

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2004

Entity Name: American Fork City			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	Property Taxes			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	2,136,829	
1.2	Property Taxes - Debt Service	T01		
1.3	Property Taxes - RDA Increment	T01	664,957	
1.4	Property Taxes - Library	T01		
1.5	Property Taxes - Delinquent	T01	186,508	
2	Fee in lieu	T01		
	Local Sales Taxes			
3.1	General sales tax - Local option	T09	3,659,898	
3.2	Highway improvement sales tax	T19		
3.3	Resort community sales tax	T19		
3.4	Resort plus sales tax	T19		
3.5	Energy sales and use tax	T19	893,057	
3.6	Transient room tax	T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		
3.8	Other - specify	T19		
	Franchise Tax			
4.1	Telephone franchise tax	T15	203,165	
4.15	Mobile telephone tax	T15		
4.2	Cable TV franchise tax	T15		
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15		
	Licenses, Fees and Permits			
5.1	Business license fees	T99	54,606	
5.2	Building permit fees	T99	382,750	
5.3	Other licenses, permits & taxes - Specify	T99	2,341	
	Dog Licenses			
PART II	REVENUES - Other than tax and intergovernmental revenues			
	Utility Sales Revenue / User Fees			
1.1	Water supply system	A91		2,114,222
1.2	Electric power system	A92		
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	Other Sales and Service Revenue			
2.1	Sewer charges	A80		2,215,000
2.2	Storm drainage	A80		
			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount
2.3	Garbage collection / street cleaning	A81	699,094	A81	
3.1	Parks and recreation charges	A61	254,176	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	108,330	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89	227,665	A89	
4.1	Impact fees	A89		A89	521,247
4.2	Connection fees	A89		A89	130,866
4.3	Plan check fees	A89	97,968	A89	
4.4	Zoning & subdivision fees	A89		A89	
4.5	Sale of maps & publications	A89		A89	
5	Other miscellaneous fees	A89	633,933	A89	
Special Assessments					
6.1	Street cuts and public improvements	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	
Fines and Forfeitures (Circuit Court)					
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
Fines (Justice Court)					
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
8.2	Parking ticket revenue	U99		U99	
Interest, Rents and Royalties					
9	Interest earnings	U20	148,829	U20	123,929
10	Rents and royalties	U40	419,726	U40	4,027
Miscellaneous					
11	Other miscellaneous revenue - Specify Other Revenue, Gen Fund; Fines and Traffic School; Other Revenue, Fitness; General Admissions, Fitness. Enterprise fund: Other Revenue, Sewer and water; Building lease, Broadband.	U99	1,134,559	U99	18,111
12	Proceeds from bond issues	NR		NR	

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13		Receipts from sale of real property	U11	29,400	U11										
		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS							
		(a)	(b)	(c)	(d)	(e)	(f)								
PART III		INTERGOVERNMENTAL REVENUE													
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly								
1	General support	C30	D30	B30	C30	D30	B30	7,415	C30	D30	B30				
2	Public safety grants	C89	D89	B89	C89	D89	B89	72,013	C89	D89	B89				
3	Streets and highways / C Roads	C46	D46	B46	C46	D46	B46		C46	D46	B46				
4	Community development	C50	D50	B50	C50	D50	B50		C50	D50	B50				
5	Liquor funds	C89	D89	B89	C89	D89	B89	15,392	C89	D89	B89				
6	Intergovernmental service contracts	C89	D89	B89	C89	D89	B89		C89	D89	B89				
7	Other - Specify	C89	D89	B89	C89	D89	B89	1,000	C89	D89	B89				
	CDBG grant, Historical grant, Library grant														
		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)								
		Governmental Administration													
1.1	Financial administration	E23	F23	G23	E23	F23	G23								
1.2	Judicial / courts	E25	F25	G25	E25	F25	G25								
1.3	Legal / attorney	E25	F25	G25	E25	F25	G25	260,945							
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31	520,381							
1.5	Central administration	E29	F29	G29	E29	F29	G29	1,431,447	191,502						
1.6	Planning and zoning	E29	F29	G29	E29	F29	G29								
1.7	Economic development	E89	F89	G89	E89	F89	G89								
		Public Safety													
2.1	Police	E62	F62	G62	E62	F62	G62	2,717,681	243,367						
2.2	Fire	E24	F24	G24	E24	F24	G24	143,712	2,167,260						
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	326,297							
2.4	Corrections / Jail	E05	F05	G05	E05	F05	G05								
2.5	Protective inspection and regulation	E66	F66	G66	E66	F66	G66								
		Environment and Housing													
3.1	Sewer	E80	F80	G80	E80	F80	G80		2,076,547	83,963					
3.2	Storm drainage	E80	F80	G80	E80	F80	G80			67,255					
3.3	Solid waste management	E81	F81	G81	E81	F81	G81	700,116							
3.4	Recycling programs	E81	F81	G81	E81	F81	G81								
3.5	Housing & community development	E50	F50	G50	E50	F50	G50	642,898							
3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50	161,750	622,253						

