

# Survey of Local Government Finances

## Utah Municipalities Fiscal Year Ended June 30, 2007

FY 2007	Entity Name: American Fork 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	2,804,402	
1.2	Property Taxes - Debt Service	T01		
1.3	Property Taxes - RDA Increment	T01	736,712	
1.4	Property Taxes - Library	T01		
1.5	Property Taxes - Delinquent	T01	203,788	
2	Fee in lieu	T01	460,533	
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	5,755,237	
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	1,153,990	
3.6	Transient room tax	T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		
3.8	Other - specify	T19		
	<b>Franchise Tax</b>			
4.1	Telephone franchise tax	T15		
4.2	Cable TV franchise tax	T15	58,663	
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15	560,846	
	Telephone Tax, Penalties and Int. Prop Tax			
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	59,828	
5.2	Building permit fees	T99	495,161	
5.3	Other licenses, permits & taxes - Specify	T99	1,097	
	Dog Licenses (pass-through)			
<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		
1.2	Electric power system	A92		
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	<b>Other Sales and Service Revenue</b>			
2.1	Sewer charges	A80		2,588,047
2.2	Storm drainage	A80		600,070
			<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues (cont.)</b>		Amount	Amount

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2.3	Garbage collection / street cleaning	A81	880,023	A81					
3.1	Parks and recreation charges	A61	328,595	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	133,502	A03					
3.6	Municipal housing rental projects (gross)	A50		A50					
3.7	Special police services	A89		A89					
4.1	Impact fees	A89		A89					
4.2	Connection fees	A89		A89					
4.3	Plan check fees	A89	198,758	A89					
4.4	Zoning & subdivision fees	A89		A89					
4.5	Sale of maps & publications	A89		A89					
5	Other miscellaneous fees	A89	869,015	A89	3,019,878				
	Ambulance Fees, Library Fees, Sr. Citizen, Late fees, Transaction Fees, Water Revenue Misc. Revenue								
<b>Special Assessments</b>									
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					
<b>Fines and Forfeitures (Circuit Court)</b>									
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	850,084	U99					
7.2	Parking ticket revenue	U99		U99					
<b>Fines (Justice Court)</b>									
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99					
8.2	Parking ticket revenue	U99		U99					
<b>Interest, Rents and Royalties</b>									
9	Interest earnings	U20	706,141	U20	196,034				
10	Rents and royalties	U40		U40					
<b>Miscellaneous</b>									
11	Other miscellaneous revenue - Specify Fitness, Arts, Celebration, Downtown Develop, Broadband, Other income, Cemetery Care Trust	U99	2,231,284	U99	438,431				
12	Proceeds from bond issues	NR		NR					
13	Receipts from sale of real property	U11		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		D30		B30		C30		D30		B30		
	2	Public safety grants		D89		B89		C89		D89		B89		
	3	Streets and highways / C Roads	827,520	D46		B46		C46		D46		B46		
	4	Community development		D50		B50		C50		D50		B50		
	5	Liquor funds	25,356	D89		B89		C89		D89		B89		
	6	Intergovernmental service contracts		D89		B89		C89		D89		B89		
	7	Other - Specify	30,464	D89	397,681	B89	43,871	C89		D89		B89		
		Police Protection, Library Grants, Rec Interlocal, Fire Protection												
			<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>					
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		F23		G23		E23		F23		G23		
	1.2	Judicial / courts		F25		G25		E25		F25		G25		
	1.3	Legal / attorney	320,708	F25		G25		E25		F25		G25		
	1.4	General municipal buildings	629,001	F31	50,569	G31		E31		F31		G31		
	1.5	Central administration	1,115,344	F29	31,990	G29		E29		F29		G29		
	1.6	Planning and zoning	2,472,850	F29		G29		E29		F29		G29		
	1.7	Economic development		F89		G89		E89		F89		G89		
		<b>Public Safety</b>												
	2.1	Police	3,076,473	F62	261,458	G62	373,664	E62		F62		G62		
	2.2	Fire	352,561	F24		G24	150,135	E24		F24		G24		
	2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	455,338	F24		G24		E24		F24		G24		
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.		F32		G32	25,259	E32		F32		G32		
	2.4	Corrections / Jail		F05		G05		E05		F05		G05		
	2.5	Protective inspection and regulation		F66		G66		E66		F66		G66		
		<b>Environment and Housing</b>												
	3.1	Sewer		F80		G80		E80	1,953,028	F80		G80		
	3.2	Storm drainage		F80		G80		E80	91,288	F80		G80		
	3.3	Solid waste management	838,474	F81		G81		E81		F81		G81		
	3.4	Recycling programs	19,619	F81		G81		E81		F81		G81		
	3.5	Housing & community development		F50		G50		E50		F50		G50		
	3.6	Redevelopment agencies	116,862	F50		G50		E50		F50		G50		
			<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>					

