	1,497

	Total	Residential	Commercial	Agricultural
Ambulance service	54,957	52,429	0	2,528
Sale of bags	1,080	0	1,080	0
Library fees	4,510	4,303	0	207
Development fees	25,252	23,005	1,364	883
Total service charges	343,063	315,786	14,225	13,052
Fines and Forfeitures:				
Fines	99,512			
Total fines and forfeitures	99,512	94,534	0	4,978
Miscellaneous Revenue:				
Interest on investment	24,615			
Assessment income	86,837			
School district	4,000			
Rents and concessions	660			
Sales of materials and supplies	1,537			
Recreation fees	39,791			
Senior citizen	8,842			
History book sales	3,044			
Grants and Donations	30,997			
Other revenue	160,000			
Total miscellaneous revenues	360,323	0	360,323	0
Total Revenues:	2,015,759	1,376,212	566,609	72,938
EXPENDITURES				
General Government:				
Mayor and council	15,871			
Municipal court	35,880			

	Total	Residential	Commercial	Agricultural
administration	196,298			
Billing	115,499			
Attorney and auditor	23,492			
Total general government	387,040	352,593	20,900	13,547
Public Safety:				
Police department	431,718			
Fire department	74,761			
Animal control	22,950			
Building inspection	71,841			
Ambulance service	64,232			
Total public safety	665,502	606,272	35,937	23,293
Public Works:				
Highways - general	238,131			
Highways - class C	97,117			
Sanitation	186,042			
Total public works	521,290	474,895	28,150	18,245
Culture and Recreation:				
Parks and park area	24,071			
Culture and Recreation	59,716			
Library	81,680			
Community development	14,317			
Senior citizen	10,362			
Cemetery	115,888			
Museum	20,767			
Total culture and recreation	326,801	311,768	0	15,033

	Total	Residential	Commercial	Agricultural
Intergovernmental Expense:				
Non-departmental				
Total intergovernmental expense	46,390	42,261	2,505	1,624
Total Expenditures:	1,947,023	1,787,789	87,492	71,742

Lindon				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	347,589	184,227	133,278	30,084
Fees in lieu of taxes	33,070	31,549	0	1,521
General sales and use tax	264,280	252,123	0	12,157
Franchise tax	2,219	0	2,219	0
Personal property	19,196	18,313	0	883
Total taxes	666,354	486,212	135,497	44,645
Licenses and Permits:				
Business licenses	17,006	0	17,006	0
Building permits	43,225	33,154	8,342	1,729
Animal licenses	1,100	1,049	0	51
Total licenses and permits	61,331	34,203	25,348	1,780
Intergovernmental Revenue:				
State grants	1,888	1,801	0	87
State liquor allotment	4,012	3,274	317	421
Class C road allotment	85,285	69,593	6,737	8,955
Total intergovernmental revenue	91,185	74,668	7,054	9,463
Charges for Services:				
Impact and development fee	48,310			
Planning and Zoning	23,668			
Total charges for services	71,978	58,734	5,686	7,558
Fines and Forfeitures:				

	Total	Residential	Commercial	Agricultural
Total fines and forfeitures	79,131	75,491	0	3,640
Miscellaneous revenue:				
Interest on investment	66,608			
Rents and Concessions	1,537			
Other revenue or contributions	22,160			
Total miscellaneous revenues	90,305	0	90,305	0
Total Revenues:	1,060,284	729,308	263,890	67,086
EXPENDITURES				
General Government:				
Municipal council	15,560			
Municipal court	66,345			
Administration	130,814			
Non-departmental	51,629			
Building	14,668			
Total general government	279,016	227,677	22,042	29,297
Public Safety:				
Police department	201,100			
Fire department	26,124			
Building inspection	74,927			
Other	11,466			
Total public safety	313,617	255,911	24,776	32,930
Public Works:				
City engineer	26,681			
Highways - general	294,055			
Total public works	320,736	261,721	25,338	33,677

	Total	Residential	Commercial	Agricultural
Culture and Recreation:				
Parks and park area	119,958			
Culture and Recreation	12,346			
Cemetery	52,207			
Total culture and recreation	184,511	176,023	0	8,488
Total Expenditures:	1,097,880	921,332	72,156	104,392

