



AMERICAN FORK CITY COUNCIL
JUNE 4, 2024
SPECIAL SESSION, WORK SESSION AGENDA

Notice of Electronic Meeting

One or more City Council members may be physically absent from this meeting but may participate electronically.

The American Fork City Council will meet in a special session in conjunction with a work session on Tuesday, June 4, 2024, in the American Fork City Administration Conference Room, located at 51 E. Main Street, commencing at 4:00 p.m. The agenda shall be as follows:

SPECIAL SESSION

1. Review and action on the following appointments:
 - a. Geoff Dupaix to the Planning Commission, with a term ending 2025.
 - b. Claire Oldham to the Planning Commission as an alternate, with a term ending 2025.
2. Adjourn to work session.

WORK SESSION

1. Discussion on amendments to the general fee schedule.
2. Review of the fiscal year ending June 30, 2025, budget book.
3. Report by Dawna Whiting on the American Fork Victim's Assistance program.
4. Adjourn.

Dated this 31st day of May 2024.

/s/Terilyn Lurker
City Recorder

CITY COUNCIL STUDY ITEM

City of American Fork
COUNCIL WORK SESSION
JUNE 4, 2024

Department Recorder

Department Terilyn Lurken

STUDY ITEM Discussion on amendments to the general fee schedule.

BACKGROUND

The council and staff will discussion proposed amendments to the general fee schedule.

SUPPORTING DOCUMENTS

2025 FEE SCHEDULE Proposed 7.1.2024 (PDF)

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

TAXES		Proposed	Justification
1	Adopted Property Tax Rate	Set by Resolution	
2	Telecommunications Tax	3.5%	
3	Franchise Tax	5.0%	
4	Energy Sales/Use Taxes	6.0%	
5			
LICENSES, PERMITS, AND FEES			
6			
7			
Administration and Miscellaneous		Proposed	Justification
8			
9	Advertising Costs	Actual Cost	
10	Chicken Permit	\$ 15.00	
11	Violation as assessed by Enforcement Officer	\$ 75.00	
12	Dog Licenses (North Utah Valley Animal Services Special Service District)	As per NUVASSD	
13	GRAMA Requests (Non-Police or Non-Fire related)		
14	As per UCA 63G-2-202, the cost of staff time after first 15 minutes for compiling, formatting, manipulating, packaging, summarizing, tailoring a record or other direct administrative costs as determined by the City Administrator.		
15	Note: The city will not copy onto personal thumb drives		
16	Candidate Filing Fee	\$ 55.00	
17	Copies		
18	8.5" x 11" - Black and White	\$ 0.25	
19	8.5" x 11" - Color	\$ 0.50	
20	11" x 17" - Black and White	\$ 0.50	
21	11" x 17" - Color	\$ 1.00	
22	Agendas, Blank Forms	No Charge	
23	History Books		
24	Early History of American Fork	\$ 8.00	
25	The Growing Years	\$ 39.95	
26	Recording Fees	Actual Costs	
27	Facility Rentals		
28	Old City Hall, Senior Center		
29	Old City Hall, Senior Center Resident	\$ 500.00	\$ 350.00 As currently charged
30	Old City Hall, Senior Center Non-Resident		\$ 430.00 As currently charged
31	Facility Refundable Rental Deposit Old City Hall, Senior Center (in addition to rental fee)	\$ 400.00	\$ 500.00 As currently charged
32	Veteran's Hall		
33	Veteran's Hall - Veteran's Events	No charge	
34	Veteran's Hall Half Day (up to 4 hours) Resident	\$ 50.00	\$ 100.00
35	Veteran's Hall Half Day (up to 4 hours) Non-Resident		\$ 140.00
36	Veteran's Hall Half Day (full day) Resident		\$ 175.00
37	Veteran's Hall Half Day (full day) Non-Resident		\$ 245.00
38	Facility Refundable Rental Veteran's Hall (in addition to rental fee)		\$ 50.00 cleaning charge and return key fee
39	Stop Payment on Checks Fee	\$ 25.00	
40	Insufficient Funds Fee	\$ 25.00	

Attachment: 2025 FEE SCHEDULE Proposed 7.1.2024 (Amendments to the General Fee Schedule (FYE

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

41	Administration and Miscellaneous (Continued)	Proposed	Justification
42	Credit Card Processing Fees		
43	(all credit card payments other than utility payments) 3%		
44	Utility Credit Card or EFT per Transaction charge	\$ 1.00	to recover Xpress Bill Pay transaction fees
45	Special Event & Film Permit \$ -		
46	Processing Fee \$ 50.00		
47	Refundable Deposit \$ 500.00		
48	Late Fee \$ 25.00		
49	Recreation Service (per hour) \$ 50.00		
50	Parks Service (per hour) \$ 50.00		
51	Public Works Service (per hour) \$ 50.00		
52	Street Sweeper (per hour) \$ 175.00		
53	Police Services per officer (per hour, 2 officer minimum) \$ 85.00		
54	Fire & EMS per firefighter (per hour, 2 firefighter minimum) \$ 60.00		
55	Ambulance or brush truck (per event, per hour) \$ 150.00		
56	Fire Engine or Tower (per event, per hour) \$ 300.00		
58	Senior Citizen Fees	Proposed	Justification
59	Membership - per year Resident \$ 5.00	\$ 12.00	Resident/Non-Resident pricing to keep up with increasing costs and a balance of resident/non-resident participation and utilization of the facility
60	Membership - per year Non-Resident	\$ 36.00	
61	Business Licenses	Proposed	Justification
62	Annual Business License Processing Fee (commercial, home occupations with impacts) \$ 40.00		
63	New Home Occupation Application Fee - No impacts, No certificate of license \$ -		
64	New Home Occupation Application Fee - No impacts, certificate of license needed \$ 10.00		
65	New Home Occupation Application Fee - with impact and certificate of license \$ 40.00		
66	New Commercial Application Business License Fee \$ 60.00		
67	New Commercial Business License Fire Inspection Fee (Initial Inspection) \$ 125.00		
68	Penalty Fee (assessed if business is open prior to obtaining license) \$ 100.00		
69	Late fee for late renewals \$ 50.00		
70	Change of Location Fee (plus annual processing fee) \$ 125.00		
71	Name Change Fee \$ 10.00		
72	Alcohol/Beer License Fee \$ 300.00		
73	Amusement Device Fee (per machine, maximum of \$200) \$ 25.00		
74	Short-Term Rental Business License \$ 80.00		
75	Initial Landlord Permit Fee \$ 50.00		
76	Annual Landlord Permit Fee - Renewal \$ 25.00		
77	Temporary Business License (Up to 10 consecutive days) \$ 200.00		
78	Seasonal Business License (up to 4 months) \$ 300.00		
79	Solicitor Fees (individual) \$ 15.00		
80	Mobile Vendor (excluding food trucks) \$ 325.00		
81	Fingerprinting for Mobile Vendor \$ 25.00		
82	Food Truck Vendors Annual Processing Fee (If already licensed in another city with current fire inspection) \$ 40.00		
83	Food Truck Vendors - per company (if a business license is needed) (Plus Processing Fee) \$ 60.00		
84	Food Truck Vendors - per company (if a business license is needed) Fire Inspection Fee \$ 100.00		

Attachment: 2025 FEE SCHEDULE Proposed 7.1.2024 (Amendments to the General Fee Schedule (FYE

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

	Cemetery	Proposed	Justification
85			
86	Sale of Single Lot		
87	Lot purchase (not including perpetual care fee) Resident	\$ 1,300.00	Resident / Non-Resident Model. As space continues to decrease, we need to protect and preserve the resource as long as we can and a resident / non-resident model will ensure we can. Lehi city = \$1000 res, \$1300 non per spot Provo city= \$1300 res, \$1800 non per spot Spanish Fork= \$1000 res, \$1300 non per spot Orem = \$1710 res, \$2190 non res per spot
88	Lot purchase (not including perpetual care fee) Non-Resident	\$ 1,500.00	
89	Veteran's lots (not including perpetual care fee)	\$ 600.00	
90	Perpetual Care - per lot Resident	\$ 200.00	Resident / Non-Resident Model. As space continues to decrease, we need to protect and preserve the resource as long as we can and a resident / non-resident model will ensure we can.
91	Perpetual Care - per lot Non-Resident	\$ 300.00	
92	Opening and Closing costs		
93	Adult		
94	Week day	\$ 700.00	
95	Saturday	\$ 1,000.00	
96	Holiday	\$ 1,800.00	
97	Double Deep (lower) Week day	\$ 1,000.00	
98	Double Deep (lower) Saturday	\$ 1,600.00	
99	Double Deep (lower) Holiday	\$ 2,425.00	
100	Double Deep (Upper) Week day	\$ 750.00	
101	Double Deep (Upper) Saturday	\$ 1,000.00	
102	Double Deep (upper) Holiday	\$ 1,800.00	
103	Opening and Closing costs		
104	Child (less than 4 ft)		
105	Week day	\$ 350.00	
106	Saturday	\$ 550.00	
107	Holiday	\$ 750.00	
108	Cremation		
109	Week day	\$ 400.00	
110	Saturday	\$ 600.00	
111	Holiday	\$ 700.00	
112	Disinterment		
113	Under 4 feet in length	\$ 1,150.00	
114	Over 4 feet in length	\$ 1,700.00	
115	Court Ordered Double Deep	\$ 3,500.00	
116	Burial Lot Refunds or Transfers of Ownership		
117	Title and recording fee (per lot)	\$ 75.00	

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

118	Cemetery (continued)		Proposed	Justification
119	Headstone removal fee			
120	Flat or Wedge	\$ 150.00		
121	Upright	\$ 250.00		
122	Large Headstones may require removal through contracting company	Actual Cost		
123	After hours fee (4:00 p.m.)	\$ 250.00	\$ 400.00	Encourage people to schedule during regular operating hours and discourage from hanging around too long in the cemetery so employees can complete their work and care.
124	The City will buy back lots at the present day lot purchase price (less refund fee)			
125	Fire Department Fees		Proposed	Justification
126	**At the discretion of the Fire Marshal, any or all fire protection system plans may be sent to an independent pre-approved 3rd party fire protection engineering consultant of the Marshal's choosing for review and/or consultation. An administrative fee will be assessed on all plans to include Site and Building Plan or Plans review. Any 3rd party review will incur additional expenses and must be paid before any inspections will occur or occupancy of premises will be allowed. Prior to review or inspection, applicants shall agree in writing to additional scope and cost estimates prior to hourly rates being incurred.			
127	GRAMA Requests (Fire and Ambulance related)			
128	As per UCA 63G-2-202, the cost of staff time after first 15 minutes for compiling, formatting, manipulating, packaging, summarizing, tailoring a record or other direct administrative costs as determined by the City Administrator.			
129	Note: The city will not copy onto personal thumb drives			
130	Standard Reports			
131	1st 10 pages	\$ 20.00		
132	Each additional page	\$ 0.25		
133	Fire Marshall Review (per hour)	\$ 125.00		
134	Automatic Fire Protection System**			
135	In house plan review			
136	<100 heads	\$ 75.00		
137	101-199 heads	\$ 100.00		
138	200-299 heads	\$ 150.00		
139	>300 heads - base fee plus \$.50 per head	\$ 200.00		
140	Fire Alarm Systems** (Fees are for In-house Plan reviews only)			
141	Plan Review			
142	New System	\$ 100.00		
143	Remodel	\$ 50.00		
144	Additional Floors	\$ 50.00		
145	Commercial Hood System**			
146	Plan Review each hood per hour	\$ 125.00		
147	Reimbursed for material replacement, plus \$50 per hour per firefighter			

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

	Fire Inspections/Enforcement	Proposed	Justification
148			
149	Fire Inspections associated with Business Licenses (unless specifically identified below)		
150	Day Care/Residential Non-Ambulatory Care Facility Fire Inspection		
151	Initial Business Inspection (non specified) \$ -		
152	3rd and subsequent fire inspections \$ 500.00		
153	Specific Assessments for Fire Inspections		
154	Assembly Inspections - A-1 and A-2 \$ -		
155	Commercial Day Care/Pre-school \$ 100.00		
156	Residential Day Care/Pre-school \$ 100.00		
157	Nursing Homes/Assisted Living \$ 100.00		
158	Firework Sales - per location + temporary membrane structure permit if necessary \$ 60.00		
159	Special Amusement Building \$ 100.00		
160	Hospitals \$ -		
161	Stop Work Removal \$ 500.00		
162	Installation without a permit \$ 500.00		
163	*Each additional day the violation continues without proper permitting or attempting to acquire appropriate permits, additional fees may be assessed in the amount of the initial \$500.00 fee.		
164	2nd Inspection due to non-compliance inspection \$ 125.00		
165	Third inspection due to non-compliance. Fine is to follow written warning \$ 500.00		
166	Inspection on businesses operating without a license \$ 200.00		
167	Fire Alarm Panel Inspection - submitted to 3rd party \$ 35.00		
168	Fire Riser Inspection - submitted to 3rd party \$ 35.00		
169	5-Year Sprinkler Inspection - submitted to 3rd party \$ 50.00		
170	Fire Pump Inspection - submitted to 3rd party \$ 50.00		
171	Hood Suppression Inspection - submitted to a 3rd party \$ 25.00		
172	Hood Cleaning Inspection - submitted to 3rd party \$ 25.00		
173	Standpipe Inspection - submitted to 3rd party \$ 20.00		
174	Dry Chemical Suppression Inspection - submitted by 3rd party \$ 35.00		
175	Clean Agent Inspection - submitted to 3rd party \$ 35.00		
176	Active Smoke Control Inspection - submitted to 3rd party \$ 35.00		
177	Elevator Inspection - submitted to 3rd party \$ 175.00		
178	Backflow Inspection - submitted to 3rd party \$ 60.00		

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ADOPTED FEE SCHEDULE - Effective July 1, 2024

179	Fire Permits		Proposed	New Category to simplify schedule
180	Annual Burn Permit	\$ 20.00		
181	Special Events/Fire Watch/EMS Standby-per hour, per firefighter (2 firefighter minimum)	\$ 50.00		
182	Single Use Permit			
183	Fireworks Display	\$ 135.00		
184	Pyrotechnics (other)	\$ 100.00		
185	Carnivals < 10 attractions	\$ 60.00		
186	Carnivals > 10 attractions	\$ 125.00		
187	Temporary Membrane Structure in excess of 400 sq. ft	\$ 50.00		
188	Special Amusement Building	\$ 100.00		
189	Hot Work permit fee	\$ 50.00		
190	Scrap Tire Storage over 2,500 Cubic ft.	\$ 200.00		
191	Lumber Yards and Woodworking Plant	\$ 75.00		
192	Minimum Storage/Use Site (solids 500 lbs or less; liquids 55 gal or less)	\$ 175.00		
193	Battery Site	\$ 125.00		
194	Backup Generator Fuel Storage(Pipeline Natural Gas Exempt)	\$ 100.00		
195	Body Shop/Garage	\$ 175.00		
196	HM Storage Site (solids - 500 lbs or more; liquids >55 gal)	\$ 220.00		
197	HM Dispensing To include LP Gas	\$ 370.00		
198	LP Gas Temporary Heat Storage Tanks	\$ 220.00		
199	HM Production/Processing - conducted on a annual basis	\$ 500.00		
200	(solids - 1000 lbs; liquids - 100 gal; compressed gas as defined by code)			
201	Oil/Hydrocarbon Refinery - conducted on an annual basis	\$ 500.00		
202	Fire Operations		Proposed	Justification
203	Equipment Damaged	Actual Cost		
204	Material utilized in mitigation	Actual Cost		
205	Man hours for clean up - per hour, per firefighter	\$ 50.00		
206	False Fire Alarm Responds (per calendar year) Commercial			
207	First two (2) false alarms	\$ -		
208	Third through fifth false alarms (per call)	\$ 250.00		
209	Sixth and each succeeding false alarm (per call)	\$ 500.00		
210	False Fire Alarm Responds (per calendar year) Residential			
211	First two (2) false alarms	\$ -		
212	Third through fifth false alarms (per call)	\$ 125.00		
213	Sixth and each succeeding false alarm (per call)	\$ 250.00		
214	Ambulance		Proposed	Justification
215	Ambulance fees will comply with the fees set forth by the State of Utah Bureau of EMS and may vary annually.			

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

216	Library Fees		Proposed	Justification
217	Lost Items	Replacement Cost		
218	Out of Town Library Cards			
219	Quarterly	\$ 25.00	\$ 30.00	
220	Semi-Annual	\$ 50.00	\$ 55.00	
221	Annual	\$ 80.00	\$ 90.00	
222	Northern Utah County Library Cooperative partial member yearly card fees		\$ 40.00	
223	Library Card replacement	\$ 2.00		
224	Copies - black and white - per page	\$ 0.10		
225	Copies - color - per page	\$ 0.25		
226	Faxes			
227	Every 50 pages	\$ 1.00		
228	Inter-library Loan Postage	\$ 3.00		
229	Room Rental			
230	Medium (per hour) Resident	\$ 30.00	\$ 30.00	Moving toward Resident / Non-Resident model
231	Medium (per hour) Non-Resident		\$ 40.00	
232	Large (per hour) Resident	\$ 50.00	\$ 50.00	Moving toward Resident / Non-Resident model
233	Large (per hour) Non-Resident		\$ 60.00	
234	Laminating - per foot	\$ 0.75		
235	Book Sales			
236	Paperback books	\$ 0.50		
237	Hardback books	\$ 1.00		
238	Internet Use (per session, up to 2 hours) for non-American Fork City Library Card holders		\$ 1.00	
239	Police Department Fees		Proposed	Justification
240	Accident Reports and/or Incident Reports			
241	Residents	\$ 5.00		
242	Non Residents	\$ 20.00		
243	GRAMA Requests (Police related)			
244	As per UCA 63G-2-202, the cost of staff time after first 15 minutes for compiling, formatting, manipulating, packaging, summarizing, tailoring a record or other direct administrative costs as determined by the City Administrator.			
245	Note: The city will not copy onto personal thumb drives			
246	Standard Reports			
247	1st 10 pages	\$ 20.00		
248	each additional page	\$ 0.25		
249	CD Media Files - photograph, audio, visual	\$ 25.00		
250	Fingerprints - Wednesday and Thursday, 8 a.m. to 11 a.m.			
251	Residents	No Charge		
252	Non Residents	\$ 25.00		

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

253	Police Department Fees (Continued)		Proposed	Justification
254	Alarm License	\$ 25.00		
255	False Alarm Penalty (per calendar year)			
256	First two (2) false alarms	\$ -		
257	Third through fifth false alarms (per call)	\$ 200.00		
258	Sixth and each succeeding false alarm (per call)	\$ 500.00		
259	Reinstatement of suspended alarm permit	\$ 50.00		
260	Late fees (base fee plus 12% APR until paid in full)	\$ 15.00		
261	Civil Penalty - uses, maintains, operates without a permit	\$ 200.00		
262	Civil Penalty - all other violations (per day of violation)	\$ 100.00		
263	Initial Landlord Permit Fee (see business license fees)	\$ 50.00		
264	Annual Landlord Permit Fee - Renewal (see business license fees)	\$ 25.00		
265	Animal Traps Usage (refundable deposit)	\$ 75.00		
266	Weekly Charge (after first week)	\$ 10.00		
267	Public Works			
268				
269	Public Works Administration Fees		Proposed	Justification
270	Printed maps and copies			
271	8.5" x 11" - Black and White	\$ 0.25		
272	8.5" x 11" - Color	\$ 0.50		
273	11" x 17" - Black and White	\$ 0.50		
274	11" x 17" - Color	\$ 1.00		
275	Credit Card Processing Fees	3%		
276	(all credit card payments other than utility payments)			
277	Impact Fees		Proposed	Justification
278	Culinary Water Impact Fee - based on water meter size			
279	3/4" meter	\$ 2,502.45		
280	1" meter	\$ 4,179.09		
281	1.5" meter	\$ 8,333.16		
282	2" meter	\$ 13,338.06		
283	3" meter	\$ 26,701.15		
284	4" meter	\$ 41,715.85		
285	6" meter	\$ 83,406.67		
286	8" meter	\$ 133,455.68		
287	Fire Impact Fees			
288	Single Family Residential - per unit	\$ 429.30		
289	Multiple Family Residential - per unit	\$ 392.08		
290	Non-Residential - per 1,000 square feet	\$ 187.39		
291	Non-Residential Apparatus Fee - per 1,000 square feet	\$ 54.59		
292	Parks and Recreation Impact Fees			
293	Single Family Residential - per unit	\$ 3,855.99		
294	Multiple Family Residential - per unit	\$ 3,064.51		

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AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

295	Impact Fees (Continued)										Proposed	Justification
296	Police Impact Fee											
297	Single Family Residential - per unit										\$ 326.45	
298	Multiple Family Residential - per unit										\$ 216.55	
299	Non-Residential - per 1,000 square feet										\$ 196.28	
300	Pressurized Irrigation Impact Fee											
301	Single Family Residential - per irrigated square feet										\$ 0.42	
302	Multiple Family Residential - per irrigated square feet										\$ 0.42	
303	Non-Residential - per irrigated square feet										\$ 0.42	
304	Sanitary Sewer Impact Fees - based on water meter size											
305	3/4" meter										\$ 840.08	
306	1" meter										\$ 1,402.93	
307	1.5" meter										\$ 2,797.46	
308	2" meter										\$ 4,477.61	
309	3" meter										\$ 8,963.63	
310	4" meter										\$ 14,004.10	
311	6" meter										\$ 27,999.79	
312	8" meter										\$ 44,801.34	
313	Storm Drain Impact Fee											
314	Single Family Residential - per gross square feet										\$ 0.1536	
315	Multiple Family Residential - per gross square feet										\$ 0.1536	
316	Non-Residential - per gross square feet										\$ 0.1536	
317	TSSD Impact Fee - per ERU (this is included on the building permit but paid to TSSD)										As adopted by TSSD	\$3,559 current to \$4,981 effective January 1, 2024
318	Roads Impact Fees											
319	Single Family Residential (non-TOD) - per unit										\$ 3,548.30	
320	Multiple Family Residential (Non-TOD) - per unit										\$ 2,003.07	
321	Single Family Residential (TOD) - per unit										\$ 3,016.05	
322	Multiple Family Residential (TOD) - per unit										\$ 1,702.61	
323	Non-TOD Mixed Use											
324	ITE Trips Peak PM Trips X % Entering X % Primary Trip X Final ITE PM Peak Hr Adjusted Trips X Cost per Trip (\$5,723.06) = Base Non- Residential Impact Fee X Internal- Internal Trips (85%) = Final Non- Residential Mixed Use Impact Fee Outside of the TOD Areas											
325												
326												
327												
328												
329	Non-TOD Other Non-Residential											
330	ITE Trips Peak PM Trips X % Entering X % Primary Trip X Final ITE PM Peak Hr Adjusted Trips X Cost per Trip (\$5,723.06) = Base Non- Residential Impact Fee											
331												
332												
333												
334												
335	TOD (All Non-Residential)											
336	ITE Trips Peak PM Trips X % Entering X % Primary Trip X Final ITE PM Peak Hr Adjusted Trips X Cost per Trip (\$5,723.06) = Base Non- Residential Impact Fee X TOD Trip Reduction (84%) X Internal- Internal Trips (85%) = Final Non- Residential Impact Fee in the TOD Area											
337												
338												
339												

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340			
341	Utility Hook Up Fees	Proposed	Justification
342	Water - residential and non-residential - based on water meter size		
343	0.750 inch \$ 475.00		
344	1.000 inch \$ 525.00		
345	1.500 inch \$ 706.00		
346	2.000 inch \$ 856.00		
347	3.000 inch \$ 1,965.00		
348	4.000 inch \$ 3,065.00		
349	6.000 inch \$ 4,950.00		
350	Sewer - residential and non-residential \$ 235.00		
351	Pressurized Irrigation - residential and non-residential - based on water meter size		
352	0.750 inch \$ 475.00		
353	1.000 inch \$ 525.00		
354	1.500 inch \$ 706.00		
355	2.000 inch \$ 856.00		
356	3.000 inch \$ 1,965.00		
357	4.000 inch \$ 3,065.00		
358	6.000 inch \$ 4,950.00		
359	Meter Reset Fee (Charged per incident a meter is not ready for set up) \$ 80.00		
360	Development Fees	Proposed	Justification
361	General		
362	Performance Guarantee Administrative Fee - per year \$ 50.00		
363	Right-of-Way or Utility Excavation Permit (base fee) \$ 150.00		
364	Asphalt cut (per cut - first 100 square feet) \$ 200.00		
365	Asphalt cut (per each additional 100 square feet of the same cut) \$ 40.00		
366	Land Disturbance Permit Fee \$ 500.00		
367	Traffic Control fees		
368	Base fee (includes first day of barricading for one lane) \$ 50.00		
369	Barricading roads base fee plus (per square foot per day of barricaded area) \$ 0.01		
370	Local road sidewalk closures (per day) \$ 10.00		
371	Arterial or collector sidewalk closures (per day) \$ 25.00		
372	Arterial or collector shoulder/bike lane closures (per day) \$ 25.00		
373	Bike path closure (per day) \$ 10.00		
374	Construction Water (base fee plus \$3.50 per 1,000 gallons) \$ 250.00		
375	Usage rate per 1,000 gallons \$ 3.50		
376	Construction Water (hydrant use) deposit \$ 1,500.00		
377	Water share conveyance (per share, if surface water) \$ 500.00		

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ADOPTED FEE SCHEDULE - Effective July 1, 2024

378	Development Fees (Continued)		Proposed	Justification
379	Engineering Division Review Fees			
380	Development Review and Inspection Fees - per hour			
381	Public Works Director	\$ 225.00		
382	Senior Inspector III	\$ 168.00		
383	Senior Inspector I	\$ 154.00		
384	Engineer In Training (EIT)	\$ 98.00		
385	Professional Engineer (PE)	\$ 172.00		
386	City Engineer	\$ 218.00		
387	GIS Supervisor	\$ 118.00		
388	Contracted Engineering Review	Actual Consultant Costs		
389	Contracted Inspection Work	Actual Consultant Costs		
390	Independent Soils Review	Actual Consultant Costs		
391	Hydraulic model analysis and/or certification	Actual Consultant Costs		
392	Legal Review Fees	Actual Consultant Costs		
393	Water Rights Review	Actual Consultant Costs		
394	Geotechnical Peer Review	Actual Consultant Costs		
395	Development Services			
396				
397	Residential Building Division Fees		Proposed	Justification
398	Carport	Based on ICC Valuation Table		
399	Garage	Based on ICC Valuation Table		
400	Unfinished Basement	Based on ICC Valuation Table		
401	Finished Basement	Based on ICC Valuation Table		
402	Main Level	Based on ICC Valuation Table		
403	2nd Level	Based on ICC Valuation Table		
404	Plan Review	\$ 1,000.00		
	**At the discretion of the Development Services & Public Works Department, any or all plans may be sent to an independent pre-approved 3rd party engineering consultant of the engineering division's choosing for review and/or consultation. An administrative fee will be assessed on all plans to include Site and Building Plan or Plans review. Any 3rd party review will incur additional expenses and must be paid before any inspections will occur or occupancy of premises will be allowed. Prior to review or inspection, applicants shall agree in writing to additional scope and cost estimates prior to hourly rates being incurred.			
405				
406	Once plan review has been initiated, the plan review fee is non-refundable.			
407	Expedited Review Fee (in addition to regular plan review fee)	\$ 400.00		
408	Plan Revision Fee per hour	\$ 50.00		
409	Reinspection Fee per unit	\$ 175.00		
410	Electrical Meter Change Out	\$ 100.00		
411	Temporary Power	\$ 100.00		
412	Occupancy Fee - Residential	\$ 50.00		

Attachment: 2025 FEE SCHEDULE Proposed 7.1.2024 (Amendments to the General Fee Schedule (FYE

AMERICAN FORK CITY
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413	Residential Building Division Fees (Continued)		Proposed	Justification
414	Temporary Certificate of Occupancy - Residential	\$ -	\$ 100.00	To cover administration of issuing and following up on Temp C/O
415	Construction Water (residential)	\$ 100.00		
416	Inspection Cancellation Fee per unit (Cancellation Fee for Any Scheduled Inspection)	\$ 125.00		
417	Commercial Building Division Fees		Proposed	Justification
418	Reinspection Fee per unit	\$ 175.00		
419	Inspection Cancellation Fee per unit (Cancellation Fee for Any Scheduled Inspection)	\$ 125.00		
420	Plan Revision Fee per hour	\$ 100.00		
421	Electrical Meter Change out	\$ 100.00		
422	Temporary Power	\$ 100.00		
423	Up Front Partial Plan Review Fee - New Commercial	\$ 1,000.00		
424	The complete plan review fee are 65% of the building permit fee based on current ICC valuation tables.			
425	Up Front Partial Plan Review Fee - Tenant Improvement/Remodel	\$ 500.00		
426	The complete plan review fee are 65% of the building permit fee based on current ICC valuation tables.			
427	Occupancy Fee - Commercial	\$ 150.00		
428	Temporary Certificate of Occupancy - Commercial	\$ -	\$ 200.00	To cover administration of issuing and following up on Temp C/O
429	Construction Water (Commercial)	\$ -		
430	Base Allowance			
431	0 to 3,000 gallons/month	\$ 250.00		
432	Block 2 Rate			
433	Above 3,000 gallons/month (base fee + volume rates in excess of base usage)	\$ 3.50		
434	Construction Water (hydrant use) deposit	\$ 1,500.00		
435	Racking Permit Fee Plan Review	Use IBC Eval Table		
436	Sign Permit Review	Use IBC Eval Table		
437	Miscellaneous Fee per hour charge	\$ 100.00		
438	Other Building Division Fees		Proposed	Justification
439	Basement Plan Review Fee - per hour	\$ 75.00		
440	Miscellaneous Administrative Fee per hour charge	\$ 75.00		
441	Plan/Permit Approval Extension	\$ 100.00		
442	Gas Line Review	\$ 50.00		
443	Building Inspection Fee and 1% State Tax	Varies		
444	Based on home valuation as determined by the Plans Examiner			
445	Occupancy Violation - \$100 plus \$30 per day			
446	Commercial Plan Review	65% of Building Permit Fee		
447	Inspections outside of normal working hours (2 hour max)	\$ 200.00		
448	Each additional hour	\$ 100.00		
449	Address change request	\$ 100.00		
450	Board of Adjustment Application	\$ -	\$ 250.00	Fee did not exist before. Proposing new fee to cover administration of meeting and review timeframe.

Attachment: 2025 FEE SCHEDULE Proposed 7.1.2024 (Amendments to the General Fee Schedule (FYE

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451	Other Building Division Fees (Continued)		Proposed	Justification
452	Unauthorized and Non-Permitted Development/Construction Penalty Fine in addition to permit fee	\$ -	Up to \$1500 fine not to exceed 200% of Permit Fee	Staff is proposing a penalty fee to promote following the correct process for receiving approvals prior to the commencement of development or construction.
453	<i>**Fees listed under Building Inspection Fees are not inclusive. Other fees may apply or be required.**</i>			
454	Planning and Zoning Division Review Fees		Proposed	Justification
455	Development Review Fees - per hour			
456	Development Services Director	\$ 225.00		
457	Senior Planner	\$ 172.00		
458	Planner II	\$ 98.00		
459	Planner I	\$ 98.00		
460	Subdivisions			
461	Preliminary Plans (Does not include Engineering Fees)	\$ 500.00		
462	Preliminary Plan Extension (Up to 1-year)	\$ -	\$ 500.00	Fee did not exist
463	Final Plat (Does not include Engineering Fees)	\$ 250.00		
464	Final Plat Extension (Up to 1-year)	\$ -	\$ 250.00	Fee did not exist
465	Amended Plat (per plat)	\$ 250.00		
466	Historic Preservation Conversion Project	\$ 500.00		
467	Residential Accessory Structure (Does not include Engineering Fees)	\$ 300.00		
468	Commercial Site Plans (Does not include Engineering Fees)	\$ 500.00		
469	Zone Map change	\$ 500.00	\$ 1,000.00	To cover admin and staff review time, and support work on new GP. Fee will be in line with other communities.
470	General Plan Amendment	\$ 500.00	\$ 1,000.00	To cover admin and staff review time, and support work on new GP. Fee will be in line with other communities.
471	Code Text Amendment	\$ 1,000.00		
472	Zoning Confirmation Letter	\$ 150.00		
473	Conditional Use Permit	\$ 250.00		
474	Conditional Use Permit with Site Plan Approval	\$ 850.00		
475	Annexation			
476	Under 5 acres	\$ 860.00		
477	Over 5 acres	\$ 965.00		

AMERICAN FORK CITY
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478	Utilities		Proposed	Justification
479	Utility Application Fee	\$ 30.00		
480	Tenant/Landlord copy of utility bill - per mailing	current postage rates		
481	Utility Bills			
482	CUP/Water Assessment Fee	\$ 6.50		
483	Drain Fees			
484	Undeveloped Parcel	No Charge		
485	Single Unit Residential Customers - per Unit	\$ 10.50		
486	Multi Unit Residential			
487	Base Monthly Charge Per Unit	\$ 8.27		
488	Area Charge per 1000 Square Feet of Impervious	\$ 0.66		
489	Commercial/Institutional			
490	Base Monthly Charge Per Unit	\$ 8.27		
491	Area Charge per 1000 Square Feet of Impervious	\$ 0.66		
492	Garbage Fees			
493	1st Container	\$ 12.50		
494	Additional containers - each	\$ 8.20		
495	Recycling	\$ 7.35		
496	Recycling cancellation fee	\$ 10.00		
497	Sewer Fees			
498	Residential/Commercial/Industrial Customers AF City - base	\$ 15.89		
499	Residential/Commercial/Industrial Customers AF City - Usage rate per 1,000 gallons	\$ 0.52		
500	Residential/Commercial/Industrial Customers TSSD - base	\$ 27.52		
501	Residential/Commercial/Industrial Customers TSSD - Usage rate per 1,000 gallons	\$ 1.23		
502	Residential Customers Unincorporated AF City - base	\$ 31.78		
503	Residential Customers Unincorporated AF City - Usage rate per 1,000 gallons	\$ 1.04		
504	Residential Customers Unincorporated TSSD - base	\$ 55.05		
505	Residential Customers Unincorporated TSSD - Usage rate per 1,000 gallons	\$ 2.46		
506	Schools AF City - per acre	\$ 0.20		
507	Schools TSSD - per acre	\$ 0.36		
508	Pressurized Irrigation			
509	Unmetered			
510	Base Rate (per month, 9,000 square foot lot)	\$ 21.68		
511	Overage (per month, per square foot over 9,000)	\$ 0.00271		
512	Metered			
513	Base rate - 0 to 8,000 gallons per month usage	\$ 21.68		
514	Block 2 rate - 8,000 to 16,000 gallons per month usage	\$ 1.93		
515	Block 3 rate - over 16,000 gallons per month usage	\$ 5.12		
516	Pressurized Irrigation - Shareholder rates			
517	Unmetered			
518	Base Rate (per month, 9,000 square foot lot)	\$ 10.84		
519	Overage (per month, per square foot over 9,000)	\$ 0.001355		

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520	Utilities (continued)	Proposed	Justification
521	Pressurized Irrigation - Additional discount for shares owned in excess of required minimum		
522	Possible Additional discount \$ 43.36		
523	Large Residential Property Lot Owners		
524	Metered		
525	Base rate - 0 to 8,000 gallons per month usage \$ 21.68		
526	Block 2 rate - 8,000 to 16,000 gallons per month usage \$ 1.93		
527	Block 3 rate - over 16,000 gallons per month usage \$ 5.12		
528	Pressurized Irrigation - Ratio of permeable area for unmapped commercial users		
529	Ratio of permeable areas for commercial 15%		
530	Ratio of permeable areas for schools 50%		
531	Ratio of permeable areas for churches 30%		
532	Culinary Water Rates - Rate adjustments effective July 1, 2018		
533	Single Family Rates		
534	Monthly Base Rate (\$/meter/month)		
535	3/4" and smaller \$ 16.49		
536	1" \$ 18.13		
537	1.5" \$ 19.76		
538	2" \$ 24.27		
539	Volume Rates (\$/thousand gallons)		
540	<i>Base Allowance</i>		
541	0 to 3,000 gallons/month \$ -		
542	<i>Block 2 Rate</i>		
543	3,000 to 6,000 gallons/month \$ 3.59		
544	<i>Block 3 Rate</i>		
545	6,000 to 9,000 gallons/month \$ 4.32		
546	<i>Block 4 Rate</i>		
547	Above 9,000 gallons/month \$ 5.06		
548	Multi-Family Rates		
549	Monthly Base Rate (\$/unit/month)		
550	First Unit \$ 16.49		
551	Each Additional Unit \$ 11.89		
552	Volume Rates (\$/thousand gallons)		
553	<i>Base Allowance</i>		
554	0 to 3,000 gallons/month/unit \$ -		
555	<i>Block 2 Rate</i>		
556	3,000 to 6,000 gallons/month/unit \$ 3.59		
557	<i>Block 3 Rate</i>		
558	6,000 to 9,000 gallons/month/unit \$ 4.32		
559	<i>Block 4 Rate</i>		
560	Above 9,000 gallons/month/unit \$ 5.06		

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

561	Utilities (continued)	Proposed	Justification
562	Culinary Water Rates - Rate adjustments effective July 1, 2018		
563	Commercial, Industrial, and Institutional		
564	Monthly Base Rate (\$/meter/month)		
565	3/4" and smaller \$ 18.14		
566	1" \$ 19.77		
567	1.5" \$ 21.41		
568	2" \$ 25.92		
569	3" \$ 59.12		
570	4" \$ 71.40		
571	6" \$ 100.09		
572	8" \$ 132.87		
573	10" \$ 177.95		
574	Volume Rates (\$/thousand gallons)		
575	Base Allowance		
576	0 to 3,000 gallons/month \$ -		
577	Block 2 Rate		
578	Above 3,000 gallons/month \$ 3.15		
579	Hardship Exception Rates - for seniors who qualify under Utah County Circuit Breaker Abatement		
580	Pressurized Irrigation		
581	Base Rate (per month up to 8,000 gallons) As Adopted		
582	Each additional 1,000 gallons \$ 1.25		
583	The city will pay entire cost to purchase and install meter for those seniors who qualify.		
584	Culinary Water		
585	10% of the base rate of the adopted culinary rates		
586	Hardship Exception Rates - for other cases, heard by City Council after filing a relief petition with City Recorder		
587	Reconnection Fee - <i>normal business hours</i> \$ 50.00		
588	Reconnection - after hours \$ 150.00		
589	Tampering Fee \$ 80.00		
590	Fine for use without current utility account \$ 250.00		
591	Mapping Fee \$ 200.00		
592	Pressurized Irrigation Connection fee \$ 250.00		
593	Account Suspension Fee \$50.00		
594	NSF (Not Sufficient Funds) Fee \$25.00		
595	Full-Time Front Line Personnel Residing in American Fork Discount As Adopted		
596	Military Discount Active Military (With Deployment Papers-While Deployed)		
597	Garbage Fees As Adopted		
598	Recycling Fees As Adopted		
599	Water Fees Waived		
600	Sewer Fees Waived		
601	Storm Drain Fees Waived		
602	Properties outside of American Fork City Limits will have double the rate of American Fork City residents for all utility services.		