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation			Purchase of equipment, land, and existing structures			Current Operation			Purchase of equipment, land, and existing structures		
			Direct expenditures including salaries and wages		Construction				Direct expenditures including salaries and wages		Construction			
			(a)	(b)	(c)	(d)	(e)	(f)						
3.7	Parks and recreation programs (not addressed below.)	E61	2,381,513	F61	1,420,126	G61	237,327	E61	F61	G61				
3.8	Cultural & community events	E61	281,678	F61	642,847	G61	63,863	E61	F61	G61				
3.9	Golf courses	E61		F61	43,900	G61		E61	F61	G61				
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61	F61	G61				
3.11	Cemeteries	E03	408,648	F03	82,072	G03	10,636	E03	F03	G03				
3.12	Libraries	E52	589,010	F52		G52	10,401	E52	F52	G52				
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	1,347,252	F44		G44		E44	F44	G44				
4.2	Other road and street maintenance - including snow removal	E44		F44		G44		E44	F44	G44				
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44	F44	G44				
4.4	Street lighting	E44		F44		G44		E44	F44	G44				
4.5	Engineering	E44	279,817	F44		G44	20,629	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						
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	249,216					
<b>Utilities</b>														
7.1	Water supply system	E91		F91		G91		E91	2,113,130	F91	104,221	G91	53,964	
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		
<b>All Other Expenditures</b>														
8.1	All other expenditures - See instructions - Specify	E89	242,549	F89		G89	7,610	E89		F89		G89		
	Data Processing, Public Works													
<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 Fleet, Inspections, Misc.	E89	531,667	F89	9,291	G89		E89		F89		G89	
	8.3	All other expenditures - See instructions - Specify Broadband	E89		F89		G89		E89	976,994	F89	495,353	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	1,544,027					Z00	956,347				
<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		
				(a)		(b)		(c)		(d)		(e)		(f)
<b>Long-term Outstanding Debt</b>														
	1.1	Water supply system	19A		29A		39A				44A		41A	
	1.2	Electric supply system	19B		29B		29B				44B		41B	
	1.3	Sewer system	19X		29X		29X				44X		41X	
	1.4	Gas supply system	19C		29C		29C				44C		41C	
	1.5	Transit system	19D		29D		29D				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	34,428,000	29X		29X	2,694,000		31,734,000	44X	14,390,000	41X	17,344,000
			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		783,862		57,500	G89	100,471		625,891				
2.2	Accrued leave liability (sick leave and vacation)								376,440				
	<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	908,294	W31		W61	14,817,686						
<b>PART IX</b>	<b>RATES</b>		<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>						
1.	Energy Sales & Use Tax Rate		6%										
2.	Cable TV Franchise Tax Rate		5%										
3.	Telephone Franchise Tax Rate		4%										

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Remarks:

<b>PART X Data supplied by:</b>		Include with audit report submitted to:												
Name (Please print)		Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114												
Cathy Jensen														
Title														
Finance/Budget		If you have any questions about the form, call or write: Kent Godfrey Office of the State Auditor Utah State Capitol Office Complex, E310 PO Box 142310 Salt Lake City, UT 84114-2310												
Date	Telephone													
12/11/2007	(801)763-3000													
2007 Version		Phone: (801) 538-1384 or 1-800-622-1243 Email: <a href="mailto:kgodfrey@utah.gov">kgodfrey@utah.gov</a>												