Mapleton				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
General Property tax	194,168	154,268	11,143	28,757
Fees in lieu of taxes	25,071	23,918	0	1,153
General sales and use tax	155,641	148,482	0	7,159
Franchise tax	81,477	0	81,477	0
Personal property	1,603	1,529	0	74
Total Taxes	457,960	328,197	92,620	37,143
Licenses and Permits:				
Business licenses	5,609	0	5,609	0
Building permits	43,075	36,269	2,111	4,695
Animal licenses	1,264	1,206	0	58
Total Licenses and permits	49,948	37,475	7,720	4,753
Intergovernmental Revenue:				
Special improvement	37,019	35,316	0	1,703
Medical grant	5,705	5,443	0	262
Class C road allotment	66,535	58,085	1,331	7,119
State liquor allotment	2,531	2,210	50	271
Total intergovernmental revenue	111,790	101,054	1,381	9,355
Charges for Services:				
Park and recreation	16,167	15,423	0	744
Ambulance fee	14,536	12,690	290	1,556
County fire contract	3,936	3,436	79	421
Planning and Zoning	2,020	1,763	41	216

	Total	Residential	Commercial	Agricultural
Total service charges	36,659	33,312	410	2,937
Fines and Forfeitures:				
Fines	12,805	12,216	0	589
Total fines and forfeitures	12,805	12,216	0	589
Miscellaneous Revenue				
Interest on investment	20,376	0	20,376	0
JPTA fund	1,168	0	1,168	0
Fourth of July	476	0	476	0
Sundry	49,107	0	49,107	0
Total miscellaneous revenues	71,127	0	71,127	0
Total Revenues:	740,289	512,254	173,258	54,777
EXPENDITURES				
General Government:				
Municipal court	9,540			
Administration	101,108			
Total general government	110,648	96,596	2,213	11,839
Public Safety:				
Police department	132,386			
Fire department	24,156			
Ambulance service	19,819			
Total public safety	176,361	153,963	3,527	18,871
Public Works:				
Highways - general	189,239			
Total public works	189,239	165,206	3,785	20,248
Culture and Recreation:				

	Total	Residential	Commercial	Agricultural
Parks and park area	38,888			
Total culture and recreation	38,888	37,099	0	1,789
Total Expenditures:	515,136	452,864	9,525	52,747

Orem				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	2,913,031	1,960,173	878,137	74,721
Fees in lieu of taxes	353,986	337,703	0	16,283
General sales and use tax	6,589,105	6,286,006	0	303,099
Franchise tax	2,523,708	0	2,523,708	0
Personal property	162,795	155,306	0	7,489
Total taxes	12,542,625	8,739,188	3,401,845	401,592
Licenses and Permits:				
Building permits	533,264	391,949	141,315	0
Other licenses	224,944	212,572	10,572	1,800
Total licenses and permits	758,208	604,521	151,887	1,800
Intergovernmental Revenue:				
Class C road allotment	1,037,265			
Other revenue	155,083			
Total intergovernmental revenue	1,192,348	1,126,768	56,040	9,540
Charges for Services:				
Cemetery	112,940	107,745	0	5,195
Other funds	1,958,654	1,850,928	92,057	15,669
Fees and charges	666,737	630,066	31,337	5,334
Total service charges	2,738,331	2,588,739	123,394	26,198
Fines and Forfeitures:				
Total fines and forfeitures	96,890	92,433	0	4,457

	Total	Residential	Commercial	Agricultural
Miscellaneous Revenue:				
Special assessment	37,046	35,008	1,741	297
Other	876,053	0	876,053	0
Total miscellaneous revenue	913,099	35,008	877,794	297
Total Revenue:	18,241,501	13,186,657	4,610,960	443,884
EXPENDITURES				
General Government:				
Total general government	4,580,400	4,328,478	215,279	36,643
Public Safety:				
Total public safety	6,616,482	6,252,576	310,975	52,931
Public Works:				
Planning and Zoning	231,378			
City or government buildings	72,256			
Highways - general	2,158,087			
Other	18,803			
Total public works	2,480,524	2,344,095	116,585	19,844
Culture and Recreation:				
Parks and park area	669,962			
Culture and Recreation	139,390			
Library	1,105,434			
Cemetery	116,828			
Total culture and recreation	2,031,614	1,938,160	0	93,454
Intergovernmental Expense:				
Special assessment	49,623			
Total intergovernmental expense	49,623	46,894	2,332	397

	Total	Residential	Commercial	Agricultural
Total Expenditures:	15,758,643	14,910,203	645,171	203,269