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

	Fitness Center Fees	Proposed	Justification
603			
604	12 Month Contract		
605	Resident Rate		
606	Annual Family \$ 500.00	\$ 510.00	Annual increase to all membership fees
607	per Month \$ 50.00	\$ 51.00	
608	Annual Couple \$ 415.00	\$ 420.00	
609	per Month \$ 42.00	\$ 42.00	
610	Annual Individual \$ 285.00	\$ 290.00	
611	per Month \$ 29.00	\$ 29.00	
612	Annual Senior Couple \$ 285.00	\$ 290.00	
613	per Month \$ 29.00	\$ 29.00	
614	Annual Senior/Student Individual \$ 170.00	\$ 175.00	
615	per Month \$ 17.00	\$ 18.00	
616	12 Month Contract		
617	Non-Resident Rate		
618	Annual Family \$ 625.00	\$ 645.00	Larger increase for non resident utilization
619	per Month \$ 63.00	\$ 65.00	due to increasing operating costs
620	Annual Couple \$ 535.00	\$ 550.00	
621	per Month \$ 54.00	\$ 55.00	
622	Annual Individual \$ 385.00	\$ 400.00	
623	per Month \$ 39.00	\$ 40.00	
624	Annual Senior Couple \$ 385.00	\$ 400.00	
625	per Month \$ 39.00	\$ 40.00	
626	Annual Senior/Student Individual \$ 220.00	\$ 230.00	
627	per Month \$ 22.00	\$ 23.00	
628	6 Month Rate		
629	Resident Rate		
630	Semi-Annual Family \$ 310.00	\$ 315.00	
631	Semi-Annual Couple \$ 260.00	\$ 265.00	
632	Semi-Annual Individual \$ 180.00	\$ 185.00	
633	Semi-Annual Senior Couple \$ 180.00	\$ 185.00	
634	Semi-Annual Senior/Student Individual \$ 125.00	\$ 130.00	
635	Non-Resident Rate		
636	Semi-Annual Family \$ 385.00	\$ 400.00	
637	Semi-Annual Couple \$ 320.00	\$ 335.00	
638	Semi-Annual Individual \$ 230.00	\$ 245.00	
639	Semi-Annual Senior Couple \$ 230.00	\$ 245.00	
640	Semi-Annual Senior/Student Individual \$ 150.00	\$ 375.00	

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

	Fitness Center Fees (continued)	Proposed	Justification
641			
642	3 Month Rate		
643	Resident Rate		
644	Quarterly Family \$ 245.00	\$ 250.00	
645	Quarterly Couple \$ 205.00	\$ 210.00	
646	Quarterly Individual \$ 140.00	\$ 145.00	
647	Quarterly Senior Couple \$ 140.00	\$ 145.00	
648	Quarterly Senior/Student Individual \$ 100.00	\$ 105.00	
649	Non-Resident Rate		
650	Quarterly Family \$ 310.00	\$ 330.00	
651	Quarterly Couple \$ 260.00	\$ 275.00	
652	Quarterly Individual \$ 185.00	\$ 195.00	
653	Quarterly Senior Couple \$ 185.00	\$ 195.00	
654	Quarterly Senior/Student Individual \$ 140.00	\$ 150.00	
655	Summer Family Pass (May 15 to Sept 15)		
656	Resident Rate		
657	Quarterly Family \$ 250.00	\$ 270.00	
658	Quarterly Couple \$ 210.00	\$ 230.00	
659	Quarterly Individual \$ 140.00	\$ 155.00	
660	Quarterly Senior Couple \$ 140.00	\$ 155.00	
661	Quarterly Senior/Student Individual \$ 100.00	\$ 110.00	
662	Summer Family Pass (May 15 to Sept 15)		
663	Non-Resident Rate		
664	Quarterly Family \$ 300.00	\$ 345.00	
665	Quarterly Couple \$ 270.00	\$ 290.00	
666	Quarterly Individual \$ 200.00	\$ 205.00	
667	Quarterly Senior Couple \$ 200.00	\$ 205.00	
668	Quarterly Senior Individual \$ 145.00	\$ 160.00	
669	Daily Admission Fees and Punch Card Rates		
670	Daily Adult (18 years and older) \$ 6.00		
671	Daily Youth (4 years to 17 years) \$ 5.00		
672	Daily Toddler (up to 3 years) Free		
673	Daily Senior (60 years and older) \$ 4.00	Eliminate	
674	Daily Senior "Track Only" \$ 1.00		
675	Daily family \$ 25.00		
676	Adult 20 Punch Card Resident \$ 125.00	\$ 125.00	Resident / Non-Resident
677	Adult 20 Punch Card Non-Resident	\$ 140.00	
678	Youth 20 Punch Card Resident \$ 105.00	\$ 105.00	Resident / Non-Resident
679	Youth 20 Punch Card Non-Resident	\$ 120.00	
680	Senior Citizen 20 Punch Card Resident \$ 85.00	\$ 85.00	Resident / Non-Resident
681	Senior Citizen 20 Punch Card Non-Resident	\$ 95.00	
682	Senior Citizen "Track Only" 20 Punch Card \$ 20.00		

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	Fitness Center Fees (continued)	Proposed	Justification
683			
684	Day Care Pricing - Monthly Pass (2 hour max per day)		
685	One child \$ 28.00		
686	Two children \$ 38.00		
687	Three or more children \$ 48.00		
688	Day Care - Hourly Rates (2 hour max per day)		
689	Half Hour \$ 1.00		
690	Hour \$ 2.00		
691	20 Time Punch Card \$ 40.00		
692	Business Rates		
693	Resident Rate 15% (1-20 employees)		
694	Annual Family \$ 387.00	TBD	Corporate membership program is being re-evaluated and will be revamped with a new fee schedule to better fit the fitness center and in a better way to attract business memberships.
695	Annual Couple \$ 319.00	TBD	
696	Annual Individual \$ 221.00	TBD	
697	Non-Resident Rate 15%	TBD	
698	Annual Family \$ 434.00	TBD	
699	Annual Couple \$ 366.00	TBD	
700	Annual Individual \$ 255.00	TBD	
701	Resident Rate 20% (21-59 employees)	TBD	
702	Annual Family \$ 364.00	TBD	
703	Annual Couple \$ 300.00	TBD	
704	Annual Individual \$ 208.00	TBD	
705	Non-Resident Rate 20%	TBD	
706	Annual Family \$ 408.00	TBD	
707	Annual Couple \$ 344.00	TBD	
708	Annual Individual \$ 240.00	TBD	
709	Business Rates		
710	Resident Rate 25% (60+ employees)		
711	Annual Family \$ 341.00	TBD	
712	Annual Couple \$ 281.00	TBD	
713	Annual Individual \$ 195.00	TBD	
714	Non-Resident Rate 25%	TBD	
715	Annual Family \$ 383.00	TBD	
716	Annual Couple \$ 323.00	TBD	
717	Annual Individual \$ 225.00	TBD	

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718	Fitness Center Fees (continued)		Proposed	Justification
719	Gymnastics	Member/Non Member		
720	~~Parent Tot (monthly)~~	~~\$36.00/\$46.00~~		monthly payments are prorated from quarterly rates
721	Parent Tot (quarterly) Resident, Member		\$ 135.00	Quarterly registration process and
722	Parent Tot (quarterly) Resident, Non-Member		\$ 149.00	Implementing Resident/Non-Resident &
723	Parent Tot (quarterly) Non-Resident, Member		\$ 163.00	Member/Non-Member fees
724	Parent Tot (quarterly) Non Resident, Non-Member		\$ 180.00	
725	~~Gym Stars, Breeze, Thunder (monthly)~~	~~\$39.00/\$49.00~~		monthly payments are prorated from quarterly rates
726	Gym Stars, Breeze, Thunder (quarterly) Resident, Member		\$ 184.00	
727	Gym Stars, Breeze, Thunder (quarterly) Resident, Non-Member		\$ 205.00	
728	Gym Stars, Breeze, Thunder (quarterly) Non-Resident, Member		\$ 222.00	
729	Gym Stars, Breeze, Thunder (quarterly) Non Resident, Non-Member		\$ 247.00	
730	~~Kinder (monthly)~~	~~\$41.00/\$51.00~~		monthly payments are prorated from quarterly rates
731	Kinder (quarterly) Resident, Member		\$ 200.00	
732	Kinder (quarterly) Resident, Non-Member		\$ 222.00	
733	Kinder (quarterly) Non-Resident, Member		\$ 249.00	
734	Kinder (quarterly) Non Resident, Non-Member		\$ 277.00	
735	~~Blizzards (Monthly)~~	~~\$67.00/\$77.00~~		monthly payments are prorated from quarterly rates
736	Blizzards (Quarterly) Resident, Member		\$ 221.00	
737	Blizzards (Quarterly) Resident, Non-Member		\$ 246.00	
738	Blizzards (Quarterly) Non-Resident, Member		\$ 264.00	
739	Blizzards (Quarterly) Non Resident, Non-Member		\$ 293.00	
740	~~Tumbling~~	~~\$37.00/\$47.00~~	Eliminate	Included in gymnastics fee structure
741	~~Levels 3-7~~	~~\$77.00-\$162.00~~	Eliminate	Included in gymnastics fee structure
742	Itty Bitty Sports (Quarterly) Resident, Member	\$ 125.00	\$ 120.00	Implementing Resident/Non-Resident &
743	Itty Bitty Sports (Quarterly) Resident, Non-Member		\$ 133.00	Member/Non-Member fees
744	Itty Bitty Sports (Quarterly) Non-Resident, Member		\$ 140.00	
745	Itty Bitty Sports (Quarterly) Non Resident, Non-Member		\$ 156.00	
746	Dance Classes	\$32.00-\$67.00		
747	Ninja Warrior	\$42.00-\$52.00		
748	Preschool	\$85.00-\$105.00		
749	Swim Team/Lessons			
750	Swim Lessons Member		\$ 45.00	Needs to be included in fee schedule
751	Swim Lessons Non-Member		\$ 75.00	Needs to be included in fee schedule
752	Lifeguard Training Courses		\$ 200.00	Needs to be included in fee schedule
753	HAST Swim Team		\$70-\$195	updating fees with increasing costs
754	Summer Swim Team		\$175-\$215	updating fees with increasing costs
755	Water Safety Courses		\$ 200.00	Needs to be included in fee schedule
756	Pool and Facility Rentals			
757	Competition pool rental-2 hour rental		\$ 550.00	Needs to be included in fee schedule
758	Leisure pool rental-2 hour rental		\$ 500.00	Needs to be included in fee schedule
759	Combination Pool rental-2-hour		\$ 975.00	Needs to be included in fee schedule
760	Spin Room rental-hourly rental		\$ 150.00	Needs to be included in fee schedule

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761	Boat Harbor Fees		Proposed	Justification
762	Day Use-All vehicles entering the facility	\$ 10.00		
763	~~Walk-in~~	\$ 5.00	\$ -	Function more as a city park on the South Side of town, so no walk in fee.
764	~~Senior Fishing and Launch—Drive in, per person, per day~~	\$ 10.00	\$ -	eliminate and simplify
765	Park and Field Rentals		Proposed	Justification
766	Amphitheater Rental			
767	Full Day Rental Resident	\$ 700.00	\$ 700.00	Resident / Non-Resident model.
768	Full Day Rental Non-Resident		\$ 850.00	
769	Refundable Deposit	\$ 100.00		
770	Quail Cove Park-Special Events Resident		\$ 1,200.00	
771	Quail Cove Park-Special Events Non-Resident		\$ 1,440.00	Fee for activities that are not weddings. City is receiving increasing requests for special events and impact on facility justifies rental fee for whole facility. Impact of events is above and beyond the average wedding usage.
772	Skate Park - 200 East 500 South			
773	Day Resident	\$ 200.00	\$ 200.00	Resident / Non-Resident model.
774	Day Non-Resident		\$ 250.00	
775	Pavilions - Rotary, Quail Cove, Evergreen			
776	Large Pavilion Resident	\$ 45.00		
777	Large Pavilion Non-Resident	\$ 65.00		
778	Small Pavilion Resident	\$ 35.00		
779	Small Pavilion Non-Resident	\$ 55.00		
780	Baseball Field Rentals - Rotary, Pony, Art Dye, Beehive, Greenwood, and JC Parks			
781	Hourly - Adult Teams Resident	\$ 45.00		
782	Hourly - Adult Teams Non-Resident	\$ 60.00		
783	Hourly - Youth Teams Resident	\$ 30.00		
784	Hourly - Youth Teams Non-Resident	\$ 40.00		
785	Full Day Resident	\$ 225.00		
786	Full Day Non-Resident	\$ 325.00		
787	Field Prep	\$ 50.00		
788	Field Lights - per hour	\$ 25.00		
789	Robinson Park Rental Resident		\$ 400.00	Receiving additional requests to rent this park. Historically we have not rented this park, but are doing so more. This will be a per day fee. Includes Resident / Non-Resident structure
790	Robinson Park Rental Non-Resident		\$ 500.00	

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791	Park and Field Rentals (continued)		Proposed	Justification
792	Playing Field Rentals - Evergreen, Hindley, Art Dye East or South Fields, Legacy, Bamberger, Easton, and Kimberly Parks			
793	Hourly - Adult Teams Resident	\$ 45.00		
794	Hourly - Adult Teams Non-Resident	\$ 60.00		
795	Hourly - Youth Teams Resident	\$ 30.00		
796	Hourly - Youth Teams Non-Resident	\$ 40.00		
797	Full Day Resident	\$ 225.00		
798	Full Day Non-Resident	\$ 325.00		
799	Field Prep	\$ 50.00		
800	Field Lights - per hour	\$ 25.00		
801	Art Dye - Full Rental - East Field, OR South Field, OR Baseball Field			
802	Half Day Resident	\$ 350.00		
803	Half Day Non-Resident	\$ 450.00		
804	Full Day Resident	\$ 500.00		
805	Full Day Non-Resident	\$ 700.00		
806	Entire Complex Resident	\$ 1,500.00		
807	Entire Complex Non-Resident	\$ 2,000.00		
808	Special Event Rental-events that are not sports activities Resident		\$ 2,000.00	Receiving additional requests. In addition, special events have larger impact on the operations and utilization of the facility and the availability to the public. This will be a per day fee. Includes Resident / Non-Resident structure
809	Special Event Rental-events that are not sports activities Non-Resident		\$ 2,500.00	
810	**Playground Equipment for all parks is on a first-come, first-served basis at no charge			
811	Recreation Fees		Proposed	Justification
812	Baseball			
813	T-ball, Coach Pitch	\$ 45.00		
814	1st -3rd Grade Machine Pitch	\$ 75.00		
815	3rd-6th Player Pitch	\$ 125.00		
816	7th-12th Grade Player Pitch	\$ 125.00		
817	Softball			
818	3rd-4th Grade	\$ 75.00		
819	5th-6th Grade	\$ 95.00	\$ 125.00	Similar operating costs to baseball
820	7th-12th Grade	\$ 95.00	\$ 125.00	Similar operating costs to baseball
821	Tennis Lessons	\$ 55.00		
822	Tennis League	\$ 95.00		
823	Soccer			
824	3 years old through 2nd grade	\$ 45.00		
825	3rd-4th grade	\$ 55.00		
826	5th-9th grade	\$ 65.00		
827	Flag Football			
828	1st-4th grade	\$ 50.00		
829	5th-6th grade	\$ 60.00		
830	7th-12th grade	\$ 65.00		

Attachment: 2025 FEE SCHEDULE Proposed 7.1.2024 (Amendments to the General Fee Schedule (FYE

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective July 1, 2024

831	Recreation Fees (Continued)		Proposed	Justification
832	Youth Basketball (no longer Jr. Jazz)			
833	1st-2nd grade	\$ 50.00		
834	3rd-4th grade	\$ 60.00		
835	5th-6th grade	\$ 70.00		
836	7th-12th grade	\$ 90.00		
837	Volleyball	\$ 50.00		
838	Ski School			
839	Bus, Lessons, Pass	\$ 300.00		
840	Track & Field	\$ 65.00		
841	Esports	\$5-\$20		
842	Golf lessons	\$45-\$85		
843	Adult Softball			
844	Mens	\$ 650.00		
845	Coed	\$ 475.00		
846	Reusable Sports Jersey - utilized in some programs	\$ 10.00		
847	All Recreation Programs non-resident fee	\$ 25.00		
848	\$5 multi-family discount for registering multiple family members at same time for same program			
849	All Recreation Programs require a \$5 late fee for registering after the deadline			

CITY COUNCIL STUDY ITEM

City of American Fork
COUNCIL WORK SESSION
JUNE 4, 2024

Department Recorder

Department Terilyn Lurken

STUDY ITEM Review of the fiscal year ending 2025 budget book.

BACKGROUND

The council will review the FY 2025 budget book.

SUPPORTING DOCUMENTS

ANNUAL BUDGET

American Fork City, Utah



**Fiscal Year
2024-2025**



Proposed Budget



AMERICAN
18 FORK 53

American Fork City, Utah

Proposed Budget

Fiscal Year 2024-2025

Prepared by:
American Fork City Administration
51 E Main St
American Fork, UT 84003-2381
www.americanfork.gov
Phone: (801) 763-3000
amontoya@americanfork.gov





Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to American Fork City, Utah for its annual budget for the fiscal year beginning July 1, 2023.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another year.

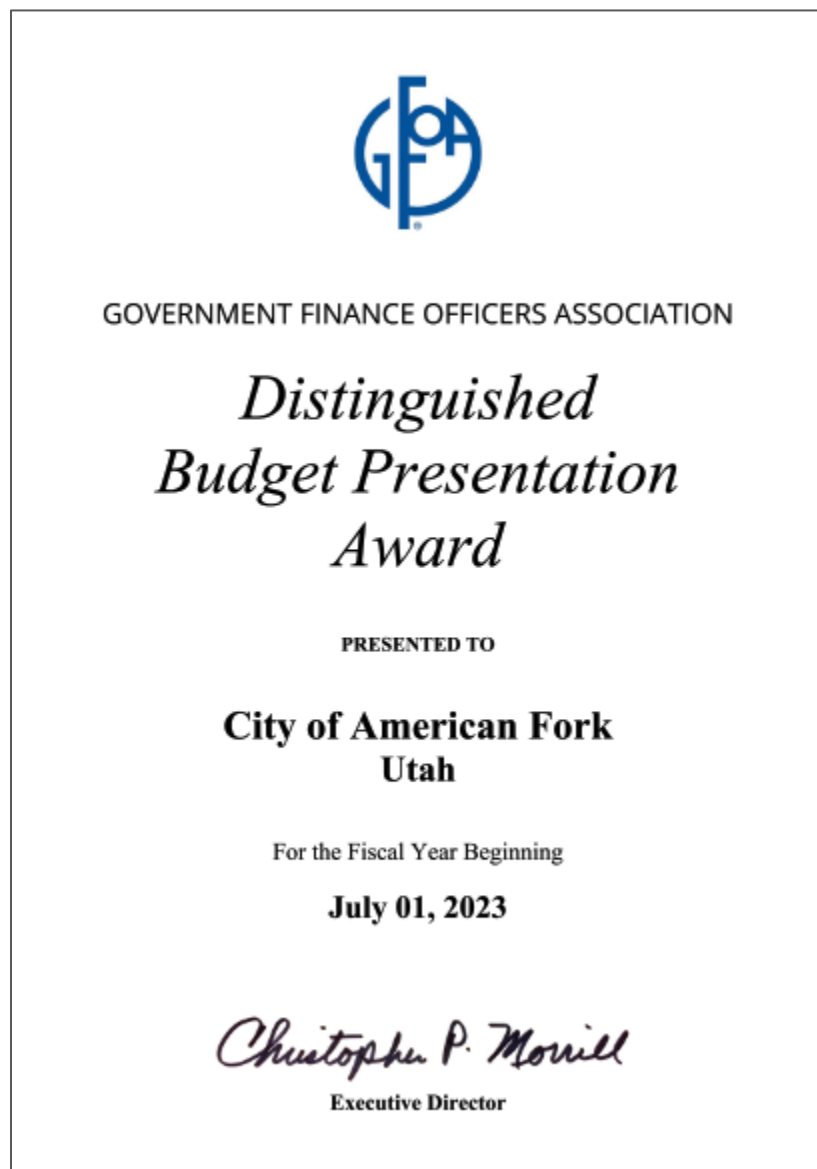




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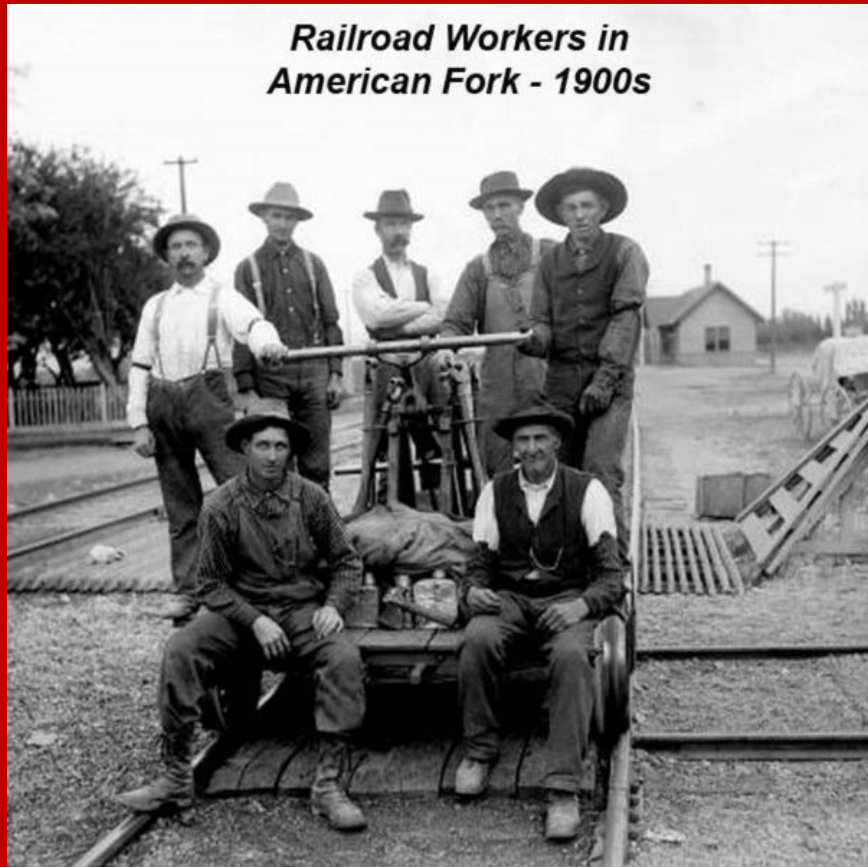
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Introduction

*Railroad Workers in
American Fork - 1900s*





Elected Officials and Leadership Team



Mayor
Brad Frost



Councilmember
Staci Carroll



Councilmember
Tim Holley



Councilmember
Ryan Hunter



Councilmember
Ernie John



Councilmember
Clark Taylor

APPOINTED OFFICIALS

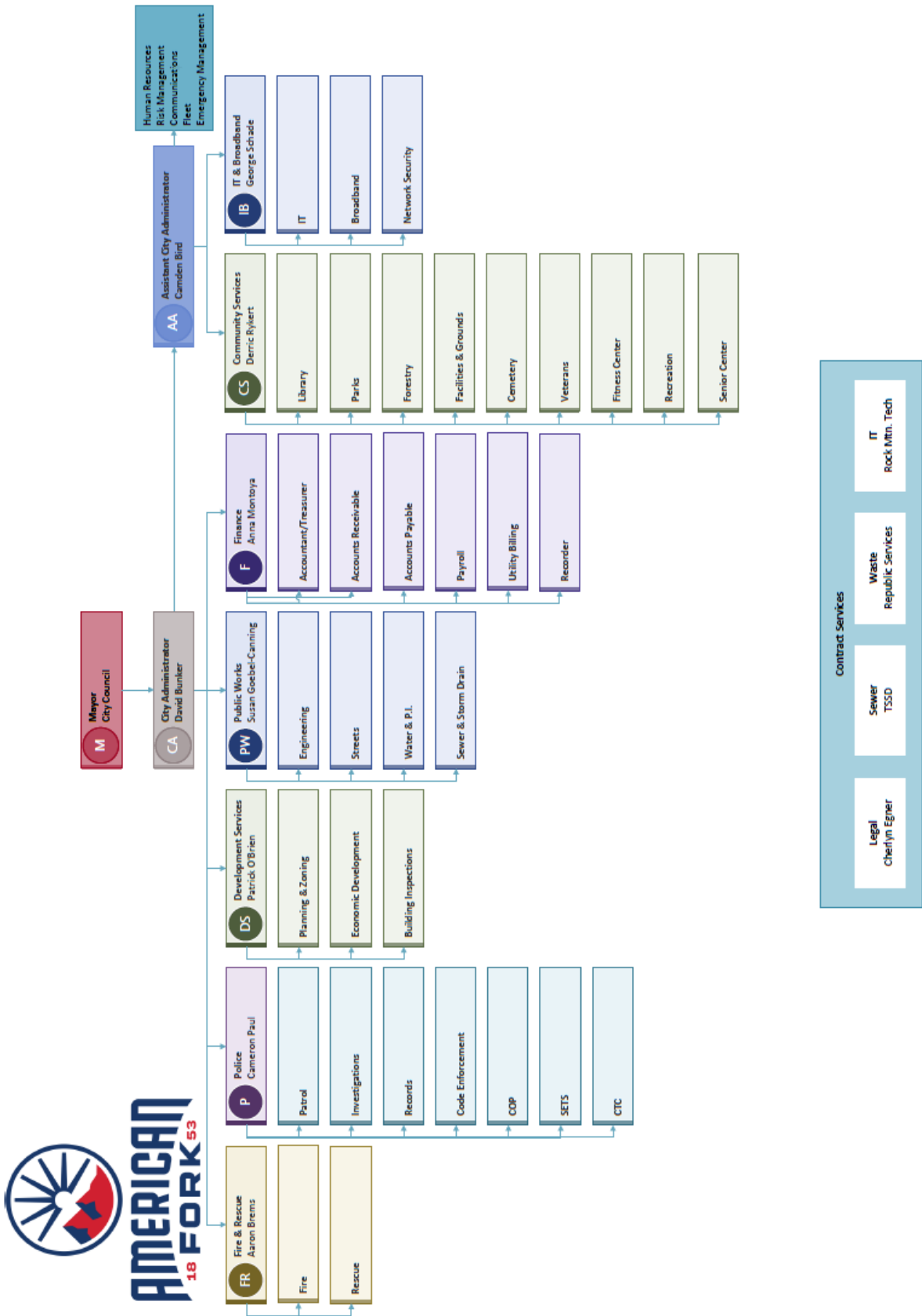
City Administrator	David Bunker
City Recorder	Terilyn Lurker
Interim City Treasurer	Amanda Durrant

DEPARTMENT DIRECTORS

Assistant City Administrator	Camden Bird
Police Chief	Cameron Paul
Fire Chief	Aaron Brems
City Attorney (Contract)	Cherylyn Egner
Public Works Director	Sam Kelly
Finance Director	Anna Montoya
Development Services Director	Patrick O'Brien
Community Services Director	Derric Rykert
Broadband & Technology Director	George Schade



City-Wide Organizational Chart





Strategic Goals

AMERICAN FORK: HUB OF UTAH COUNTY

Situated between two of Utah's largest metropolitan areas, American Fork City finds itself, quite literally, in the middle of everything. Affectionately dubbed "The Hub of Utah County," the city's convenient location allows for easy access to almost every amenity and activity. With a famous lake on one side and a world-class mountain range on the other, the city maintains its place as a center of recreation and a place of great natural beauty. With an impressive offering of recreational opportunities, restaurants, and other establishments, American Fork has something for everyone.

The city's sense of equilibrium goes beyond geography. American Fork has achieved an impressive



balance between the past and the future that makes it unique among cities. While other cities advance rapidly toward unencumbered modernization, American Fork balances its progress with a healthy respect for its roots and a strong connection to its past. While honoring its heritage, however, the city is advancing into the modern era with economic development and the addition of cutting-edge infrastructure in the areas of transit and information technology. In American Fork, the past and future come together to create a perfect place to live, work, and play.

CITY VISION

American Fork represents a place of immense possibility, of freedom, and of unmatched convenience. As a central hub along the Wasatch Front, American Fork serves as an important center for economic, residential, and recreational activities. Below are the top three areas of focus in achieving our city vision:

1. A Sense of Home —For most people who put down roots, American Fork quickly feels like home. As a result, people tend to stay in American Fork, even across generations. Its proximity to amenities—including parks, a library, and a recreational program—make American Fork a great place to raise a young family, but it is also perfect for families of all ages and stages of life.



2. Quality of Life—As a medium sized city with a small-town feel, American Fork offers an exceptional quality of life. The city is very safe, economically sound, and offers endless recreational opportunities. With a close connection to nature and the availability of recreational activities, it is easy to live an active, healthy, and peaceful life. With something for everyone, the city enables residents to do the things they love.



Strategic Goals

3. Top-Tier Public Services—The city government supports and improves quality of life by supplying impressive public amenities and top-tier public services. Police and fire departments are valued members of the community and perform at a high level to keep the city safe and secure. Public parks, libraries, fitness center, and other amenities enrich the lives of residents.

STRATEGIC PLAN

The strategic plan builds upon the city’s vision and represents a “living plan” for the City, which is used to guide policy decisions by City Council and administrative decisions by staff. As the City experiences unprecedented growth, the strategic plan begins with annual input from the community, wherein resident priorities are defined from survey results that highlight their top issues. The survey results are discussed during an annual budget workshop where a workplan is developed to set goals for the coming budget year. These principals guide the creation and preparation of this budget.



GROWTH PLANNING



This directive speaks to the need to promote sustainable growth and development, while maintaining and enhancing the quality of life in our city. American Fork will continue to see an influx of new residents due to the increased development in our community. American Fork values the benefits of well-maintained and modern transportation, water, sewer, storm drain, and fiber system, and recognizes the role that such plays in both economic development and community health and safety.

Initiatives

- Develop and implement city-wide dynamic open access broadband network solution available to all residents and businesses. Identify key partners vital to the deployment of a ubiquitous system.
- Update the city’s general plan. This blueprint will shape the community’s long-term vision and development goals for the future.
- Identify the project scope of a new fire station south of I-15 (Station 5-3). Commence an initial feasibility study to determine the design and financing needs along with strategic milestones necessary to advance station development in future years.



Strategic Goals

- Prepare and develop a master conceptual plan for American Fork Downtown Revitalization. Identify essential elements of the plan and primary parcels key to the success of the revitalization plan.
- Develop plans for the expansion and redevelopment of the American Fork Fitness Center. Identify options for consideration which include renovation and/or replacement.
- Develop plans for the reconfiguration of the Public Works Facility which houses the water, sewer, storm drain, engineering, planning & zoning, streets, water and parks divisions. Complete a build-out needs assessment with engineering estimates for the construction of new facilities.
- Develop facilities master plan that incorporates the city's facility and personnel growth needs over the next 30 years.

WATER PRESERVATION

This directive includes enhancing the water supply portfolio, continuing to encourage water use efficiency, making organizational enhancements to improve efficiency and manage costs, and optimizing existing water assets to provide safe water to ensure customer water needs are met in a cost-efficient manner.



Initiatives

- Update the City Utility Facilities Master Plan. Identify key elements in the growth model to ensure water resources are sufficient for the next 20 years.
- Finalize the implementation of a pressurized irrigation metering plan, including smart metering, to promote water conservation throughout the city. Provide water consumption data to water users to facilitate an appropriate use of water resources and identify monthly charges based on updated water rates. Pressurized Irrigation volumetric rates to be assessed in 2025.
- Continue the design and approval process for tertiary water reuse. Coordinate with the State of Utah in developing and receiving approval for the city's water recycling program.

ORGANIZATIONAL IMPROVEMENTS



American Fork City strives to be a premiere organization. We do this by taking steps to improve our operations, employee morale, and customer service. As a service-oriented entity our customers are our residents and businesses, and we are constantly striving to improve our relationship with these entities.

Initiatives

- Identify key elements of Customer Service improvement. Providing superior services to residents and businesses remains top priority.



Budget Message

Mayor, City Council, and Citizens of American Fork City,

We are pleased to provide the American Fork City budget for fiscal year 2025 for your review. The 2025 fiscal year, which begins July 1, 2024, and ends June 30, 2025, represents the estimated annual revenues and expenses throughout each fund within the budget. This budget has been prepared using budgetary practices and techniques recommended by the Government Finance Officers Association (GFOA). As required by State law, the adopted budget is balanced, meaning governmental expenditures will not exceed governmental revenues.

This budget is the culmination of many hours of work which began with the budget workshop in February. The budget is presented based on priorities identified by the City Council and proposals presented by City staff. I commend our City Departments for their dedication to providing quality services for our residents and keeping within budget restraints. All requests were made with this focus in mind - to enhance services provided by the city.

Budget forecasts continue to be made conservatively for the City to respond to changing economic and growth conditions. A key objective is to maintain a high level of service to our residents, which requires the city to maintain and fairly compensate a professional workforce which responds to city needs while responding to inflationary realities. Revenue estimates in fiscal year 2025 have been scrupulously evaluated based on current economic conditions, with the anticipated recession last year not coming to fruition. Although revenues have been adjusted higher by 10.6% than the previous budget year, demand for services also continues to increase. Unfortunately, based on budget estimates and funding availability, many departmental requests will need to be reconsidered next year. In an effort to reduce expenses, the City has made concerted efforts to streamline processes, reduce costs, and find more effective means to provide necessary services.

In accordance with sound financial practices, the City has built beneficial reserves over several years in the capital projects fund. These reserves will be drawn down significantly during the 2025 budget year on key capital improvements for projects that have been carried forward from previous fiscal years. By using a portion of these capital reserves, American Fork residents will see gradual or no increases in rates rather than the dramatic volatility currently occurring in the market. Although water rates will adjust in the next fiscal year due to pressurized irrigation metering, all other utility rates for the current fiscal year remain unchanged in the presented budget. Currently, the costs of services for garbage and recycling collections are expected to increase. However, the current budget identifies that the city has elected to absorb the increased costs by not passing on the extra cost to our utility customers.

During the 2022/2023 budget year, a public hearing was held to determine a property tax rate increase, the first in over 14 years. After input from residents, smaller incremental increases were preferred in lieu of larger periodic increases. As such, the city council has preferred annual truth in taxation hearings be held to evaluate the need for a property tax rate increase. After much deliberation, a property tax increase was not included in the current 2024/2025 budget. However, a future increase will be evaluated in the next budget year in August 2025, if needed.

We continue to follow city budgeting policies and best practices that allow for flexibility in the future.



Budget Message

As part of the planning and prioritization efforts for the fiscal year 2025 budget, a significant focus has been placed on upholding superior levels of service in public safety, improving infrastructure while preparing for significant growth, and providing water sustainability through infrastructure and preservation. Please consider the following highlights:

PUBLIC SAFETY

Public safety continues to be a top priority for both the City Council and staff of American Fork City, with 52% of the general fund budget dedicated to police and fire services. Currently, Fire Station 51 is the busiest fire station in Utah County that responds out of a single station. Construction on second fire station with integrated police shooting range was completed in October 2023. With the new Fire Station 52 now operational, the city will be able to effectively service the northeast and northwest portions of the city providing adequate response times to this area of the city. Station 52 also serves the 10,000 residents in the City of Cedar Hills. An additional 1.25 fulltime equivalent (FTE) part-time staffing is also proposed to be added to the fire department to help backfill current staffing. For the police department, an allocation of \$508,698 is proposed to replace police vehicles. In addition, two additional full-time police officers are proposed beginning July 1, 2024.



INFRASTRUCTURE

Several capital projects are included within the framework of the fiscal year 2024-2025 budget. Many of these projects are directly attributed to current and future impacts of growth throughout the city.

The city funds a comprehensive pavement management and preservation plan through several funding sources including the Utah Department of Transportation allocation of Class B and C Road Funds, a \$.25 cent sales tax dedicated to roads and transit, a local portion of county public transit tax, and a discretionary allocation of property tax. The city has adopted a holistic approach to road improvements, opting to repair or replace infrastructure under the roads as needed. During fiscal year 2025, \$3,500,000 is proposed to fund the infrastructure management plan for road improvements with an additional \$500,000 for street maintenance projects. In addition, funding includes \$4.8 million for two separate roundabout constructions, \$9 million in other street widening and connection roads throughout the city. Other budgeted infrastructure investments include \$10.3 million in waterline and well improvements, and \$3.2 million for sewer replacement and repair, and \$2.6 million for storm water improvements, which incorporates curb and gutter, bridges and drain system improvements.



Budget Message

The Patriot Station Community Reinvestment Area (CRA) project area was formed in 2022 is intended to facilitate transit-oriented development in the vicinity of the American Fork Front Runner Station. Part of the project area plan includes upgrading 200 South by widening the roadway cross sections, adding intersection signals, and upgrading utilities and related improvements. The CRA has secured bond financing for this project, with an estimated cost of \$28,251,000 for the first phase of the project. Construction began in the 2024 budget year and will continue through 2025 as right-of-way is still being acquired.



Other projects of note are listed as follows:

- Boat Harbor improvements, including parking lot rehabilitation, amenities, and restrooms, funding solely through grants – estimated cost \$3,200,000
- 200 South Bike & Pedestrian Path – estimated cost \$3,652,528
- Downtown revitalization – budgeted cost \$1,500,000

WATER IMPROVEMENT AND PRESERVATION

The city is projected to invest in water projects totaling \$12 million during the current budget year 2025. These improvements include water line replacement projects throughout the city in the amount of \$6.1 million. The city is also undergoing a betterment along State Street in conjunction with roadwork planned by UDOT in the amount of \$1.4 million. Additional water projects include design for a new culinary well in high growth areas along 900 West and 620 South and well repairs in the amount of \$1.1

million for the existing Racetrack and Boley wells.



To buffer and strengthen City supply sources in time of drought, American Fork City is also moving forward with a water reuse program. Costs for project design are proposed in conjunction with Timpanogos Special Services District in the amount of \$1 million with expected construction to begin in fiscal year 2025.

CHALLENGES AND OPPORTUNITIES

It is an exciting and great time to live and work in American Fork. The city is at a crossroads as we are experiencing unprecedented residential and commercial growth. The city is making well-informed, calculated and conservative decisions using a myriad of economic and pecuniary data as we look to the future. Fortunately, American Fork is an economic hub of Northern Utah County with a diversified community, low unemployment, and varied industry base.



Budget Message

As we look to the future to eventual build-out, staff are striving to be strategic with the many needs that face our community. Timing and funding for critical projects are key to providing the capital needs for all departments to serve the citizens in the most efficient and effective way. Although department needs outweigh current resources to fund these projects, only the most critical projects were included in this budget. Select deferred requests will need to be addressed in upcoming budgets, reevaluated for potential reduced costs, and aligned with the strategic goals set by the Mayor and City Council.

We extend sincere appreciation to the city's elected officials, valued citizens, dedicated employees, administration, and other stakeholders participating in this important process. This document could not have been prepared without their committed service and input. We look forward to the continued collaboration with the Mayor and City Council, city staff, and American Fork residents.

Thank you for taking the time to participate in the 2024-2025 budget process. In particular we appreciate all who attended the budget open house. The emphasis of the budget targets the priorities of our community and aims to address the impacts of recent economic difficulties. We welcome your questions, input, and ideas as we finalize the budget process. The Mayor and City Administrator are available to discuss any concerns or input you may have. Thank you for your continued trust and for allowing us to serve you and your family.

Sincerely,

A handwritten signature in blue ink, appearing to read "David H. Bunker".

David H. Bunker
City Administrator



Community Profile

American Fork City, incorporated in 1853, covers a land area of approximately 10.38 square miles. The City lies in the northern portion of Utah County, between two of the state's largest population areas, Salt Lake City (approximately 28 miles north) and Provo City (approximately 12 miles south). The U.S. Census estimates American Fork's population to be 34,422.

SETTLEMENT

American Fork was settled in 1850 by Mormon pioneers and incorporated as Lake City in 1853. Settlers changed the name from Lake City to American Fork in 1860, due to the river that runs through the City and to avoid confusion with Salt Lake City. In the 1860's American Fork established a public school, making it the first community in the territory of Utah to offer free public education to its citizens.



During World War II the town's population expanded when the Columbia Steel plant was built. The City's annual summer celebration is still called "Steel Days" to honor the economic importance of the mill, which closed in 2001.

EDUCATIONAL OPPORTUNITIES

There are a number of higher education institutions located in the state. These include Brigham Young University, Utah Valley University, University of Utah, Utah State University, Weber State University, Southern Utah University, Snow College, Dixie State University, and Salt Lake Community College. Alpine School District is located within the City's boundaries, and the City takes great pride in the American Fork High School (AFHS). AFHS was ranked as one of the top-scoring 25 high schools in Utah and has many successful athletic teams. The American Fork High School marching band is one of the nation's top marching bands, having been invited to parades and celebrations across the nation, including the Rose Parade and former President George W. Bush's second inauguration parade.

MEDICAL INSTITUTIONS

The city built a hospital in 1937. A new facility was built in 1950, which was sold to Intermountain Healthcare in 1977, which in turn replaced that hospital with a new facility in 1981. The hospital recently underwent a significant expansion that included construction of an 84,000 square foot hospital addition and an 85,400 square foot multispecialty clinic. In addition to the hospital, American Fork has several medical clinics and physicians; American Fork has become a hub for medical providers for northern Utah county.





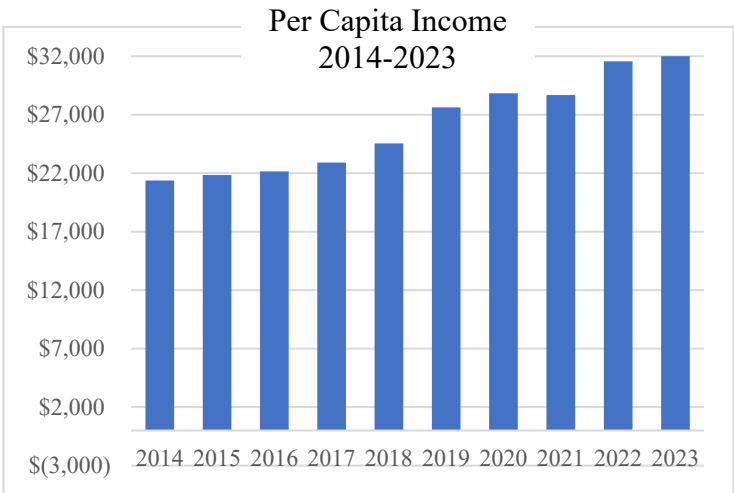
Community Profile

DEMOGRAPHIC PROFILE

Population 2010	26,263
Population 2023	38,549
Households	10,240
Persons per households.....	3.27
Median home value.....	\$406,900
Median household Income.....	\$90,490

ECONOMIC DEVELOPMENT

The city recognizes the need to develop the city’s economic base to provide necessary services, such as roads, recreation, and public safety to its citizens.



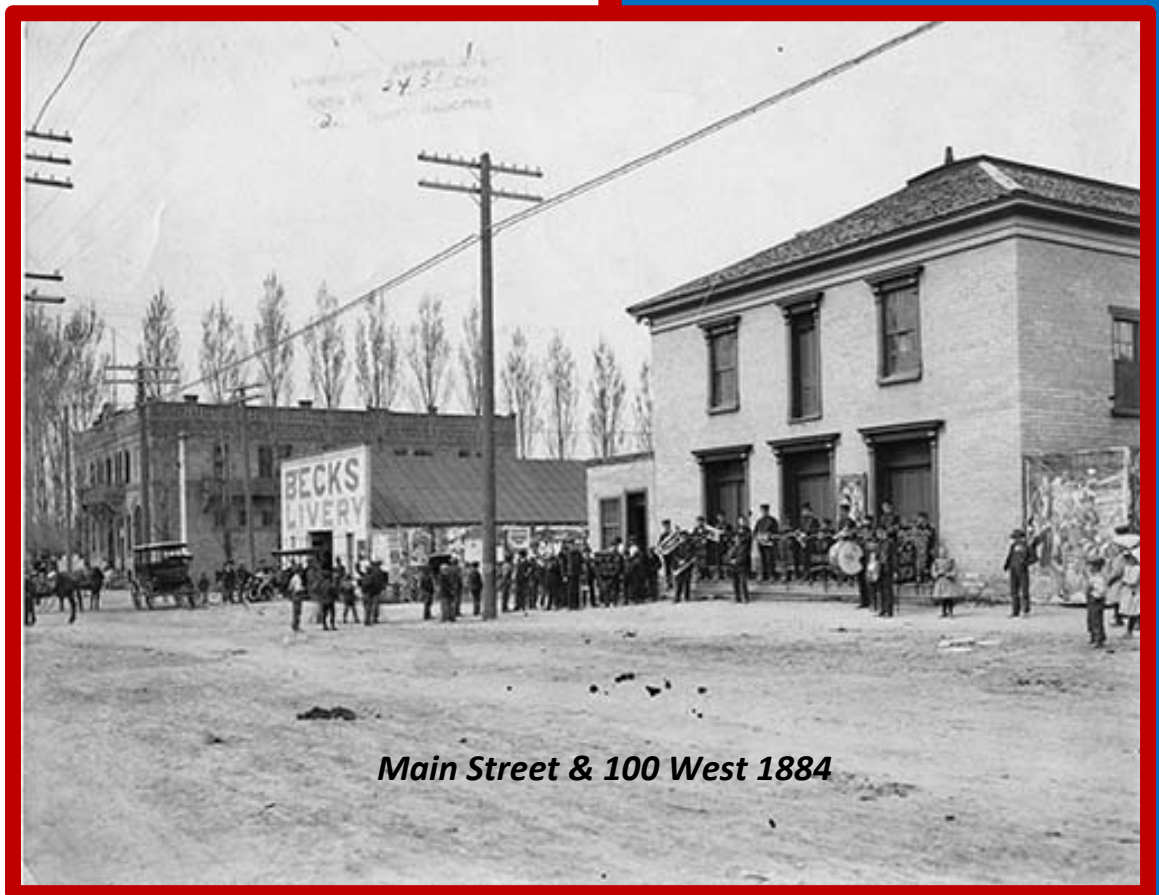
The city has a mix of retail, light manufacturing, professional office, and commercial space. Located along Interstate 15, “The Meadows,” a large shopping and entertainment center located in American Fork, provides a substantial tax base for the city and has become a destination hub in Utah County. The city is also home to a number of automotive dealerships and large retail stores.

