

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2009

FY 2009	Entity Name: Mona City			GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART I	TAX REVENUES			Amount		Amount
	<b>Property Taxes</b>					
1.1	Property taxes - (All property taxes not separately listed below.)	T01	51,468	T01		
1.2	Property Taxes - Debt Service	T01		T01		
1.3	Property Taxes - RDA Increment	T01		T01		
1.4	Property Taxes - Library	T01		T01		
1.5	Property Taxes - Delinquent	T01	1,383	T01		
2	Fee in lieu	T01	11,658	T01		
	<b>Local Sales Taxes</b>					
3.1	General sales tax - Local option	T09	131,947	T09		
3.2	Highway improvement sales tax	T19		T19		
3.3	Resort community sales tax	T19		T19		
3.4	Resort plus sales tax	T19		T19		
3.5	Energy sales and use tax	T19		T19		
3.6	Transient room tax	T19		T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		T19		
3.8	Other - specify	T19		T19		
	<b>Franchise Tax</b>					
4.1	Telephone franchise tax	T15		T15		
4.2	Cable TV franchise tax	T15	174	T15		
4.3	Water franchise tax	T15		T15		
4.4	Sewer franchise tax	T15		T15		
4.5	Other - Specify	T15	857	T15		
	<b>Licenses, Fees and Permits</b>					
5.1	Business license fees	T99	749	T99		
5.2	Building permit fees	T99	4,514	T99		
5.3	Other licenses, permits & taxes - Specify	T99	244	T99		
	<b>Animal</b>					
PART II	<b>REVENUES - Other than tax and intergovernmental revenues</b>					
	<b>Utility Sales Revenue / User Fees</b>					
1.1	Water supply system	A91		A91	146,658	
1.2	Electric power system	A92		A92		
1.3	Gas supply system	A93		A93	418,719	
1.4	Transit or bus system	A94		A94		
	<b>Other Sales and Service Revenue</b>					
2.1	Sewer charges	A80		A80		
2.2	Storm drainage	A80		A80		
			<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>	

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount				
			(a)	(b)	(c)	(f)			
2.3	Garbage collection / street cleaning	A81	86,006						
3.1	Parks and recreation charges	A61	7,896						
3.2	Airports - Include rentals and gross sales of gas and oil.	A01							
3.3	Parking facilities, lots & meters	A60							
3.4	Hospital charges received	A36							
3.5	Cemeteries	A03	1,500						
3.6	Municipal housing rental projects (gross)	A50							
3.7	Special police services	A89	75						
4.1	Impact fees	A89			4,602				
4.2	Connection fees	A89			11,863				
4.3	Plan check fees	A89							
4.4	Zoning & subdivision fees	A89	200						
4.5	Sale of maps & publications	A89							
5	Other miscellaneous fees	A89	275						
<b>Special Assessments</b>									
6.1	Street cuts and public improvements	U01							
6.2	Sidewalk & curb repairs	U01							
6.3	Street lighting charges - Lighting districts	U01							
6.4	Other special improvement & service	U01							
<b>Fines and Forfeitures (Circuit Court)</b>									
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99							
7.2	Parking ticket revenue	U99							
<b>Fines (Justice Court)</b>									
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99							
8.2	Parking ticket revenue	U99							
<b>Interest, Rents and Royalties</b>									
9	Interest earnings	U20	16,112		7,833				
10	Rents and royalties	U40							
<b>Miscellaneous</b>									
11	Other miscellaneous revenue - Specify Miscellaneous	U99	1,032		8,467				
12	Proceeds from bond issues	NR							
13	Receipts from sale of real property	U11							
			<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>			
			(a)	(b)	(c)	(d)	(e)	(f)	