Payson				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	382,212	240,145	127,794	14,273
Fees in lieu of taxes	46,551	44,410	0	2,141
General sales and use tax	589,521	562,403	0	27,118
Franchise tax	151,506	0	151,506	0
Personal property	20,417	19,478	0	939
Total taxes	1,190,207	866,436	279,300	44,471
Licenses and Permits:				
Building permits	21,390	17,968	3,422	0
Other licenses	19,323	17,603	1,333	387
Total licenses and permits	40,713	35,571	4,755	387
Intergovernmental Revenue:				
Class C road allotment	156,002			
Other	48,915			
Total intergovernmental revenue	204,917	186,679	14,139	4,099
Charges for Services:				
Park and recreation	55,503			
Cemetery	19,570			
Other services	2,861			
Total service charges	77,934	74,352	0	3,582
Fines and Forfeitures:				
Fines	68,952			

	Total	Residential	Commercial	Agricultural
Total fines and forfeitures	68,952	65,780	0	3,172
Miscellaneous Revenue:				
Interest on investment	12,545			
Other revenue	41,416			
Total miscellaneous revenue	53,961	0	53,961	0
Total Revenue:	1,636,684	1,228,818	352,155	55,711
EXPENDITURES				
General Government:				
Municipal court	42,721			
Administration	495,873			
Total general government	538,594	490,659	37,163	10,772
Public Safety:				
Police department	475,214			
Fire department	36,705			
Total public safety	511,919	466,358	35,322	10,239
Public Works:				
Highways - general	151,489			
Total public works	151,489	138,006	10,453	3,030
Culture and Recreation:				
Parks and park area	288,156			
Cemetery	38,436			
Capital outlay	5,320			
Total culture and recreation	331,912	316,644	0	15,268
Debt Services:				
Bond retirement	28,816			

	Total	Residential	Commercial	Agricultural
Interest	8,232			
Total debt services	37,048	33,751	2,556	741
Total Expenditures:	1,570,962	1,445,418	85,494	40,050

Pleasant Grove				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	658,909	509,634	111,214	38,061
Fees in lieu of taxes	100,886	96,245	0	4,641
General sales and use tax	726,210	692,804	0	33,406
Franchise tax	273,368	0	273,368	0
Personal property	10,413	9,934	0	479
Total taxes	1,769,786	1,308,617	384,582	76,587
Licenses and Permits:				
Business licenses	13,185	0	13,185	0
Building permits	85,506	76,870	7,354	1,282
Animal licenses	3,638	3,471	0	167
Total licenses and permits	102,329	80,341	20,539	1,449
Intergovernmental Revenue:				
State liquor allotment	16,314			
Class C road allotment	224,035			
First responders grant	53,993			
Other	174,657			
Total intergovernmental revenue	468,999	436,638	20,636	11,725
Charges for Services:				
Fire service contract	54,924	51,134	2,417	1,373
Sanitation charges	239,147	222,646	10,522	5,979
Cemetery	26,110	24,961	0	1,149

	Total	Residential	Commercial	Agricultural
Senior citizen	6,886	0	6,886	0
Police protection	228,964	213,165	10,074	5,725
Alarm monitoring	4,200	0	4,200	0
Other services	367,077	341,749	16,151	9,177
Total service charges	927,308	853,655	50,250	23,403
Fines and Forfeitures:				
City and precinct court fines				
Circuit court fines				
Fines	134,169			
Total fines and forfeitures	134,169	127,997	0	6,172
Miscellaneous Revenue:				
Interest on investment	68,732			
Rent and concessions	24,500			
Sales of property	163,600			
Special assessments	43,111			
Other revenue	252,799			
Total miscellaneous revenue	552,742	0	552,742	0
Total Revenue:	3,955,333	2,807,248	1,028,749	119,336
EXPENDITURES				
General Government:				
Total general government	829,040	771,836	35,649	21,555
Public Safety:				
Total public safety	1,190,291	1,108,161	51,183	30,947
Public Works:				
Total public works	943,797	878,675	40,583	24,539

	Total	Residential	Commercial	Agricultural
Culture and Recreation:				
Parks and park area	1,158,224			
Cemetery	79,659			
Total culture and recreation	1,237,883	1,180,940	0	56,943
Intergovernmental Expense:				
capital outlay	92,692			
Total intergovernmental expense	92,692	86,296	3,986	2,410
Debt Service:				
Principle retirement	280,000			
Interest and Bonds	114,635			
Total debt service	394,635	0	394,635	0
Total Expenditures:	4,688,338	4,025,908	526,036	136,394