The city has been able to successfully use its redevelopment agency to redevelop specific areas in the city. The city currently has two active project areas. The Egg Farm Economic Development Area (EDA) project area has attracted a number of major employers to the city and is the location of the North Pointe Business Park. Overall assessed values have increased 2285% between 1999 and 2022.

The city recently approved the Patriot Station Community Reinvestment Area (CRA) in the southwest portion of the City near the Front Runner station to facilitate growth in that area. The first tax increment was received in fiscal year 2024.

		Personal Income -		Per Capita	Unemployment
		Federal AGI	Personal	Income (1)	Rate (3)
Calendar Year	Population (1)	(2)			
2014	28,235	\$603,410,185		\$21,371	3.8%
2015	28,308	\$618,275,028		\$21,841	3.6%
2016	28,770	\$637,571,970		\$22,161	3.4%
2017	29,527	\$676,286,408		\$22,904	3.2%
2018	32,519	\$798,373,969		\$24,551	3.2%
2019	33,131	\$915,243,875		\$27,625	2.7%
2020	33,337	\$961,380,082		\$28,838	5.2%
2021	33,422	\$1,066,191,765		\$28,676	2.8%
2022	34,422	Not available		\$31,571	2.5%
2023	38,549	Not available		\$35,322	2.8%
(1) U.S. Census Bureau					
(2) Tax.utah.gov/econstats/income/federal-returns					
(3) U.S. Bureau of Labor Statistics (June)					

Budget and Financial Overview

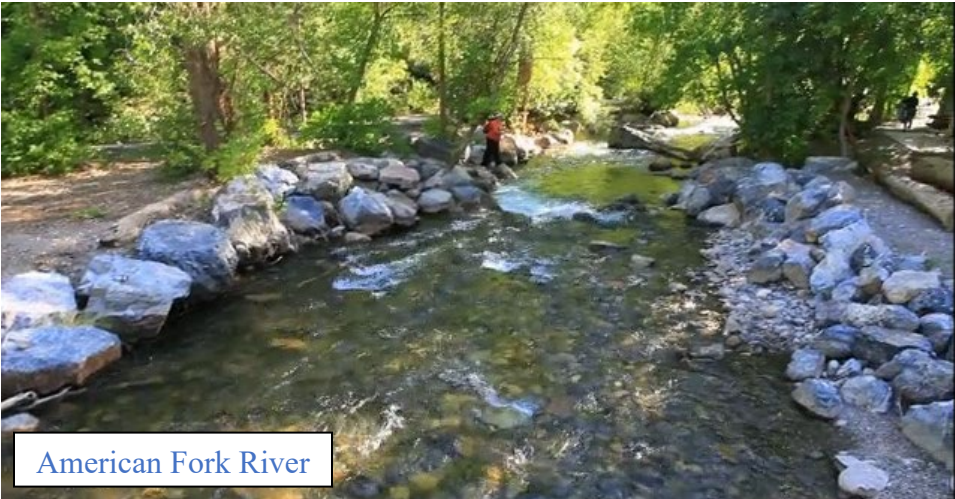


Main Street & 100 West 1884





Budget Process and Overview



American Fork City’s budget process complies with the Utah Fiscal Procedures Act. The city seeks to maintain budgetary control by monitoring monthly revenues and expenditures and by holding each department responsible for costs incurred within budgeted limits. Financial information and reports are provided to the city

Administrator, department directors, department leads, and other city staff to assist them in monitoring expenditures and keeping expenditures within approved limits. In addition, the City Council is provided a monthly budget versus actual report, and all transactions are uploaded to the state of Utah’s transparency website monthly.

The fiscal year 2024-2025 budget was developed in compliance with state law and was approved by the City Council after a public hearing was held. The proposed fiscal year 2024-2025 budget for each division, department, and fund includes actual expenditures for the prior year, the prior year’s estimated financial information and amended budget, and the proposed budget for the coming fiscal year. The City Council shall approve the fiscal year 2024-2025 budget after thoroughly reviewing policy issues related to the budget and proposals to assist the city in achieving program objectives for the upcoming year. The budget process is intended to provide an opportunity for public participation and full disclosure to the residents of American Fork as to the intent of the City Council in funding the city’s various programs and services.

BASIS OF BUDGETING

The city’s proprietary funds (enterprise and internal service) are budgeted on a modified accrual basis but reported in the city’s Annual Comprehensive Financial Report (ACFR) on a full accrual basis. The city’s internal monthly reporting for these funds is done on a modified accrual basis, with year-end adjustments to present statements on a full accrual basis for the ACFR. The major year-end adjustments include capitalizing fixed assets purchased during the year, reversing principal debt payments, recording depreciation, and recording developer contributions.

Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Capital Projects Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Proprietary Funds	Full Accrual	Modified Accrual



Budget Process and Overview

BUDGET AMENDMENTS

Budget amendments are made only with the approval of the City Council upon recommendation by the Finance Director and City Administrator. Financial controls are intended to be a resource for effective financial management, rather than a barrier to achieving results that are consistent with the city's overall mission. At the same time, the city must comply with the Utah Fiscal Procedures Act and may not expend monies in excess of those authorized by the City Council. The City Council has authority to transfer budget appropriations between individual departments of any budgetary fund. The Finance Director has authority to transfer budget appropriations between line items within any department of any budgetary fund. Budgets may be amended throughout the fiscal year. The City Council may amend the budget after holding a public hearing, giving residents at least seven days' notice. A copy of the proposed budget amendment shall be made available to residents for their review ten days before the public hearing.

BUDGET TIMELINE

The following are the procedures and timeline followed by the city in the budget process:

December	The city solicits a community survey to residents to gauge resident satisfaction and to enlist top priorities and issues residents are facing regarding city services.
December-January	Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state of Utah revenue projections, and consultation with the Finance Director, City Administrator, and Department Heads.
January	Department Heads submit proposed budgets to the Finance Director.
February	A workshop is held with the Mayor, City Council, Department Heads, and other key staff to outline priorities, goals, and initiatives for the upcoming budget year.
March-April	Between the budget workshop and adoption of the tentative budget, staff presents several budget work sessions to the Mayor and City Council highlighting each fund within the budget. These meetings are open to the public to facilitate budget discussions and give the Council and public a chance to ask questions and provide feedback and input.
May	A budget open house is held for the public to answer any questions and solicit feedback regarding the upcoming year's budget. During this meeting, a budget in brief is published and reviewed. During the first City Council meeting in May, a tentative budget is presented to the Council. The budget document includes the proposed amounts to be spent for the operating needs of each department as well as capital needs for all fund types.
June	On or before June 30, a balanced budget is adopted for the fiscal year beginning July 1 after a public hearing is held to receive input from the residents of American Fork on all aspects of the proposed budget. The hearing is advertised as required by state law, and budget documents are available for inspection at least ten days prior to the public hearing. In addition, the City Council adopts the Certified Tax Rate by June 22nd to be used by the City for property tax (assuming no proposed property tax increase) or by September 1 if the City proposes a tax increase.

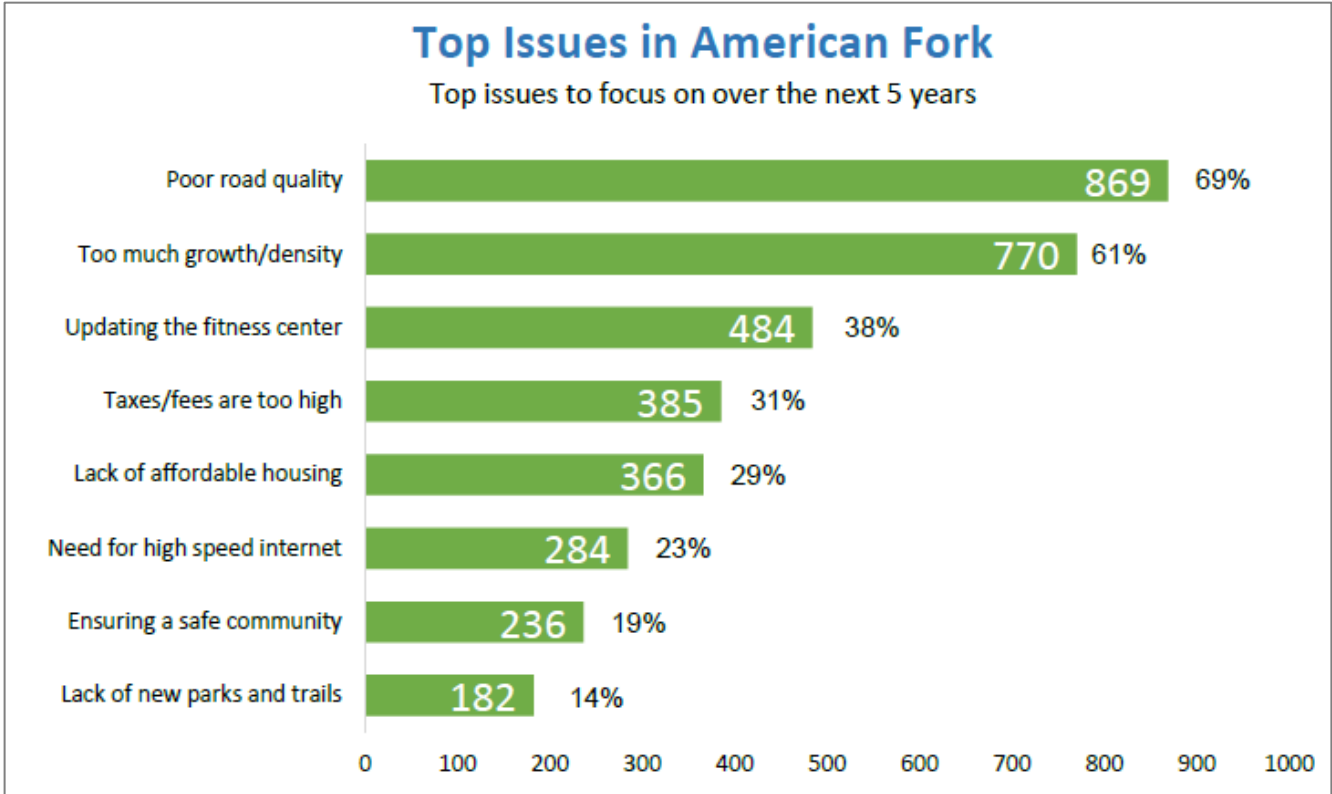


Budget Process and Overview

July-June	Throughout the fiscal year, budgetary control is maintained at the department level after the budget is approved by the City Council. The Finance Director has the authority to transfer budget appropriations between individual line items within any department of any budgetary fund. All other amendments must be approved by the City Council after a public hearing.
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COMMUNITY INPUT

The budget process begins each December with a customer satisfaction survey. Residents who responded to the survey listed improving and repairing roads, managing growth, and updating the fitness center and as the top three priorities.



The City Council takes the community input to develop the strategic goals for the coming budget year, which sets the tone and priorities for which all budget decisions are made.

BUDGET OVERVIEW

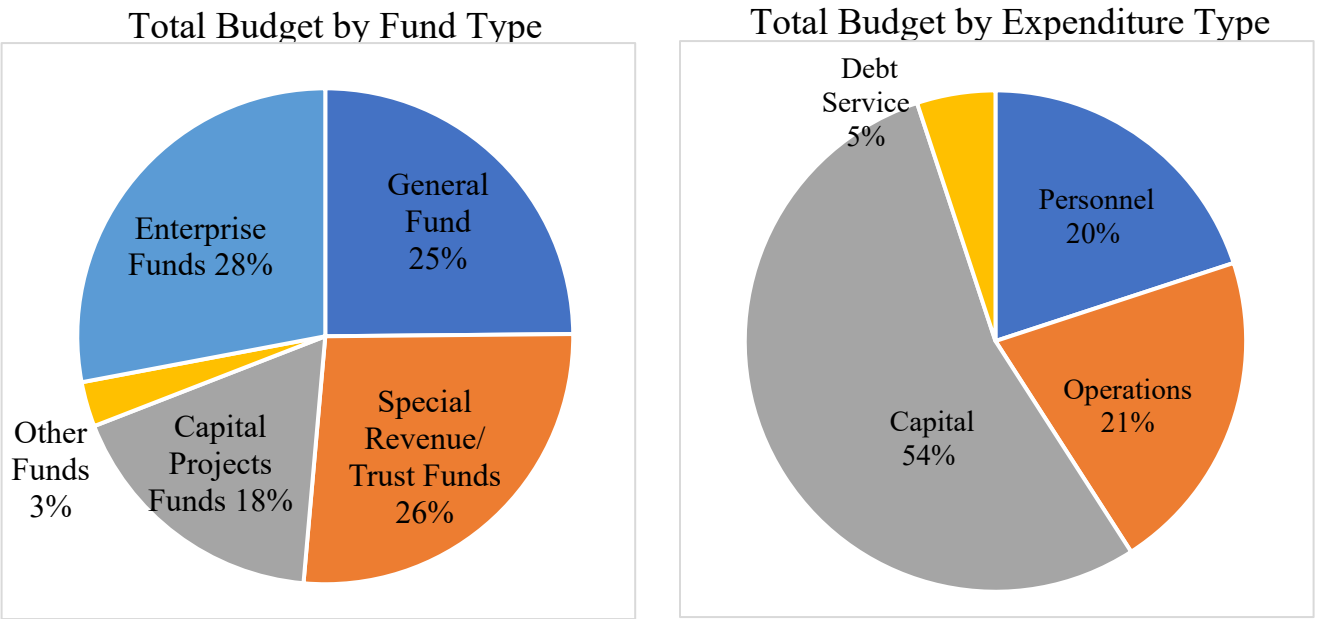
The comprehensive annual city budget is a combination of all the individual funds, which include general, enterprise, special revenue, and capital projects funds. The graphs below break down the budget by fund and expenditures type, respectively, by the percentage of the total budget. The individual funds generally serve a distinct purpose or will cover the costs of operation for specific departments. Excluding transfers, the total combined city budget for fiscal year 2025 is \$141,294,626 for all funds.

The Total Budget by Fund Type graph below shows the majority of the City’s budget, \$40,050,518 or 28%, is comprised of enterprise funds. These funds include utility funds (water, sewer, storm drain and



Budget Process and Overview

sanitation) and are supported by user fees. The City’s general fund accounts for all resources that are not restricted to specific purposes. The General fund is 25% of the total budget and pays for services such as police, fire, parks, and recreation.



The total budget by expenditure type graph above shows most expenditures are capital in nature with 54% of the budget dedicated to capital improvements. These capital projects include, but are not limited to, \$18.2 million in streets and sidewalk improvements, \$25.7 million for 200 South widening, \$8.8 million for parks and boat harbor improvements, \$10.2 million for water line replacement and repairs, and \$3.2 million for sewer repair projects. Of the total budget, 20% of expenditures are for personnel, which include police officers, firefighters, streets crew, park staff, administration, and more.

BUDGET CHANGES

Minor changes may occur from the acceptance of the tentative budget on May 14, 2024 to the adoption of the final budget on June 11, 2024. The proposed changes are as follows:

- 1. Celebration Fund: An additional \$3,000 was added to Miss American Fork programming for a total of \$8,000.

Budget Change	Item No.	Fund	Department	Amount
Miss American Fork Program	1	Celebration Fund	Executive	\$3,000
Net Change				\$3,000



Fund Types and Financial Structure

The City's departments are organized groups with similar functions or programs to manage operations more efficiently. The City's financial structure is organized into various funds within departments used for accounting and reporting. This provides a framework for the budget that is easier to understand. Most of this document is organized by department to provide budgetary information. All funds of the City are appropriated through the budget process.

GOVERNMENTAL FUNDS

General Fund – Used to account for resources traditionally associated with a government which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds

- Building Authority—Accounts for the construction of capital facilities within the City.
- Fitness Center Fund—Accounts for fees charged to users and expenditures dealing with the operation and maintenance of the City's Fitness Center.
- PARC Tax Fund—Accounts for revenues received by the City from sales tax and expenditures (mainly grants) relating to the City's Parks, Arts, Recreation, and Culture tax.
- Celebration Fund—Accounts for the activities of Steel Days, the City's annual celebration.
- Redevelopment Agency Fund—Accounts for the activities of the Redevelopment Agency. The Agency is established to further redevelopment of certain City areas. For budgeting purposes, the City's RDA funds are budgeted separately, but rolled together for financial reporting purposes.
- Downtown Redevelopment Fund—Used to enhance and promote the City's core downtown area.

Debt Service Fund—Accounts for the accumulation of resources and payment of bond principal and interest from governmental resources.

Capital Projects Fund—Accounts for the construction of capital projects of the City. Impact fees, grants, bond proceeds, transfers from other funds, and interest earnings are the principal sources of funding. The City, for budgeting purposes, separates the City's capital projects funds, but reports them as a single column in the financial statements.

Permanent Fund

- Perpetual Care Fund—Accounts for funds received for the perpetual care of the City's cemetery.

PROPRIETARY FUNDS

Enterprise Funds

- Culinary Water and Secondary Water Fund—The culinary and secondary water funds account for the City's water operations. For financial reporting purposes, these funds are rolled together, but are budgeted separately.
- Sewer Fund—Accounts for construction and maintenance of the City's sewer system.
- Storm Drain Fund—Used to track revenue from a monthly fee paid by City residents and businesses for the construction and maintenance of the City's storm drain system.
- Sanitation and Recycling Fund—Accounts for the activities of the City's sanitation and recycling operations.

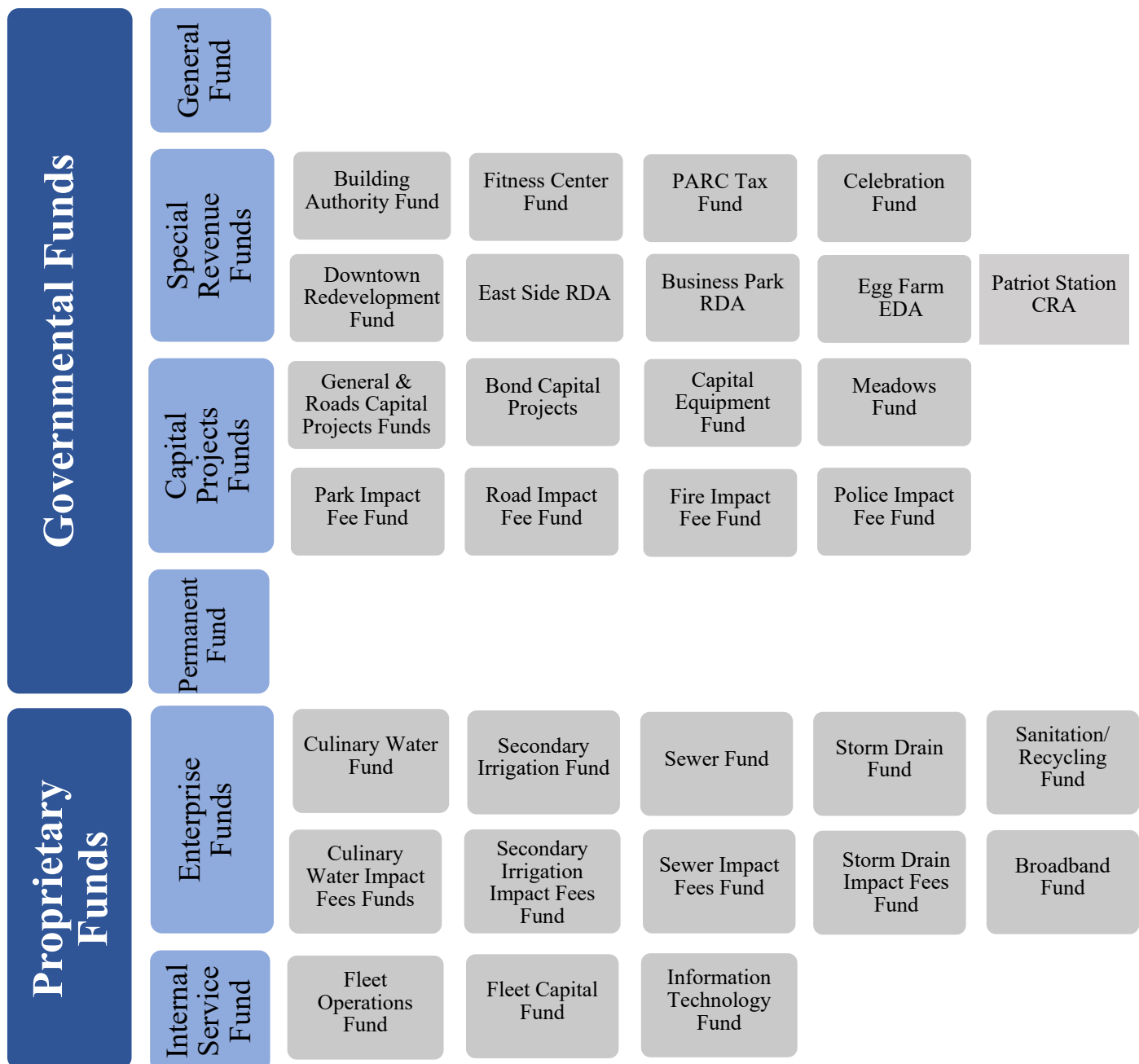


Fund Types and Financial Structure

Internal Service Funds

- Fleet Fund—The fleet fund accounts for the acquisition and maintenance of the City’s vehicle fleet. This fund is accounted for as an internal service fund.
- Information Technology Fund—Accounts for the acquisition and maintenance of the City’s information technology. This fund is accounted for as an internal service fund.

The following is a graphical representation of the funds subject to appropriation that make up the City’s financial structure:





Fund Types and Financial Structure

The following chart shows the relationship between funds and operational departments. Departments are further broken down into divisions in the General Fund:

Governmental Funds			Proprietary Funds	
General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Enterprise Funds
Executive				
Legislative	Building Authority Fund ▪ Administration	General & Roads Capital Projects Funds ▪ All departments	Fleet Maintenance and Operations Fund ▪ All departments	Culinary Water and Secondary Irrigation Funds ▪ Public Works ▪ Engineering ▪ Water
Administration ▪ Administration ▪ Human Resources ▪ Communications ▪ Recorder ▪ Finance ▪ Legal	Fitness Center Fund ▪ Recreation	Capital Equipment Fund ▪ All departments	Fleet Capital Fund ▪ All departments	
Community Services ▪ Administration ▪ Parks & Harbor ▪ Cemetery ▪ Library ▪ Recreation ▪ Tree Maint ▪ Building & Grounds	PARC Tax Fund ▪ Legislative	Park Impact Fee Fund ▪ Administration ▪ Parks	Information Technology Fund ▪ All departments	Sewer and Storm Drain Funds ▪ Public Works ▪ Engineering ▪ Sewer ▪ Storm Drain
Police	Celebration Fund ▪ Administration	Road Impact Fee Fund ▪ Public Works		Sanitation and Recycling Funds ▪ Administration
Fire & Rescue	RDA/EDA Funds ▪ Administration ▪ Planning	Fire Impact Fee Fund ▪ Fire		Broadband Fund ▪ Broadband
Public Works ▪ Administration ▪ Engineering ▪ Streets ▪ Public Infrastructure		Police Impact Fee Fund ▪ Police		
Development Services ▪ Building Inspection ▪ Planning		Bond Capital Projects Fund ▪ All departments		



Revenue Overview

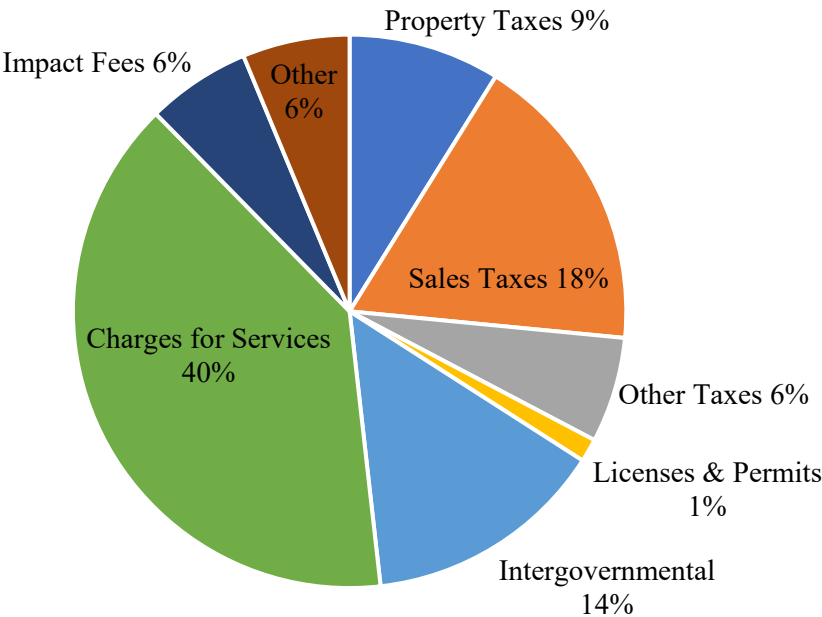
The first step in building the budget is to determine the estimated revenues for the budget year. American Fork City receives revenue from a variety of sources. The principal revenue sources are property taxes, sales taxes, permits and licensing and charges for services and user fees. The city revenues in this section are generally organized by:

- 1. State authorized revenues
- 2. Franchise fees
- 3. Charges for services
- 4. Other miscellaneous revenues
- 5. Other funds

The revenue section provides basic information about revenues sources that exceed \$100,000, excluding impact fees. Each of the following revenue sources includes the fund number, responsible department, current formulas and rates or methods received, authorized uses and revenue history and projections:

- Property tax
- Sales & use tax
- Energy sales & use franchise tax
- Municipal telecommunications license tax
- Cable television franchise tax
- Class C road funds
- Licenses and permits
- Charges for services
- Fitness Center
- PARC Tax
- Culinary water fund
- Secondary irrigation fund
- Sewer fund
- Storm drain fund
- Sanitation & recycling fund
- Redevelopment Agencies

Citywide Revenue by Type





Revenue Overview

PROPERTY TAX

Property Tax Summary

Certified Tax Rate (2023-2024)-1.606%;
pending certified tax rate for 2024/2025

Authorized Uses – unrestricted General Fund, Capital Projects, and Debt Service

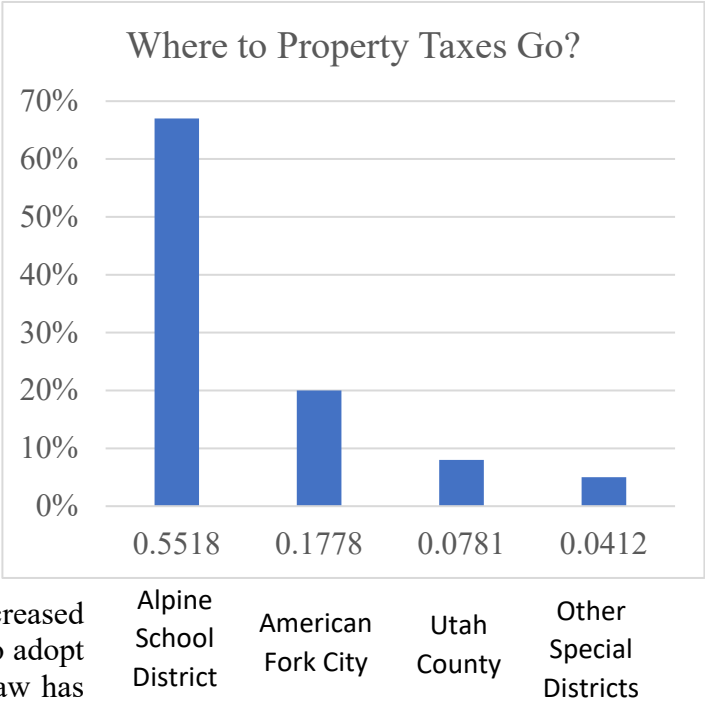
Method Received – Distributed by Utah County Treasurer on a monthly basis. A final reconciliation for the prior year occurs each March.

Property Tax is Ad Valorem Tax levied against the taxable value of property. The rate is applied to the most recent taxable assessed value. Taxable assessed value equals total assessed value less allowable exemptions.

Property tax is American Fork’s third largest source of revenue in the general fund, accounting for approximately 20 percent of general fund revenue. Relevant factors in the preliminary property tax forecast include changes to the

certified tax rate, property tax appreciation (or depreciation), and new growth.

In order to understand property tax in Utah, it is necessary to understand a section of Utah state law known as “truth in taxation.” Each county in the state is responsible for administering property taxes. Each June, Utah County submits to the city a certified tax rate, a rate that will generate the same amount of revenue as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the city chooses to adopt a tax rate higher than the certified tax rate, state law has specific requirements for public hearings from which the name “truth in taxation” is derived.

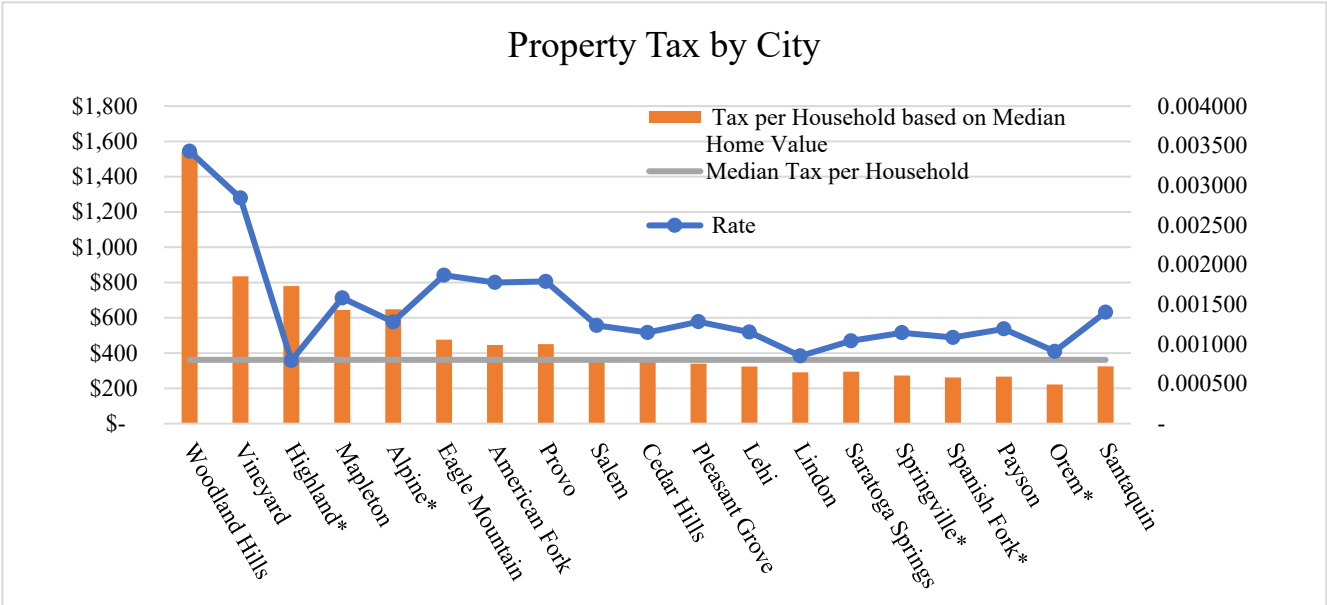


The tax rate was increased in the budget year 2022-2023 for the first time since 2008. This increase was set aside for public safety services and road improvement and repair, which is recorded in the capital projects fund. In addition, the city assesses a debt service portion of property on General Obligation Bonds previously approved by voters.

Although the total tax rate during the Fiscal Year 2024-2025 for American Fork property owners was .8489% of taxable home value, only 20 percent or .1778% was received by American Fork City for general fund and debt service. The remaining allocations went to Alpine School District, Utah County, Central Utah Water Conservation District, and other districts.



Revenue Overview



*Cities with subsidies, fewer services, or transportation utility fees

Based on feedback from residents in the prior year, small incremental increases are preferred over larger periodic tax rate increases. City Council will evaluate the need for a smaller increase every year and will hold public truth in taxation hearings in August, if needed. For fiscal year 2024-2025, no property tax increase is proposed. However, due to increasing costs of providing services and the need to address crucial core services deficiencies as surveyed by the community, the city may need to peg or keep the tax rate in future years. Any time a tax increase is considered, city council will need to go through truth in taxation every year of a proposed increase. The above chart shows the city’s base property tax rate relative to other Utah County cities for 2023.

SALES TAX

Sales tax in Utah County is a consumption tax imposed on the sale of goods and services purchased at the retail level. The tax is collected and remitted by businesses/retailers on a regular basis. Sales tax is the largest revenue source for the city, comprising approximately 34 percent of general fund revenues. Sales tax revenues are forecasted utilizing existing collection trends, state budget forecasts, economic forecasts, and other economic data which may influence the level of sales tax within the city.

On December 18, 2019, the Utah County Commission voted to implement a quarter cent sales tax increase to fund roads and transit. On July 1, 2019, and afterward, 20 percent of this revenue will go to Utah County, 40 percent will go to American Fork City, and 40 percent

Sales Tax Summary

Current Tax Rate (2024-2025) – 7.45%; see distribution table below

Authorized Uses – unrestricted General Fund, Capital Projects (transportation Infrastructure portion), and PARC Fund

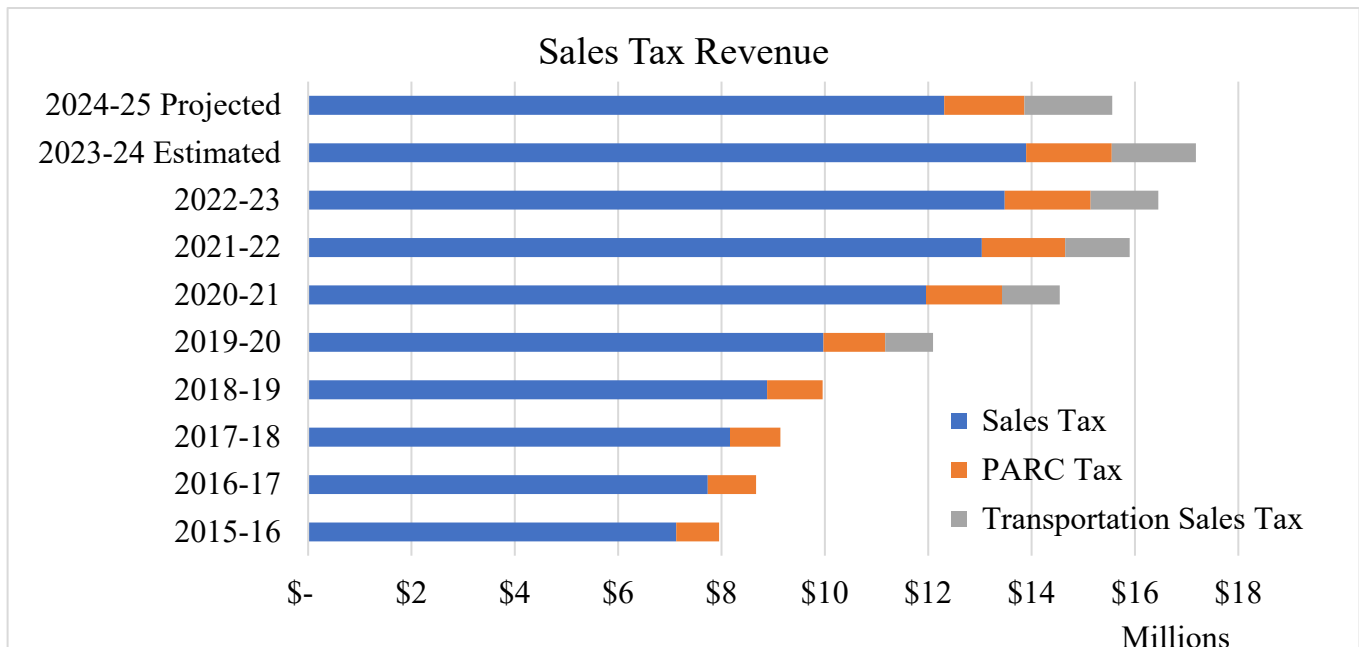
Method Received – collected and distributed by the Utah State Tax Commission on a monthly basis. Distribution is two months after collection at point of sale.



Revenue Overview

will go to the Utah Transit Authority (UTA). This additional sales tax allocation will be recorded in the Capital Projects Fund to be used for the city's pavement management program.

<i>Sales Tax Allocation</i>	<i>Rate</i>	
State of Utah	4.85%	
<i>American Fork City⁽¹⁾</i>	1.00%	<i>(1) Of location option tax collected (1.00%), 50% is distributed to the City. The remaining 50% is collected in a statewide pool and then allocated to each local jurisdiction based on each City's population as a percentage of statewide population.</i>
Mass Transit	0.55%	
Utah County	0.25%	
County Airport, Highway, Mass Transit	0.25%	<i>(2) Utah Code §59-12-2220 allows a county option sales and use tax of 0.2 percent to fund highways or a system for public transit. Utah County imposed this tax starting Jan. 1, 2024.</i>
County Public Transit ⁽²⁾	0.20%	
<i>Transportation Infrastructure⁽³⁾</i>	0.25%	
<i>PARC (Parks, Arts, Recreation, Culture)</i>	0.10%	
<i>Total</i>	7.45%	<i>(3) 20% distributed to Utah County, 40% to American Fork City, and 40% to UTA beginning July 1, 2020. To be used for transportation projects.</i>



FRANCHISE TAX

Franchise fees are levied on utilities that operate within the city's geographical boundaries as outlined in state statute. Three types of utility franchise taxes are collected in American Fork City.

- **Energy Sales & Use Tax** - levied on electric and gas utilities and has a maximum allowable rate of 6%. The electric and natural gas utilities tax is remitted to the city by Dominion Energy (formerly Questar Gas) and PacifiCorp (parent company of Rocky Mountain Power) on a monthly basis.
- **Telecommunication Tax** - business providing telecommunication services is required to have a Telecommunication Franchise Agreement with the city. These agreements ensure the collection of



Revenue Overview

Franchise Tax Summary

Current Tax Rate (2024-2025):

Energy – 6%

Telecommunications – 3.5%

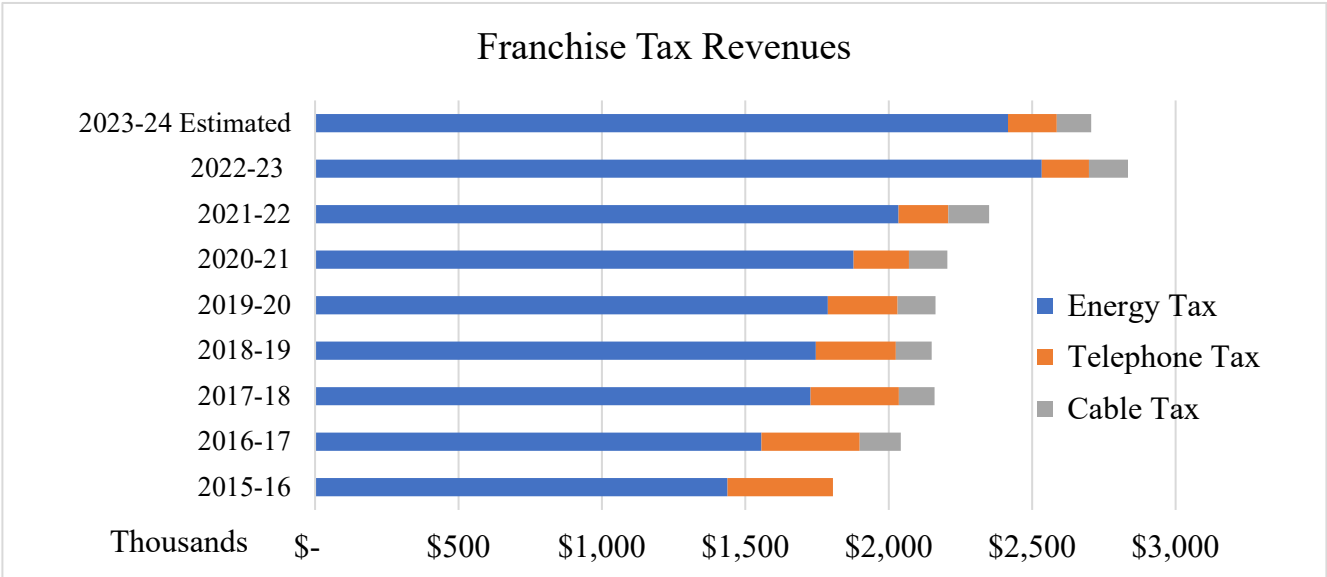
Cable TV – 5%

Authorized Uses – unrestricted General Fund

Method Received – Electric and Cable franchise tax is collected and distributed by the utility provider on a monthly and quarterly basis, respectively. Telecommunications franchise tax is distributed by the Utah State Tax Commission

the tax equal to 3.5% of revenue earned from land line and cellular services in American Fork goes to the city. The long-term trend is declining revenues due to lower-priced cell phone plans and residents discontinuing their landline phones.

- Cable Television Tax** - Any entity in American Fork City providing cable television services is subject to this tax. As of fiscal year 2024-2025, the only entity providing this service is Comcast (also known as Xfinity). As of fiscal year 2024-2025, the current rate is 5%. Revenue is projected to decrease in fiscal year 2024-2025 due to “cord cutting,” a phenomenon where customers replace cable television with streaming or internet video services (which are not subject to the cable TV tax). Comcast (Xfinity) collects and remits the 5% fee to the City on a quarterly basis.





Revenue Overview

LICENSES AND PERMITS

Licenses and permits are fees collected to provide specific services. Permits are collected for several items, including building permits, sign permits, burn permits, landlord permits, and special events. License fees are collected for dog licenses (passed through to the North Utah Valley Animal Services Special Service District), and alarm licenses. Rates are set in a separate fee schedule available on the city’s website or at city offices.