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PART III		INTERGOVERNMENTAL REVENUE			From the State		From other local governments		From federal government directly		From the State		From other local governments		From federal government directly
	1	General support	C30			D30		B30		C30		D30		B30	
	2	Public safety grants	C89			D89		B89		C89		D89		B89	
	3	Streets and highways / C Roads	C46	50,076		D46		B46		C46		D46		B46	
	4	Community development	C50			D50		B50		C50		D50		B50	
	5	Liquor funds	C89	667		D89		B89		C89		D89		B89	
	6	Intergovernmental service contracts	C89			D89		B89		C89		D89		B89	
	7	Other - Specify	C89			D89		B89		C89		D89		B89	
								GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
					(a)		(b)		(c)		(d)		(e)		(f)
		<b>Governmental Administration</b>													
	1.1	Financial administration	E23	60,935	F23		G23		E23		F23		G23		
	1.2	Judicial / courts	E25		F25		G25		E25		F25		G25		
	1.3	Legal / attorney	E25		F25		G25		E25		F25		G25		
	1.4	General municipal buildings	E31		F31		G31		E31		F31		G31		
	1.5	Central administration	E29	22,719	F29		G29		E29		F29		G29		
	1.6	Planning and zoning	E29	796	F29		G29		E29		F29		G29		
	1.7	Economic development	E89		F89		G89		E89		F89		G89		
		<b>Public Safety</b>													
	2.1	Police	E62	3,993	F62		G62		E62		F62		G62		
	2.2	Fire	E24		F24		G24		E24		F24		G24		
	2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24		F24		G24		E24		F24		G24		
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32		F32		G32		E32		F32		G32		
	2.4	Corrections / Jail	E05		F05		G05		E05		F05		G05		
	2.5	Protective inspection and regulation	E66	7,800	F66		G66		E66		F66		G66		
		<b>Environment and Housing</b>													
	3.1	Sewer	E80		F80		G80		E80		F80	511,841	G80		
	3.2	Storm drainage	E80		F80		G80		E80		F80		G80		
	3.3	Solid waste management	E81	77,810	F81		G81		E81		F81		G81		
	3.4	Recycling programs	E81		F81		G81		E81		F81		G81		
	3.5	Housing & community development	E50		F50		G50		E50		F50		G50		
	3.6	Redevelopment agencies	E50		F50		G50		E50		F50		G50		
								GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)			Current Operation		Construction		Purchase of		Current Operation		Construction		Purchase of
				Direct expenditures including salaries and wages				equipment, land, and existing structures		Direct expenditures including salaries and wages				equipment, land, and existing structures
			(a)	F61	(b)	G61	(c)	E61	(d)	F61	(e)	G61	(f)	
	3.7	Parks and recreation programs (not addressed below.)	E61	20,340	F61	27,000	G61	E61	F61	G61				
	3.8	Cultural & community events	E61	16,166	F61		G61	E61	F61	G61				
	3.9	Golf courses	E61		F61		G61	E61	F61	G61				
	3.10	Rodeo grounds & equestrian parks	E61		F61		G61	E61	F61	G61				
	3.11	Cemeteries	E03		F03		G03	E03	F03	G03				
	3.12	Libraries	E52		F52		G52	E52	F52	G52				
	<b>Transportation</b>													
	4.1	Roads & streets - maintenance and construction - See instructions	E44	14,136	F44	34,801	G44	E44	F44	G44				
	4.2	Other road and street maintenance - including snow removal	E44		F44		G44	E44	F44	G44				
	4.3	Sidewalk, curb, & gutter	E44		F44		G44	E44	F44	G44				
	4.4	Street lighting	E44	12,822	F44		G44	E44	F44	G44				
	4.5	Engineering	E44		F44		G44	E44	F44	G44				
	4.6	Municipal airports	E01		F01		G01	E01	F01	G01				
	4.7	Parking facilities	E61		F61		G61	E61	F61	G61				
	<b>Health</b>													
	5.1	Own hospitals	E36		F36		G36	E36	F36	G36				
	5.2	Other hospitals	E38		F38		G38	E38	F38	G38				
	5.3	Health (other than hospitals)	E32		F32		G32	E32	F32	G32				
	<b>Interest on Debt</b>													
	6.1	Interest on debt - Water supply system	I91					I91	26,439					
	6.2	Interest on debt - Electric power system	I92					I92						
	6.3	Interest on debt - Gas supply system	I93					I93	13,939					
	6.4	Interest on debt - Transit or bus system	I94					I94						
	6.5	Interest on debt - All other interest	I89					I89						
	<b>Utilities</b>													
	7.1	Water supply system	E91		F91		G91	E91	74,209	F91		G91	11,670	
	7.2	Electric power system	E92		F92		G92	E92		F92		G92		
	7.3	Gas supply system	E93		F93		G93	E93	273,830	F93		G93	8,771	
	7.4	Transit or bus system	E94		F94		G94	E94		F94		G94		
	<b>All Other Expenditures</b>													
	8.1	All other expenditures - See instructions - Specify	E89		F89		G89	E89		F89		G89		
	<b>GOVERNMENTAL FUNDS</b>													
	<b>ENTERPRISE FUNDS</b>													

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<b>PART IV</b>		<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures	
				(a)	(b)	(c)	(d)	(e)	(f)			(e)	(f)		
8.2	All other expenditures - See instructions Specify	E89		F89		G89		E89		F89		G89			
8.3	All other expenditures - See instructions Specify	E89		F89		G89		E89		F89		G89			
				<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>							
<b>PART V</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>		Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments					
1	Fire	L24		M24				L24		M24					
2	Highways	L44		M44				L44		M44					
3	Police	L62		M62				L62		M62					
4	Sanitation	L81		M81				L81		M81					
5	Recreation	L61		M61				L61		M61					
6	Judicial and legal	L25		M25				L25		M25					
7	All other	L89		M89				L89		M89					
				<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>							
<b>PART VI</b>		<b>PERSONNEL EXPENDITURES</b>		Amount				Amount							
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00						Z00							
				62,429						7,972					
				<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>											
<b>PART VII</b>		<b>INDEBTEDNESS</b>		Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Detail of long-term debt outstanding			
				(a)	(b)	(c)	(d)	(e)	(f)			Revenue and nonguaranteed bonds		Guaranteed bonds	
<b>Long-term Outstanding Debt</b>															
1.1	Water supply system	19A		692,500		27,750		664,750		664,750					
1.2	Electric supply system	19B													
1.3	Sewer system	19X													
1.4	Gas supply system	19C		158,000		50,000		108,000							108,000
1.5	Transit system	19D													
1.6	Public debt for privately owned housing, industrial or business purposes	19T													
				<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>											
<b>PART VII</b>		<b>INDEBTEDNESS (cont.)</b>										Detail of long-term debt outstanding			

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		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c=d) Also, (d=e+f)	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
<b>Long-term Outstanding Debt</b>							
1.7	All other purposes	19X	29X	29X		44X	41X
		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year		
		(a)	(b)	(c)	(d)		
<b>Other Long-term Obligations</b>							
2.1	Capital lease purchase agreements			G89			
2.2	Accrued leave liability (sick leave and vacation)						
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
<b>Short-term (interest bearing) Debt</b>							
3	Total short-term debt	61V	64V				
		(a)	(b)	(c)			
<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>	Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
	Cash and investments held at end of fiscal year	W01	W31	W61	161,131	872,726	
<b>PART IX</b>	<b>RATES</b>	<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>	
1.	Energy Sales & Use Tax Rate						
2.	Cable TV Franchise Tax Rate	4%					
3.	Telephone Franchise Tax Rate						