Provo				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	4,716,354	2,876,231	1,691,361	148,762
Fees in lieu of taxes	459,468	438,332	0	21,136
General sales and use tax	6,969,754	6,649,145	0	320,609
Franchise tax	2,206,317	0	2,206,317	0
Personal property	326,794	311,761	0	15,033
Total taxes	14,678,687	10,275,469	3,897,678	505,540
Licenses and Permits:				
Building permits	292,971	179,298	106,348	7,325
Other licenses	175,270	161,248	12,620	1,402
Total licenses permits	468,241	340,546	118,968	8,727
Intergovernmental Revenue:				
Federal grants	2,263,143	2,159,038	0	104,105
State grants	172,392	164,462	0	7,930
Class C road allotment	1,304,696	1,200,320	93,938	10,438
Total intergovernmental revenue	3,740,231	3,523,820	93,938	122,473
Charges for Services:				
Park and Recreation	824,435	786,511	0	37,924
Cemetery	99,489	94,913	0	4,576
Local government	26,329	0	26,329	0
Total service charges	950,253	881,424	26,329	42,500
Fines and Forfeitures:				

	Total	Residential	Commercial	Agricultural
Fines	161,043			
Total fines and forfeitures	161,043	153,635	0	7,406
Miscellaneous Revenue:				
Interest on investment	172,000			
Other revenue	1,200,000			
Total miscellaneous revenue	1,372,000	0	1,372,000	0
Total Revenue:	21,370,453	15,174,894	5,508,912	686,647
EXPENDITURES				
General Government:				
Municipal council	224,000			
Mayor	470,000			
Municipal court	469,000			
Personnel	460,000			
Non-departmental	134,000			
Community development	911,000			
Economic development	389,000			
Finance	752,000			
Information service	888,000			
Total general government	4,697,000	4,321,240	338,184	37,576
Public Safety:				
Police department	5,667,000			
Fire department	3,766,000			
Total public safety	9,433,000	8,678,360	679,176	75,464
Public Works:				
City engineer	917,000			

	Total	Residential	Commercial	Agricultural
Highways - general	1,252,000			
Total public works	2,169,000	1,995,480	156,168	17,352
Culture and Recreation:				
Parks and park area	3,694,000			
Total culture and recreation.	3,694,000	3,524,076	0	169,924
Total Expenditures:	19,993,000	18,519,156	1,173,528	300,316

Salem				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	115,273	95,524	10,559	9,190
Fees in lieu of taxes	18,631	17,774	0	857
General sales and use tax	109,362	104,331	0	5,031
Franchise tax	5,265	0	5,265	0
Personal property	497	474	0	23
Total taxes	249,028	218,103	15,824	15,101
Licenses and Permits:				
Building permits	18,183	15,910	2,273	0
Other licenses	6,066	5,314	218	534
Total licenses and permits	24,249	21,224	2,491	534
Intergovernmental Revenue:				
State grants	672	641	0	31
Class C road allotment	41,012	35,927	1,476	3,609
Other revenue	500	438	18	44
Total intergovernmental revenue	42,184	37,006	1,494	3,684
Charges for Services:				
Park and recreation	8,719	8,318	0	401
Cemetery	7,517	7,171	0	346
Other services	204,511	179,152	7,362	17,997
Total service charges	220,747	194,641	7,362	18,744
Fines and Forfeitures:				

	Total	Residential	Commercial	Agricultural
Fines	5,244			
Total fines and forfeitures	5,244	5,003	0	241
Miscellaneous Revenue:				
Interest on investment	10,007			
Other revenue	8,501			
Total miscellaneous revenue	18,508	0	18,508	0
Total Revenue:	559,960	475,977	45,679	38,304
EXPENDITURES				
General Government:				
Municipal court	23,339			
Administration	23,506			
Finance	55,425			
Other	20,946			
Total general government	123,216	107,937	4,436	10,843
Public Safety:				
Police department	115,718			
Fire department	24,351			
Total public safety	140,069	122,700	5,042	12,327
Public Works:				
Highways - general	96,750			
Total public works	96,750	84,753	3,483	8,514
Culture and Recreation:				
Parks and recreation	89,375			
Cemetery	23,071			
Capital outlay	15,194			

	Total	Residential	Commercial	Agricultural
Total culture and recreation	127,640	121,769	0	5,871
Intergovernmental Expense:				
intergovernmental expense	12,060			
Bond retirement	20,000			
Interest	9,360			
Total intergovernmental expense	41,420	36,284	1,491	3,645
Total Expenditures:	529,095	473,443	14,452	41,200