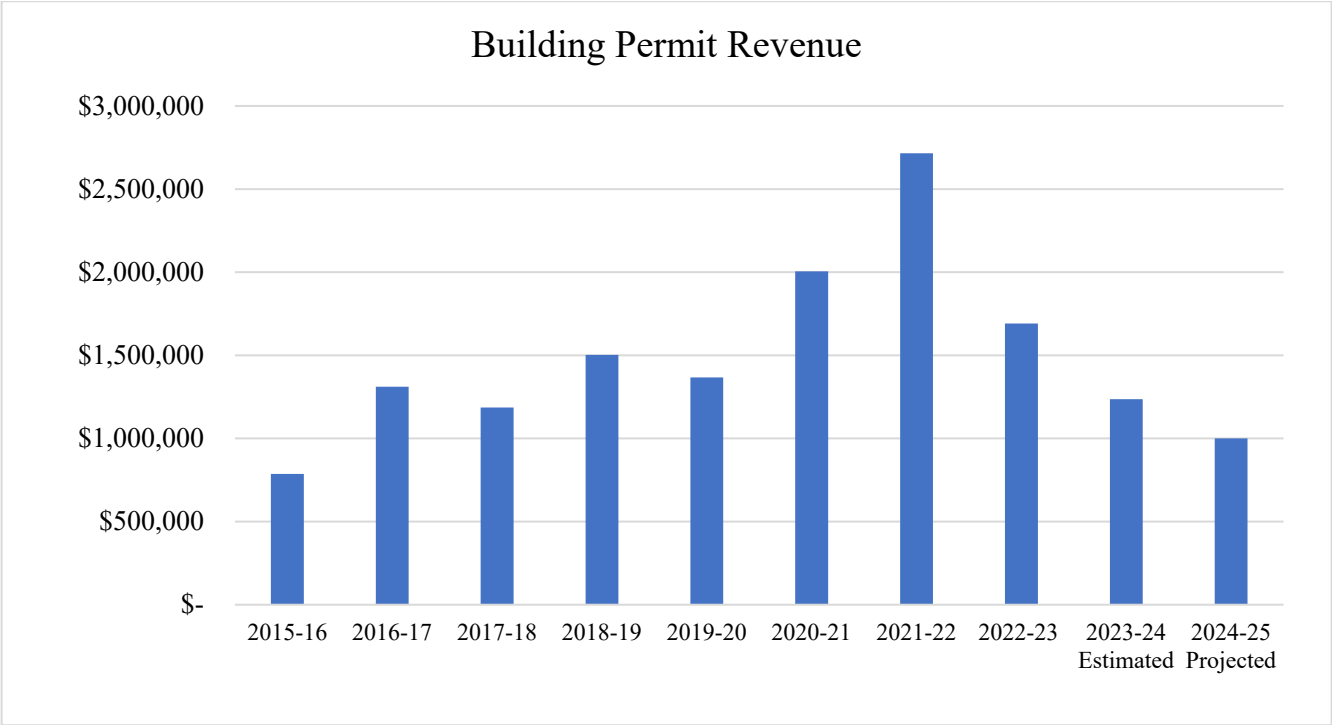
American Fork has seen a slowdown of permits issued for single family and commercial development within the city from peak levels in fiscal year 2022. Despite the slowdown, the city is expecting continued development of multi-unit housing in the southwest portion of the city in upcoming years. The city budgeted permit revenues conservatively during fiscal year 2024-2025 due to increased levels of inflation, higher interest rates and record home valuations.

Licenses and Permits Summary

Current Rate (2024-2025):
Rates are set in a separate fee schedule available on the city’s website or at city offices.

Authorized Uses – unrestricted General Fund

Method Received – License and permit fees are collected by the city as permits are applied for and services are received.





Revenue Overview

CHARGES FOR SERVICES

The city collects a variety of fees for services rendered. Examples of these include: Cemetery fees, ambulance fees, leases, Cedar Hills police and fire contract, and a variety of development services fees. In addition, an administrative charge is charged to various departments to compensate for services provided by other funds. For example, accounting and payroll is paid out of the General Fund, but its services are used by multiple funds.

The city has realized an increase beginning fiscal year 2020 due to the City of Cedar Hills fire contract beginning July 2019 and increased ambulance billing revenue. Both revenue increases are already dedicated to providing fire service to Cedar Hills City and increasing ambulance transport personnel.

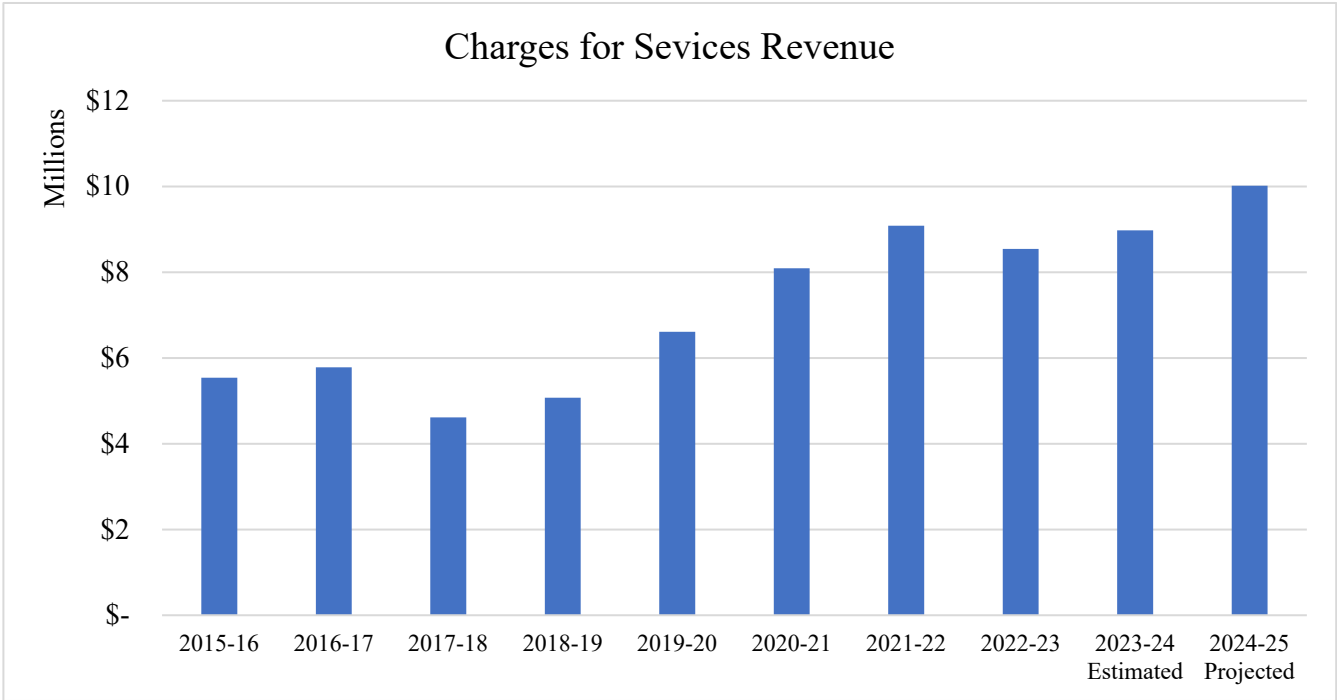
Other revenues, including development inspections, have been somewhat volatile with rising inflation and other post pandemic economic uncertainties. and is starting to see the level of services return to pre-pandemic levels. Other decreases in charges for services revenue between fiscal year 2017 and fiscal year 2018 are due to sanitation, recycling, and utility late fee revenue being moved to an enterprise fund.

Charges for Services Summary

Current Rate (2024-2025):
Rates are set in a separate fee schedule available on the city’s website or at city offices.

Authorized Uses – unrestricted General Fund

Method Received – Charges for services are collected by the city as permits are applied for or services are rendered. The city’s ambulance billing contractor employs the use of a collection agency on past due billings.





Revenue Overview

CLASS C ROAD ALLOTMENT

The Class B and C road system funding program was established by the Utah legislature in 1937 as a means of providing assistance to cities and counties for the improvement of roads and streets throughout the state. This program is funded through 30% of the state highway user taxes and fees. Funds are distributed 50% based on population and 50% on weighted road miles. Revenues are estimated based on historical trends and guidance provided by UDOT (Utah Department of Transportation) and MAG (Mountainland Association of Governments). The city’s public works division sends updated road miles to UDOT yearly.

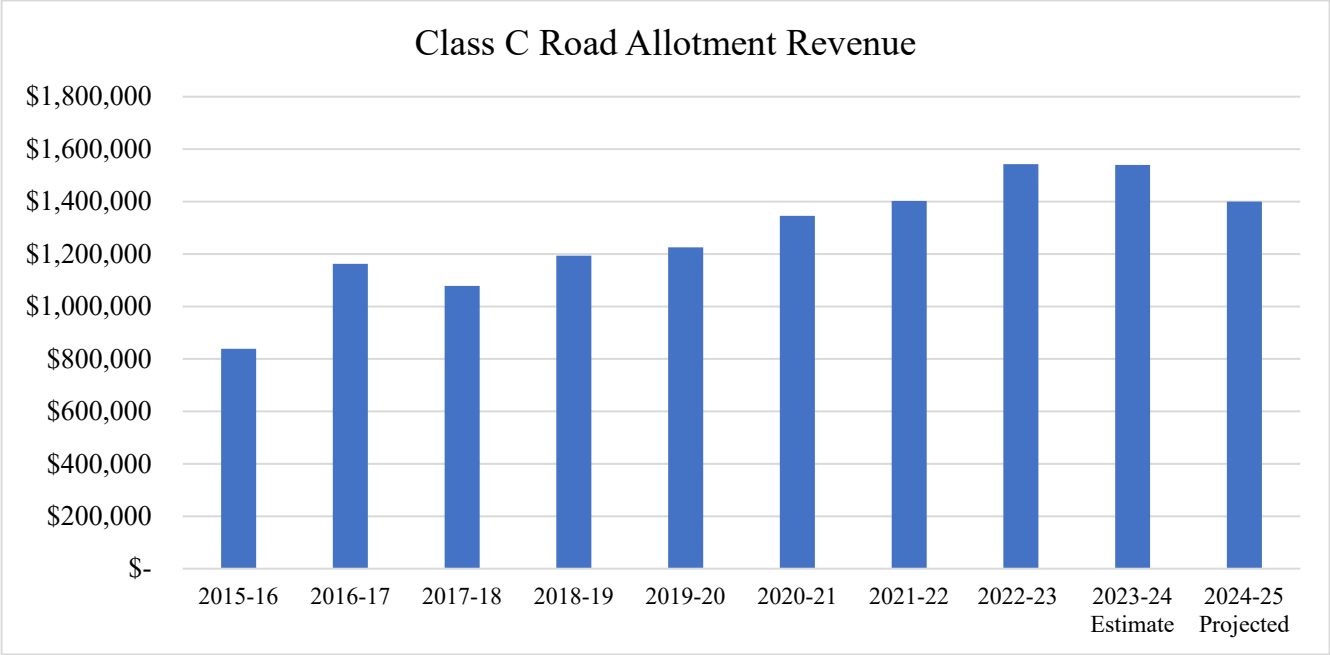
Prior to fiscal year 2018-2019, revenue was recorded in the general fund and was used for street maintenance. To mirror the infrastructure management plan, Class C Road Funds are now allocated to the pavement management plan in the Roads Capital Projects Fund. With this change, however, other revenue sources must be used to fund street maintenance and repair expenditures in the general fund. Due to the formula used to calculate the allocation, American Fork has received less proportionate funding as other cities are increasing their road miles at a faster pace than American Fork. Therefore, revenues are anticipated to be slightly less in fiscal year 2024-2025 than the last three fiscal years’ service levels.

Class C Road Allotment Summary

Current Rate (2024-2025):
Funds are distributed 50% based on population and 50% on weighted road miles.

Authorized Uses – restricted road maintenance and improvements

Method Received – Utah Department of Transportation (UDOT) makes a bi-monthly distribution.





Revenue Overview

FITNESS CENTER FEES

The Fitness Center Fund accounts for the activities of the city’s fitness center. Fitness center revenue is projected using a number of methodologies, including trend analysis, current fee schedule rates, class participation, and available programming space. Most of the center’s revenue comes from user charges.

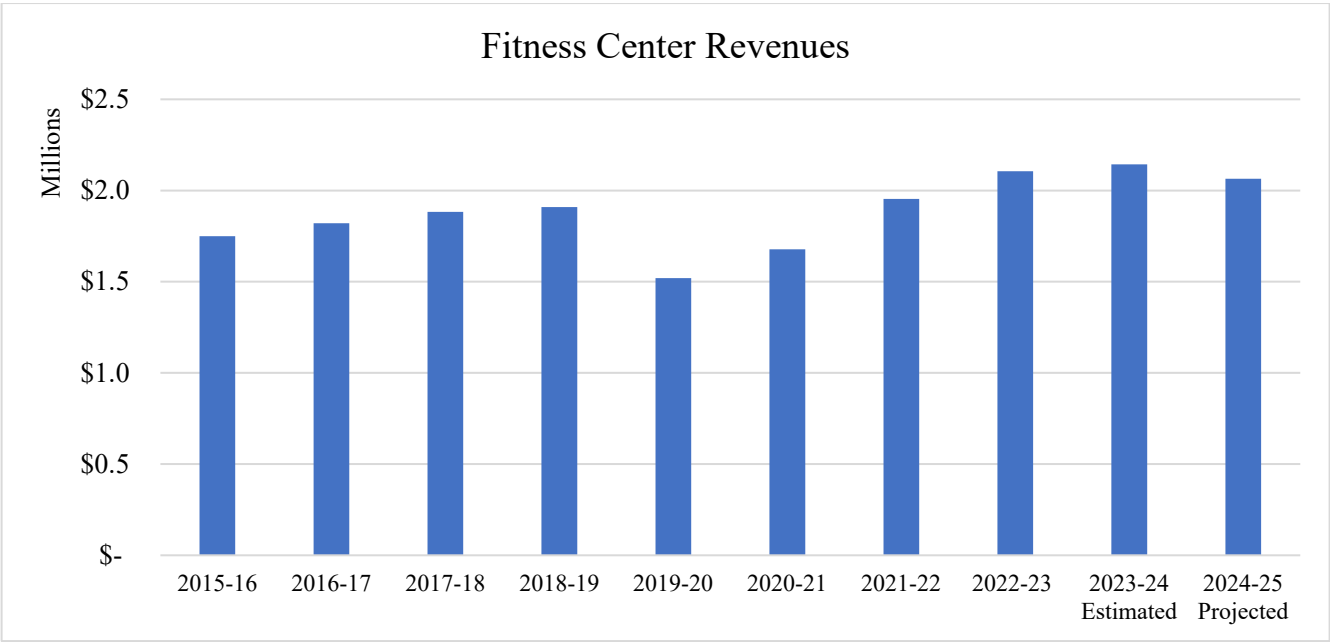
For fiscal year 2023-2024, approximately 32% of the center’s operating expenditures are subsidized by the general fund (subsidy not included below). The center’s general fund subsidy has been increasing faster than fitness center revenues. The city proposed a 4% increase in fees to address the increasing costs of services and to bridge the subsidy gap. The large increase in fiscal year 2015 revenue is due to an insurance payment received for damage. The fiscal years 2019-2020 and 2020-2021 estimated revenues were down due facility closures as a result of the COVID -19 restrictions, and fiscal year 2023-2024 is expected to see increased service levels as more people are using the fitness center post-pandemic.

Fitness Center Revenue Summary

Current Fees (2024-2025):
Fees are set in a separate fee schedule available on the city’s website or at city offices.

Authorized Uses – All collected funds are used to operate the fitness center.

Method Received – The majority of the center’s revenue comes from user charges for programming and use of the facility.





Revenue Overview

CULINARY WATER AND PRESURIZED IRRIGATION RATES

The Culinary Water Fund accounts for the culinary water distribution system of the city and the Pressurized Irrigation Fund accounts for the secondary irrigation distribution system of the city. Both

Water Rates Summary

Current Rate (2024-2025) – Rates are set in a separate fee schedule available on the website or at city offices.

Authorized Uses – All collected funds are restricted to use within the Culinary Water Fund and Pressurized Irrigation Fund, respectively.

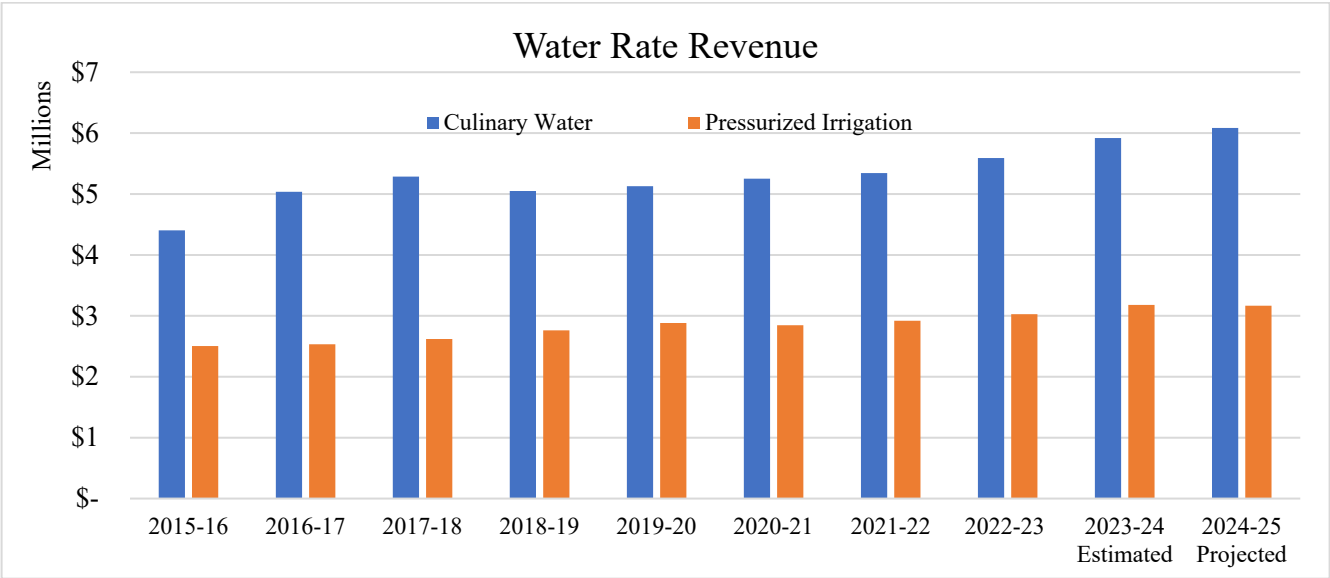
Method Received – Water users receive monthly utility billing statements from the city. Meters are currently read quarterly.

the water and irrigation revenues are projected using several methodologies, including trend analysis, connection estimates (tied with new building permits), water rate studies, and weather forecasts. Predicted rate increases are also factored into future estimates.

The city is seeing small year over year increases due to population growth, however, fluctuations from year to year depend on weather conditions and usage. Water users receive monthly utility billing statements from the city and meters are currently read quarterly. All collected funds are restricted to use within their respective funds.

A rate study was performed in fiscal year 2018-2019 that resulted in the adoption of water rate increases on May 8, 2019. Resolution 2018-05-16R incorporated biannual rate increases every other year for base rates and user rates through fiscal year 2022-2023. City Council opted to

postpone the latest approved water rate increase. A current fee study is underway to update both the culinary water and pressurized irrigation rates. The irrigation rates will be based on a usage model due to the statewide mandate to meter all irrigation. These rates are anticipated to be effective next irrigation season in calendar year 2025.





Revenue Overview

SEWER AND STORM DRAIN RATES

The Sewer Fund accounts for the sewage collection systems of the city for its residents. The Storm Drain Fund accounts for the maintenance, cleaning, inspection, and construction of storm drain infrastructure within the city. Rates are set in a separate fee schedule available on the city’s website, at city offices, or in this budget document.

Sewer revenue is projected using several methodologies, including trend analysis, connection estimates (tied with new building permits), utility rate studies, and projected culinary water consumption. Approved rate increases are also factored into future estimates. Sewer users receive monthly utility billing statements from the city. The sewer rate charged to residents is adjusted yearly based on culinary water usage.

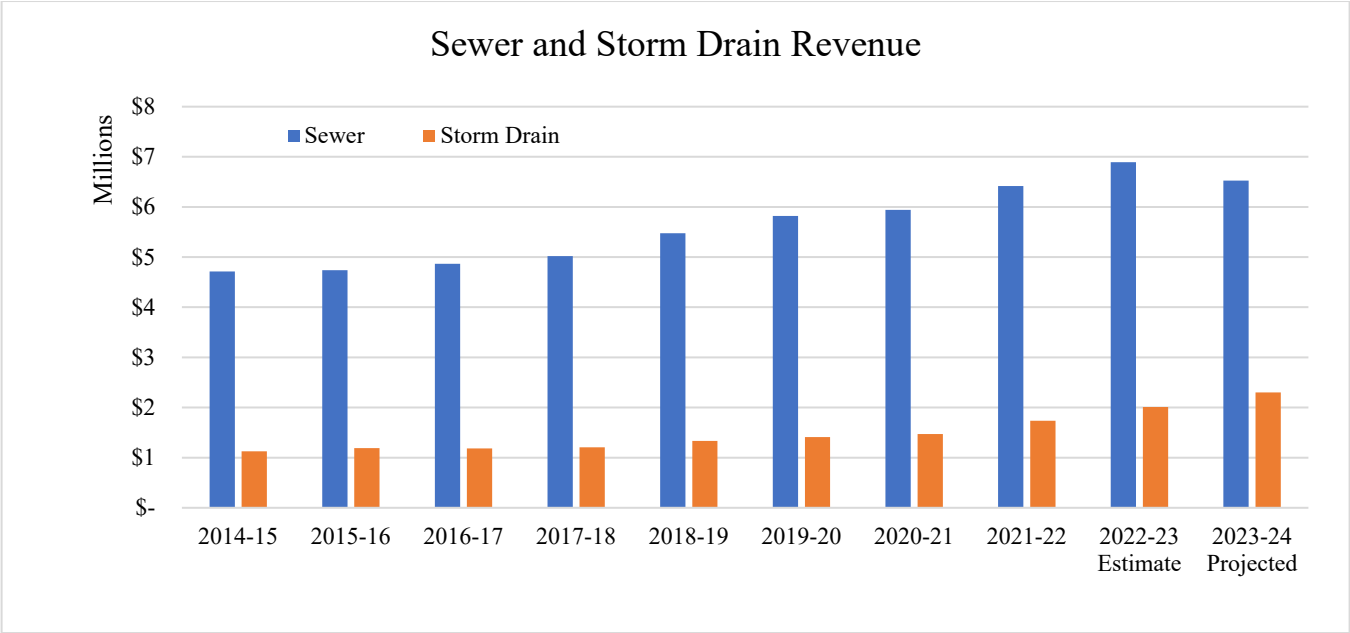
Sewer and Storm Drain Rates Summary

Current Rate (2024-2025) – Rates are set in a separate fee schedule available on the City’s website or at City offices.

Authorized Uses – All collected funds are restricted to use within the Sewer Fund and Storm Drain Funds, respectively.

Method Received – Utility users receive monthly utility billing statements from the city.

The City underwent a rate study and approved a storm rate increase in December 2021 from \$6.00 per unit to \$8.50, with a biannual increase of \$2.00 through January 1, 2026. The change also specified a fee for multi-unit residential customers. All collected funds are restricted to use within the Sewer and Storm Drain funds, respectively. Sewer rates for Timpanogos Special Service District (TSSD) increased on January 1, 2024. The city sewer rates stayed revenue neutral, but the TSSD portion rose by 40%.





Revenue Overview

SANITATION AND RECYCLING RATES

The Sanitation and Recycling Fund accounts for the revenue and expenditures of providing sanitation and recycling services to the residents of the city and internal city departments. The city contracts with an outside provider (currently Republic Services) for these functions. Rates are set in a separate fee schedule available on the city’s website, at city offices, or in this budget document.

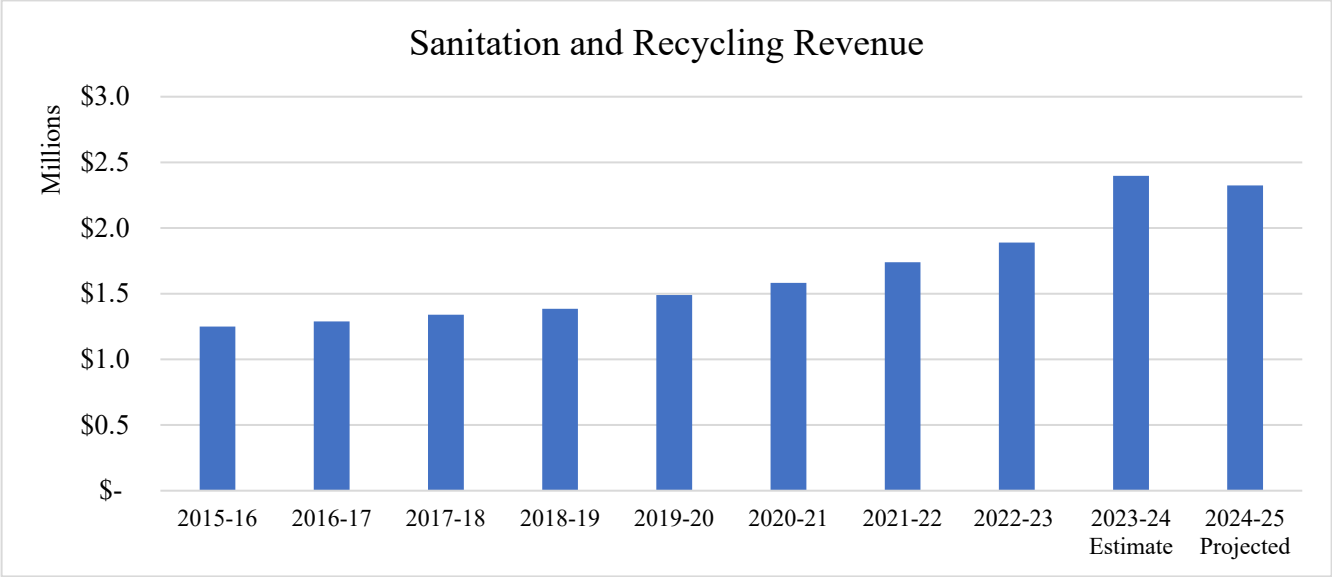
Sanitation and recycling fund revenue is projected using several methodologies, including trend analysis, new accounts, and rates charged by the city’s outside providers. Predicted rate increases from external providers are also factored into future estimates. Because contract rates from sanitation providers have increased, the city increased rates in fiscal year 2023-2024 by \$2.10 for first can, \$1.28 per extra can, and \$1.11 per recycling can. Although the contract service rates will go up again this budget year, the city council opted to absorb the increased cost by not raising customer rates in fiscal year 2024-2025. Sanitation and recycling users receive monthly utility billing statements from the city. All collected funds are restricted to use within the Sanitation and Recycling fund.

Sanitation and Recycling Revenue Summary

Current Rate (2024-2025) – Rates are set in a separate fee schedule available on the City’s website or at City offices.

Authorized Uses – All collected funds are restricted to use within Sanitation Fund, respectively.

Method Received – Utility users receive monthly utility billing statements from the city.





Revenue Overview

TAX INCREMENT REVENUE

Tax increment is a property tax collected as a result of increased valuation within a redevelopment area (RDA). The city has several redevelopment areas as follows:

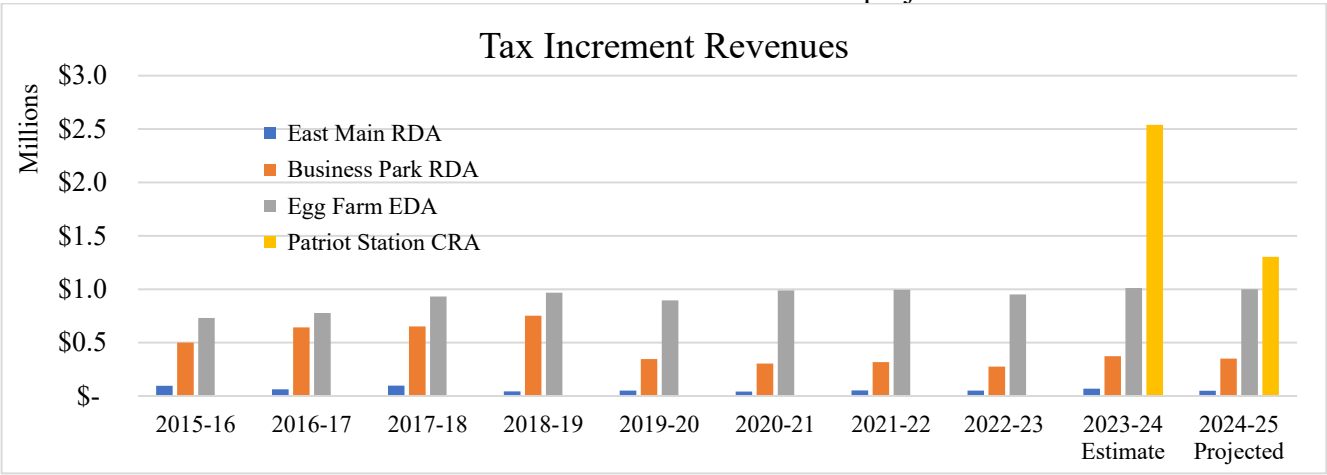
- The East Side RDA fund accounts for activities of the East Main RDA Project Area created in 1992 (triggered in 1994). The RDA received its last tax increment distribution in fiscal year 2018. The RDA will continue to receive tax increment “haircut” monies through fiscal year 2024. All collected funds are used for activities within the East Main RDA project area.
- The Business Park RDA fund accounts for activities of the North Valley RDA Project Area created in 1987 (triggered in 1995). The city will receive its last tax increment distribution in fiscal year 2019. The RDA will continue to receive tax increment “haircut” monies through FY2024. All collected funds are used for activities within the North Valley RDA project area.
- The Egg Farm Economic Development Area (EDA) fund accounts for activities of the Egg Farm EDA Project Area created in 2001 (triggered in 2005). The EDA will receive its last tax increment distribution in fiscal year 2028, or sooner if the maximum cap is reached. The EDA is required to distribute 20% of tax increment received to affordable housing projects. All collected funds are used for activities within the Egg Farm EDA project area.
- The Patriot Station Community Reinvestment Area (CRA) accounts for activities of the in the Transit Oriented Development (TOD) zone in the vicinity of the American Front Runner Station created in 2020 (triggered in 2024). The CRA will receive its last tax increment distribution in fiscal year 2043. The CRA is required to distribute 20% of tax increment received to affordable housing projects. All collected funds are used for activities within the Patriot Station project area.

Tax Increment Revenue Summary

Current Tax Rate (2024-2025) – Revenue is dependent on the incremental property valuation determined at the adoption of the various project areas.

Authorized Uses – All collected funds are used for activities within their respective project areas.

Method Received – Utah County collects and distributes tax increment and haircut monies on a yearly basis.





Financial Policies

FUND BALANCE AND RESERVES

General Fund (Adopted June 22, 2021)

Purpose

This policy strives to ensure the city maintains adequate fund balances and reserves in the General Fund in order to:

- Provide sufficient cash flow and working capital for daily financial needs.
- Secure and maintain investment grade bond ratings.
- Offset significant economic downturns or revenue shortfalls.
- Provide funds for unforeseen expenditures related to emergencies.

Background

Fund Balance is the difference between assets and liabilities reported in governmental funds. It is used to measure the net financial resources available to finance future expenditures. The Governmental Accounting Standards Board specifies the classification of fund balance. The components include: 1) non-spendable, 2) restricted, 3) committed, 4) assigned, and 5) unassigned. A definition of these components can be found below. These classifications are currently only used in the Governmental Fund Types.

Municipalities may accumulate fund balances in any fund. However, Utah Code 10-6-116 states the General Fund balance amount must be within the following limits: 5% of total revenues must be maintained as a minimum fund balance, and the accumulation shall not exceed 35% of the total estimated revenue of the General Fund. The fund balance percentage will be calculated using the Utah State Auditors guidelines. The fund balance policy focuses on the assigned and unassigned components of fund balance.

Fund Balance Limits and Conditions for Use of Reserves

- The City will seek to achieve recommended maximum allowable fund balances in the General Fund by increasing fund balance to 35% of budgeted revenues. Fund balance shall be considered unassigned and will be increased in years when revenues exceed expenditures, or when the city has excess one-time revenues, until the maximum threshold is met.
- The City's unassigned fund balance will be maintained to provide the city with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.
- General Fund balance in excess of 35% should be used to a) fund one-time expenditures in the current year, b) transfer to a capital project fund to be used for capital expenditures, or c) prepay existing city debt.
- The use of General Fund Balance reserves shall be limited to unanticipated, non-recurring needs, or anticipated future obligations. Fund balances shall not be used for normal or recurring annual operating expenditures.
- The City Administrator is authorized to make recommendations to the City Council for use of General Fund Balance reserves. A majority vote of the City Council will be required to allocate reserves.



Financial Policies

- In the event of a pronounced fiscal emergency or other such global purpose as to protect the long-term fiscal security of the city, there may be a need to appropriate unassigned fund balance below the 35% policy level. In such circumstances, the city will:
 - Take measures necessary to prevent its use in the following fiscal year by increasing fees or taxes and/or decreasing expenditures.
 - Adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the city, then the City Council will establish a different but appropriate time period.
- The annual budgets for all city funds will be structurally balanced throughout the budget process. Recurring revenue will equal or exceed recurring expenditures in both the Proposed and Adopted Budgets. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into balance.

DEBT MANAGEMENT

State statutes limit the amount of General Obligation debt the city may issue for general purposes to 4 percent of the fair market value of the taxable property within the city's general jurisdiction. An additional 8 percent of indebtedness may be issued for water or sewer projects when such utilities are owned or controlled by the city. The city's revenue debt levels are to be limited by debt service coverage ratios (e.g., annual net pledged revenues to annual debt service) or credit rating impacts (e.g., additional bonds should not lower ratings) contained in bond covenants.

The city will not issue debt obligations or use debt proceeds to finance current operations. The issuance of long-term debt should only be considered when current revenues cannot be used to finance the project,



Tibble Fork Reservoir
American Fork Canyon

or are not sufficient, or in cases where it is more equitable to finance the project over its useful life. The payback period of the debt should never exceed the estimated useful life of the capital project. An analysis of the effect of the issuance on the city's debt ratio, as well as the impact on the city's ability to finance future projects, should be prepared prior to the issuance of debt. In addition, the identification of a revenue source to cover debt service payments will be required.

Principal and interest on all outstanding debt will be paid in full and in a timely manner. The payment of debt will be secured by the full faith, credit, and taxing power of the city in the case of General Obligation bonds, and the pledge of specified, limited revenues in the case of revenue bonds. Debt



Financial Policies

service payments should be analyzed and structured to meet the city's financing objectives for each project. In general, bonds should be structured for level payments over the useful life of the issue unless anticipated revenues dictate otherwise, or if the useful life of the financial project(s) suggest a different maturity schedule.

Refunding

Whenever feasible, short or long-term borrowing should be utilized to take advantage of opportunities to restructure or refund current debt when possible. In general:

1. The city will refund debt when it is in the best financial interest of the city to do so, and the Finance Director will have the responsibility of analyzing outstanding bond issues for refunding opportunities. The decision to refinance must be explicitly approved by the City Council, and all plans for refunding of debt must be in compliance with state laws and regulations.
2. The Finance Director will consider the following issues when analyzing possible refunding opportunities:
 - **Onerous Restrictions**—Debt may be refinanced to eliminate onerous or restrictive covenants contained in existing debt documents, or to take advantage of changing financial conditions or interest rates.
 - **Restructuring for Economic Purposes**—The city will refund debt when it is in the best financial interest of the city to do so. Such refunding may include restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, or to release reserve funds. Current refunding opportunities may be considered by the Finance Director if the refunding generates positive present value savings, and the Finance Director must establish minimum present value savings and negative arbitrage thresholds for any financing. Currently, the Finance Director has set a minimum Net Present Value (NPV) savings threshold of 3 percent (net of any applicable negative arbitrage).
 - **Term of Refunding Issues**—The city will refund bonds within the term of the originally issued debt. However, the Finance Director may consider a maturity extension, when necessary, to achieve a desired outcome, provided such extension is legally permissible. The Finance Director may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
 - **Escrow Structuring**—The city will refund bonds within the term of the originally issued debt. However, the Finance Director may consider maturity extension, when necessary, to achieve a desired outcome.





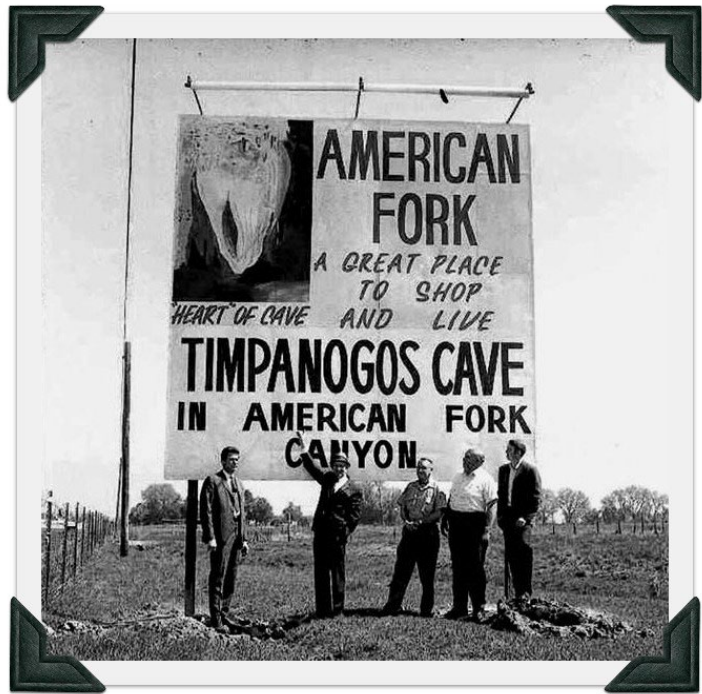
Financial Policies

Conduit Debt

Conduit debt will be limited on a transaction basis as approved by the city. Approval of conduit debt issuance will be based on the borrower's creditworthiness, the purpose of the borrowing issue, borrower's credit rating, size of proposed issuance, and other limitations as imposed by the city. Under no circumstances will the city pledge any city revenues, credit, assets, etc., towards conduit debt. Debt service on conduit debt will be solely the responsibility of the borrower. The city will charge the borrower a reasonable fee for any conduit issuance plus additional fees based on the work associated with the conduit issuance.

GRANTS

A grant is an award of financial assistance in the form of money or property by a funding source including the Federal Government, State Government, other local governments, non-profit agencies, and private businesses and citizens. The city will seek grant funding whenever possible and feasible. The city program, department, or division desiring to submit a grant application soliciting funds will prepare a request as outlined by the grantor's requirements. The department head or designee should sign the grant application as approval that funds are available and that they are supportive of the fiscal impacts to the department. The department applying for the grant should make every effort to project all initial and ongoing costs associated with the grant program, including but not limited to staff support, needed assistance for computer systems, office space, utilities, systems furniture, vehicles, office equipment, office supplies, computer software, and hardware/telephone charges.



Prior to submission, all grant applications with a monetary impact will be reviewed by the Finance Director to identify potential budgetary, cash flow, procurement, financial reporting, or compliance requirements. The Finance Director will obtain the City Administrator's approval and notify the city department that the application has been approved. Under no circumstances will a grant be accepted that will incur management reporting costs greater than the grant amount.

Awarded grants will be submitted to the Finance Department for inclusion in the city's budget. The grant award letter/acceptance agreement (notification received detailing the amount of the grant awarded, grant assurances and special conditions, and guidelines that must be followed to comply with the grant requirements) will be forwarded to the Finance Department, who will review the grant award for reporting requirements, special conditions, and deadlines related to administering the grant.



Financial Policies

City departments should notify the Finance Department if:

1. There is a subsequent alteration in the funding configuration.
2. There is a subsequent alteration in the City's financial obligations.
3. Grant funds will be carried forward into the next year.
4. There is notification that the grant will be terminated.

All grant expenses must comply with the terms set forth in the grant application, grant award letter, and city procurement policies (if not outlined in the grant award). Documentation for all expenditures must be retained by the department for audit purposes. The Finance Department, with the assistance of city departments, will maintain a list of all federal and state awards received and expended, along with the Catalog of Federal Domestic Assistance (CFDA) title and number, award number, award, year, name of federal agency, and name of pass-through agency (if applicable).



Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant period for funds to be used adequately and not lost in future award periods. Each department is responsible to apply for grant extensions, if necessary. Departments are also responsible for monitoring the financial status of their grants. Departments must also monitor grants for compliance with all applicable federal, state, and local regulations, and ensure that grant expenditures are in compliance with grant procurement policies and procedures. The requesting department is responsible for providing financial reports to grantors. If it is determined that the report preparation is to be handled by the Finance department, this must be indicated to the Finance Director during the initial grant application review.

AUDITING AND FINANCIAL REPORTING

Accounting Practices

The City's accounting and financial reporting systems will be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

The government-wide, proprietary, and fiduciary fund financial statements (if using) will be prepared using the economic resources measurement focus and accrual basis of accounting. Governmental fund financial statements will be reported using the current financial resources measurement focus and modified accrual basis of accounting.

In general, the city is able to collect most of its receivables, the majority relating to taxes and utility



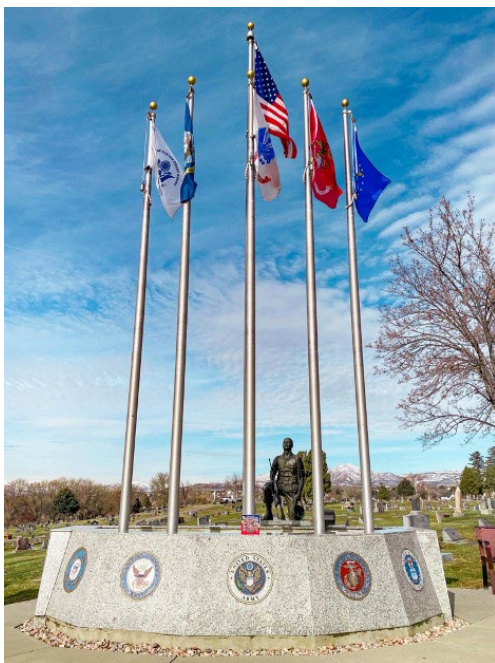
Financial Policies

billing. The city will record an allowance for uncollectible accounts in the General Fund for ambulance billing and development fees billed, in the Enterprise Funds for utility billing, and the Broadband Fund for leased fiber lines.

For inventory, the city will use a “first in, first out” (FIFO) basis.

The Finance Director, under the direction of the City Administrator, will have the authority to make procedural decisions with respect to specific accounting treatments, such as interpretation of accounting principles, design of the general ledger and chart of accounts, and similar items. However, in certain special or unique situations, review by the City Council may be necessary. The City Council will be made known of any issue that:

1. Creates controversy among those responsible for audit oversight, or between said individuals and the external auditors.
2. Is or will be material to the financial statements.
3. Involves significant uncertainty or volatility that could materially affect an estimate.
4. Is or will be a matter of public interest or exposure.
5. Must be reported to an external body, and those responsible for audit oversight are unclear or undecided on its presentation.
6. Relates to the application of a standard in a way that is not consistent with general practice or in a way that is different from how it has been applied in previous years.
7. Relates to key controls over financial information that are being designed or redesigned or have failed or are otherwise being addressed by the city.



