

# Survey of Local Government Finances

## Utah Municipalities Fiscal Year Ended June 30, 2009

FY 2009	Entity Name: Mapleton 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	1,168,160	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	106,011	T01	
	2	Fee in lieu	T01	146,006	T01	
	<b>Local Sales Taxes</b>					
	3.1	General sales tax - Local option	T09	722,879	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	114,916	T15	
	4.2	Cable TV franchise tax	T15	24,952	T15	
	4.3	Water franchise tax	T15		T15	
	4.4	Sewer franchise tax	T15		T15	
	4.5	Other - Specify	T15	311,103	T15	
	Gas and Electric					
	<b>Licenses, Fees and Permits</b>					
	5.1	Business license fees	T99	19,773	T99	
	5.2	Building permit fees	T99	71,854	T99	
	5.3	Other licenses, permits & taxes - Specify	T99	12,165	T99	
	Reinspection, animal & accessory apt.					
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>					
	<b>Utility Sales Revenue / User Fees</b>					
	1.1	Water supply system	A91		A91	1,510,579
	1.2	Electric power system	A92		A92	
	1.3	Gas supply system	A93		A93	
	1.4	Transit or bus system	A94		A94	
	<b>Other Sales and Service Revenue</b>					
	2.1	Sewer charges	A80		A80	981,540
	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)	(d)		
	2.3	Garbage collection / street cleaning	A81		A81	277,683		
	3.1	Parks and recreation charges	A61	139,914	A61			
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01			
	3.3	Parking facilities, lots & meters	A60		A60			
	3.4	Hospital charges received	A36		A36			
	3.5	Cemeteries	A03		A03			
	3.6	Municipal housing rental projects (gross)	A50		A50			
	3.7	Special police services	A89	2,003	A89			
	4.1	Impact fees	A89	5,272	A89	15,903		
	4.2	Connection fees	A89		A89	21,850		
	4.3	Plan check fees	A89	43,744	A89			
	4.4	Zoning & subdivision fees	A89		A89			
	4.5	Sale of maps & publications	A89		A89			
	5	Other miscellaneous fees	A89	171,867	A89			
	<b>Special Assessments</b>							
	6.1	Street cuts and public improvements	U01	1,450	U01			
	6.2	Sidewalk & curb repairs	U01		U01			
	6.3	Street lighting charges - Lighting districts	U01	450	U01			
	6.4	Other special improvement & service	U01		U01			
	<b>Fines and Forfeitures (Circuit Court)</b>							
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99			
	7.2	Parking ticket revenue	U99		U99			
	<b>Fines (Justice Court)</b>							
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	88,288	U99			
	8.2	Parking ticket revenue	U99		U99			
	<b>Interest, Rents and Royalties</b>							
	9	Interest earnings	U20	123,995	U20	94,612		
	10	Rents and royalties	U40	60,913	U40			
	<b>Miscellaneous</b>							
	11	Other miscellaneous revenue - Specify Miscellaneous & Settlement	U99	49,471	U99	2,855,608		
	12	Proceeds from bond issues	NR		NR			
	13	Receipts from sale of real property	U11	29,772	U11			
			<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
			(a)	(b)	(c)	(d)	(e)	(f)



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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	502,013	F61	48,260	G61	16,495	E61		F61		G61		
3.8	Cultural & community events	E61		F61		G61		E61		F61		G61		
3.9	Golf courses	E61		F61		G61		E61		F61		G61		
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61		
3.11	Cemeteries	E03		F03		G03		E03		F03		G03		
3.12	Libraries	E52		F52		G52		E52		F52		G52		
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	269,589	F44	6,591	G44		E44		F44		G44		
4.2	Other road and street maintenance - including snow removal	E44		F44		G44		E44		F44		G44		
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44		F44		G44		
4.4	Street lighting	E44		F44		G44		E44		F44		G44		
4.5	Engineering	E44		F44		G44		E44		F44		G44		
4.6	Municipal airports	E01		F01		G01		E01		F01		G01		
4.7	Parking facilities	E61		F61		G61		E61		F61		G61		
<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	274,273					
6.2	Interest on debt - Electric power system	I92						I92						
6.3	Interest on debt - Gas supply system	I93						I93						
6.4	Interest on debt - Transit or bus system	I94						I94						
6.5	Interest on debt - All other interest	I89						I89	17,872					
<b>Utilities</b>														
7.1	Water supply system	E91		F91		G91		E91	705,835	F91	4,327,987	G91	19,264	
7.2	Electric power system	E92		F92		G92		E92		F92		G92		
7.3	Gas supply system	E93		F93		G93		E93		F93		G93		
7.4	Transit or bus system	E94		F93		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)		
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	1,253,972					Z00	521,544						
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>								<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			
<b>Long-term Outstanding Debt</b>			(a)		(b)		(c)		(d)		(e)	(f)			
1.1	Water supply system	19A	5,454,857	29A		39A	157,857		5,297,000	44A	5,297,000	41A			
1.2	Electric supply system	19B		29B		39B				44B		41B			
1.3	Sewer system	19X	5,504,080	29X		39X	574,000		4,930,080	44X	4,930,080	41X			
1.4	Gas supply system	19C		29C		39C				44C		41C			
1.5	Transit system	19D		29D		39D				44D		41D			
1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T				44T					
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>								<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 3,312,780	29X	29X 175,440	3,137,340	44X 3,137,340	41X
		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year		
<b>Other Long-term Obligations</b>		(a)	(b)	(c)	(d)		
2.1	Capital lease purchase agreements			G89			
2.2	Accrued leave liability (sick leave and vacation)				98,162		
<b>Short-term (interest bearing) Debt</b>		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year			
3	Total short-term debt	61V	64V				
		(a)	(b)	(c)			
<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>	Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
	Cash and investments held at end of fiscal year	W01 2,005,779	W31 857	W61 9,120,891			
<b>PART IX</b>	<b>RATES</b>	<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1.	Energy Sales & Use Tax Rate	4%					
2.	Cable TV Franchise Tax Rate	4%					
3.	Telephone Franchise Tax Rate	4%					

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Remarks:

<b>PART X</b>		<b>Data supplied by:</b>	Include with audit report submitted to:																
Name (Please print)		Greg Ogden, CPA	Utah State Auditor																
Title		Certified Public Accountant	Utah State Capitol Office Complex, E310																
	Date	Telephone	If you have any questions about the form, call or write:																
	10/24/09	801-489-8408	Kent Godfrey																
			Office of the State Auditor																
			Utah State Capitol Office Complex, E310																
			PO Box 142310																
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