Sanaquin				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	86,221	67,409	12,932	5,880
Fees in lieu of taxes	16,269	15,521	0	748
General sales and use tax	112,086	106,930	0	5,156
Franchise tax	64,642	0	64,642	0
Personal property	1,648	1,572	0	76
Total taxes	280,866	191,432	77,574	11,860
Licenses and Permits:				
Business licenses	3,035	0	3,035	0
Building permits	9,749	9,749	0	0
Animal licenses	1,920	1,832	0	88
Total licenses and permits	14,704	11,581	3,035	88
Intergovernmental Revenue:				
State liquor allotment	2,729	2,459	115	155
Class C road allotment	42,660	38,437	1,792	2,431
CETA	2,224	2,122	0	102
Total intergovernmental revenue	47,613	43,018	1,907	2,688
Charges for Services:				
Fire service contract	11,778	10,612	495	671
Cemetery	6,405	5,771	269	365
Refuse bill collection	74,614	67,227	3,134	4,253
School rental	2,778	2,503	117	158

	Total	Residential	Commercial	Agricultural
Library fees	241	217	10	14
ACO donations	188	169	8	11
Ambulance fees	10,313	9,292	433	588
Total service charges	106,317	95,791	4,466	6,060
Fines and Forfeitures:				
City and precinct court fines	36,210	34,544	0	1,666
Animal control	695	663	0	32
Total fines and forfeitures	36,905	35,207	0	1,698
Miscellaneous Revenue:				
Interest on investment	2,532			
Rent and concessions	1,377			
Sundry	331			
Other revenue , rodeo	4,319			
Total miscellaneous revenue	8,559	0	8,559	0
Total Revenue:	494,964	377,029	95,541	22,394
EXPENDITURES				
General Government:				
Municipal council	5,629			
Administration	26,439			
Municipal court	7,637			
Non-departmental	38,980			
Data processing	1,165			
Government buildings	25,638			
Total general government	105,488	95,045	4,430	6,013
Public Safety:				

	Total	Residential	Commercial	Agricultural
Police department	108,202			
Fire department	26,441			
Crossing guards	2,848			
Emergency	24,276			
Building inspection	1,913			
Animal control	2,813			
Total public safety	166,493	150,010	6,993	9,490
Public Works:				
Highways - general	60,241			
Sanitation	60,316			
Total public works	120,557	108,622	5,063	6,872
Culture and Recreation:				
Parks and park area	22,157			
Culture and Recreation	12,206			
Cemetery	18,963			
Total culture recreation	53,326	50,873	0	2,453
Total Expenditures:	445,864	404,550	16,486	24,828

Spanish Fork				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	507,575	316,723	172,293	18,559
Fees in lieu of taxes	70,497	67,254	0	3,243
General sales and use tax	998,303	952,381	0	45,922
Personal property	28,988	27,655	0	1,333
Total taxes	1,605,363	1,364,013	172,293	69,057
Licenses and Permits:				
Total licenses and permits	157,977	143,127	11,058	3,792
Intergovernmental Revenue:				
Total intergovernmental revenue	672,529	609,311	47,077	16,141
Charges for Services:				
Total service charges	904,996	819,926	63,350	21,720
Fines and Forfeitures:				
Fines	24,422			
Total fines and forfeitures	24,422	23,299	0	1,123
Miscellaneous Revenue:				
Interest on investment	61,578			
Other revenue	63,042			
Total miscellaneous revenue	124,620	0	124,620	0
Total Revenue:	3,489,907	2,959,676	418,398	111,833
EXPENDITURES				
General Government:				

	Total	Residential	Commercial	Agricultural
Total general government	608,548	551,344	42,598	14,606
Public Safety:				
Total public safety	1,202,832	1,089,766	84,198	28,868
Public Works:				
Highways - general	802,375			
Total public works	802,375	726,952	56,166	19,257
Culture and Recreation:				
Total culture and recreation	626,184	597,380	0	28,805
Intergovernmental Expense:				
Redevelopment	22,072			
Principle retirement	441,000			
Interest	220,451			
Total intergovernmental expense	683,523	619,272	47,847	16,404
Total Expenditures:	3,923,463	3,584,714	230,809	107,940