Financial Reporting

The Annual Comprehensive Annual Financial Report (ACFR) will include the General Fund, all special revenue, debt service, capital project, permanent, proprietary, fiduciary funds (if using), and component units, which the city is required to report under GAAP. The report will be made for general public as soon as possible.

It is the city’s policy that all external financial reporting be in conformance with GAAP. As an additional independent confirmation of the quality of the City’s financial reporting, the city will seek to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. The city will upload revenue and expense transaction data to the Utah Public Finance website monthly. Employee compensation data will be uploaded to the Utah Public Finance website yearly, or as prescribed by state law and the Utah State Auditor’s Office. As an additional independent confirmation of the quality of the city’s budget document, the City will annually seek to obtain the GFOA Distinguished Budget Presentation Award. The budget will satisfy criteria as a



Financial Policies

financial and programmatic policy document, a comprehensive financial plan, an operations guide for all organizational units, and a communication device. The Adopted Budget will be posted online and in compliance with State statutes. The city will follow all state statutes regarding financial reporting.

The Finance Director, under the direction of the City Administrator, will prepare financial reports for the Mayor and City Council in a format consistent with the annual adopted budget monthly. Such reports will enable the City Council to be constantly informed of the financial status of the city. The city Administrator and Department heads will also be issued monthly reports. Upon issuance of the financial reports, the previous month will be closed in the accounting system to prevent back-dated transactions that could materially change the issued reports.

The ACFR will be audited annually by a Certified Public Accounting firm. The annual audit encompasses areas of financial reporting, internal control, federal grants, and departmental audits.

Audit Oversight

As required by Utah State Code, an independent audit of the City's financial condition and procedures shall be obtained by means of a third-party independent certified audit firm. The Finance Director shall be the primary contact with the independent auditors and is in charge of arranging audit schedules and managing requirements of the annual audit.

The Finance Director will bring important issues identified during, or related to, the audit to the Mayor, City Council, and City Administrator, as necessary. The city will request proposals for audit services from qualified independent certified public accounting firms a minimum of every five (5) years through a Request for Proposal (RFP) process. In accordance with the Government Finance Officers Association (GFOA) best practice guidelines, the current auditors can be included in the RFP process. While price is an important part of the selection process, the principal factor in the selection of an independent auditor is the auditor's ability to perform a quality audit.

In addition, general oversight will be conducted by the Mayor, City Administrator, and Finance Director. At the Mayor's discretion, an audit committee was formed and duly appointed. The audit committee shall provide oversight of the financial reporting process, the audit process, the system of internal controls and general compliance with laws and regulations.

INTERNAL CONTROL

Overall Objective

The city's system of internal controls should be able to provide reasonable, but not absolute, assurance that the following objectives have been met:

1. Reliable reporting of financial transactions.
2. Effective and efficient city operations.
3. Compliance with applicable laws, regulations, contracts, and grant agreements.

Control Environment

The control environment is the foundation for all other components of internal control, providing



Financial Policies

discipline and structure. Management establishes the “tone at the top” regarding the importance of internal control and expected standards of conduct and reinforces expectations at various levels. Control environment factors include the integrity, ethical values, and competence of the city’s personnel; the way management assigns authority, responsibility, and organizes and develops its personnel; and the attention and direction provided by the Mayor and City Council.



The legislative body has adopted a personnel policies and procedures manual, prepared by the city Administrator, that details policies, expectations, and other employment-related topics. This manual is to be reviewed annually to determine needed revisions to comply with state and federal laws, as well as practices of the city. Each employee receives a copy of the personnel manual, which includes a policy on business ethics and conduct, and signs an acknowledgement of receipt. The city will hold a minimum of one training course a year where human resource topics are covered.

Management has developed job descriptions for each position and reviews employee compliance on a semi-annual basis (at a minimum) through performance evaluations. Each department head will review applicable job descriptions annually to ensure accuracy and completeness.

The City Administrator prepares an annual budget with input from department heads, using historical data from the three previous years. The City Administrator, with input from the department heads, will also prepare an annual capital budget. A proposed budget is presented to the Mayor and City Council during at least one budget workshop. The City Administrator, Finance Director, and department heads are present to explain their budgets. Finally, organizational charts reviewed periodically as job descriptions and positions are added or changed to determine if the reporting structure, authority, and responsibility documented is still accurate.



Financial Policies

RISK ASSESSMENT

City officials and management assess the risk of operations continually. The city has chosen to transfer the most common types of risk, such as property, casualty, liability, errors, omissions, worker's compensation, and surety bonds, through the purchase of insurance.

The city faces several financial risks in normal operations, including the following:

- Collections could be lost or misappropriated.
- Collections could be recorded improperly.
- Collections may not be deposited in the bank and recorded in a timely manner.
- Disbursements could be unauthorized.
- Disbursements could be made for personal items.
- Disbursements could be made for items never received.
- Bank balances may be inaccurate due to a failure to reconcile bank accounts.
- Capital assets or inventory items could be missing.
- Inventory is not available when needed.
- Grant funds could be spent for unallowable items.
- Grant rules may not be followed which could result in having to return funds.
- Reporting requirements are not met.



CONTROL ACTIVITIES

Control activities are objectives, policies, and implemented procedures designed to address significant areas identified in the Risk Assessment section.

Collections/ACH

The city has implemented a number of policies regarding collections and ACH:

1. All collections will be receipted in the appropriate fund and revenue code and recorded in the general ledger daily.
2. A pre-numbered receipt will be issued for each collection made. Walk-in customers must be offered a receipt.
3. The cash drawer and night drop box (if applicable) will be reconciled daily by two personnel. One of the personnel must be independent of the collections process.
4. No checks will be cashed from the cash drawer.
5. All funds will be deposited within three business days or state statute, whichever is shorter.
6. The cash drawer will be locked when unattended and placed in a designated area after hours.
7. At no time will cash be unattended.
8. Employees are prohibited from comingling City assets with personal assets.
9. Chart of accounts coding will be reviewed by the Finance Director monthly as part of the month-end closing procedure.



Financial Policies

10. Bank reconciliations will be performed monthly by the Finance Director or designee and completed no later than the 15th of the following month. If the reconciliation is performed by a person other than the Finance Director, the Finance Director will review and sign the bank reconciliation upon completion.
11. The Finance Director and City Treasurer will perform unscheduled cash counts to ensure no personal checks are in cash drawers and ensure the drawers are in balance.

Disbursements/Drafts

The city has several objectives related to the disbursement of city monies. These objectives include:

1. Ensuring each disbursement is for a valid city purpose and is necessary.
2. Disbursements occur in a timely manner.
3. Disbursements are accurately coded in the accounting system.
4. Disbursements are legally appropriated.

To achieve these objectives, the city follows several policies, including:

1. The city has adopted a purchasing policy that complies with state law.
2. Department heads (or designees) approve all department expenditures, excluding utilities. Department heads will be provided a copy of utility statements after payment.
3. Accounts Payable will prepare weekly check runs using backup documentation and present the runs to the Finance Director for review and approval. In addition, the City Treasurer and City Administrator will also approve the check runs.
4. All checks require two signatures—the City Administrator and Finance Director.
5. Each check register will be submitted for review by the City Council.



Safeguarding of Assets

To ensure city assets are properly valued and protected, a number of policies and procedures have been implemented, including the following:

1. All bank account statements (checking savings, investment, trust, etc.) are reconciled to the general ledger within 15 days of the date of the statement. Bank reconciling items will not be carried forward more than sixty (60) days.
2. All bank accounts are held in financial institutions under the city's name only and only authorized employees (two signatures required) are allowed to open new accounts. Under no circumstances should the Finance Director be a signer on any bank or investment account. The City Treasurer must be listed as a signer on all bank accounts.
3. All withdrawals, checks, liquidations, etc., from any bank account requires two signatures.



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4. Inventory records will contain enough information to readily identify corresponding capital assets. Capital assets are tagged or otherwise identified during a physical inventory. Inventories are to be performed biennially and staggered (in other words, half of the city's assets should be inventoried one year and the remaining assets the next). Disposal of inventory or fixed assets are done according to city policy.
5. Insurance policies are reviewed annually for accuracy of covered assets.
6. Surety bonds are reviewed and renewed on an annual basis in accordance with state law.
7. Additionally, proper safeguards are in place to prevent theft or loss of assets.

Compliance

To ensure the City is complies with state and federal laws, the following policies have been implemented regarding compliance:

1. The City maintains and follows the debt management policy prescribed earlier in this policy.
2. The Finance Director and City Administrator will consult with the city's financial advisor on all debt-related issues.
3. The City will maintain and follow the prescribed grant management policy outlined earlier.

Fox Hollow Golf Course



Information and Communication

City management has the responsibility to adequately communicate and provide financial information to both internal and external parties. It is important that employees know the objectives, policies, and procedures management has established and what the expectations are for internal controls. External stakeholders (citizens, developers, creditors) also seek information regarding objectives and reliable financial information. To accomplish this, the following policies and procedures have been implemented:

1. The city will maintain data in a computerized accounting system. Requests for financial information should be provided through a computer-generated report whenever possible to maintain the integrity of the data.
2. The city will comply with the Utah Government Records Access and Management Act (GRAMA), Utah Open and Public Meetings Act, and Utah Code relating to public transparency. All requests, with the exception of Police requests, will be forwarded to the City Recorder to ensure compliance with state law. Personally identifiable, confidential, or protected information will be redacted in accordance with state law.



Financial Policies

Monitoring

The internal control system of the city will change as technology, staff, objectives, and policies change. Management is charged with continually monitoring the internal control system to ensure it is operating as it was designed to do and ensure the following policies and procedures are being followed:

1. An annual risk assessment will be conducted to ensure that internal controls continue to work as designed over time.
2. Management evaluate, and if needed, change the design of the internal control system or implement corrective actions to improve the effectiveness of the existing system.
3. Members of management will periodically review the procedures outlined in this manual to ensure policies are being implemented and objectives are being met.

CAPITAL ASSET PROGRAM PLAN

The capital asset plan covers any facility, equipment purchase, or construction which results in a capitalized asset cost equal to or greater than \$10,000 and a useful life (depreciable life) of five years or more. Also included are major maintenance projects of \$10,000 or more that have a useful life of at least five years.

The City will operate and maintain its physical assets in a manner that protects the public investment and ensure achievement over their maximum useful life and will consider a Renewal and Maintenance Reserve account for each operating fund responsible for major capital assets. Each year a five-year Capital Improvement Plan (CIP) will be prepared. The plan will identify and set priorities for all major



capital assets to be acquired or constructed by the city. The first year of the CIP will be included in the proposed budget.

An assessment of each city facility will be conducted at least every five years. The report should identify repairs needed in the coming five years to ensure the maximum useful life of the asset. This information will be the basis for capital improvement planning for existing facilities and in

determining the adequacy of the Renewal and Maintenance Reserve account. The CIP will identify adequate funding to support repair and replacement of deteriorating capital assets and avoid a significant unfunded liability from deferred maintenance.

To the extent possible, improvement projects and major equipment purchases will be funded on a pay-as-you-go basis from existing or foreseeable revenue sources. Fund balances, in accordance with the city's Fund Balance policy, may be used for one-time expenditures such as capital equipment or financing of capital improvements.

Debt (including capital leases) may only be used to finance capital projects, including land acquisition, and not ongoing operations. Debt issued must be in accordance with the city's debt management policy. Acquisition or construction of new facilities should be done in accordance with adopted facility and/or



Financial Policies

master plans. Prior to approving the acquisition or construction of a new asset, the City Council should be presented with an estimate of the full cost to operate and maintain the facility through its useful life and the plan for meeting those costs. No capital project should be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.

REVENUE POLICY

The city should strive to maintain a diversified mix of revenues in order to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability. Sales tax is a major source of revenue for the General Fund, which is a direct function of business cycles and inflation, making it a volatile source of revenue.

1. Property taxes and other stable revenues provide a reliable base of revenues during periods of economic downturn.
2. The city's overall revenue structure should be designed to recapture for the city some of the financial benefits resulting from city economic and community development investments.
3. The city will strive to keep a total revenue mix that encourages growth and keeps the city economically competitive and a city of choice for people to live and do business.

Tax dollars should support essential city services that benefit and are available to everyone in the community (such as parks, police, and fire protection). User charges in lieu of general revenue sources should be implemented for identifiable services where the costs are related to the level of service.

User charges and fees should be at a level that reflect service costs. Components of user charges should include operating and capital costs, as well as the direct and indirect costs of providing that service.

Full cost charges should be imposed unless it is determined that policy, legal, or market factors require lower fees. The city, when setting fees and charges, should consider policy objectives, market rates, and charges levied by other public and private organizations for similar services. Non-resident fees should be set at market levels to minimize the tax burden on city residents.

User charges for Enterprise Fund services such as water, sewer, storm water, and solid waste collection should be set at rates sufficient to finance all direct and indirect operating, capital, reserve/working



Timpanogos Cave
American Fork Canyon



Financial Policies

capital, and debt service costs. Overhead expenses and general government services provided to the enterprise activities should be included as indirect costs. Rates will be set such that these enterprise funds are never in a cash deficit during the year. User fees should not exceed the full cost of providing the service. Internal service fees should be set to capture full costs, including direct and indirect expenses. Cost for services should be allocated to departments using a rate model.

Administrative fees should be assessed on all non-general fund supported capital projects. These fees allocate the proportionate share of general government services to those projects so that the general fund is not required to subsidize infrastructure or economic development projects.

All private money donated, contributed, or lent to the City are subject to grant solicitation and acceptance procedures, and should be deposited in the appropriate City fund and accounted for as public money through the City's budget process and accounting system. Finally, one-time revenue sources should only be used for one-time expenditures and not for ongoing expenditures.

EXPENDITURE POLICY

The City Council will approve the budget by fund at the category or program level. Expenditures anticipated to be in excess of these levels require approval of the City Council through a budget amendment.

The city will follow employee compensation policies consistent with the city's adopted Personnel Policies and Procedures manual. The city will follow the adopted purchasing policy for public procurements and improvements. All expenditures will be approved by a Department Head or designee. The City will make every effort to control expenditures and ensure city services and programs provided to its citizens and taxpayers are cost effective and efficient.

OPERATING BUDGET POLICY

The city will prepare an annual budget with the participation of all city departments. Budgetary procedures will conform to state and local regulations, including adoption of a balanced budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves. The city's budget will support City Council strategic goals and priorities, and the long-range needs of the city. Essential services will receive first priority for funding. The city will attempt to maintain current service levels for all essential services. The city will identify low priority services for reduction or elimination, if necessary, before essential services. The city will consider the establishment of user fees as an alternative to service reductions or elimination.



In all actions to balance the budget, the city will attempt to avoid layoffs of permanent



Financial Policies

employees, if possible. Personnel reductions will be scheduled to come primarily from attrition. The city will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing necessary expenditures or accruing future years' revenues.

The budget will provide sufficient funding to cover annual debt retirement costs. The city will consider technological and capital investment programs which are cost effective and which will reduce operating costs as high funding priorities.

The city will manage each fund as an independent entity in accordance with applicable statutes and generally accepted accounting principles (GAAP). Direct and administrative costs will be allocated to each fund based upon the costs of providing those services.

The city will take immediate corrective action if, at any time during the fiscal year, financial monitoring indicates that an operating fund's anticipated expenditures will exceed its anticipated revenues. In order to ensure this, the city will maintain a budgetary control system and use a budget/encumbrance control system to ensure proper budgetary control.

Finally, the city will prepare a budget document which complies with the standards necessary to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association (GFOA). The city will submit its budget for award consideration annually.





Long-Range Financial Plan

LONG-TERM FINANCIAL PLANNING

The city's long-term financial plan is to maintain long-term fiscal solvency of the city by providing revenue and expenditure projections based on the city's growth. By preparing five-year projections, the city can prepare for issues related to transportation, commercial development, and overall growth.

Methodology

American Fork City provides revenue and expenditure projections for each fund to assess the financial future of the City. The forecast includes an analysis that may include many economic and growth factors, including, but not limited to, inflation, census data, residential development activity, legal and regulatory changes, demographic changes to program costs, and health benefit and retirement costs. The city has experienced a rapid pattern of growth which is anticipated to slow down slightly within the 5-year outlook. After consideration of estimated population growth factors over the next five-year period, projection trends were calculated using a growth estimate of 3% through fiscal year 2029. To provide the most accurate projections, the city will adjust its projected figures according to changes in required services, population size, or other factors not yet anticipated.



General Fund Revenues	FY 2024-25 Proposed	FY 2025-26 Projected	FY2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Taxes	\$22,616,872	\$23,295,378	\$23,994,240	\$24,714,067	\$25,455,489
Licenses & Permits	1,222,000	1,258,660	1,296,420	1,335,312	1,375,372
Grants & Intergovernmental	353,000	363,590	374,498	385,733	397,305
Charges for Services	10,017,598	10,318,126	10,627,670	10,946,500	11,274,895
Fines & Forfeitures	330,000	339,900	350,097	360,600	371,418
Miscellaneous	592,500	610,275	628,583	647,441	666,864
Use of Money & Property	914,618	942,057	970,318	999,428	1,029,411
Transfers In	77,500	79,825	82,220	84,686	87,227
TOTAL REVENUES	\$36,124,088	\$37,207,811	\$38,324,045	\$39,473,766	\$40,657,979
General Fund Expenditures	FY 2024-25 Proposed	FY 2025-26 Projected	FY2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
General Services	\$3,223,254	\$3,319,952	\$3,419,550	\$3,522,137	\$3,627,801
Community Services	5,851,015	6,026,545	6,207,342	6,393,562	6,585,369
Public Safety	17,797,177	18,331,092	18,881,025	19,447,456	20,030,880
Public Works	5,241,172	5,398,407	5,560,359	5,727,170	5,898,985
Development Services	2,068,880	2,130,946	2,194,875	2,260,721	2,328,543
Transfers Out	1,942,590	2,000,868	2,060,894	2,122,721	2,186,402
TOTAL EXPENDITURES	\$36,124,088	\$37,569,052	\$39,071,814	\$40,634,686	\$42,260,074



Long-Range Financial Plan

As the largest and most complex fund, revenue and expenditure comparison charts are shown for the General Fund. The City did not include a revenue projection chart for capital projects funds as forecasting future needs necessitating capital projects is difficult due to the rapid growth of the city. A brief explanation of high-priority capital projects is also provided at the end of the five-year city plan section. Though these projections are not concrete, they provide a broad illustration of the city's financial future which allows city officials to anticipate and prepare for future growth and its accompanying costs. These projections are not foolproof and do not account for possible economic recessions which may occur. The following are five-year revenue and expenditure projection charts and graphs for the city's General Fund.

Growth Related Capital Projects

American Fork City has an estimated population growth of 50% in the last twelve years, with an anticipated buildout of 80,000 residents by the year 2041. As the city grows, the services that the city provides will increase in demand, necessitating additional staff and larger facilities. Namely, the city anticipates the need for (1) a third fire station in the south portion of the city, (2) an expanded public facilities yard and engineering building, (3) a larger community and fitness center, and (4) a downtown revitalization area to include a centralized civic center and community commons. All these projects are included in the capital projects plan at the end of the budget and are addressed in the city's strategic plan to promote sustainable growth and development, while maintaining and enhancing the quality of life in our city.





Debt Overview

LEGAL DEBT MARGIN

State statutes limit the amount of general obligation debt the city may issue for general purposes to 4% of the fair market value of taxable property within the city's general jurisdiction. An additional 8% of indebtedness may be issued for water or sewer projects when such utilities are owned or controlled by the city. Below is the city's legal debt margin as of June 30, 2024 (expressed in thousands):

<i>Computation of Legal Debt Margin – June 30, 2024 (in thousands)</i>	
Assessed Valuation	\$4,816,689
Estimated Market Value	7,120,194
Debt Limit (12% of estimated actual value)	854,423
Less Outstanding General Obligation Bonds	33,420
Total Amount of Debt Applicable to Debt Limit	33,420
Legal Debt Margin	\$821,003

A brief description of American Fork City's debt issues (as of June 30, 2024) is included below:

Lease Commitments

- During fiscal year 2020 the city entered into a capital lease agreement for the purchase of ladder truck, ambulance and brush truck for the fire department. The city financed the purchase over 96 months with a stated interest rate of 1.98 percent and annual payments of \$289,746 through June 2027, and \$88,468 through June 2028.

Description	End Balance June 30, 2024	Additions FY2025	Principal Due FY 2025	End Balance June 30, 2025
2015 General Obligation Bonds	\$4,740,000	-	\$365,000	\$4,375,000
2016 General Obligation Bonds	21,985,000	-	1,635,000	20,350,000
2020 General Obligation Bonds	6,695,000	-	375,000	6,320,000
2018 Sales Tax Revenue Refunding Bonds	1,738,000	-	415,000	1,323,000
2020 Water Revenue Bonds	20,855,000	-	588,000	20,267,000
2022 Tax Increment Revenue Bonds	28,310,000	-	700,000	27,610,000
2019 Capital Lease – Ambulance/Brush Truck	183,576	-	74,900	108,676
2019 Capital Lease – Ladder Truck	699,575	-	199,907	499,668
Total Long-term Debt	\$85,206,151	-	\$4,352,807	\$80,853,344

General Obligation Bonds:

- 2015 General Obligation Refunding Bonds: \$7,020,000 General Obligation Refunding Bonds due in annual principal and semi-annual interest payments through May 2035 – Interest is at a varying rate of 2.25% to 4.00%. Proceeds were used to advance refund the 2007 GO Bonds, which partially financed the City's pressurized irrigation system.
- 2016 General Obligation Refunding Bonds: \$30,285,000 General Obligation Refunding Bonds due



Debt Overview

in annual principal and semi-annual interest payments through May 2035 – Interest is at a varying rate of 2.00% to 5.00%. Proceeds were used to advance refund the 2008 GO Bonds, which partially financed the City’s pressurized irrigation system.

- 2020 General Obligation Bonds: \$8,035,000 General Obligation Bonds due in annual principal and semi-annual interest payments through May 2038 – Interest is at an annual yield .95% to 2.35%. Proceeds are used to construct American Fork’s second fire station.

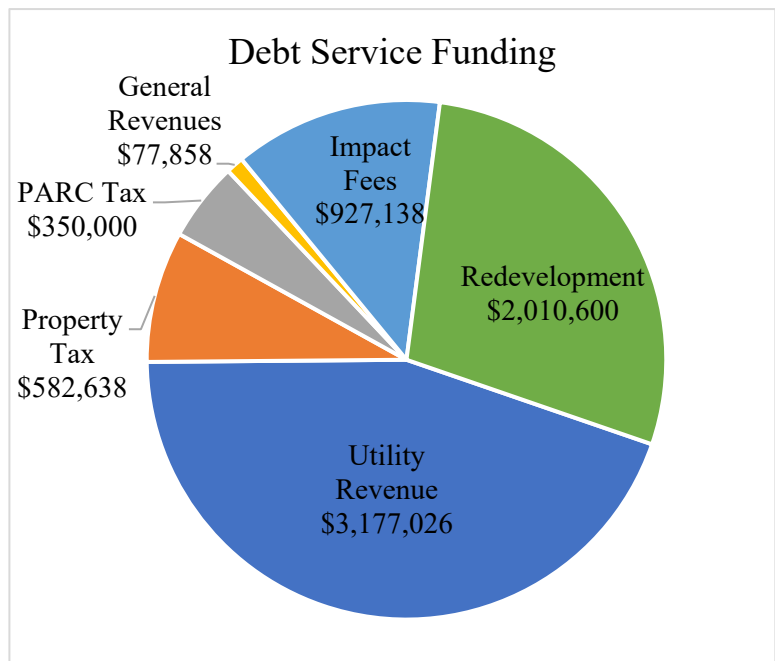
Revenue Bonds:

- 2018 Sales Tax Revenue and Refunding Bonds: \$4,000,000 Sales Tax Revenue and Refunding Bonds due in annual principal and semi-annual interest payments through May 2028 – Interest is at a rate of 3.04%. Proceeds were used expand Art Dye park and to refinance the 2012 Sales Tax Revenue Bonds.
- 2020 Water Revenue Bonds: \$22,015,000 Water Revenue Bonds due in annual principal interest payments through December 2022 – Interest is at a rate of 1.00%. Proceeds are used for construction of improvements to the City’s water infrastructure.
- 2022 Subordinate Sales Tax and Increment Revenue Bonds: \$30,000,000 due in annual principal and semi-annual interest payments through May 2047 – Interest is at a rate of 3.00 to 5.00%. Proceeds are used for 200 South road improvements.

Debt Service:

User rates in the secondary irrigation fund pay for a large majority of debt service for the budget year 2024-2025. The city’s 2015 and 2016 General Obligation Refunding bonds, issued to construct the City’s secondary irrigation system, will continue until 2035. Currently, secondary irrigation revenues are not sufficient to cover operational costs and debt service payments of the system. However, as the city continues to grow, additional revenues through an expanded user base will narrow this gap.

As of June 30, 2024, the total general obligation bonded debt equals \$805 per capita. Total Water Revenue Bonds debt represents approximately \$1,754 per utility rate customer.



Bond Ratings:

American Fork City was rated by both Standard and Poors and Moody’s with the following results

- August 18, 2022 - S&P Global Ratings assigned its 'AA+' with a stable outlook.
- January 17, 2023 – Moody’s Investors Service has assigned a Aa2 issuer rating reflecting “the city’s credit quality and ability to repay debt and debt-like obligations without consideration of any pledge, security, or structural features.”



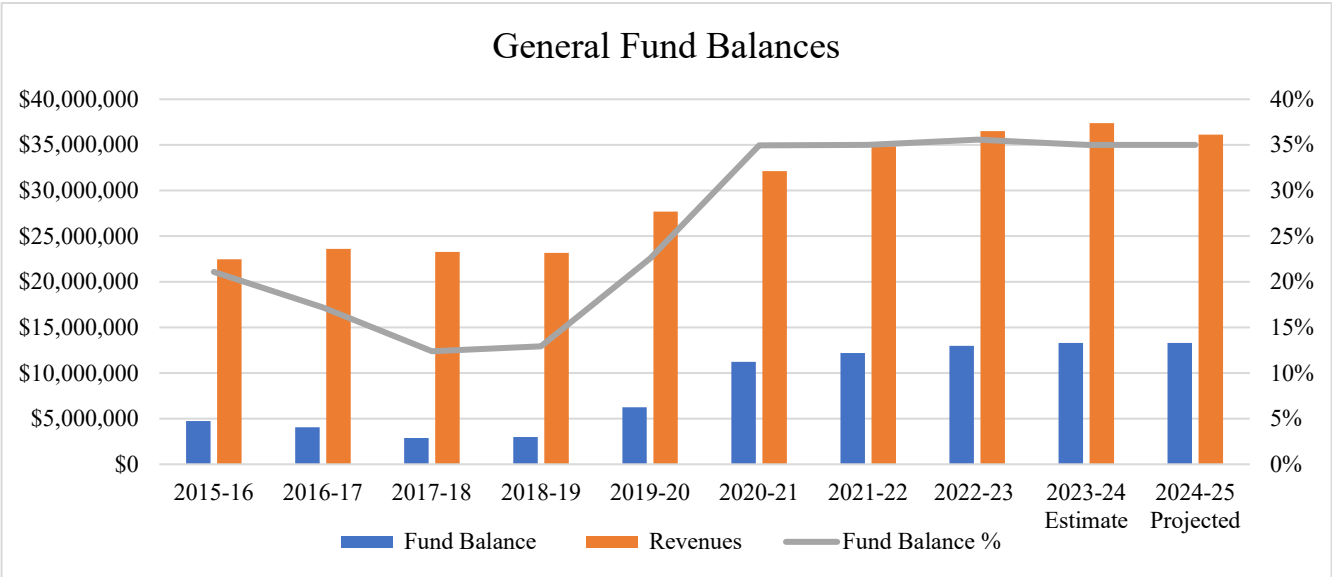
Fund Balance Overview

Fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). For budget purposes, fund balance is net position of governmental funds and is intended to serve as a measure of the financial resources available in a governmental fund.



GENERAL FUND

Effective in May 2021, Utah Code § 10-6-116, requires that municipalities maintain a fund balance between five and thirty-five percent of the estimated general fund revenues for the fiscal year, up from a 25% maximum as allowed in prior years. For fiscal year 2024-2025, the City anticipates having a General Fund balance of 35% of budgeted revenues to meet the maximum threshold as defined by state code. As per the fund balance policy, any reserves in excess of 35% will be transferred to the general capital project fund.



The decrease in fund balance in fiscal years ending 2018 and 2019 were due to the reallocation of reserves for creation of separate funds for sanitation and capital projects/streets that were previously included as divisions in the general fund. The increase in fund balance beginning in fiscal year ending 2020 is due to conservative budgeting and effects of the coronavirus pandemic. In an abundance of caution, the services in fiscal year 2020 and consequently 2020-2021 budget were scaled back by 18% in anticipation of an economic slowdown. Although City facilities were closed for a period due to state and federal mandates, tax revenue remained strong, creating a net overall gain for fiscal years ending 2020 and 2021, thus increasing the amount set aside for future needs. The has resumed pre-pandemic service levels and will not see the same percentage increase in reserves in the coming years.



Fund Balance Overview

SPECIAL REVENUE/DEBT SERVICE FUNDS

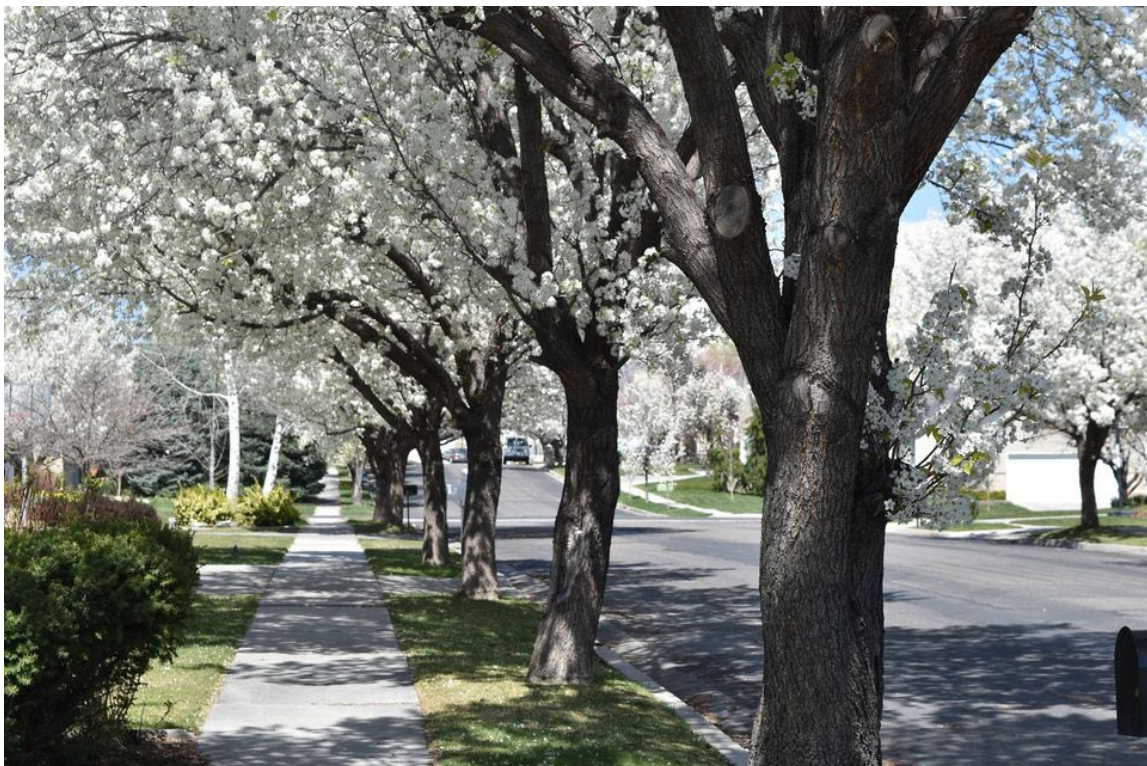
The state does not impose limits on the accumulation of fund balances for special revenue funds or debt service funds. Most of the special revenue and debt service fund balances will be depleted with the construction of capital projects in the Egg Farm EDA and Patriot Station CRA. The fund balance in the Egg Farm EDA Fund will be depleted by \$3.4 million, due in part to improvements and widening of Sam White Lane. In the Patriot Station CRA, the construction and widening of 200 South will deplete the fund balance in that fund.

CAPITAL PROJECTS FUNDS

The City will see several fund balance decreases in capital project funds. The General Capital Projects Fund will see expenditures related to the road improvements, thus reducing fund balance by \$7.4 million. Many capital projects are multi-year projects which will require the use of fund balance in the subsequent year or require multiple years to accumulate enough resources to perform a project. All projects expended in the impact fee funds are in the City's Impact Fee Facilities Plan (IFFP) or are impact fee eligible projects.

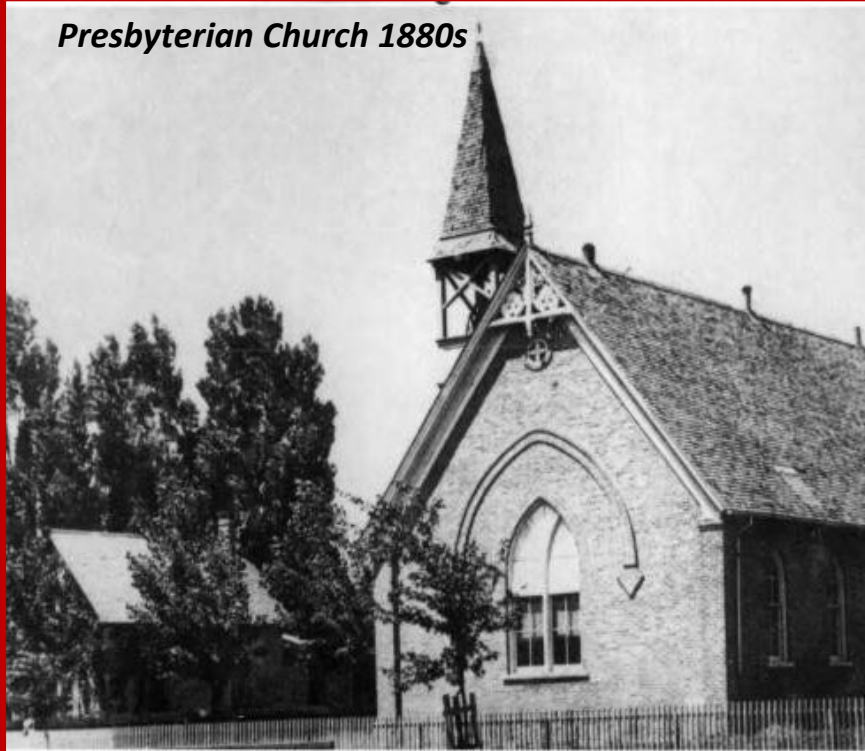
ENTERPRISE FUNDS

Overall fund balances in the enterprise funds will be decreased by \$12.7 million, due mostly to the completion of the water line projects and pressurized irrigation metering project. These projects are multi-year projects and are possible through bond funding and the accumulation of reserves in prior years due to the culinary rate study adopted in May 2018. The city is currently evaluating water rates to meet the needs of ongoing operational and future capital projects costs. Should rate increases not be adopted or be delayed, fund balance could deplete at a rate faster than previously anticipated.



Budget Summaries

Presbyterian Church 1880s



1877 Rev George Bird arrived in American Fork to begin activities for the Presbyterian Church. Construction began with the cornerstone for the completed building laid in September 1881 by Rev Thomas Day. The building has been continuously as a Presbyterian Church since its construction as well as a school until 1909. It was restored in 1980 and is prominently featured in the movie Footloose.



American Fork City Proposed Annual Budget Fiscal Year 2024-2025
Budget Summaries



Fund Balances

GOVERNMENTAL FUNDS

Fund	Available Fund Balance 2022-23	Estimated Fund Balance 2023-24	Estimated Revenues 2024-25	Proposed Expenditures 2024-25	Net Transfers 2024-25	Increase (Decrease) 2024-25	Estimated Fund Balance 2024-25
General Fund	\$ 12,987,727	\$ 13,288,048	\$ 36,046,588	\$ 34,181,498	\$ (1,865,090)	\$ -	\$ 13,288,048
Special Revenue Funds							
Municipal Building Authority	786	736	-	100	-	(100)	636
Fitness Center	-	-	2,064,650	2,942,636	877,986	-	-
PARC Tax	235,299	677,054	1,565,000	1,873,250	(77,500)	(385,750)	291,304
Celebration	-	-	-	38,000	38,000	-	-
Downtown Redevelopment	101,018	105,199	500	80,699	-	(80,199)	25,000
RDA - West Side	17,671	17,671	-	-	-	-	17,671
RDA - East Side	206,417	286,408	51,000	51,000	-	-	286,408
RDA - Business Park	3,047,967	3,569,613	380,000	380,000	-	-	3,569,613
EDA - Egg Farm	2,673,418	3,383,533	1,010,000	4,193,533	(200,000)	(3,383,533)	-
CRA - Patriot Station TOD	31,019,091	28,587,668	1,803,329	28,015,686	-	(26,212,357)	2,375,311
CRA - Main Street	(13,007)	(13,007)	-	-	-	-	(13,007)
Total Special Revenue Funds	37,288,660	36,614,875	6,874,479	37,574,904	638,486	(30,061,939)	6,552,936
Debt Service Fund	366,611	368,111	936,138	1,052,473	117,835	1,500	369,611
Capital Projects Funds							
General Capital Projects	24,574,833	17,597,350	7,348,025	10,494,259	881,235	(2,264,999)	15,332,351
Roads Capital Projects	-	-	4,800,488	4,826,488	26,000	-	-
Bond Capital Projects	715,469	23,338	-	-	-	-	23,338
Capital Projects - Equipment	80,895	80,895	-	482,776	482,776	-	80,895
Meadows Special Improvement District	66,619	66,619	-	-	-	-	66,619
Park Impact Fees	16,522,871	17,828,967	2,142,000	941,937	(117,835)	1,082,228	18,911,195
Road Impact Fees	8,004,954	6,953,279	3,274,750	8,705,111	-	(5,430,361)	1,522,918
Fire Impact Fees	1,993,465	204,733	260,000	60,000	(631,389)	(431,389)	(226,656)
Police Impact Fees	2,389,343	1,915,206	110,000	300,000	(163,139)	(353,139)	1,562,067
Total Capital Project Funds	54,348,449	44,670,387	17,935,263	25,810,571	477,648	(7,397,660)	37,272,727
Permanent Fund							
Perpetual Care Fund	1,088,658	1,213,036	68,000	-	-	68,000	1,281,036
Total Permanent Fund	1,088,658	1,213,036	68,000	-	-	68,000	1,281,036
TOTAL GOVERNMENTAL FUNDS	\$ 106,080,105	\$ 96,154,457	\$ 61,860,468	\$ 98,619,446	\$ (631,121)	\$ (37,390,099)	\$ 58,764,358

American Fork City Proposed Annual Budget Fiscal Year 2024-2025
Budget Summaries



Fund Balances

ENTERPRISE FUNDS

Fund	Available Fund Balance 2022-23	Estimated Fund Balance 2023-24	Estimated Revenues 2024-25	Proposed Expenditures 2024-25	Net Transfers 2024-25	Increase (Decrease) 2024-25	Estimated Fund Balance 2024-25
Enterprise Funds							
Culinary Water	\$ 16,500,830	\$ 6,713,735	\$ 7,029,000	\$ 13,834,826	\$ 797,413	\$ (6,008,413)	\$ 705,322
Culinary Water Impact Fees	4,782,749	5,472,935	820,000	1,716,068	(597,413)	(1,493,481)	3,979,454
Secondary Irrigation	8,195,708	6,924,887	3,254,000	5,964,445	-	(2,710,445)	4,214,442
Secondary Irrigation Impact Fees	(10,254,824)	(9,956,166)	600,000	1,332,540	-	(732,540)	(10,688,706)
Sewer	16,800,896	19,839,787	9,355,750	9,293,277	-	62,473	19,902,260
Sewer Impact Fees	2,435,822	3,110,084	335,000	639,839	-	(304,839)	2,805,245
Storm Drain	4,382,300	1,785,508	2,529,500	4,221,525	-	(1,692,025)	93,483
Storm Drain Impact Fees	1,085,689	39,600	410,000	301,603	-	108,397	147,997
Sanitation and Recycling	363,102	572,107	2,339,000	2,302,613	-	36,387	608,494
Broadband	(1,837,389)	(1,766,157)	224,551	443,782	219,231	-	(1,766,157)
Total Enterprise Funds	42,454,883	32,736,320	26,896,801	40,050,518	419,231	(12,734,486)	20,001,834
Internal Service Funds							
Fleet Operations & Maintenance	(34,760)	-	596,000	596,000	-	-	-
Fleet Capital	737,539	737,539	1,218,556	1,430,446	211,890	-	737,539
Information Technology	525,268	532,085	298,216	598,216	-	(300,000)	232,085
Total Internal Service Funds	1,228,047	1,269,624	2,112,772	2,624,662	211,890	(300,000)	969,624
TOTAL ENTERPRISE FUNDS	\$ 43,682,930	\$ 34,005,944	\$ 29,009,573	\$ 42,675,180	\$ 631,121	\$ (13,034,486)	\$ 20,971,458
TOTAL CITY-WIDE	\$ 149,763,035	\$ 130,160,401	\$ 90,870,041	\$ 141,294,626	\$ -	\$ (50,424,585)	\$ 79,735,816