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
			(a)		(b)		(c)		(d)		(e)		(f)
3.7	Parks and recreation programs (not addressed below.)	E61	893,044	F61	1,546,029	G61		E61		F61		G61	
3.8	Cultural & community events	E61	1,298,972	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	374,315	F03		G03	32,343	E03		F03		G03	
3.12	Libraries	E52	537,059	F52		G52		E52		F52		G52	
Transportation													
4.1	Roads & streets - maintenance and construction - See instructions	E44		F44	397,593	G44		E44		F44		G44	
4.2	Other road and street maintenance - including snow removal	E44	662,974	F44		G44		E44		F44		G44	
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44		F44		G44	
4.4	Street lighting	E44		F44		G44		E44		F44		G44	
4.5	Engineering	E44		F44		G44		E44		F44		G44	
4.6	Municipal airports	E01		F01		G01		E01		F01		G01	
4.7	Parking facilities	E61		F61		G61		E61		F61		G61	
Health													
5.1	Own hospitals	E36		F36		G36		E36		F36		G36	
5.2	Other hospitals	E38		F38		G38		E38		F38		G38	
5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32	
Interest on Debt													
6.1	Interest on debt - Water supply system	I91						I91					
6.2	Interest on debt - Electric power system	I92						I92					
6.3	Interest on debt - Gas supply system	I93						I93					
6.4	Interest on debt - Transit or bus system	I94						I94					
6.5	Interest on debt - All other interest	I89	1,065,618					I89	284,894				
Utilities													
7.1	Water supply system	E91		F91		G91		E91	1,124,348	F91	62,216	G91	
7.2	Electric power system	E92		F92		G92		E92		F92		G92	
7.3	Gas supply system	E93		F93		G93		E93		F93		G93	
7.4	Transit or bus system	E94		F94		G94		E94		F94		G94	
All Other Expenditures													
8.1	All other expenditures - See instructions - Specify	E89	59,629	F89		G89		E89		F89		G89	
	General Fund Misc.												
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)		(b)		(c)		(d)		(e)		(f)
	8.2	All other expenditures - See instructions - Specify	E89		F89		G89		E89	21,336	F89		G89	
		Building Lease Fund Misc.												
	8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89	593,552	F89	657,188	G89	
		Broadband Revenue												
GOVERNMENTAL FUNDS						ENTERPRISE FUNDS								
PART V	INTERGOVERNMENTAL EXPENDITURES			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					
GOVERNMENTAL FUNDS						ENTERPRISE FUNDS								
PART VI	PERSONNEL EXPENDITURES			Amount		Amount								
	1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	6,415,385	Z00	825,934								
GOVERNMENTAL and ENTERPRISE FUNDS														
PART VII	INDEBTEDNESS			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			
												Revenue and nonguaranteed bonds		Guaranteed bonds
		Long-term Outstanding Debt		(a)		(b)		(c)		(d)	(e)		(f)	
	1.1	Water supply system	19A	815,300	29A		39A	181,300		634,000	44A	41A	634,000	
	1.2	Electric supply system	19B		29B		39B				44B	41B		
	1.3	Sewer system	19X		29X		39X				44X	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			
GOVERNMENTAL and ENTERPRISE FUNDS														
PART VII	INDEBTEDNESS (cont.)		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)
Long-term Outstanding Debt							
1.7	All other purposes	19X 32,234,244	29X 1,263,163	29X 2,486,700	31,010,707	44X 10,080,707	41X 20,930,000
		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)		
2.1	Capital lease purchase agreements		65,167	G89 17,168	47,999		
2.2	Accrued leave liability (sick leave and vacation)						
Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
3	Total short-term debt	61V	64V				
		(a)	(b)	(c)			
PART VIII	CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR	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 688,684	W31 6,187,403	W61 8,320,687			
PART IX	RATES	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1.	Energy Sales & Use Tax Rate	6%					
2.	Cable TV Franchise Tax Rate	5%					
3.	Telephone Franchise Tax Rate	5%					

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Remarks:

PART X		Data supplied by:													
Name (Please print)		Cathy Jensen		Include with audit report submitted to:											
Title				Utah State Auditor											
Finance/Budget				Utah State Capitol Office Complex, E310											
Date		1/20/2005		Salt Lake City, UT 84114											
Telephone		(801)763-3000		If you have any questions about the form, call or write:											
				Richard Moon											
				Office of the State Auditor											
				Utah State Capitol Office Complex, E310											
				Salt Lake City, UT 84114											
2004 version															