Springville				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	994,234	495,371	471,343	27,520
Fees in lieu of taxes	100,600	95,972	0	4,628
General sales and use tax	865,139	825,343	0	39,796
Franchise tax	15,984	0	15,984	0
Personal property	22,851	21,800	0	1,051
Total taxes	1,998,808	1,438,486	487,327	72,995
Licenses and Permits:				
Building permits	111,468	82,821	28,090	557
Other licenses	26,350	23,952	1,686	712
Total licenses and permits	137,818	106,773	29,776	1,269
Intergovernmental Revenue:				
Class C road allotment	233,538			
Other local government	54,986			
Total intergovernmental revenue	288,524	262,268	18,466	7,790
Charges for Services:				
Park and recreation	17,899	17,076	0	823
Cemetery	118,146	112,711	0	5,435
Airport	9,211	8,373	590	248
Other services	13,484	12,257	863	364
Total service charges	158,740	150,417	1,453	6,870
Fines and Forfeitures:				

	Total	Residential	Commercial	Agricultural
Fines	78,368			
Total fines and forfeitures	78,368	71,237	5,016	2,115
Miscellaneous Revenue:				
Interest on investment	71,262	0	71,262	0
Industrial park	48,967	0	48,967	0
Administrative fees	781,010	709,938	49,985	21,087
Special assessment	27,464	24,965	1,758	741
Total miscellaneous revenue	928,703	734,903	171,972	21,828
Total Revenue:	3,590,961	2,764,084	714,010	112,867
EXPENDITURES				
General Government:				
Administration	512,583			
Legislative	73,258			
Total general government	585,841	532,529	37,494	15,818
Public Safety:				
Total public safety	1,237,332	1,124,735	79,189	33,408
Public Works:				
Highways - general	836,329			
Total public works	836,329	760,223	53,525	22,581
Culture and Recreation:				
Parks and park area	372,544			
Culture and Recreation	121,081			
Library	235,923			
Art commission	32,335			
Art museum	148,110			

	Total	Residential	Commercial	Agricultural
Art parks	9,114			
Total culture and recreation	919,107	876,828	0	42,279
Total Expenditures:	3,578,609	3,294,315	170,205	114,089

Vineyard				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	52,145	1,152	50,307	686
Fees in lieu of taxes	366	349	0	17
General sales and use tax	136,824	130,530	0	6,294
Personal property	106,336	101,445	0	4,891
Total taxes	295,671	233,476	50,307	11,888
Licenses and Permits:				
Building permits	59,698	0	47,758	11,940
Other licenses	2,108	1,254	502	352
Total licenses and permits	61,806	1,254	48,260	12,292
Intergovernmental Revenue:				
Class C road allotment	5,902			
Other	78			
Total intergovernmental revenue	5,980	3,558	1,423	999
Miscellaneous Revenue:				
Interest on investment	12,511			
Rents and concessions	4,385			
Other revenue	177			
Total miscellaneous revenue	17,073	0	17,073	0
Total Revenue:	380,530	238,288	117,063	25,179
EXPENDITURES				
General Government:				

	Total	Residential	Commercial	Agricultural
Total general government	46,609	27,732	11,093	7,784
Public Safety:				
Total public safety	13,740	8,175	3,270	2,295
Public Works:				
Total public works	71,295	42,421	16,968	11,906
Culture and Recreation:				
Parks and park area	412,914			
Culture and Recreation	82			
Total culture and recreation.	412,996	393,998	0	18,998
Total Expenditures:	544,640	472,326	31,331	40,983

Woodland Hills				
June 30, 1992				
	Total	Residential	Commercial	Agricultural
REVENUE (\$)				
Taxes:				
General property tax	48,249	38,519	871	8,859
Fees in lieu of taxes	4,253	4,057	0	196
General sales and use tax	10,150	9,693	0	457
Franchise tax	7,071	0	7,071	0
Personal property	5	5	0	0
Total taxes	69,728	52,274	7,942	9,512
Licenses and Permits:				
Building permits	37,373			
Other licenses	512			
Total licenses and permits	37,885	36,976	0	909
Intergovernmental Revenue:				
Class C road allotment	8,262			
Other local government	517			
Total intergovernmental revenue	8,779	8,568	0	211
Charges for Services:				
Total service charges	7,343	7,166	0	117
Miscellaneous Revenue:				
Interest on investment	2,536			
Rents and concessions	169			
Other revenue	2,711			
Total miscellaneous revenue	5,416	0	5,416	0

	Total	Residential	Commercial	Agricultural
Total Revenue:	129,151	104,984	13,358	10,809
EXPENDITURES				
General Government:				
Administration	17,108			
Total general government	17,108	16,697	0	411
Public Safety:				
Total public safety	13,699	13,370	0	329
Public Works:				
Highways - general	62,446			
Sanitation	5,990			
Total public works	68,436	66,794	0	1,642
Total Expenditures:	99,243	96,861	0	2,382