Combined Revenue Summary - All Funds

BY FUND

Fund	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES (Excludes Transfers)				
General Fund	\$ 36,470,917	\$ 37,325,071	\$ 32,605,895	\$ 36,046,588
Special Revenue Funds				
Fitness Center	2,105,908	2,143,627	1,957,200	2,064,650
PARC Tax	1,688,907	1,744,305	1,453,500	1,565,000
Celebration	10,782	19,311	2,500	-
Downtown Redevelopment	4,283	4,181	500	500
RDA - East Side	57,254	79,991	45,081	51,000
RDA - Business Park	365,282	521,646	350,943	380,000
EDA - Egg Farm	1,034,703	1,053,006	788,008	1,010,000
CRA - Patriot Station TOD	32,708,335	2,603,393	2,011,539	1,803,329
Total Special Revenue Funds	37,975,454	8,169,460	6,609,271	6,874,479
Debt Service Fund	953,161	933,888	933,888	936,138
Capital Projects Funds				
General Capital Projects	5,618,420	5,781,306	11,344,487	7,348,025
Roads Capital Projects	-	-	-	4,800,488
Bond Capital Projects	28,378	24,675	-	-
Capital Projects - Equipment	277,634	43,478	-	-
Park Impact Fees	3,046,196	1,446,519	3,122,000	2,142,000
Road Impact Fees	3,320,403	1,512,442	3,850,000	3,274,750
Fire Impact Fees	489,033	287,078	357,500	260,000
Police Impact Fees	360,678	249,238	270,000	110,000
Total Capital Project Funds	13,140,742	9,344,736	18,943,987	17,935,263
Permanent Fund				
Perpetual Care Fund	116,860	126,378	60,500	68,000
Total Permanent Fund	116,860	126,378	60,500	68,000
Enterprise Funds				
Culinary Water	8,779,791	9,690,892	6,817,000	7,029,000
Culinary Water Impact Fees	1,384,717	1,445,729	1,020,000	820,000
Secondary Irrigation	6,964,832	10,117,556	9,727,500	3,254,000
Secondary Irrigation Impact Fees	3,857,689	432,351	3,750,000	600,000
Sewer	7,948,983	9,078,620	6,685,250	9,355,750
Sewer Impact Fees	495,630	786,045	415,000	335,000
Storm Drain	2,453,375	2,715,646	2,550,000	2,529,500
Storm Drain Impact Fees	311,411	311,191	507,500	410,000
Sanitation and Recycling	1,901,949	2,415,533	2,174,484	2,339,000
Broadband	215,209	212,750	198,458	224,551
Total Enterprise Funds	34,313,586	37,206,313	33,845,192	26,896,801
Internal Service Funds				
Fleet Operations & Maintenance	504,322	766,648	544,900	596,000
Fleet Capital	1,176,538	1,106,661	838,298	1,218,556
Information Technology	763,106	386,204	372,513	298,216
Total Internal Service Funds	2,443,966	2,259,513	1,755,711	2,112,772
TOTAL REVENUES	\$ 125,414,686	\$ 95,365,359	\$ 94,754,444	\$ 90,870,041



Combined Revenue Summary - All Funds

BY TYPE

Category Type	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES (Excludes Transfers)				
Property Taxes	\$ 7,831,291	\$ 8,289,899	\$ 7,628,273	\$ 8,474,510
Property Taxes-Increment	1,278,271	3,994,272	2,854,571	2,703,329
Sales Taxes	16,801,245	17,561,455	15,233,921	15,910,000
Other Taxes	3,264,647	3,222,311	2,520,000	2,915,000
Licenses & Permits	1,930,213	1,507,705	1,145,000	1,222,000
Intergovernmental	7,649,585	9,368,016	18,396,374	12,732,263
Charges for Services	31,124,926	33,607,879	31,442,760	35,501,498
Impact Fees	9,449,702	5,093,737	8,250,000	5,470,000
Fines & Forfeitures	355,961	296,656	340,000	330,000
Miscellaneous	1,031,543	774,444	320,000	642,500
Proceeds from Debt	31,736,067	-	-	-
Developer Contributions	2,247,641	2,750,000	-	300,000
Administrative Charges	2,528,852	2,350,562	1,854,169	2,217,323
Use of Money & Property	8,184,742	6,548,423	4,769,376	2,451,618
TOTAL REVENUES	\$ 125,414,686	\$ 95,365,359	\$ 94,754,444	\$ 90,870,041



Combined Expenditure Summary - All Funds

Fund	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES (Excludes Transfers)				
General Fund	\$ 28,740,320	\$ 30,655,779	\$ 30,573,156	\$ 34,181,498
Special Revenue Funds				
Municipal Building Authority	10	50	100	100
Fitness Center	2,917,210	2,865,307	2,713,400	2,942,636
PARC Tax	1,843,638	1,265,550	1,640,145	1,873,250
Celebration	38,042	48,127	30,000	38,000
Downtown Redevelopment	-	-	101,509	80,699
RDA - East Side	-	-	45,081	51,000
RDA - Business Park	-	-	350,943	380,000
EDA - Egg Farm	383,561	124,884	2,558,652	4,193,533
CRA - Patriot Station TOD	2,457,097	5,034,816	30,701,089	28,015,686
Total Special Revenue Funds	7,639,558	9,338,734	38,140,919	37,574,904
Debt Service Fund	1,053,452	1,052,535	1,052,535	1,052,473
Capital Projects Funds				
General Capital Projects	1,905,960	18,155,066	32,196,144	10,494,259
Roads Capital Projects	-	-	-	4,826,488
Bond Capital Projects	6,673,597	2,723,280	3,628,512	-
Capital Projects - Equipment	1,152,717	636,527	621,396	482,776
Park Impact Fees	1,105,427	20,276	677,282	941,937
Road Impact Fees	3,284,323	2,564,117	7,815,703	8,705,111
Fire Impact Fees	-	-	2,000,000	60,000
Police Impact Fees	100	-	465,000	300,000
Total Capital Project Funds	14,122,124	24,099,266	47,404,037	25,810,571
Enterprise Funds				
Culinary Water	3,947,025	20,316,187	18,452,392	13,834,826
Culinary Water Impact Fees	247,856	19,721	517,009	1,716,068
Secondary Irrigation	3,221,877	11,488,199	12,005,391	5,964,445
Secondary Irrigation Impact Fees	85,493	33,871	3,332,120	1,332,540
Sewer	4,871,147	6,039,729	7,848,927	9,293,277
Sewer Impact Fees	233,122	11,961	740,881	639,839
Storm Drain	1,524,548	5,412,260	4,951,567	4,221,525
Storm Drain Impact Fees	228,885	1,257,458	1,514,321	301,603
Sanitation and Recycling	1,936,967	2,206,528	2,140,350	2,302,613
Broadband	545,173	405,072	433,177	443,782
Total Enterprise Funds	16,842,093	47,190,986	51,936,135	40,050,518
Internal Service Funds				
Fleet Operations & Maintenance	549,071	731,888	544,900	596,000
Fleet Capital	1,019,640	1,318,984	1,441,167	1,430,446
Information Technology	713,713	379,387	722,513	598,216
Total Internal Service Funds	2,282,424	2,430,259	2,708,580	2,624,662
TOTAL EXPENDITURES	\$ 70,679,971	\$ 114,767,559	\$ 171,815,362	\$ 141,294,626



Combined Expenditure Summary - All Funds

BY TYPE

Category Type	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES (Excludes Transfers)				
Personnel	\$ 23,468,652	\$ 24,675,618	\$ 25,920,026	\$ 28,111,769
Operations	26,052,026	26,283,631	26,737,524	30,647,938
Capital	16,600,076	56,590,740	111,895,686	75,402,660
Debt Service	4,559,217	7,217,570	7,262,126	7,132,259
TOTAL EXPENDITURES	\$ 70,679,971	\$ 114,767,559	\$ 171,815,362	\$ 141,294,626



Full-time Equivalent Summary

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2022-23	Proposed 2024-25	Increase 2024-25
GENERAL FUND				
Executive	0.50	0.50	0.50	-
Legislative	2.50	2.50	2.50	-
Administration	14.80	15.05	15.40	0.35
Community Services	1.25	2.00	2.00	-
Parks and Boat Harbor	14.66	14.16	15.66	1.50
Tree Maintenance	0.25	0.70	0.70	-
Cemetery	5.18	5.18	5.18	-
Building Maintenance	4.00	4.00	4.00	-
Library	13.97	13.97	13.97	-
Recreation	8.69	8.53	8.53	-
Senior Center	5.00	5.00	5.25	0.25
Police	67.22	68.22	69.22	1.00
Fire and Rescue	56.94	57.94	59.19	1.25
Public Works Administration	3.00	3.00	2.00	(1.00)
Streets	7.83	7.83	7.83	-
Engineering	10.00	7.00	8.00	1.00
Public Infrastructure	-	3.00	3.00	-
Planning	2.45	2.45	2.45	-
Building Inspection	9.55	9.55	10.55	1.00
Total General Fund	227.79	230.58	235.93	5.35
SPECIAL REVENUE FUNDS				
Fitness Center	40.22	40.47	40.72	0.25
ENTERPRISE FUNDS				
Culinary Water	7.10	7.35	7.35	-
Secondary Irrigation	3.90	3.90	3.90	-
Sewer	4.00	4.00	3.75	(0.25)
Storm Drain	4.50	4.50	4.75	0.25
Broadband	2.00	2.00	2.00	-
Total Enterprise Funds	21.50	21.75	21.75	-
TOTAL FTE POSITIONS	289.51	292.80	298.40	5.60



Full-time Equivalent Summary

STAFFING NOTES

Staffing Additions:

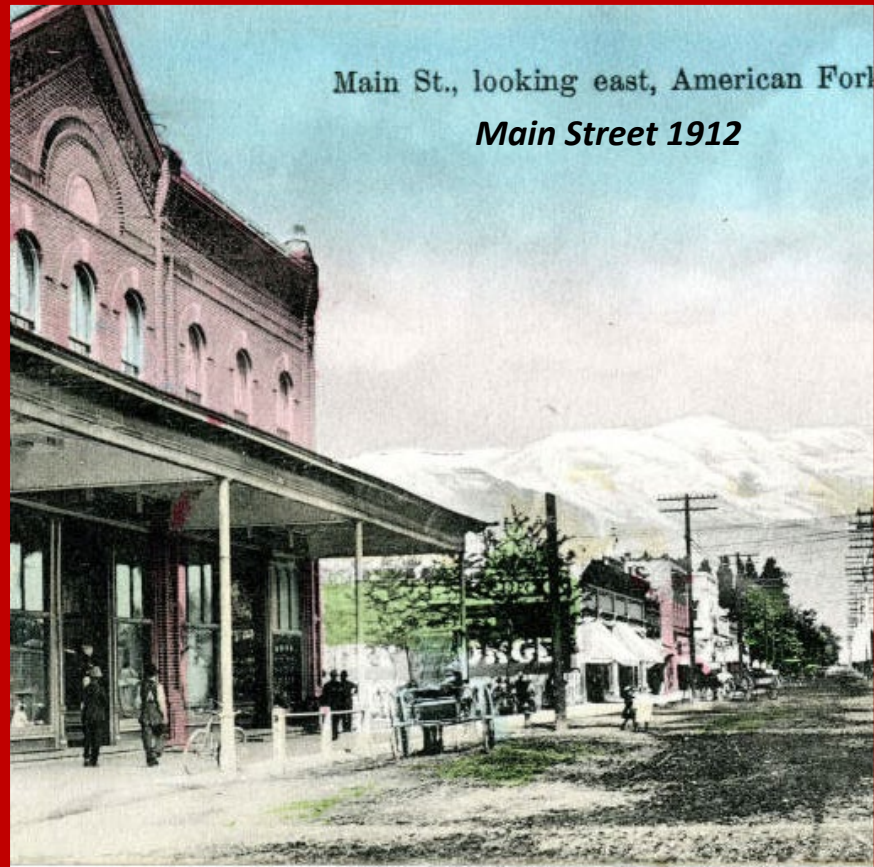
- 1) Administration - Full-time communications specialist in lieu of one part-time position.
- 2) Parks - Additional 1.5 FTE part-time seasonal laborers
- 3) Senior Center - Add 1.0 FTE full-time administrative assistant in lieu of 0.5 FTE part time position (allocated 75% to Senior Center and 25% to Fitness Center)
- 4) Police - Additional 2.0 FTE full-time officers less 1.0 FTE community social worker
- 5) Fire - Additional 1.25 FTE of part-time firefighters to backfill overtime
- 6) Engineering - Add 1.0 FTE full-time GIS technician
- 7) Fitness Center - Add 1.0 FTE full-time administrative assistant in lieu of 0.5 FTE part time position (allocated 75% to Senior Center and 25% to Fitness Center)

Staffing Reallocations:

- 8) Building Inspection - Reclassify 1.0 FTE full-time administrative assistant from Public Works Administration
- 9) Storm Drain - Reallocate 0.25 FTE full-time public works technician from Sewer Fund



General Fund





General Fund Summary

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Taxes	\$ 22,635,947	\$ 24,076,725	\$ 21,301,806	\$ 22,616,872
Licenses & Permits	1,930,213	1,507,705	1,145,000	1,222,000
Grants & Intergovernmental	790,687	420,856	189,000	353,000
Charges for Services	8,542,489	8,974,625	8,900,326	10,017,598
Fines & Forfeitures	355,961	296,656	340,000	330,000
Miscellaneous	838,860	635,334	70,000	592,500
Use of Money & Property	1,376,760	1,413,170	659,763	914,618
Transfers In	37,617	54,807	54,807	77,500
TOTAL REVENUES	\$ 36,508,534	\$ 37,379,878	\$ 32,660,702	\$ 36,124,088
EXPENDITURES				
General Services	\$ 2,560,605	\$ 2,921,029	\$ 3,064,958	\$ 3,223,254
Community Services	5,121,021	5,465,749	5,364,566	5,851,015
Public Safety	15,444,754	16,779,085	16,373,370	17,797,177
Public Works	4,218,597	3,968,784	4,050,775	5,241,172
Development Services	1,395,343	1,521,132	1,719,487	2,068,880
Transfers Out	6,973,056	6,423,778	2,087,546	1,942,590
TOTAL EXPENDITURES	\$ 35,713,376	\$ 37,079,557	\$ 32,660,702	\$ 36,124,088
General Fund Net Revenue	795,158	300,321	-	-
Beginning Fund Balance	12,192,569	12,987,727	12,987,727	13,288,048
Ending Fund Balance	\$ 12,987,727	\$ 13,288,048	\$ 12,987,727	13,288,048



General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Adopted 2024-25
EXPENDITURES				
General Services				
Executive	\$ 52,919	\$ 54,074	\$ 57,884	\$ 57,684
Legislative	181,875	210,275	198,122	181,848
Legal	469,964	496,030	534,000	546,159
Administration	1,855,847	2,160,650	2,274,952	2,437,563
Total General Services	2,560,605	2,921,029	3,064,958	3,223,254
Community Services				
Community Services Administration	187,155	233,973	262,509	305,722
Parks & Boat Harbor	1,036,205	1,168,852	1,168,084	1,306,014
Tree Maintenance	218,977	251,084	245,041	245,312
Cemetery	491,599	464,520	485,081	595,498
Building Maintenance	1,139,798	1,266,659	1,181,160	1,262,225
Library & Literacy Center	1,190,548	1,217,045	1,187,577	1,215,043
Recreation	716,158	711,013	695,261	718,851
Senior Center	137,427	144,103	127,853	190,350
Citizens Committees	3,154	8,500	12,000	12,000
Total Community Services	5,121,021	5,465,749	5,364,566	5,851,015
Public Safety				
Police	8,646,413	9,246,615	9,230,510	9,806,826
Fire	6,798,341	7,532,470	7,142,860	7,990,351
Total Public Safety	15,444,754	16,779,085	16,373,370	17,797,177
Public Works				
Public Works Administration	340,240	277,977	413,559	313,283
Streets	2,415,680	2,347,467	2,015,421	2,966,891
Engineering	1,462,677	979,374	1,112,784	1,353,901
Public Infrastructure	-	363,966	509,011	607,097
Total Public Works	4,218,597	3,968,784	4,050,775	5,241,172
Development Services				
Planning	280,167	313,718	488,260	646,129
Building Inspection	1,115,176	1,207,414	1,231,227	1,422,751
Total Development Services	1,395,343	1,521,132	1,719,487	2,068,880
Total Departmental Expenditures	28,740,320	30,655,779	30,573,156	34,181,498



General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Transfers Out				
Transfer to Fitness Center Fund	1,121,728	928,294	925,400	1,041,986
Transfer to Celebration Fund	27,260	28,816	27,500	38,000
Transfer to Capital Projects Fund	2,331,736	4,634,275	382,650	184,597
Transfer to Roads Capital Projects Fund	-	-	-	26,000
Transfer to Capital Equipment	855,195	568,839	495,618	432,776
Transfer to Broadband Fund	246,699	241,895	234,719	197,042
Fund Balance Contribution to Broadband	104,773	21,659	21,659	22,189
Transfer to Fleet Maintenance Fund	-	-	-	-
Transfer to Fleet Capital Fund	276,344	-	-	-
Transfer to Patriot Station CRA	2,009,321	-	-	-
Total Transfers Out	6,973,056	6,423,778	2,087,546	1,942,590
TOTAL EXPENDITURES	\$ 35,713,376	\$ 37,079,557	\$ 32,660,702	\$ 36,124,088

BY TYPE

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Personnel	19,692,755	21,044,860	21,953,099	23,962,918
Operations	8,390,697	9,110,919	8,620,057	9,718,580
Capital	656,868	500,000	-	500,000
Transfers Out	6,973,056	6,423,778	2,087,546	1,942,590
TOTAL EXPENDITURES	\$ 35,713,376	\$ 37,079,557	\$ 32,660,702	\$ 36,124,088



General Fund Revenue Detail

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Taxes				
Property Taxes	\$ 5,532,579	\$ 6,569,108	\$ 6,187,885	\$ 7,081,872
Motor Vehicle Fees	430,768	493,156	380,000	400,000
Delinquent Taxes	341,654	344,318	250,000	300,000
Sales Tax	13,479,522	13,894,903	12,333,921	12,310,000
Transient Room Tax	-	23,319	40,000	30,000
Cable TV Franchise Tax	136,087	119,859	130,000	125,000
Energy Sales & Use Tax	2,533,563	2,415,423	1,800,000	2,200,000
Municipal Telephone Tax	164,229	170,554	170,000	160,000
Penalties and Interest	17,545	46,085	10,000	10,000
Total Taxes	22,635,947	24,076,725	21,301,806	22,616,872
Licenses & Permits				
Business Licenses	93,170	100,465	90,000	90,000
Short term Rental Registration	225	4,433	-	2,000
Building Permits	1,691,266	1,236,465	900,000	1,000,000
Occupancy Fee	28,700	23,533	50,000	25,000
Alarm Permit	32,500	40,850	20,000	20,000
Other Permits	81,504	82,006	70,000	70,000
Special Events Permits	2,848	19,953	15,000	15,000
Total Licenses & Permits	1,930,213	1,507,705	1,145,000	1,222,000
Grants & Intergovernmental				
Grants-Library	36,400	35,702	8,000	8,000
Grants-Police	688,402	219,097	126,000	90,000
Grants-Fire	2,000	7,993	10,000	5,000
Grants-Boat Harbor	-	102,283	-	-
Other Reimbursements	7,040	-	-	200,000
State Liquor Fund Allotment	56,845	55,781	45,000	50,000
Total Grants & Intergovernmental	790,687	420,856	189,000	353,000
Charges for Services				
Fire Protection Agreement-County	8,703	9,255	7,000	7,000
Fire Utah County Training Alliance	-	-	6,000	-
Ambulance Fees	2,957,294	2,975,514	2,900,000	2,975,000
Admin Charge-Water	480,076	554,726	554,726	650,634
Admin Charge-Water Impact	3,605	2,009	2,009	1,068
Admin Charge-Sewer	474,147	551,784	551,784	641,349
Admin Charge-Sewer Impact	7,018	2,113	2,113	1,071
Admin Charge-Storm Water	320,577	431,887	431,887	507,791
Admin Charge-Storm Water Impact	5,169	4,321	4,321	1,603
Admin Charge-Irrigation	286,808	363,252	363,252	412,112
Admin Charge-Irrigation Impact	6,342	2,120	2,120	2,540

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General Fund Revenue Detail

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Charges for Services				
Admin Charge-Park Impact	5,718	282	282	1,895
Admin Charge-Road Impact	17,707	3,631	3,631	3,609
Admin Charge-Sanitation Fund	96,089	92,228	92,228	113,081
Admin Charge-Fitness Center	206,743	205,625	205,625	235,081
Admin Charge-PARC Tax Fund	7,794	21,750	21,750	23,250
Admin Charge-Egg Farm EDA	14,571	23,593	23,593	31,342
Admin Charge-Broadband Fund	17,210	22,086	22,086	21,488
Capital Projects Inspection	243,118	535,289	150,000	200,000
Development Engineering	-	-	310,000	200,000
Capital Projects Engineering	-	-	310,000	200,000
Development Inspection-Engineering	452,508	372,872	200,000	150,000
Development Fees	29,286	35,768	25,000	25,000
Inspection Cancellation & Reinspection Fee	-	-	-	20,000
Recording Fees	-	-	5,000	5,000
Plan Check Fees	497,964	349,173	300,000	350,000
Fire Plan Check Fees	17,313	9,666	6,000	6,000
Fire Site Inspection Fees	12,328	18,583	25,000	10,000
Police Services-Cedar Hills	563,759	574,088	577,866	990,000
Alpine School District Officers	145,244	145,331	150,000	135,000
Fire-Cedar Hills Contract	728,327	755,701	796,553	1,199,184
Boat Harbor Fees	15,566	14,977	35,000	35,000
Park Fees	11,969	8,315	8,000	8,000
Amphitheater Reservation Fees	36,065	42,538	35,000	35,000
Recreation-Youth Soccer	-	61,175	99,000	102,000
Recreation-Adult Softball	-	26,585	32,000	37,000
Recreation-Flag Football	-	-	52,000	54,000
Recreation-Youth Basketball	-	119,352	160,000	164,000
Recreation-Youth Baseball	-	105,117	99,000	102,000
Recreation-Field Rentals	-	16,555	20,000	25,000
Recreation-Other	538,523	178,178	38,000	38,000
Library Development Funds	4,141	4,384	-	-
Library Fees	24,800	24,152	20,000	20,000
Senior Citizen Fees	86,867	80,117	70,000	80,000
Fire Fees	9,550	436	2,000	2,000
Cemetery Lot Sales	92,500	105,240	56,000	91,000
Grave Opening Fees	112,250	116,100	120,000	100,000
Other Cemetery Fees	4,840	8,757	4,500	4,500
Total Charges for Services	8,542,489	8,974,625	8,900,326	10,017,598

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General Fund Revenue Detail

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Fines & Forfeitures				
Fines	305,635	201,884	150,000	215,000
Fines - Prosecution Restitution	8,646	41,736	150,000	75,000
Youth Court	-	5,225	-	-
Traffic School	41,680	47,811	40,000	40,000
Total Fines & Forfeitures	355,961	296,656	340,000	330,000
Miscellaneous				
Application Processing Fee	92,135	45,147	12,000	30,000
Sale of AF History Books	134	37	-	-
Resale Merchandise	918	171	-	-
Insurance Proceeds	18,318	10,696	-	-
Rents and Concessions	-	-	-	-
Donations	16,979	15,361	-	-
Purchasing Card Rebate	9,102	9,362	7,500	9,000
Other Revenue	10,201	4,870	4,500	9,500
Police Revenue	36,551	37,136	35,000	35,000
GRAMA Requests	2,240	12,554	11,000	9,000
Candidate Filing Fee	550	-	-	-
Over & Short	(136)	-	-	-
Developer Contributions-St Lights	651,868	500,000	-	500,000
Total Miscellaneous	838,860	635,334	70,000	592,500
Use of Money & Property				
Interest Earnings	685,223	833,099	200,000	283,547
Credit Card Processing Fees	1,259	15,442	-	20,573
Sale of Capital Assets	3,415	1,650	-	-
Police/Courts Building Lease	621,992	474,382	386,363	507,098
Advertising Revenue	-	-	-	30,000
Other Rents	13,096	38,824	24,000	24,000
Cell Tower Lease	51,775	49,773	49,400	49,400
Total Use of Money & Property	1,376,760	1,413,170	659,763	914,618
Transfers In				
Transfer From Perpetual Care	2,000	2,000	2,000	-
Transfer From RDA	35,617	15,807	15,807	-
Transfer From PARC Tax	-	37,000	37,000	77,500
Total Transfers In	37,617	54,807	54,807	77,500
TOTAL REVENUES	\$ 36,508,534	\$ 37,379,878	\$ 32,660,702	\$ 36,124,088



Mayor & City Council

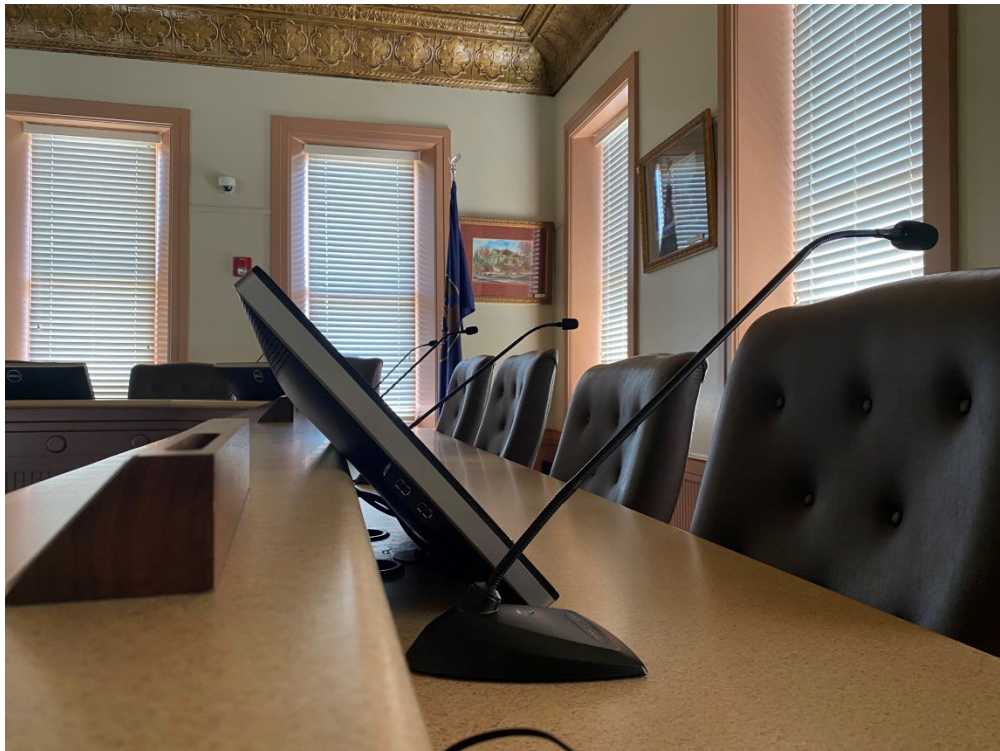


DEPARTMENT MISSION

The mission of the mayor and city council is to enhance the health, safety, and welfare of each person within the community (both resident and visitor). This is accomplished by developing, reviewing, and implementing ordinances, resolutions, and policies.

DEPARTMENT SUMMARY

The Mayor and City Council are elected to office by the citizens of American Fork and serve four-year terms. The Mayor acts as the Chief Executive Officer of the City and is responsible for upholding and executing the laws and ordinances adopted by the City Council. The City Council is responsible for creating and modifying ordinances for the betterment of the community.





Executive

DEPARTMENT SUMMARY

The executive of the City is the Mayor who, in conjunction with the City Council, provides governance of the City. The Mayor is also responsible for the operations of the City and has appointed a City Administrator to manage operations.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 24,700	\$ 24,700	\$ 24,700	\$ 24,700
Benefits	22,783	22,162	25,954	26,254
Total Personnel Expenses	47,483	46,862	50,654	50,954
Operating				
Travel Allowance	4,698	4,789	4,550	4,550
Education and Travel	-	-	1,500	1,000
Office Supplies and Expense	-	-	500	500
Telephone	515	446	480	480
Department Branding	124	-	-	-
Department Expense and Supplies	99	1,977	200	200
Total Operating Expenditures	5,436	7,212	7,230	6,730
TOTAL EXECUTIVE	\$ 52,919	\$ 54,074	\$ 57,884	\$ 57,684

DEPARTMENT PERSONNEL

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Mayor	0.50	0.50	0.50	-
Total Executive Positions	0.50	0.50	0.50	-

STAFFING NOTES

The Mayor's compensation is a set amount and not dependent on the number of hours worked. Therefore, the position has been counted as 0.50 FTE on this schedule.





Legislative

DEPARTMENT SUMMARY

The legislative department is comprised of the elected City Council. The purpose of the City Council is to provide governance in conjunction with the Mayor of the City. Special projects in the fund include dues for the Utah League of Cities and Towns, Utah Lake Commission, and Mountainland Association of Governments.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
Benefits	67,689	54,135	74,412	50,798
Total Personnel Expenses	119,689	106,135	126,412	102,798
Operating				
Travel Allowance	15,625	17,105	16,250	16,250
Office Supplies and Expense	-	-	-	-
Education and Travel	2,925	6,000	6,000	6,000
Planning Commission	1,090	2,251	2,800	2,800
Department Branding	250	-	500	500
Department Expense and Supplies	443	760	1,000	1,000
Other Council Unassigned	-	-	2,500	2,500
Special Projects	41,853	78,024	42,660	50,000
Steel Days Services	-	-	-	-
Total Operating Expenditures	62,186	104,140	71,710	79,050
TOTAL LEGISLATIVE	\$ 181,875	210,275	\$ 198,122	181,848

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
City Council Members	2.50	2.50	2.50	-
Total Legislative Positions	2.50	2.50	2.50	-

STAFFING NOTES

The Council's compensation is a set amount and not dependent on the number of hours worked. Therefore, the City Council has been counted as 2.50 FTE on this schedule.



Legal

DEPARTMENT SUMMARY

The Legal budget is established to process expenditures for legal and attorney purposes. All attorneys for the City currently act on a contract basis. The attorney services that are expensed out of this department include: Personnel attorneys, defense attorneys for criminal actions (when the accused cannot provide an attorney for themselves), conflict attorneys for criminal actions (when there is a conflict between the defense attorney and another individual), the City's criminal attorney, and the City's civil attorney. Other attorneys engaged by the City are used on an as-needed basis and are expended out of different funds. Specialized attorneys used include broadband attorneys and water right attorneys.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Operating				
Justice Court	\$ 257	\$ 664	\$ 2,000	\$ -
Attorney-Civil	144,072	146,880	151,880	156,436
Attorney-Special Assignments	15,167	32,664	60,000	60,000
Attorney-Public Defender	132,250	132,000	134,640	138,679
Attorney-Criminal	178,218	183,822	185,480	191,044
Total Operating Expenditures	469,964	496,030	534,000	546,159
TOTAL LEGAL	\$ 469,964	\$ 496,030	\$ 534,000	\$ 546,159



Administration

DEPARTMENT MISSION

The mission of the office of the city administrator is to provide general oversight and direction for all city services and operations and to provide management assistance to the mayor and city council.

DEPARTMENT SUMMARY

The administration department encompasses administrative, human resources, communications, risk management, financial, utility billing, business licensing, and recorder functions. The City Administrator administers the day-to-day functions of the city and makes executive-level decisions regarding operations.

Finance Division

The finance division is responsible for the financial operations of the City. This division provides budgeting, purchasing, accounting, payroll, utility billing, business license, treasury, and funding direction for the city. The treasurer maintains a system of cash management and is responsible for reporting the cash position to the Mayor and City Council.



PERFORMANCE MEASURES

Department/Division Objective: Properly monitor and report the City's finances.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Number of Active Utility Billing Accounts	10,571	10,675	10,736	11,552	11,783
Utility Bills Created	145,592	138,449	134,369	150,489	155,004
Total Cash Receipts Processed	114,376	144,217	147,325	155,840	160,515
Accounts Payable Checks Issued	2,960	3,147	3,258	3,427	3,530
ACH Payments Issued	888	919	905	898	925
Payroll/Direct Deposit Issued	11,391	13,015	12,926	13,648	14,057



Administration

Records

The recording division is responsible for custody and maintenance of all records, minutes, ordinances, and resolutions of the city. This division also oversees annexations and elections.

PERFORMANCE MEASURES

Department/Division Objective: Accurately keep records in accordance with legal requirements and make them available to the public.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Number of Action Items	274	214	218	235	242
Number of Discussion Items	48	44	37	43	44
Hours of Council Meetings	79	64	55	66	68
Resolutions	44	39	47	43	45
Ordinances	65	59	48	57	59
Approved Annexations	3 - 71 acres	1 - 92 acres	4 - 27 acres	3	3
Recorded Annexations	3 - 71 acres	0	2 - 15 acres	3	3
GRAMA Requests	142	219	206	189	195
New Lots/Units Created	985	250	342	526	541
Percent of department records officers trained on Open Meetings Act	100%	100%	100%	100%	100%
Percent of departments records officers trained on GRAMA & records retention	50%	50%	50%	50%	50%

Human Resources

The Human Resources Division is responsible for maintaining employee records, coordinating employee benefits and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

PERFORMANCE MEASURES

Department/Division Objective: Assist the city administrator in keeping the cost of employee at a reasonable level

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Benefits Expense per FTE	\$23,461	\$23,583	\$25,965	\$25,368	\$28,871

Department/Division Objective: Keep the employee turnover rate low and employee satisfaction high.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Full-time Employee Turnover Rate	9.0%	11.0%	10.5%	10.3%	10.0%



Administration

Communications

The Communications division is responsible for public and community relations, management analysis, and special events.

PERFORMANCE MEASURES

Department/Division Objective: Strive to make city information readily available so residents are informed regarding city news, announcements, special events, etc.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Total city social media posts (not including dept. specific platforms)	996	1,300	1001	1100	1100
Number of Facebook Page "Likes"	3,500	4,400	4,818	5,500	6,100
Number of Twitter Followers	1,200	1,282	1,342	1,463	1,600
Number of Instagram Followers	1,200	1,656	2,038	2,200	2,400
Email List Subscribers	2,114	3,145	3,139	4,000	5,000
Monthly "The Hub" Newsletters Published	12	12	12	12	12





Administration

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 901,970	\$ 1,038,666	\$ 1,132,238	\$ 1,262,212
Benefits	324,551	352,320	384,902	461,623
Total Personnel Expenses	1,226,521	1,390,986	1,517,140	1,723,835
Operating				
Promotional	12,950	11,197	25,000	25,000
Subscriptions and Memberships	6,607	8,507	6,235	6,235
Ordinances and Publications	1,339	71	1,000	450
Education and Travel	3,611	9,118	10,000	10,000
Training	-	-	5,000	5,000
Office Supplies and Expense	14,205	13,127	15,000	15,000
Telephone	1,840	2,347	2,880	2,880
Professional and Technical	43,025	44,913	42,000	44,000
Auditing	22,700	34,342	35,000	35,000
Communications	37,514	38,546	30,110	33,950
Employee Appreciation	16,631	24,599	21,000	25,000
Human Resources	44,954	27,029	17,060	24,060
Human Resources-Health/Wellness	9,536	12,122	12,500	18,500
Department Branding	550	350	700	700
Department Expense and Supplies	11,410	6,706	6,000	6,000
Insurance Premium	336,451	373,281	370,000	392,200
Postage and Shipping	8,042	7,353	7,200	7,200
Credit Card/Bank Processing Fees	2,906	9,039	3,000	10,000
Election Expense	-	88,712	90,000	-
Recording Fees	1,323	-	2,500	2,400
Department Technology	-	17,611	18,787	21,088
Admin Charge-Broadband	2,624	2,769	2,769	2,982
Internal Charges-Fleet Operations	1,231	2,727	1,600	1,600
Internal Charges-Fleet Capital Fund	2,727	2,727	-	-
Internal Charges-Technology	47,150	32,471	32,471	24,483
Total Operating Expenditures	629,326	769,664	757,812	713,728
TOTAL ADMINISTRATION	\$ 1,855,847	\$ 2,160,650	\$ 2,274,952	2,437,563



Administration

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Adopted 2024-25	Increase (Decrease)
City Administrator	1.00	1.00	1.00	-
Assistant City Administrator	1.00	0.75	0.75	-
Finance Director	1.00	1.00	1.00	-
Human Resources Manager	1.00	1.00	1.00	-
Communications Specialist	1.30	1.30	1.65	0.35
City Recorder	1.00	1.00	1.00	-
UB/Business Licensing Supervisor	1.00	1.00	1.00	-
Senior Accountant	1.00	1.00	1.00	-
Management Analyst	0.50	0.50	0.50	-
Grant Administrator	-	0.50	-	(0.50)
Administrative Assistant	0.50	0.50	0.50	-
Accounts Payable Specialist	1.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	-
Customer Service Representative II	-	-	1.00	1.00
Customer Service Representative I	3.10	3.00	2.50	(0.50)
Deputy City Recorder	0.40	0.50	0.50	-
Total Administration Positions	14.80	15.05	15.40	0.35

STAFFING NOTES

- 1) Propose to add a full time Communications Specialist in lieu of one part time position in fiscal year 2024-25.
- 2) Propose to promote a Customer Service Representative I to a Customer Service Representative II. Net FTE change is zero.
- 3) Propose to add a part time Customer Service Representative I in lieu of a Grant Coordinator. Net FTE change is zero.





Community Services

DEPARTMENT MISSION

The mission of the Community Services department is to enrich the lives of American Fork's residents by providing high quality recreational and educational opportunities and to provide the citizens of American Fork an enjoyable, safe, clean, easily accessible, and well-maintained, parks, cemetery, and buildings.

DEPARTMENT GOALS

Community services will continue to take a Hungry, Humble and Smart approach to accomplishing our goals. We are always hungry to do our best at providing services to our residents, participants, fellow employees, etc. We are always looking for more efficient, innovative, and effective ways to do our work. We stay humble and recognize it is a privilege to work for and with American Fork residents. We strive to be smart in all that we do. We operate a fiscally responsible budget, we find ways to be more efficient with our resources, train our top-notch staff, take care of our equipment and supplies and always do our best.

DEPARTMENT SUMMARY

The Community Services department focuses on building and supporting the social infrastructure needed for a healthy, well-rounded community. This social infrastructure are those public spaces that allow people to gather, communicate, recreate, socialize, learn and bond in safe and enjoyable ways. The department primarily focuses on developing and maintaining parks, trails, a cemetery, and a library.





Community Services-Administration

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 126,848	\$ 160,606	\$ 175,060	\$ 192,482
Benefits	40,943	55,945	60,776	65,786
Total Personnel Expenses	167,791	216,551	235,836	258,268
Operating				
Promotional	1,067	78	1,500	-
Subscriptions and Memberships	127	300	300	300
Education and Travel	1,883	1,891	3,550	2,000
Training	70	393	-	-
Office Supplies and Expense	722	2,314	500	500
Telephone	940	987	720	960
Communications	-	-	-	-
Community Events	-	-	7,500	7,500
Employee Appreciation	195	621	-	40
Human Resources	-	-	-	-
Human Resources-Health/Wellness	-	-	-	-
Department Branding	-	70	150	100
Department Supplies and Expense	2,482	565	2,250	2,250
Admin Charge-Broadband	705	738	738	531
Internal Charges-Fleet Capital	-	-	-	25,000
Internal Charges-Technology	11,173	9,465	9,465	8,273
Total Operating Expenditures	19,364	17,422	26,673	47,454
TOTAL COMMUNITY SERVICES	\$ 187,155	\$ 233,973	\$ 262,509	\$ 305,722

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Community Services Director	1.00	0.75	0.75	-
Assistant City Administrator	0.25	0.25	0.25	-
Administrative Assistant	-	1.00	1.00	-
Total Community Services Positions	1.25	2.00	2.00	-



Community Services – Parks & Boat Harbor

DIVISION SUMMARY

The Parks division is responsible for the maintenance of the parks system throughout the city. The Parks division also manages the grounds of less traditional open spaces, such as those at city facilities, park strips, flowers on Main Street, and even the city's freeway interchanges.



PERFORMANCE MEASURES

Department/Division Objective: Ensure the city's parks and open space are maintained at the highest levels of quality and efficiency.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Acres of Landscaped Parks	132	132	132	162	172
Total Acres of Park Space (excluding Fox Hollow golf course and Meadows shopping center wetlands)	255	285	285	285	285
Playgrounds	27	27	27	28	28
Swing sets	10	10	10	10	11
Number of Parks	30	30	30	31	33
Existing Bike/Shared Use Pathways	6.76	6.76	6.76	6.76	7.76



Community Services - Parks

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 512,182	\$ 570,076	\$ 561,952	\$ 656,304
Benefits	212,062	231,599	232,093	247,580
Total Personnel Expenses	724,244	801,675	794,045	903,884
Operating				
Education and Travel	4,634	2,946	3,500	4,000
Office Supplies and Expense	575	100	-	-
Mower Supplies and Maintenance	21,426	18,036	23,700	27,255
Building and Grounds Maintenance	32,615	41,889	32,600	36,500
Portable Restrooms	6,693	2,557	6,100	6,800
Irrigation Repair and Maintenance	19,770	21,387	31,625	35,750
Utilities	56,015	71,946	25,000	25,000
Telephone	3,947	4,217	5,440	5,440
Professional and Technical	36,241	55,689	33,400	40,600
Employee Appreciation	-	-	120	140
Clothing Allowance	2,127	1,800	1,800	2,100
Debris Hauling	4,496	-	6,000	6,900
Department Branding	-	725	1,200	1,100
Department Supplies	4,130	8,167	4,410	1,400
Fertilizer Program	12,388	15,003	15,000	20,000
Tournaments and Special Events	-	-	-	10,000
Equestrian Park Coop	-	-	25,000	25,000
Interchange Landscaping	4,753	-	10,670	22,670
Christmas Decorations	12,891	14,787	15,000	15,000
Insurance Claims	358	-	-	-
City Wide Horticulture	9,657	7,839	9,900	9,900
Department Technology	-	-	9,000	-
Admin Charge-Broadband	1,851	1,892	1,892	1,699
Internal Charges-Fleet Operations	36,083	36,789	38,000	38,000
Internal Charges-Fleet Capital	-	7,436	8,000	-
Internal Charges-Technology	7,778	8,795	8,795	6,558
Equipment Purchases	4,589	21,562	6,600	6,600
Total Operating Expenditures	283,017	343,562	322,752	348,412
Capital				
Park Furnishings	5,000	-	-	-
Total Capital Expenditures	5,000	-	-	-
TOTAL PARKS	\$ 1,012,261	\$ 1,145,237	\$ 1,116,797	\$ 1,252,296



Community Services - Parks

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Parks Superintendent	1.00	1.00	1.00	-
Parks Supervisor	1.00	1.00	1.00	-
Horticulture Specialist	1.00	1.00	1.00	-
Parks Maintenance Operator	2.00	2.00	2.00	-
Parks Maint Operator/Arborist	1.00	1.00	1.00	-
Administrative Assistant	0.50	-	-	-
Parks Laborer	6.78	6.78	8.28	1.50
Total Parks Positions	13.28	12.78	14.28	1.50

STAFFING NOTES

- 1) Propose additional 1.50 FTE of part time seasonal parks laborers for fiscal year 2024-25





Community Services - Boat Harbor

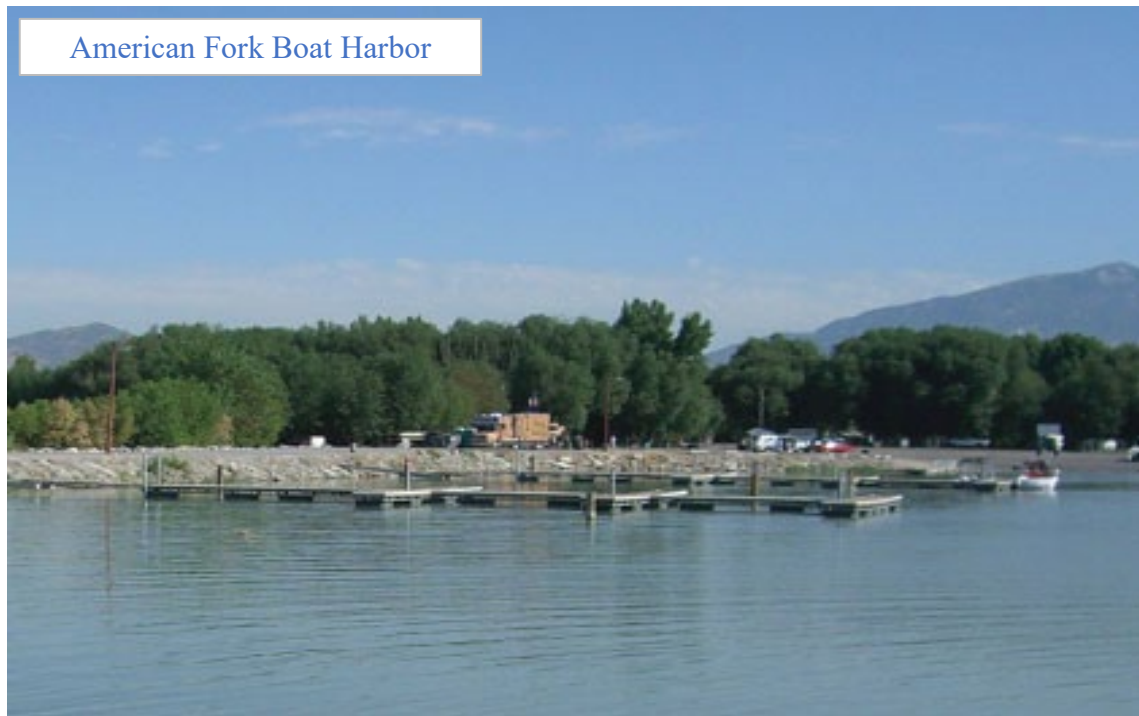
DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 13,406	\$ 14,991	\$ 38,205	\$ 40,894
Benefits	1,550	2,010	3,281	3,516
Total Personnel Expenses	14,956	17,001	41,486	44,410
Operating				
Building and Grounds Maintenance	710	2,104	2,600	1,500
Restroom Maintenance	115	873	1,200	-
Telephone	-	-	1,600	1,600
Department Branding	-	-	175	2,000
Department Expense and Supplies	3,966	1,645	1,700	1,700
Credit Card/Bank Processing Fees	3,719	1,506	2,040	2,040
Admin Charge-Broadband	478	486	486	468
Total Operating Expenditures	8,988	6,614.00	9,801	9,308.00
TOTAL BOAT HARBOR	\$ 23,944	\$ 23,615	\$ 51,287	\$ 53,718

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Boat Harbor	1.38	1.38	1.38	-
Total Boat Harbor Positions	1.38	1.38	1.38	-

American Fork Boat Harbor





Community Services - Tree Maintenance

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 16,697	\$ 61,999	\$ 44,526	\$ 50,477
Benefits	7,151	22,948	27,889	20,410
Total Personnel Expenses	23,848	84,947	72,415	70,887
Operating				
Education and Travel	292	1,504	1,500	1,500
Office Expense and Supplies	242	282	750	750
Mower Supplies and Maintenance	-	-	-	-
Building and Grounds Maintenance	76	294	2,000	2,000
Tree Purchase & Maintenance	56,179	46,697	50,000	50,000
Telephone	120	480	720	720
Professional and Technical	91,190	54,000	50,000	50,000
Clothing Allowance	171	1,195	2,300	300
Department Branding	-	-	50	50
Department Supplies	1,129	1,480	2,000	2,000
Department Technology	-	140	2,800	-
Admin Charge-Broadband	-	6	6	318
Internal Charges-Fleet Operations	75	59	500	500
Internal Charges-Fleet Capital	44,596	-	-	-
Internal Charges-Technology	1,059	-	-	6,287
Equipment Purchases	-	60,000	60,000	60,000
Total Operating Expenditures	195,129	166,137	172,626	174,425
TOTAL TREE MAINTENANCE	\$ 218,977	\$ 251,084	\$ 245,041	\$ 245,312

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Arborist	0.25	0.70	0.70	-
Total Tree Maintenance Positions	0.25	0.70	0.70	-

STAFFING NOTES

- 1) Urban Arborist for was approved in fiscal year 2022-23 budget for half of the year and changed to full time in fiscal year 2023-24. The position is split with Irrigation to promote and educate regarding waterwise



Community Services – Cemetery

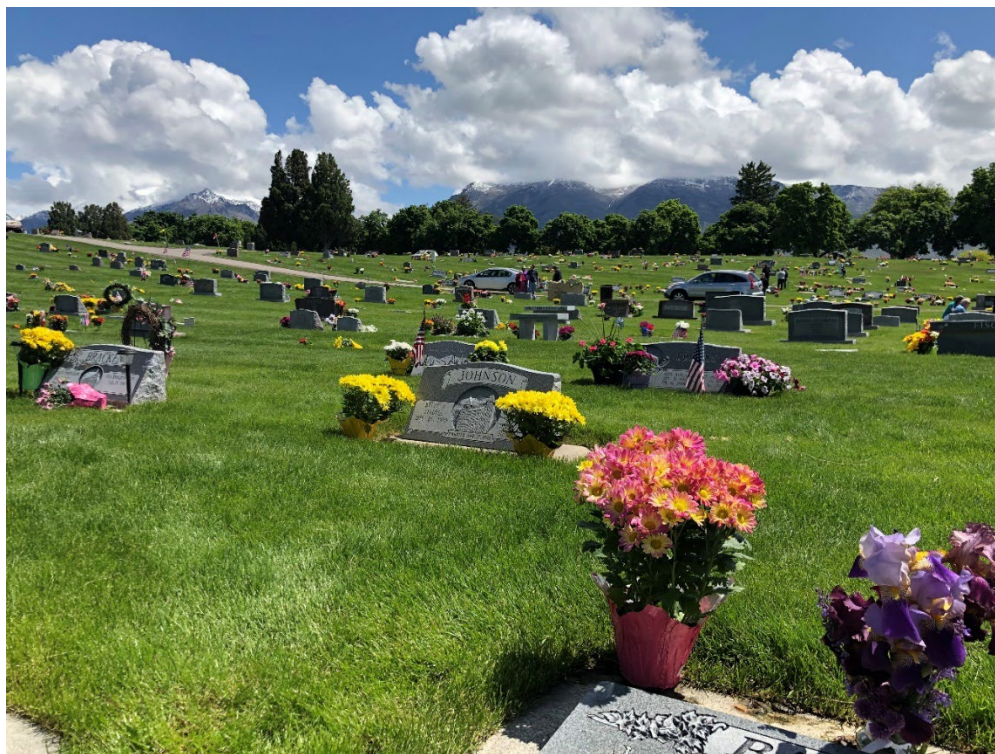
DIVISION SUMMARY

The cemetery division is responsible for the care and maintenance of the cemetery grounds, handling burial lot purchases, and opening/closing of lots.

PERFORMANCE MEASURES

Department/Division Objective: Serve the community well when the need arises and maintain the cemetery grounds in an attractive and orderly condition that benefits their designated use.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Burials	218	181	157	160	170
Lot Sales	219	214	207	210	210
Estimated Years Until All Lots are Sold	13	13	11	10	9
Estimated Years Until All Burials Occur	43	43	43	42	41





Community Services - Cemetery

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 268,201	\$ 247,532	\$ 248,141	\$ 273,706
Benefits	99,925	95,517	102,408	110,763
Total Personnel Expenses	368,126	343,049	350,549	384,469
Operating				
Education and Travel	-	-	2,500	2,500
Office Supplies and Expense	2,926	2,694	3,600	3,960
Small Engine Repair	25,825	15,121	21,200	23,470
Tools and Equipment	30,990	22,775	29,200	33,580
Tree Purchase and Maintenance	4,000	4,000	13,900	12,700
Telephone	1,100	2,017	3,180	1,500
Professional and Technical	95	380	-	-
Employee Appreciation	1,469	444	550	200
Clothing Allowance	900	1,673	1,200	1,200
Department Branding	1,882	379	340	200
Department Expense and Supplies	2,375	16,623	3,900	4,098
Headstone Replacement	8,488	2,500	4,850	4,850
Flag Rotation and Maintenance	8,528	2,241	6,900	6,900
Christmas Decorations	3,318	1,808	1,500	3,000
Postage and Shipping	133	120	-	130
Credit Card/Bank Processing Fees	2,401	580	2,500	2,500
Department Technology	-	6,267	7,000	2,445
Admin Charge-Broadband	1,064	1,087	1,087	1,251
Internal Charges-Fleet Operations	15,057	25,637	16,000	21,000
Internal Charges-Fleet Capital Fund	-	-	-	70,000
Internal Charges-Technology	8,460	8,125	8,125	8,545
Equipment Purchases	4,462	7,000	7,000	7,000
Total Operating Expenditures	123,473	121,471	134,532	211,029
TOTAL CEMETERY	\$ 491,599	464,520	\$ 485,081	595,498

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Cemetery Superintendent	1.00	1.00	1.00	-
Cemetery Supervisor	1.00	1.00	1.00	-
Park Maintenance Operator	1.00	1.00	1.00	-
Administrative Assistant	0.50	0.50	0.50	-
Laborer	1.68	1.68	1.68	-
Total Cemetery Positions	5.18	5.18	5.18	-



Community Services – Building Maintenance

DIVISION SUMMARY

The Building Maintenance division has responsibility for the maintenance and upkeep of the City’s buildings.

PERFORMANCE MEASURES

Department/Division Objective: Provide quality maintenance, repair, and operations to City buildings with a commitment to ensuring safe and reliable facilities for visitors and employees of the city.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Toilet and shower fixes	72	86	80	85	80
Service of City A/C and heating units	6	6	6	7	7





Public Works - Building Maintenance

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 272,107	\$ 294,879	\$ 290,872	\$ 308,366
Benefits	137,436	139,289	152,018	154,885
Total Personnel Expenses	409,543	434,168	442,890	463,251
Operating				
Education and Travel	662	500	2,500	2,500
Telephone	2,567	2,862	2,160	2,160
Janitorial Service and Supplies	86,047	127,852	108,000	129,000
Employee Appreciation	-	-	-	80
Clothing Allowance	1,200	1,600	1,200	1,200
Department Branding	781	437	300	200
Department Expense and Supplies	268	1,496	-	-
Maintenance - Legion Hall	2,956	3,590	4,000	4,400
Maintenance - Public Works	87,333	96,920	74,000	81,800
Maintenance - 300 E	605	660	2,000	2,500
Maintenance - Library	97,826	108,097	75,000	83,600
Maintenance - Senior Center	14,229	17,281	13,000	18,900
Maintenance - Admin Building	29,684	28,047	22,000	26,000
Maintenance - Cemetery	13,949	7,334	12,000	17,000
Maintenance - Police	94,848	70,111	95,000	99,000
Maintenance - Courts	104,348	112,532	95,000	99,000
Maintenance - City Hall	18,510	17,528	17,000	17,000
Maintenance - Station 51	64,490	68,345	48,000	48,000
Maintenance - Station 52	-	39,760	24,100	45,000
Asphalt Maintenance	-	20,000	40,000	20,000
Admin Charge-Broadband	1,087	1,115	1,115	846
Internal Charges-Utility Funds	92,636	90,000	82,300	82,300
Internal Charges-Fleet Operations	7,731	7,629	10,800	10,800
Internal Charges-Technology	8,498	8,795	8,795	7,688
Total Operating Expenditures	730,255	832,491	738,270	798,974
TOTAL BUILDING MAINTENANCE	\$ 1,139,798	\$ 1,266,659	\$ 1,181,160	\$ 1,262,225

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Building Maint Superintendent	1.00	1.00	1.00	-
Facility Maint Supervisor	1.00	1.00	1.00	-
Building Maint Lead Technician	1.00	1.00	1.00	-
Building Maint Technician	1.00	1.00	1.00	-
Total Building Maintenance Positions	4.00	4.00	4.00	-



Community Services - Library

DIVISION MISSION

Engage the community by connecting people, information, and technology to create an environment that inspires learning and discovery.

DIVISION SUMMARY

American Fork Library's values: Hope, Community, Life-Long Learning, Respect. We seek to give our community members access, regardless of their circumstances. This means free use of our space, our collection (both digital and physical), our programs, and our one-on-one professional assistance. We serve American Fork residents as we provide reference and independent learning services; actively meet the needs of the community for timely, accurate information in their pursuit of job-related, personal interest, and education objectives; and encourage children to discover the excitement of learning and exploring a wide range of educational opportunities programs and services; and to emphasize high interest, popular materials in a variety of formats for persons of all ages.

The Bryan McKay Eddington Learning Center provides one-on-one reading, tutoring, and homework help to K-12 students throughout the community. The tutoring is provided as a public service from the City, as an ongoing part of the community's commitment to enhance basic literacy skills of all our citizens. The Learning Center helps students with homework in all subjects.

PERFORMANCE MEASURES

Department/Division Objective: Increase the number of online resources for our community and provide quarterly activities for families.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Registered Users	21,586	19,951	21,755	22,710	23,650
Items Checked Out	475,772	485,136	519,153	562,535	607,500
Physical Volumes	84,213	87,078	93,406	89,902	90,000
Teen Programs	69	68	133	189	205
Public Computer Internet Sessions	5,160	7,172	7,004	7,288	7,500
Wireless Network Sessions	58,958	33,345	30,660	38,628	35,000
Library Volunteer Hours	192	1,874	1,185	734	800
Downloadable Volumes	278,501	343,747	420,659	422,491	425,000
Library Program Attendance	24,175	10,172	27,986	34,820	38,500
Children's Programs	126	177	297	391	425
All Programs	395	587	660	866	950
Library Visits	118,313	212,403	229,602	253,663	279,029



Community Services - Library

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 655,416	\$ 715,687	\$ 689,795	\$ 710,362
Benefits	196,202	190,021	215,331	207,365
Total Personnel Expenses	851,618	905,708	905,126	917,727
Operating				
Subscriptions and Memberships	920	907	1,030	1,240
Education and Travel	4,216	4,021	4,000	4,000
Office Supplies and Expense	14,805	10,603	14,200	14,200
Equipment Supplies and Maintenance	7,551	-	-	-
Telephone	440	480	480	960
Grant Expenditures	42,953	15,333	8,000	8,000
Employee Appreciation	688	2,161	660	800
Department Branding	933	1,656	1,040	1,010
Department Expense and Supplies	3,979	1,562	6,000	6,000
Audio/Visual	6,262	5,147	6,180	6,180
Subscriptions Material	327	43	500	500
Cataloging	11,433	14,201	11,073	16,113
Non-Fiction Material	24,290	18,595	24,296	25,754
Fiction Material	25,992	31,794	26,840	28,450
Children's Material	27,460	32,832	28,008	29,688
Young Adult Fiction	10,643	14,710	11,087	11,733
Electronic Resources	29,537	34,209	30,438	38,488
Nontraditional Materials	2,475	3,048	2,500	3,250
Literacy	3,698	3,682	3,700	3,920
Programs Expense and Supplies	15,446	11,505	15,350	15,900
Postage and Shipping	160	383	-	400
Credit Card/Bank Processing Fees	1,726	1,506	2,000	2,000
Department Technology	-	60,136	42,246	49,775
Admin Charge-Broadband	1,286	1,367	1,367	1,317
Internal Charges-Technology	101,710	41,456	41,456	27,638
Total Operating Expenditures	338,930	311,337	282,451	297,316
TOTAL LIBRARY	\$ 1,190,548	\$ 1,217,045	\$ 1,187,577	\$ 1,215,043



Community Services - Library

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Director	1.00	1.00	1.00	-
Technical Services/Assistant Director	1.00	1.00	1.00	-
Librarians	5.00	5.00	5.00	-
Literacy Center Coordinator	0.60	0.60	0.60	-
Literacy Center Clerk	0.38	0.38	0.38	-
Assistant Librarian	0.72	0.72	0.72	-
Clerks/Pages	5.27	5.27	5.27	-
Total Library Positions	13.97	13.97	13.97	-





Community Services - Recreation

DIVISION MISSION

Through diverse recreation programs and leisure opportunities foster civility, physical, and emotional wellness, and FUN!

DIVISION SUMMARY

The Recreation Division is responsible for offering health, recreation, and social activities to residents in the American Fork community at the lowest possible cost. The division includes sports, classes, and community programs.



PERFORMANCE MEASURES

Department/Division Objective: Ensure that American Fork City residents and non-residents are taking advantage of the recreation programs American Fork City offers.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Flag Football	913	875	918	925	950
Spring Soccer	1,353	1,391	1,471	1,400	1,500
Fall Soccer	933	866	863	900	950
Baseball/Softball	1,095	1,174	1,217	1,200	1,300
Adult Softball	492	800	800	960	960
Tennis	164	173	156	160	170
Golf	90	106	112	115	115
Ski Bus	53	53	52	53	53
Basketball	2,163	1,925	1,946	1,950	1,900



Community Services-Recreation

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 352,051	\$ 349,054	\$ 358,335	\$ 377,400
Benefits	110,600	100,524	111,296	120,021
Total Personnel Expenses	462,651	449,578	469,631	497,421
Operating				
Subscriptions & Memberships	175	267	500	500
Advertising	758	978	1,200	1,200
Education and Travel	4,752	4,063	2,200	2,500
Office Supplies and Expense	14,052	14,099	13,000	13,000
Recreation Supplies & Maintenance	4,543	2,042	1,600	1,600
Telephone	1,440	1,669	2,400	1,680
Employee Appreciation	1,156	787	1,000	1,060
Department Branding	1,220	701	1,225	1,150
Department Expense and Supplies	2,061	679	500	500
Programs Expense and Supplies	199,507	64,761	29,800	33,700
Programs-Youth Soccer	-	10,227	26,000	18,000
Programs-Adult Softball	-	14,662	8,200	8,200
Programs-Flag Football	-	16,459	9,800	8,000
Programs-Youth Basketball	-	62,184	61,000	63,000
Programs-Youth Baseball/Softball	1,294	39,437	37,000	39,500
Department Technology	-	6,883	5,416	10,449
Admin Charge-Broadband	2,228	2,286	2,286	1,558
Internal Charges-Fleet Operations	1,895	3,048	3,000	3,000
Internal Charges-Fleet Capital	-	-	3,300	-
Internal Charges-Technology	18,426	16,203	16,203	12,833
Total Operating Expenditures	253,507	261,435	225,630	221,430
TOTAL RECREATION	\$ 716,158	\$ 711,013	\$ 695,261	\$ 718,851

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Fitness Center Director	0.50	-	-	-
Recreation Superintendent	1.00	1.00	1.00	-
Recreation Program Manager	2.00	2.00	2.00	-
Rec Supervisors/Scorekeepers/Referees	5.19	5.53	5.53	-
Total Recreation Positions	8.69	8.53	8.53	-



Community Services – Senior Citizens

DIVISION SUMMARY

The American Fork Senior Center provides daily activities and meals Monday through Friday. We are an active aging facility that brings the community together. Meal service is in person, inside the Senior Center, where you can stay and eat, enjoy the company of good friends, live entertainment and fun activities. Programs and activities at the Senior Center include movies, games, book clubs, health clinics, aerobics, art groups, fitness challenges, service projects and more.

PERFORMANCE MEASURES

Department/Division Objective: Bring the senior community together through engaging programs and activities.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Memberships	N/A	273	319	330	340





Community Services - Senior Center

DEPARTMENT SUMMARY

The Senior Citizens Center provides programs and support for the seniors in American Fork and surrounding communities. The center strives to give the community a central place to gather and to get access to resources to help meet the needs they face in their daily lives.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Personnel				
Salaries and Wages	\$ 50,864	\$ 59,718	\$ 52,222	\$ 84,044
Benefits	4,619	5,291	4,658	31,335
Total Personnel Expenses	55,483	65,009	56,880	115,379
Operating				
Education and Travel	416	641	-	-
Office Expense and Supplies	1,311	1,026	1,500	1,500
Resale Merchandise	918	-	-	-
Department Branding	-	-	160	120
Department Expense and Supplies	5,027	3,855	8,500	8,500
Programs Expense and Supplies	43,478	28,156	24,000	29,000
Programs-Senior Meals	21,382	35,145	27,000	27,000
Credit Card/Bank Processing Fees	704	958	500	800
Admin Charge-Broadband	311	333	333	321
Internal Charges-Technology	8,397	8,980	8,980	7,730
Total Operating Expenditures	81,944	79,094	70,973	74,971
TOTAL SENIOR CENTER	\$ 137,427	\$ 144,103	\$ 127,853	\$ 190,350

DEPARTMENT STAFFING

	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Full-time Equivalent Positions				
Center Director	0.50	0.50	0.50	-
Assistant Director	0.50	0.50	0.50	-
Secretary	0.50	0.50	0.50	-
Aides	2.50	2.50	2.50	-
Administrative Assistant	0.50	0.50	0.75	0.25
Janitor	0.50	0.50	0.50	-
Total Senior Center Positions	5.00	5.00	5.25	0.25

STAFFING NOTES

- 1) Senior Center's positions are compensated with a stipend, with the exception of janitor and administrative assistants, and is not dependent on number of hours worked. Therefore, each position is budgeted at 0.50 hours full-time equivalent.
- 2) Propose changing a full time position Administrative Assistant in lieu of a current part time position. This position will be allocated 75% to Seniors and 25% to Fitness Center.



Community Services-Citizen Committees

DEPARTMENT SUMMARY

Citizen committees are volunteer boards who support the City in many ways. The Historical Committee and Beautification Committee have small budgets for expenditures furthering the purpose of their respective boards.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Operating				
Historical Committee	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Beautification	901	5,656	8,500	8,500
Veterans	2,253	1,844	2,500	2,500
Total Operating Expenditures	3,154	8,500	12,000	12,000
TOTAL CITIZEN COMMITTEES	\$ 3,154	\$ 8,500	\$ 12,000	\$ 12,000





Public Safety - Police

DEPARTMENT MISSION

To provide exceptional, community-engaged law enforcement and victim services to all people it encounters in accordance with the department's three core values of courage, unity, and respect.

DEPARTMENT SUMMARY

The American Fork Police Department is comprised of 53 full-time sworn law enforcement officers, 3 reserve law enforcement officers, 14 full- and part-time support staff members, and numerous volunteers and interns engaged in various aspects of police work. The police department also provides contract police services to the City of Cedar Hills.

The department is a full-service police agency that includes, among many:

- Patrol operations
- General investigative operations
- Special enforcement team (set) detectives
- Utah county major crimes task force (mctf) detectives
- Special victims (svu) detectives
- Victim advocacy
- Mental health and police social work
- Crime analytics
- Tactical team operations and response
- K-9 team (comprised of four dual-certified police canines)
- Police bicycle operations
- Police motorcycle operations
- Police drone operations
- N.O.V.A. program (all seven elementary schools)
- School resource (SRO) officers
 - American fork high school
 - American fork junior high school
 - Polaris & summit high schools
- Community services and events
- School safety/security programs and operations



DEPARTMENT GOALS

Complete Radio P25 Compliance & Migration – The department will complete its acquisition of all the required mobile (in-car) and portable radios by December 2023 in preparation for the full statewide system migration that is expected to happen around January 2024.

Community Events: The department will complete various community engagement events between July 2023 and June 2024. These community engagement events will include at a minimum:

- Night Out Against Crime event
- Shop with a Cop event
- Utah Special Olympics Torch Run event



Public Safety - Police

- 2 citizen academies
- 1 youth summer camp
- 1 youth crime scene academy
- at least 5 safety/security classes for local businesses
- at least 8 total law enforcement classes offered at secondary schools
 - American Fork High School (two classes each semester)
 - American Fork Junior High School (one class each semester)
 - Summit & Polaris High Schools (one class each semester)
- N.O.V.A. programs implemented in all seven elementary schools

Core Training Program: The department will implement a better training model that will establish a mandatory minimum training curriculum for ALL sworn officers. This will result in our officers receiving at least 80 hours of mandated training per year. This curriculum includes, among others:

- active shooter response [3 hours]
- arrest control / defensive tactics [12 hours]
- Autism [2 hours]
- chemical agents (e.g., OC/pepper spray) [1 hour]
- crisis intervention & mental health response [2 hours]
- de-escalation [6 hours]
- duty to intervene [1 hour]
- emergency vehicle operations (e.g., emergency response, pursuit, etc.) [3 hours]
- firearms [6 hours]
- impact munitions (e.g., bean bag & sponge munitions) [2 hours]
- medical (e.g., NARCAN administration, basic first aid, CPR, etc.) [3 hours]
- sexual assault response & investigation [1 hour]
- taser applications [2 hours]



Officer Wellness Program: The department will develop and implement a formal officer wellness program that will help to address the mental, emotional, and physical health of our officers and staff. Some of these components will include:

- physical fitness awareness and incentive program
- continued growth of the department's peer support team
- continued required mental wellness checks for all sworn officers each year
- full implementation of a department wellness app through CORDICOSHIELD



Public Safety - Police

Traffic Enforcement & Safety Team: The department will finish its implementation of a 4-officer traffic team. Traffic safety, operations, and flow play a significant role in the quality of life for our community. This team will also be focused on the interdiction of impaired drivers and drugs.



Some of this final implementation will include:

- each traffic officer certified in advanced traffic crash investigation
- each traffic officer to have an assigned lidar
- each traffic officer certified on police motorcycles
- each traffic officer to have an assigned motorcycle helmet with integrated communications
- each traffic officer to have a traffic enforcement police vehicle
- an assessment of our current motorcycle fleet and a cost-benefit analysis involving a potential switchover to BMW police motorcycles from Harley Davidson
- continued participation in the Utah Highway Safety Task Force

Public Relations Team: The department will develop and implement a 4-6 member public relations team to better serve the communication needs of the department and community. This team will include trained public information officers (PIO) to engage in reactive and proactive communication through myriad types of media.



The department's public relations team will also facilitate a media day where members of the media outlets will be invited to participate in a one-day law enforcement event, similar to a citizen's academy but condensed into a single day.



Public Safety - Police

PERFORMANCE MEASURES

Department/Division Objective: To provide the best possible law enforcement services through effective, efficient, and proactive crime and traffic enforcement.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Total Calls for Service	32,641	26,258			
Total Officer-Initiated Calls for Service	14,248	10,439			
Total Adult Arrests	1,346	1,035			
Total Juvenile Referrals	207	307			
DUI's	122	83			
Total Traffic Collision	1,290	1,408			
Total Traffic Stops	9,393	7,174			

Department/Division Objective: To continue to establish excellent relationships with our community through consistent and positive interactions with children, youth, and adults.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Adult Citizen Academy Attendees	28	14			
Youth Citizen Academy Attendees	15	10			
Elementary Students Taught (N.O.V.A.)	760	775			
Jr. High and High School Students Taught (Law Enforcement Class)	260	260			
Individuals Engaged through Communities that Care (CTC) Programs	20	421			
Hours Spent on Engagement through Communities that Care (CTC) Programs	20	840			



Public Safety - Police

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 4,490,475	\$ 4,920,141	\$ 4,615,552	\$ 4,939,830
Benefits	2,284,556	2,374,390	2,611,860	2,839,550
Total Personnel Expenses	6,775,031	7,294,531	7,227,412	7,779,380
Operating				
Human Resources-Health/Wellness	4,991	52,313	7,000	7,900
Post Retiree Mental Health	-	-	900	900
Subscriptions and Memberships	2,553	2,604	3,000	2,000
Education and Travel	15,205	13,722	12,500	12,500
Training	29,631	29,986	30,000	30,000
Office Supplies and Expense	9,271	10,259	10,354	10,354
Telephone	63,858	64,028	64,133	65,842
Professional and Technical	-	-	-	-
Dispatch/UCAN Fees	252,945	338,778	477,143	486,686
Miscellaneous Grant Expense	15,557	-	-	-
Communities that Care	84,707	42,901	26,000	26,000
VOCA Grant	-	-	55,000	55,000
Employee Appreciation	2,772	3,555	1,640	1,700
Uniforms and Accessories	93,648	83,319	93,780	93,780
Department Branding	4,989	5,820	5,820	4,100
Department Expense and Supplies	80,771	72,181	72,420	71,740
Ammunition/Firearms	13,179	16,716	10,717	18,492
Insurance Claims	33,120	27,233	-	30,000
Postage	1,150	1,219	890	890
Special Enforcement Fund	34,063	33,936	33,000	13,995
Major Crimes Task Force	-	-	-	20,308
Credit Card/Bank Processing Fees	1,232	1,585	1,000	1,620
Animal Control	72,417	75,555	79,318	79,318
NOVA and Citizens Programs	15,043	12,792	13,000	13,000
K-9 Program	16,963	5,161	5,200	5,200
Alcohol Grant Expenditures	57,648	59,000	48,000	48,000
Department Technology	-	81,659	68,118	157,911
Equipment Purchases	17,108	16,157	16,800	16,800
Admin Charge-Broadband	18,444	19,566	19,566	22,833
Internal Charges-Fleet Operations	167,753	208,864	166,400	170,000
Internal Charges-Fleet Capital Fund	564,577	598,618	606,842	508,698
Internal Charges-Technology	197,787	74,557	74,557	51,879
Total Operating Expenditures	1,871,382	1,952,084	2,003,098	2,027,446
TOTAL POLICE	\$ 8,646,413	\$ 9,246,615	\$ 9,230,510	\$ 9,806,826



Public Safety - Police

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Chief of Police	1.00	1.00	1.00	-
Lieutenant	3.00	3.00	3.00	-
Management Analyst II	1.00	1.00	1.00	-
Sergeant	8.00	8.00	8.00	-
Officer/Master Officer/Detective	39.00	39.00	41.00	2.00
Records Supervisor	1.00	1.00	1.00	-
Records/Information Specialist	4.00	4.50	4.50	-
Evidence Technician	1.00	1.50	1.50	-
Code Enforcement/Animal Control	2.00	2.00	2.00	-
Victim Advocate	1.00	1.00	1.00	-
Crossing Guard	3.72	3.72	3.72	-
Records Clerk	1.00	1.00	1.00	-
Social Worker (Grant Funded)	1.00	1.00	-	(1.00)
Communities that Care Coordinator	0.50	0.50	0.50	-
Total Police Positions	67.22	68.22	69.22	1.00

STAFFING NOTES

- 1) Propose to 2.0 full time officers to the fiscal year 2024-25 budget.
- 2) The community social worker was grant funded and a temporary position.





Public Safety – Fire and Rescue

DEPARTMENT MISSION

The mission of the fire department is to create a safer everyday life, so you can live better. We back that up with our passionate people, premier performance, and an almost obsessive drive to innovate and improve as progressive partners-with both the citizens of American Fork, as well as other in the Fire and Rescue community.



DEPARTMENT SUMMARY

American Fork Fire & Rescue provides emergency medical services to American Fork City, Cedar Hills City, and parts of surrounding Utah County areas. The city is staffed 24/7 with full-time personnel, which are supplemented with paid-call staff when needed. 3- Fire Apparatus and 4 – Ambulances are staffed by both Paramedics and Advanced EMT's (Emergency Medical Technicians). Fire department members are cross trained as both EMT's and firefighters, which gives them the training they need to best serve the public in any kind of emergency.



The fire department is charged with fire suppression and prevention as their basic purpose. The goal of the fire department is to prevent the loss of life and property as it relates to fire incidents. The fire department is also responsible for enforcing the International Fire Code, conducting fire inspections, and promoting fire safety education within the communities they serve through a proactive approach to community risk reduction.

American Fork Fire & Rescue provides fire protection services (structural, wildland, Haz-mat, etc.) to American Fork City, Cedar Hills City, and supports the surrounding Utah County areas with an Insurance Service Office (ISO) rating of two (2).



Public Safety – Fire and Rescue

The fire department has capabilities for extrication of entrapped victims, aerial capabilities up to 105 feet, and various other technical rescue specialties. The fire department has a highly respected reputation for its dedication to serving the community through activities such as fire safety open houses and several community risk reduction programs.

DEPARTMENT GOALS

- Continual evaluation of our fire and EMS response area to analyze the current deployment of emergency service resources in relation to demand and response times.
- **Maintain ISO rating of 2.** This involves a lot of resource tracking in hydrant testing, training hours, staffing levels, equipment, apparatus, dispatch capabilities, water system modeling, mutual aid agreements.
- Determine performance indicators to measure if the quality of department services is adequate. Review performance indicators frequently.
- Memorial Day Breakfast-Safety Open House and all PR events and programs such as Car Seat, CO/Smoke detector, and Bike Helmets.
- Start development of response model and staffing for adequate response when station 53 comes online and get new response model and response stacks with Dispatch.
- Continue good working relations with American Fork Hospital and health care facilities within American Fork City and Cedar Hills.
- Continue providing health checks to the community monthly at the recreation center.
- Provide the highest quality of Fire/EMS services and staff to the citizens of American Fork and Cedar Hills.
- Hire part-time transport ambulance personnel
- Develop plan for Fire Station 53. Determine Scope and Cost and timeline.
- Keep employees' morale up and healthy.
- Send 4 employees to paramedic school.
- Conduct EOC training top exercise and implement the new EOC plan.
- Continue to work with Dispatch on getting the communication tower built for redundancy.
- Conduct fire inspections annually for all new business and existing.
- Retain all full-time members and bolster the part-time ranks for future full-time employees.





Public Safety – Fire and Rescue

- Replace 2016 ambulance with a newly purchased ambulance.
- Design and build another 2 ambulances to replace 2016 and 2011 ambulances. Remount option is about 50% cost savings.
- Design and build another fire engine to replace the 1996 fire engine.
- Build fleet tracking system for maintenance repairs, out of service hours, and expenses for each emergency vehicle.
- Continue to build upon the mental health program for well-being of firefighters and family members.
- Work with Alpine School District to get repeaters and improve radio communications in the schools for emergency responses.
- Submit for the Safer Grant for full-time firefighter paramedics.
- Test and hire 9 part-time firefighter paramedics.
- Continue to replace mobile/portable radios to bring all radios into compliance with phase one of the P25 upgrade.
- Conduct a station and service model delivery study for deployment of emergency services south of I-15 to meet the growth and service demand.
- Maintain fiscal responsibility.
- Officer Development and Leadership development course for current company officers and future officers.



- Support and work with all other departments in the city.
- Support the vision of the city and keep progressing together as a team.
- Comply with the audit mandate from Medicare and Medicaid for resource tracking to keep current reimbursement levels the same or even increase for future ambulance revenue to help offset costs for the department and city.



Public Safety – Fire and Rescue

PERFORMANCE MEASURES

Department/Division Objective: Provide quality fire and EMS services through efficient response times, well trained staff, proactive preventative maintenance, and quality public education.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Calls for Service	4,766	4704	4750	4834	4962
EMS Related Calls for Service	3,602	3,573	3,600	3,674	3,780
Fire Related Calls for Service	1,170	1,131	1,150	1,160	1,182
Mutual Aid Responses	253	217	185	204	150
Mutual Aid Received from Surrounding Jurisdictions	97	66	50	86	60
Man, Hours of Fire/EMS Training	800+	900+	900+	900+	1000+
Medical Transports from AF Hospital	1,447	1,441	1,500	1,384	1,510
Average EMS Response (Dispatched to Arrival)	7.09	7.64	7.30	7.23	7.00
Average Fire Response (Dispatched To Arrival)	6.39	6.99	6.71	6.33	6.00
ISO Rating	2	2	2	2	2
Total Fire Inspections	400	450	570	611	710
Total Training Hours	1000+	1000+	1000+	1000+	1000+





Public Safety - Fire

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 3,830,145	\$ 4,245,163	\$ 4,142,910	\$ 4,678,260
Benefits	1,608,339	1,622,806	1,897,808	2,058,518
Total Personnel Expenses	5,438,484	5,867,969	6,040,718	6,736,778
Operating				
Human Resources-Health/Wellness	3,675	21,788	5,700	8,000
Post Retiree Mental Health	-	-	500	500
Subscriptions and Memberships	1,801	2,738	1,100	1,400
Education and Travel	29,057	12,304	9,500	10,500
Training	27,552	28,979	27,600	30,500
North Utah County Training Alliance	-	4,209	3,000	10,000
Medic Program	-	11,070	12,000	19,500
Office Supplies and Expense	6,729	6,920	7,200	7,600
Equipment Supplies and Maintenance	20,468	8,379	12,500	12,500
Telephone	16,471	17,440	13,420	14,140
Professional and Technical	27,504	32,190	30,000	30,000
Dispatch/UCAN Fees	37,796	71,554	69,695	73,000
Attorney Fees	-	-	-	-
Fire Prevention and Education	13,141	15,720	12,000	12,000
Miscellaneous Grant Expense	8,000	-	-	-
Employee Appreciation	1,650	2,671	-	-
Clothing Allowance	31,628	40,542	38,000	40,200
Janitorial Services and Supplies	8,417	13,416	7,500	8,500
Department Expense and Supplies	45,765	55,074	52,000	55,000
Medical Supplies	129,942	115,758	135,000	140,000
Flag Rotation	2,768	599	2,600	2,600
CERT Equipment	-	-	-	3,000
Personal Protection Equipment	61,772	113,387	91,000	96,000
Postage	334	129	-	-
Credit Card/Bank Processing Fees	19,532	19,383	20,000	20,000
Ambulance Billings	150,536	141,715	140,000	163,625
Ambulance Assessments	91,222	66,082	60,000	95,000
Department Technology	-	27,385	25,554	50,753
Equipment Purchases	21,999	37,711	40,000	45,000
Admin Charge-Broadband	4,884	5,008	5,008	8,933
Internal Charges-Fleet Operations	148,775	272,634	175,000	195,000
Internal Charges-Fleet Capital	395,000	500,608	87,157	85,858
Internal Charges-Technology	53,439	19,108	19,108	14,464
Total Operating Expenditures	1,359,857	1,664,501	1,102,142	1,253,573
TOTAL FIRE	\$ 6,798,341	\$ 7,532,470	\$ 7,142,860	\$ 7,990,351



Public Safety - Fire

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Fire Station 51 Positions				
Fire Chief	1.00	1.00	1.00	-
Battalion Chief	1.00	2.00	2.00	-
Captain	4.00	4.00	4.00	-
Deputy Fire Marshal	1.00	1.00	1.00	-
Lieutenant	4.69	4.69	4.69	-
Fire Marshal	1.00	1.00	1.00	-
EMT	6.69	6.69	6.69	-
Firefighter/Paramedic	24.88	24.88	26.13	1.25
Ambulance Transport	3.17	3.17	3.17	-
Executive Assistant	1.00	1.00	1.00	-
Total Station 51 Positions	48.43	49.43	50.68	1.25
Fire Station 52 Positions				
Battalion Chief	1.00	1.00	1.00	-
Captain	3.00	3.00	3.00	-
Lieutenant	3.00	3.00	3.00	-
EMT	1.51	1.51	1.51	-
Total Station 52 Positions	8.51	8.51	8.51	-
Total Fire Positions	56.94	57.94	59.19	1.25

STAFFING NOTES

- 1) Propose to add 1.25 FTE part time shifts to fiscal year 2024-25 budget.





Public Works – Administration

DEPARTMENT MISSION

The mission of the American Fork City Public Works department is to provide, in a courteous and professional manner, quality services that are essential to the lives of residents. Talented, qualified, and certified personnel work to ensure that the City has good, safe, and dependable water, sewer, road, and building infrastructure.

DEPARTMENT SUMMARY

The Public Works department is vital to the lives of American Fork City residents. Our goal is to ensure that the City's water and wastewater operations and road network are safe and dependable, while using our expertise to seek improvements, as necessary. We also maintain City buildings and permit new homes and commercial buildings within the City. Our Engineering team is also helping to build a solid future with development reviews and capital projects to improve the City.





Public Works - Administration

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 203,817	\$ 171,164	\$ 249,231	\$ 208,284
Benefits	91,071	77,632	116,144	75,749
Total Personnel Expenses	294,888	248,796	365,375	284,033
Operating				
Subscriptions and Memberships	444	548	400	650
Education and Travel	930	133	2,000	2,000
Office Supplies and Expense	6,263	4,929	4,575	4,575
Telephone	700	3,533	960	1,920
Employee Appreciation	17	123	60	40
Clothing Allowance	233	934	300	300
Department Branding	150	680	150	100
Department Expense and Supplies	4,230	4,050	7,600	7,600
Postage and Shipping	746	1,132	525	525
Credit Card/Bank Processing Fees	13,634	-	15,000	-
Department Technology	-	1,045	273	500
Admin Charge-Broadband	705	738	738	709
Internal Charges-Fleet Operations	816	233	1,200	1,200
Internal Charges-Fleet Capital	-	-	3,300	-
Internal Charges-Technology	16,484	11,103	11,103	9,131
Total Operating Expenditures	45,352	29,181	48,184	29,250
TOTAL STREETS	\$ 340,240	\$ 277,977	\$ 413,559	\$ 313,283

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Public Works Director	1.00	1.00	1.00	-
Administrative Assistant	2.00	2.00	1.00	(1.00)
Total Public Works Admin Positions	3.00	3.00	2.00	(1.00)

STAFFING NOTES

- 1) Administrative Assistant is reallocated from the public works administration division. Net FTE addition is zero.





Public Works – Streets

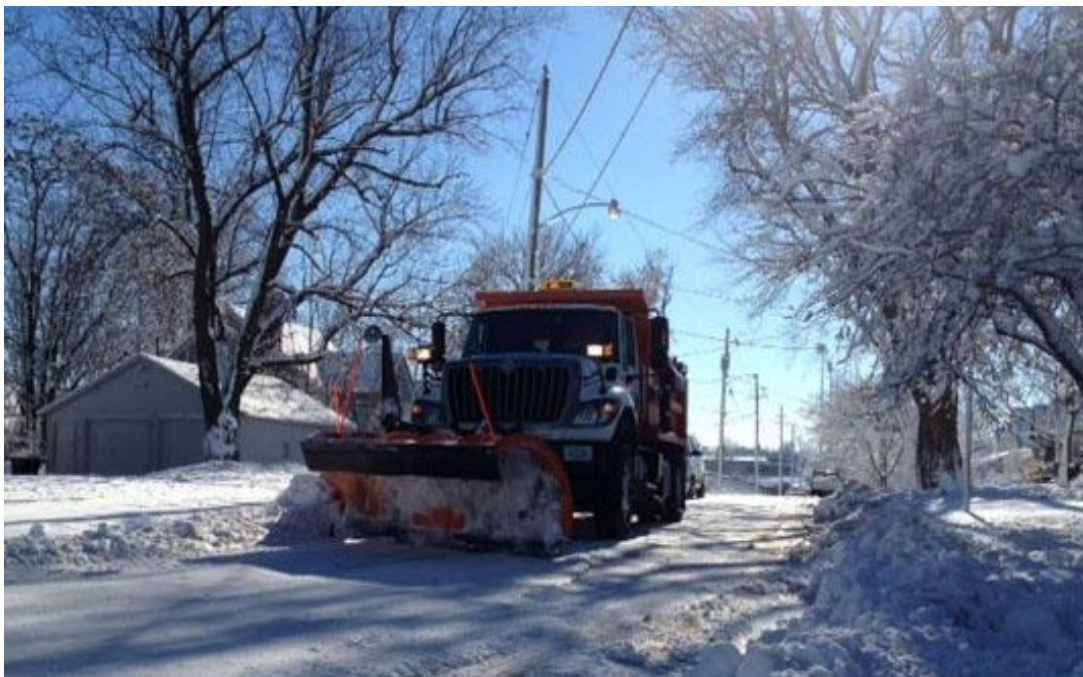
DIVISION SUMMARY

The Streets division maintains the road system in the city, including sidewalks, snowplowing, traffic controls, and pavement management. The division also oversees maintenance of the street light system.

PERFORMANCE MEASURES

Department/Division Objective: Maintain the city's streets at the lowest reasonable cost to taxpayers and the highest level of quality and efficiency.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Cut and T-patched water leaks	40	81	89	70	60
Out of compliance street signs replaced	255	240	238	250	250
Miles of Snow and Ice Removal	2,776	2,535	7,541	3,882	3,000
Potholes replaced	1,700	1,200	2,200	1,500	1,200
Sidewalk Defects Repaired	250	150	225	250	250
Roadways treated with chip seal (square feet)	745,025	517,015	871,813	450,000	450,000
Roadways treated with high density mineral bond (square feet)	705,879	659,374	1,040,312	850,000	850,000





Public Works - Streets

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 384,342	\$ 452,295	\$ 511,930	\$ 541,320
Benefits	200,705	209,130	257,054	247,431
Total Personnel Expenses	585,047	661,425	768,984	788,751
Operating				
Education and Travel	2,297	1,925	3,000	3,000
Office Supplies and Expense	418	356	-	1,000
Equipment Supplies & Maintenance	22,370	13,623	30,000	30,000
Street Lights Power	55,072	56,697	78,750	85,000
Street Lights Maintenance	142,218	231,520	133,500	150,000
Traffic Signal Maintenance	11,254	1,011	12,500	15,000
Telephone	4,921	4,121	6,000	6,000
Professional & Technical	2,210	2,274	35,000	35,000
Employee Appreciation	-	-	140	140
Clothing Allowance	3,000	5,259	3,500	3,500
Department Branding	90	421	350	350
Department Technology	-	-	-	12,450
Debris Hauling	3,691	5,032	5,000	5,000
Department Expense and Supplies	8,454	6,243	15,000	15,000
Pavement Markings/Signs	131,655	124,749	145,000	225,000
Sidewalk Repair	223,633	282,784	328,600	350,000
Road Maintenance & Repair	457,730	322,628	350,000	500,000
Admin Charge-Broadband	2,580	2,655	2,655	2,398
Internal Charges-Fleet Operations	66,228	102,302	75,000	85,000
Internal Charges-Fleet Capital	15,000	10,000	10,000	144,000
Internal Charges-Technology	25,944	12,442	12,442	10,302
Total Operating Expenditures	1,178,765	1,186,042	1,246,437	1,678,140
Capital				
Street Lights Capital Improvement	651,868	500,000	-	500,000
Total Capital Expenditures	651,868	500,000	-	500,000
TOTAL STREETS	\$ 2,415,680	\$ 2,347,467	\$ 2,015,421	\$ 2,966,891



Public Works - Streets

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Street Superintendent	1.00	1.00	1.00	-
Street Lead Maintenance Operator	1.00	1.00	1.00	-
Street Maintenance Operator I	1.83	1.83	1.83	-
Public Works Technician II	2.00	2.00	2.00	-
Public Works Technician I	2.00	2.00	2.00	-
Total Streets Positions	7.83	7.83	7.83	-





Public Works – Engineering

DIVISION SUMMARY

The Engineering division is responsible for planning and managing the capital projects program of the city and for reviewing and approving plans showing proposed public infrastructure associated with private development projects.



PERFORMANCE MEASURES

Department/Division Objective: Participate in the design, development, and construction of infrastructure throughout the city.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Active Developments (Including plan reviews)	72	179	269	183	160
Right of Way Permits	130	181	135	125	130
200 South Design		65%			
200 South Construction Ph 1				95%	
700 North Connector Design			25%	95%	
700 North Connector Construction					50%
Fire Station 52 Design		75%	100%		
Fire Station 52 Construction			100%		
Segment 3 Waterline Design		100%			
Segment 3 Waterline Construction		35%	50%	100%	
Segment 4 Waterline Design		50%			
Segment 4 Waterline Construction			30%	60%	



Public Works - Engineering

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 660,793	\$ 379,343	\$ 605,703	\$ 731,036
Benefits	334,531	145,538	278,700	312,221
Total Personnel Expenses	995,324	524,881	884,403	1,043,257
Operating				
Subscriptions & Memberships	4,257	1,124	2,815	3,735
Education and Travel	2,600	3,520	6,460	4,000
Office Supplies and Expense	1,294	1,426	1,000	1,000
Telephone	6,580	2,089	3,780	3,600
Professional & Technical	5,159	41,411	70,000	40,000
Development Inspections	20,016	2,677	-	-
Development Review	268,733	315,727	50,000	150,000
Pioneering Agreements	66,423	-	-	-
Employee Appreciation	-	-	100	180
Clothing Allowance	1,800	1,373	1,500	1,800
Department Branding	450	269	250	450
Department Expense and Supplies	2,382	2,507	3,400	3,000
Department Technology	-	29,364	36,907	39,549
Admin Charge-Broadband	2,230	2,321	2,321	1,855
Internal Charges-Fleet Operations	9,375	8,282	4,500	8,500
Internal Charges-Fleet Capital	10,000	7,425	9,900	35,000
Internal Charges-Technology	66,054	20,448	20,448	11,975
Equipment Purchases	-	14,530	15,000	6,000
Total Operating Expenditures	467,353	454,493	228,381	310,644
TOTAL ENGINEERING	\$ 1,462,677	\$ 979,374	\$ 1,112,784	\$ 1,353,901

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
City Engineer	1.00	1.00	1.00	-
GIS Supervisor	1.00	1.00	1.00	-
Project Engineer	3.00	4.00	4.00	-
Engineer	1.00	-	-	-
Construction Inspector	3.00	-	-	-
GIS Technician	-	-	1.00	1.00
Intern	1.00	1.00	1.00	-
Total Engineering Positions	10.00	7.00	8.00	1.00

STAFFING NOTES

- 1) Reallocate Construction Inspectors to Public Infrastructure division for the fiscal year 2023-24 budget.
- 2) Propose 1.0 FTE for GIS Technician in the fiscal year 2024-2025 budget.



Public Works – Public Infrastructure

DIVISION SUMMARY

The public infrastructure division performs inspections on infrastructure improvements for new developments, capital projects and implements safety procedures to ensure the installation of quality public infrastructure.

PERFORMANCE MEASURES

Department/Division Objective: Provide oversight of construction projects and ensure compliance with standards.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Improvement Construction					
Guarantee Inspections	41	56	57	50	55
Durability Inspections	22	37	25	30	30
Site Inspections (Occupancy)	191	283	456	325	325
Capital Projects Inspected	4	6	9	8	8
Blue staking	n/a	10,090	9,948	10,000	10,000





Public Works - Public Infrastructure

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ -	\$ 211,971	\$ 195,274	\$ 223,827
Benefits	-	119,517	119,517	127,435
Total Personnel Expenses	-	331,488	314,791	351,262
Operating				
Subscriptions & Memberships	-	1,263	1,500	1,500
Education and Travel	-	3,740	2,300	2,000
Equipment Supply & Maintenance	-	202	6,000	1,000
Telephone	-	1,652	5,040	5,040
Professional & Technical	-	-	50,000	50,000
Development Inspections	-	-	100,000	50,000
Employee Appreciation	-	107	80	60
Clothing Allowance	-	1,718	1,600	1,200
Department Branding	-	387	200	150
Department Expense and Supplies	-	2,192	15,000	15,000
Department Technology	-	8,303	8,000	8,500
Admin Charge-Broadband	-	-	-	1,796
Internal Charges-Fleet Operations	-	12,914	4,500	10,500
Internal Charges-Fleet Capital	-	-	-	100,000
Internal Charges-Technology	-	-	-	9,089
Total Operating Expenditures	-	32,478	194,220	255,835
TOTAL PUBLIC INFRASTRUCTURE	\$ -	\$ 363,966	\$ 509,011	\$ 607,097

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Construction Inspector	-	3.00	3.00	-
Total Public Infrastructure Positions	-	3.00	3.00	-

STAFFING NOTES

- 1) Reallocate Construction Inspectors from Engineering division for the fiscal year 2023-24 budget.



Development Services

DEPARTMENT MISSION

The mission of the development services department is to guide and direct the development of land to achieve a balance between the desires of the individual property owner, the welfare of the residents of American Fork City, and the needs of the community.

DEPARTMENT GOALS

1. Revise development review process – continue to update and adapt as opportunities come up to enhance the process for the public and for staff. This is a continuing process as new legislation impacts existing processes requiring updates to be implemented on an almost annual basis.
2. Update of Municipal Code – currently in process. This is being managed cooperatively between the City Attorney and Development Services. Should be completed by the end of calendar year 2024.
3. Creation of single Point of Contact for Development Projects and to manage review process. This role has been adopted in the organizational chart and is currently staffed. The position has been positive, with significant feedback coming from the development community about the role and the impacts on the process and ease of attaining information and updates.
4. Update of General Plan – funding has been awarded. Staff have received \$200,000 in funding for an update to the General Plan's Land Use and Transportation Elements. This will support a full rewrite of the General Plan.
5. Implementation of Online Development Portal – Currently working on implementation steps. All testing and trials have occurred. Pathways being established and online application protocols being put in place. Initial implementation will be for select types of applications will full rollout expected after live testing of selected processes.
6. Adoption of Station Area Plan – Moved to Phase II SAP – Included in General Plan funding received to finalize an SAP that can be approved, adopted and certified. The anticipated deadline is end of calendar year 2024.

DEPARTMENT SUMMARY

The Development Services Department consists of two separate divisions – Planning and Zoning, and Building Inspection. In addition, Development Services oversees Economic Development activities within the City. Development Services is responsible for the coordination and direction of all activities associated with the review and issuance of permits, plan review, inspections, and development orders through the implementation and enforcement of the American Fork City development code and ordinances. The Development Services Department oversees the site plan and subdivision review process to ensure that plans comply with current ordinance requirements.



Development Services – Planning

DIVISION SUMMARY

The duties of the Planning Department are generally divided into the following areas of responsibility:

- Provide prospective developers, City Council, Planning Commission, City staff, and the general public with accurate and timely information regarding the City's General Plan elements, development requirements and policies, and general information about the City.
- Serve as staff to the Planning Commission and City Council, providing materials and recommendations as necessary for them to make the judgements and decisions required by state law and City ordinance.
- Working in conjunction with the Planning Commission, “look out” for the future of the City. This involves planning for growth and redevelopment in ways that ensures American Fork remains a desirable place to live for residents of all income levels, while at the same time providing opportunities for business growth and retention.
- Propose amendments to City plans, ordinances, and standards as deemed necessary or as requested.
- Provide zoning clearance functions for business license applications.

PERFORMANCE MEASURES

Department/Division Objective: Efficiently & effectively serve the development needs of the city.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Acres in process of annexation	0	0	25.28	120	75
Units approved – residential lots	660	730	461	475	500
Commercial site plan approvals	6	18	20	20	22



Development Services-Planning

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 157,254	\$ 185,692	\$ 181,280	\$ 190,330
Benefits	61,731	66,878	68,985	64,334
Total Personnel Expenses	218,985	252,570	250,265	254,664
Operating				
Subscriptions & Memberships	1,630	749	1,712	1,712
Education and Travel	2,864	1,411	2,500	3,700
Office Expense and Supplies	565	2,887	900	900
Telephone	1,166	1,285	2,160	2,160
Professional and Technical	19,360	8,704	170,000	80,000
Economic Development	22,095	22,000	25,400	275,400
Employee Appreciation	-	-	-	80
Clothing Allowance	378	587	600	600
Department Branding	100	909	300	200
Department Expense and Supplies	1,749	250	5,400	3,000
Postage	18	7	-	-
Department Technology	-	10,000	12,399	12,399
Admin Charge-Broadband	746	922	922	953
Internal Charges-Fleet Operations	503	35	1,000	1,000
Internal Charges-Fleet Capital	-	-	3,300	-
Internal Charges-Technology	10,008	11,402	11,402	9,361
Total Operating Expenditures	61,182	61,148	237,995	391,465
TOTAL PLANNING	\$ 280,167	\$ 313,718	\$ 488,260	\$ 646,129

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Development Services Director	0.20	0.20	0.20	-
Senior Planner	-	1.00	1.00	-
Planner	2.00	1.00	1.00	-
Administrative Assistant	0.25	0.25	0.25	-
Total Planning Positions	2.45	2.45	2.45	-



Development Services – Building Inspection

DIVISION SUMMARY

The Building Inspection division is responsible for maintaining the integrity of the buildings throughout the city through permitting and inspections during the construction process. The division is also responsible for calculating and collecting impact fees during the permitting process.



PERFORMANCE MEASURES

Department/Division Objective: Provide timely building permits and inspections.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Permits issued	1,118	1,044	708	800	875
Number of inspections performed	14,632	30,686	23,863	27,500	28,500
Total Permit Valuations	\$470,690,561	\$279,692,327	\$180,878,651	\$200,000,000	\$220,000,000



Development Services - Building Inspection

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Personnel				
Salaries and Wages	\$ 614,149	\$ 697,388	\$ 708,775	\$ 807,404
Benefits	298,894	304,143	329,312	384,106
Total Personnel Expenses	913,043	1,001,531	1,038,087	1,191,510
Operating				
Subscriptions and Memberships	6,516	808	8,000	8,000
Education and Travel	6,563	7,300	9,400	7,000
Training	-	-	-	5,000
Office Supplies and Expense	2,317	1,340	2,000	2,000
Telephone	7,479	5,609	7,680	7,680
Professional and Technical	15,712	10,400	-	5,000
Plan Check Fees	29,760	12,607	20,000	20,000
Employee Appreciation	-	154	160	200
Clothing Allowance	2,633	2,827	3,000	1,800
Department Branding	500	2,058	2,000	500
Department Expense and Supplies	1,100	441	1,250	500
Postage	60	23	-	-
Credit Card/Bank Processing Fees	828	5,025	-	5,025
Department Technology	-	40,533	20,442	44,442
Administrative Charge-Broadband	2,907	2,876	2,876	2,889
Internal Charges-Fleet Operations	8,301	8,050	10,500	9,000
Internal Charges-Fleet Capital	90,000	90,000	90,000	100,000
Internal Charges-Technology	27,457	15,832	15,832	12,205
Total Operating Expenditures	202,133	205,883	193,140	231,241
TOTAL BUILDING INSPECTION	1,115,176	1,207,414	1,231,227	1,422,751

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Development Services Director	0.80	0.80	0.80	-
Chief Building Official	1.00	1.00	1.00	-
Deputy Building Official	-	-	-	-
Building Inspector	5.00	5.00	5.00	-
Administrative Assistant	2.75	2.75	3.75	1.00
Total Building Inspection Positions	9.55	9.55	10.55	1.00

STAFFING NOTES

- 1) Administrative Assistant is reallocated from the public works administration division. Net FTE addition is zero.



Special Revenue Funds

Star Flour Mill 1900



out 1900. Established in 1888 by James Chipman, the mill continued to produce Star Flour until 1979, when
Parduhn, after three generations of family ownership, filled the last bag.





Municipal Building Authority Fund

FUND SUMMARY

The Municipal Building Authority fund was created to account for the activities of the City's Municipal Building Authority. The Authority was created to provide continuity between City Council changes. This method allows for small institutions to participate in financing. The City does not currently have any bonds outstanding issued by the Building Authority, but sees the organization as a "backstop" if needed. The yearly expenditures for the building authority are public notices.

FUND BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Operating				
Ordinances and Publications	\$ 10	\$ 50	\$ 100	\$ 100
Total Operating Expenditures	10	50	100	100
TOTAL EXPENDITURES	\$ 10	\$ 50	\$ 100	\$ 100
Municipal Building Fund Net Revenue	(10)	(50)	(100)	(100)
Beginning Fund Balance	796	786	786	736
Ending Fund Balance	\$ 786	\$ 736	\$ 686	\$ 636



Fitness Center

FUND SUMMARY

The American Fork Fitness Center has been in operation since 1993, serving hundreds of thousands of patrons since that time. With over 290,000 unique visits each year, the Center is a heavily used facility. The facility is complete with an indoor/outdoor competition type swimming pool, seasonal leisure pool, indoor track, 3 racquetball courts, cardio 7 weight rooms, group fitness areas, multi-purpose rooms, locker rooms, and a host of other amenities. A full range of programming available at the Center includes, but is not limited to: Lap swimming, land & water fitness classes, swim team, merit badge classes, day care, preschool, cycling classes, senior fit classes, itty bitty sports, personal training, karate, gymnastics, Jr. Ninja Warrior, and many others. The mission statement of the Fitness Center is “*Something for Everyone, Family * Fitness * Fun.*”

PERFORMANCE MEASURES

Department/Division Objective: Ensure that American Fork City residents and non-residents are taking advantage of the American Fork Fitness Center recreation classes and facility.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Memberships		4,000	4,000	4,100	4,200
Members	12,000	12,500	12,500	12,800	13,100
Unique visits to facility/program participation	270,000	295,000	331,000	331,000	333,000
Program visits	105,000	115,000	115,000	120,000	125,000
Swim lesson participants	2,116	1,924	1,340	1,500	2,000
Gymnastics registrations	3,831	1,255	3,457	3,500	3,500
Itty Bitty registrations	632	631	688	685	700
Ninja class registrations	744	780	774	775	800
Running Camp registrations	55	114	0	0	0
Preschool registrations	23	32	32	32	32
Princess Camp registrations	122	292	123	125	125





Fitness Center

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
General Admissions	\$ 224,294	\$ 208,213	\$ 220,000	\$ 227,000
Passes	757,474	790,075	710,000	729,650
Lessons	130,839	174,944	162,000	165,000
Swim Team	401,788	397,524	352,000	375,000
Specialty Classes	348,310	336,496	329,000	330,000
Gymnastics	29,549	20,917	20,000	23,000
Personal Training	28,160	50,791	25,200	25,000
Equipment Rental	867	935	1,000	500
Jogging Track	11,009	3,583	4,000	5,000
Child Care	36,037	42,297	32,000	33,000
Resale Merchandise & Concessions	56,780	49,379	62,000	60,000
Room & Pool Rental	52,620	48,457	40,000	50,000
Credit Card Processing Fees	-	-	-	41,500
Miscellaneous	24,136	18,586	-	-
Donations	4,045	1,430	-	-
Total Revenues	2,105,908	2,143,627	1,957,200	2,064,650
TRANSFERS IN				
Transfer From General Fund	1,121,728	928,294	925,400	1,041,986
Total Transfers In	1,121,728	928,294	925,400	1,041,986
TOTAL REVENUES	\$ 3,227,636	\$ 3,071,921	\$ 2,882,600	\$ 3,106,636
EXPENDITURES				
Personnel				
Salaries and Wages	\$ 1,357,965	\$ 1,438,864	\$ 1,323,234	\$ 1,454,781
Benefits	239,357	256,541	233,018	270,064
Total Personnel Expenses	1,597,322	1,695,405	1,556,252	1,724,845
Operating				
Subscriptions & Memberships	167	533	2,000	2,700
Advertising	4,371	3,945	9,000	9,000
Education & Travel	1,904	4,800	4,800	4,800
Office Expense and Supplies	5,529	3,841	3,000	3,000
Equipment Supply & Maintenance	28,616	32,572	31,200	37,000
Building Supply & Maintenance	112,359	77,807	80,000	89,500
Utilities	404,306	271,329	300,000	275,000
Telephone	6,346	8,503	4,400	3,900
Contracted Janitorial Service	115,142	144,391	125,500	139,500
Professional and Technical	365	1,467	1,000	1,000
Employee Appreciation	4,410	4,641	4,300	4,300
Resale Merchandise & Concessions	27,082	28,221	35,000	31,000
Department Branding	9,602	6,937	6,200	6,200

(continued on next page)



Fitness Center

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Department Expense and Supplies	11,484	11,068	28,000	28,000
Pool Chemicals	119,822	100,347	90,000	94,500
Insurance	18,984	22,285	22,410	23,399
Postage	1,554	2,329	500	-
Programs Expense and Supplies	29,680	9,410	13,000	13,000
Credit Card/Bank Processing Fees	83,084	101,071	50,000	83,000
Child Care	3,882	2,632	4,000	4,000
Group Fitness	2,558	4,024	-	-
Gymnastics	28,336	22,538	18,000	18,000
Swim Team	44,959	54,577	75,000	75,000
Swimming Pool Programs	8,895	8,646	12,000	12,000
Department Technology	-	12,718	7,103	7,770
Admin Charge-General Fund	206,743	206,938	205,625	235,081
Admin Charge-Broadband	3,131	3,253	3,253	2,250
Internal Charges-Fleet Operations	1,704	1,722	1,200	1,200
Internal Charges-Fleet Capital	-	-	3,300	-
Internal Charges-Technology	34,873	17,357	17,357	13,691
Total Operating Expenditures	1,319,888	1,169,902	1,157,148	1,217,791
Transfers Out				
Transfer to Capital Projects	230,652	181,614	144,200	114,000
Transfer to Capital Equipment	79,774	25,000	25,000	50,000
Total Transfers Out	310,426	206,614	169,200	164,000
TOTAL EXPENDITURES	\$ 3,227,636	\$ 3,071,921	\$ 2,882,600	\$ 3,106,636
Fitness Center Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -



Fitness Center

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Community Services Director	-	0.25	0.25	-
Recreation & Fitness Center Director	0.50	-	-	-
Fitness Center Superintendent	-	1.00	1.00	-
Aquatics/Head Swim Coach	1.00	1.00	1.00	-
Aquatics Manager	1.00	1.00	1.00	-
Fitness Center Program Manager	1.00	1.00	1.00	-
Fitness Center Office Manager	1.00	1.00	1.00	-
Administrative Assistant	-	-	0.25	0.25
Part-Time Positions (Multiple Titles)	35.72	35.22	35.22	-
Total Fitness Center Positions	40.22	40.47	40.72	0.25

STAFFING NOTES

- 3) Propose changing a full time position Administrative Assistant in lieu of a current part time position in the Senior Center. This position will be allocated 75% to Seniors and 25% to Fitness Center.





PARC Tax Fund

FUND SUMMARY

The PARC tax fund collects and expends funds received from the City's Parks, Arts, Recreation, and Culture (PARC) sales and use tax option. The state of Utah allows cities to impose a sales and use tax for the purpose of enhancing public financial support of publicly owned and operated recreational and zoological facilities, and botanical, cultural, and zoological organizations owned or operated by institutions or private nonprofit organizations. The one-tenth of one percent sales tax collected by businesses within American Fork is accounted for in this fund, along with grants awarded by the City Council upon recommendation by the PARC tax board.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Sales Tax	\$ 1,662,614	\$ 1,654,471	\$ 1,450,000	\$ 1,550,000
Grants Returned	-	30,805	-	-
Interest Earnings	26,293	59,029	3,500	15,000
Total Operating and Capital Revenues	1,688,907	1,744,305	1,453,500	1,565,000
TOTAL REVENUES	\$ 1,688,907	\$ 1,744,305	\$ 1,453,500	\$ 1,565,000
EXPENDITURES				
Operating				
Administrative	\$ 64	\$ 21,750	\$ 21,750	\$ 23,250
Parks and Recreation	1,149,557	697,000	350,000	350,000
Friends of American Fork Library	58,964	29,097	-	-
American Fork Library	40,652	18,000	-	-
Timpanogos Arts Foundation	284,500	245,000	-	-
Harrington Center for the Arts	179,160	149,507	-	-
Wasatch Music Alliance	53,286	45,000	-	-
Alpine Community Theater	-	14,946	-	-
Fox Hollow Golf Course	-	16,250	-	-
Live AF	23,650	22,000	-	-
Other Grants	46,011	7,000	1,268,395	1,500,000
Admin Charge-General Fund	7,794	-	-	-
Total Operating Expenditures	1,843,638	1,265,550	1,640,145	1,873,250
Transfers Out				
Transfer to General Fund	-	37,000	37,000	77,500
Total Transfers Out	-	37,000	37,000	77,500
TOTAL EXPENDITURES	\$ 1,843,638	1,302,550	\$ 1,677,145	1,950,750
PARC Tax Fund Net Revenue	(154,731)	441,755	(223,645)	(385,750)
Beginning Fund Balance	390,030	235,299	235,299	677,054
Ending Fund Balance	\$ 235,299	\$ 677,054	\$ 11,654	291,304



Celebration Fund

FUND SUMMARY

The Celebration fund was initially created to track the revenues and expenditures associated with the City's annual American Fork Steel Days celebration. In fiscal year 2018, the City entered into a contract with the American Fork Chamber of Commerce to run the majority of Steel Days events. The City now has a limited number of responsibilities regarding the yearly event.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Contributions/Donations	\$ 43	\$ 9,244	\$ -	\$ -
Other Event Income	10,739	10,067	2,500	-
Total Operating and Capital Revenues	10,782	19,311	2,500	-
Transfers In				
Transfer From General Fund	27,260	28,816	27,500	38,000
Total Transfers In	27,260	28,816	27,500	38,000
TOTAL REVENUES	\$ 38,042	\$ 48,127	\$ 30,000	\$ 38,000
EXPENDITURES				
Operating				
Supplies/Equipment	915	11,483	-	10,000
Carnival	14,810	11,644	-	-
Miss American Fork Pageant	2,737	5,000	10,000	8,000
Steel Days Contract	19,580	20,000	20,000	20,000
Total Operating Expenditures	38,042	48,127	30,000	38,000
TOTAL EXPENDITURES	\$ 38,042	\$ 48,127	\$ 30,000	\$ 38,000
Celebration Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -





RDA - Downtown Redevelopment Fund

FUND SUMMARY

The Downtown Redevelopment fund is used to enhance and promote the City's core downtown area and to account for one small business revolving loan issued by the City that is still outstanding.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Miscellaneous	\$ 1,194	\$ -	\$ -	\$ -
Interest Revenue	3,089	4,181	500	500
Total Operating and Capital Revenues	4,283	4,181	500	500
TOTAL REVENUES	\$ 4,283	\$ 4,181	\$ 500	\$ 500
EXPENDITURES				
Operating				
Professional & Technical	-	-	101,509	80,699
Total Operating Expenses	-	-	101,509	80,699
TOTAL EXPENDITURES	\$ -	\$ -	\$ 101,509	\$ 80,699
Downtown Redevelopment Net Revenue	4,283	4,181	(101,009)	(80,199)
Beginning Fund Balance	96,735	101,018	101,018	105,199
Ending Fund Balance	\$ 101,018	\$ 105,199	\$ 9	\$ 25,000





RDA-East Side Redevelopment Agency Fund

FUND SUMMARY

The East Side RDA fund (also known as the East Main RDA fund) was created to account for the revenues and expenditures for the East Main RDA project area created December 1992. The goal of the East Main RDA project area is to incentivize the commercial and industrial development of several blocks along Main Street in American Fork where conditions of blight were determined to be present. The fund will continue to receive “haircut” monies until 2025.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Haircut-East Side	\$ 51,520	\$ 69,519	\$ 44,081	\$ 50,000
Interest Earnings	5,734	10,472	1,000	1,000
Total Operating and Capital Revenues	57,254	79,991	45,081	51,000
TOTAL REVENUES	\$ 57,254	\$ 79,991	\$ 45,081	\$ 51,000
EXPENDITURES				
Operating				
Haircut Expenditures	\$ -	\$ -	\$ 45,081	\$ 51,000
Total Operating Expenses	-	-	45,081	51,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 45,081	\$ 51,000
East Side RDA Fund Net Revenue	57,254	79,991	-	-
Beginning Fund Balance	149,163	206,417	206,417	286,408
Ending Fund Balance	\$ 206,417	\$ 286,408	\$ 206,417	\$ 286,408





RDA-Business Park Redevelopment Fund

FUND SUMMARY

The Business Park RDA fund (also known as the North Valley RDA fund) was created to account for the revenues and expenditures of the North Valley RDA Project Area created September 1987. The goal of the North Valley RDA project area is to incentivize the commercial and industrial development along I-15 in American Fork. The fund will receive tax increment revenue through fiscal year 2019, and haircut monies through fiscal year 2026.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Haircut	\$ 275,128	\$ 373,628	\$ 320,943	\$ 350,000
Interest Earnings	90,154	148,018	30,000	30,000
Total Operating and Capital Revenues	365,282	521,646	350,943	380,000
TOTAL REVENUES	\$ 365,282	\$ 521,646	\$ 350,943	\$ 380,000
EXPENDITURES				
Operating and Capital Revenues				
Haircut Expenditures	-	-	350,943	380,000
	-	-	350,943	380,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 350,943	\$ 380,000
Business Park RDA Fund Net Revenue	365,282	521,646	-	-
Beginning Fund Balance	2,682,685	3,047,967	3,047,967	3,569,613
Ending Fund Balance	\$ 3,047,967	\$ 3,569,613	\$ 3,047,967	\$ 3,569,613





EDA-Egg Farm Economic Development Area

FUND SUMMARY

The Egg Farm EDA Fund was created to account for the revenues and expenditures of the Egg Farm EDA project area created in September 2000. The goal of the Egg Farm EDA project area is to incentivize the commercial and industrial development of a former chicken farm in American Fork City. The fund will receive tax increment revenue through fiscal year 2028, depending on when minimum tax increment levels are reached. It is important to note that 20 percent of tax increment received must go towards affordable housing projects in the state of Utah.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Tax Increment	\$ 761,298	\$ 808,800	\$ 622,406	\$ 800,000
Tax Increment - Housing	190,325	202,200	155,602	200,000
Interest Earnings	83,080	42,006	10,000	10,000
Total Operating and Capital Revenues	1,034,703	1,053,006	788,008	1,010,000
TOTAL REVENUES	\$ 1,034,703	\$ 1,053,006	\$ 788,008	\$ 1,010,000
EXPENDITURES				
Operating				
Administrative Expenses	\$ 15,071	\$ 24,285	\$ 23,593	\$ 31,342
Total Operating Expenses	15,071	24,285	23,593	31,342
Capital				
Storm Drain Improvements	-	-	589,671	589,671
Widening of 1500 South	-	20,950	1,174,918	1,325,141
Widening of 1100 South	368,490	79,649	770,470	2,247,379
Total Capital Expenditures	368,490	100,599	2,535,059	4,162,191
Transfers Out				
Transfer to General Fund	35,617	15,807	15,807	-
Transfer to Culinary Water Fund	202,470	202,200	155,602	200,000
Total Transfers Out	238,087	218,007	171,409	200,000
TOTAL EXPENDITURES	\$ 621,648	\$ 342,891	\$ 2,730,061	\$ 4,393,533
Egg Farm EDA Fund Net Revenue	413,055	710,115	(1,942,053)	(3,383,533)
Beginning Fund Balance	2,260,363	2,673,418	2,673,418	3,383,533
Ending Fund Balance	\$ 2,673,418	\$ 3,383,533	\$ 731,365	\$ -





CRA-Patriot Station Community Reinvestment Area

FUND SUMMARY

The Patriot Station CRA Project Area Plan was drafted in October 2018 to define the method and means of transit oriented development (TOD) around the vicinity of the American Fork FrontRunner Station. Future development within the Project Area includes proposed high and medium density multi-family housing and the creation of space for offices and commercial businesses, including numerous infrastructure and improvements to capture the vision and density of the anticipated transit oriented development.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Tax Increment	\$ -	\$ 1,338,025	\$ 1,271,800	\$ 977,497
Tax Increment - Housing	-	949,026	354,162	260,666
Tax Increment - Administration	-	253,074	85,577	65,166
Interest Earnings	972,268	63,268	300,000	500,000
Debt Proceeds	31,736,067	-	-	-
Total Operating and Capital Revenues	32,708,335	2,603,393	2,011,539	1,803,329
Transfers In				
Transfer From General Fund	2,009,321	-	-	-
Total Transfers In	2,009,321	-	-	-
TOTAL REVENUES	\$ 34,717,656	\$ 2,603,393	\$ 2,011,539	\$ 1,803,329
EXPENDITURES				
Operating				
Administrative Expenses	\$ -	\$ 63,268	\$ 85,577	\$ 65,166
Low/Moderate Income Housing	-	253,074	354,162	260,666
Total Operating Expenses	-	316,342	439,739	325,832
Capital				
200 South Improvements	180,026	2,707,624	28,251,000	25,677,254
Total Capital Expenditures	180,026	2,707,624	28,251,000	25,677,254
Debt Service				
2022 Redevelopment Bonds	2,009,321	2,008,850	2,008,850	2,010,600
Trustee Fees	-	2,000	1,500	2,000
Cost of Issuance	267,750	-	-	-
Total Debt Service Expenditures	2,277,071	2,010,850	2,010,350	2,012,600
Transfers Out				
Transfer to General Capital Projects Fund	309,485	-	-	-
Transfer to Road Impact Fee Fund	492,656	-	-	-
Transfer to Culinary Water Impact Fee Fund	63,960	-	-	-
Transfer to PI Impact Fee Fund	46,573	-	-	-
Transfer to Sewer Impact Fee Fund	59,921	-	-	-
Transfer to Storm Drain Impact Fee Fund	67,576	-	-	-
Total Transfers Out	1,040,171	-	-	-
TOTAL EXPENDITURES	\$ 3,497,268	\$ 5,034,816	\$ 30,701,089	\$ 28,015,686
Patriot Station CRA Fund Net Revenue	31,220,388	(2,431,423)	(28,689,550)	(26,212,357)
Beginning Fund Balance	(201,298)	31,019,090	31,019,090	28,587,667
Ending Fund Balance	\$ 31,019,090	\$ 28,587,667	\$ 2,329,540	\$ 2,375,310



Debt Service Funds

City Administration 1913



York City Administration 1912-1913. Seated: Councilman William Thornton, Mayor John F Noyes; Councilman Thomas (future mayor 1924-1925). Standing: City Recorder Joseph B Forbes (father of AF Education), Councilman George F Shelley (father of AF History of AF); Councilman Leo T Shelley; Councilman John Hunter (future mayor 1916-1917).





Debt Service Fund

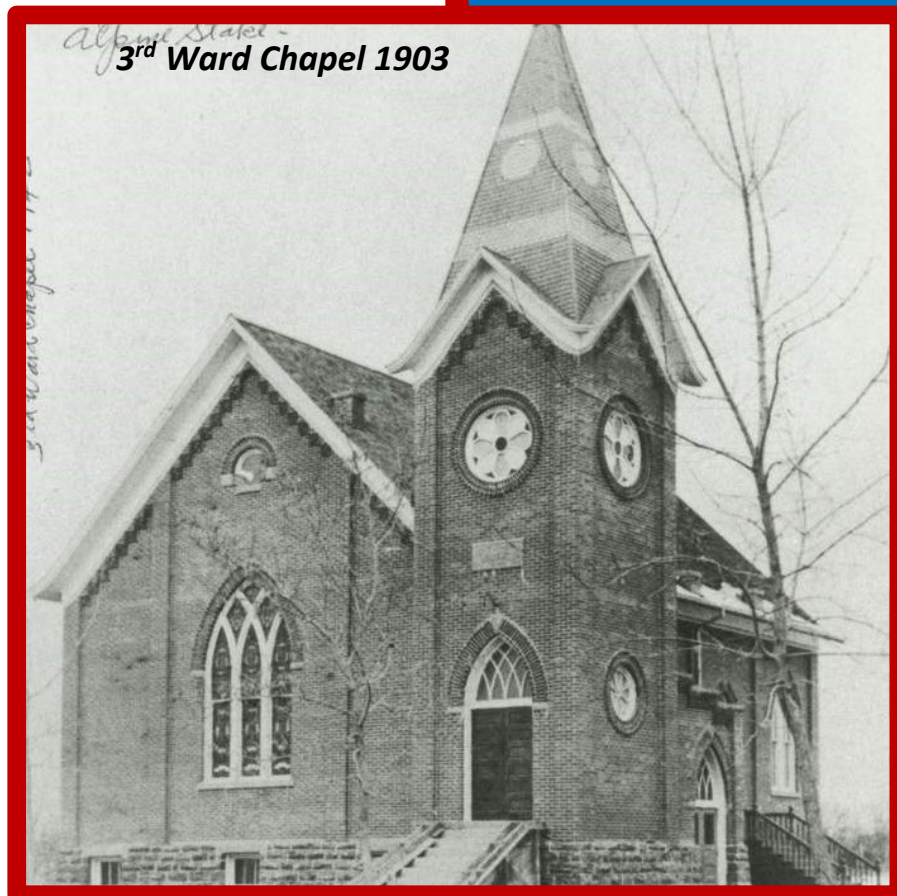
FUND SUMMARY

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs for the governmental funds (excluding enterprise and internal service fund debt).

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ 582,388	\$ 580,388	\$ 580,388	\$ 582,638
PARC Tax Grant	350,000	350,000	350,000	350,000
Interest Earnings	20,773	3,500	3,500	3,500
Total Operating and Capital Revenues	953,161	933,888	933,888	936,138
Transfers In				
Transfer From Park Impact Fund	119,064	120,147	120,147	117,835
Transfer from Fire Impact Fees Fund	320,313	319,213	319,213	419,499
Transfer from Police Impact Fees Fund	262,075	261,175	261,175	163,139
Total Transfers In	701,452	700,535	700,535	700,473
TOTAL REVENUES	\$ 1,654,613	\$ 1,634,423	\$ 1,634,423	\$ 1,636,611
EXPENDITURES				
Debt Service				
2020 General Obligation Bonds	582,388	580,388	580,388	582,638
2018 Sales Tax Revenue Bonds	469,064	470,147	470,147	467,835
Trustee Fees	2,000	2,000	2,000	2,000
Total Debt Service Expenditures	1,053,452	1,052,535	1,052,535	1,052,473
Transfers Out				
Transfer to Capital Projects Fund	582,388	580,388	580,388	582,638
Total Transfers Out	582,388	580,388	580,388	582,638
TOTAL EXPENDITURES	\$ 1,635,840	\$ 1,632,923	\$ 1,632,923	\$ 1,635,111
Debt Service Fund Net Revenue	18,773	1,500	1,500	1,500
Beginning Fund Balance	347,838	366,611	366,611	368,111
Ending Fund Balance	\$ 366,611	\$ 368,111	\$ 368,111	\$ 369,611

Capital Projects Funds





General Capital Projects Fund

FUND SUMMARY

The General Capital Projects Fund accounts for financial resources to be used for the acquisition of major capital facilities (other than those financed by enterprise or internal service fund activities). This fund does not account for projects accounted for with impact fees which are accounted for in separate impact fee funds.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ 1,357,125	\$ 750,000	\$ 600,000	\$ -
Sales Tax	1,309,109	1,631,276	1,100,000	-
Class C Road Funds	1,542,742	1,539,682	1,400,000	-
Cemetery Lot Sales	80,000	71,467	52,000	56,000
Grants-PARC Tax	840,209	365,000	-	-
Grants-Boat Harbor	-	-	2,792,343	3,200,000
Grants-MAG	-	-	3,652,528	3,652,528
Grants-Utah DOT	-	-	1,461,503	50,000
Lease Revenue	-	408,283	236,113	189,497
Donations	-	60,000	-	-
Interest Earnings	489,235	955,598	50,000	200,000
Total Operating and Capital Revenues	5,618,420	5,781,306	11,344,487	7,348,025
Transfers In				
Transfer From General Fund	2,331,736	4,634,275	382,650	184,597
Transfer From Fitness Center	230,652	181,614	144,200	-
Transfer From Park Impact Fee Fund	-	-	120,942	114,000
Transfer from Patriot Station CRA	309,485	-	-	-
Transfer From Debt Service Fund	582,388	580,388	580,388	582,638
Total Transfers In	3,454,261	5,396,277	1,228,180	881,235
TOTAL REVENUES	\$ 9,072,681	\$ 11,177,583	\$ 12,572,667	\$ 8,229,260
EXPENDITURES				
Capital Expenditures				
Broadband				
Fiber Design and Materials	13,589	7,323,106	8,960,000	-
Total Broadband	13,589	7,323,106	8,960,000	-
Cemetery				
Expansion	-	-	52,000	46,000
General Improvements	11,860	10,000	10,000	10,000
Rooftop Units Replacement	-	10,000	22,000	-
Total Cemetery	11,860	20,000	84,000	56,000

(continued on next page)



General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Streets				
Pavement Management Plan	498,686	4,671,403	8,934,000	-
Mineral Bond/Chip Seal	162,497	-	1,310,000	-
Overlay	27,138	3,312,476	1,680,337	-
Sidewalks	-	180,869	310,000	50,000
700 N Connection	55,466	74,492	1,461,503	-
ADA/Sidewalk Improvements	-	-	200,000	-
36" Waterline (Road Portion)	-	-	130,636	-
Transit Loop Feasibility	-	-	88,488	-
Traffic Calming	-	-	10,000	10,000
Striping & Signage	-	50,000	-	-
Street Lighting Upgrades	-	-	50,000	25,000
Total Streets	743,787	8,289,240	14,174,964	85,000
Parks & PARC				
200 South Bike/Pedestrian Path	-	-	3,652,528	3,652,528
Art Dye Infield	-	15,000	20,000	-
Boat Harbor Improvements	-	293,460	2,913,285	3,200,000
Dog Park	1,567	60,000	-	-
Fox Hollow Subsidy	230,000	240,000	240,000	240,000
General Improvements	-	-	-	15,000
Irrigation Filters	-	72,103	-	-
Park Improvements	23,513	-	20,000	-
Parking Lot Maintenance	16,219	-	16,000	17,000
Pickleball Resurfacing	23,890	-	6,500	7,000
Playground Replacement	-	-	100,000	120,000
Restroom Upgrades	12,267	-	5,000	9,000
Rockscape	5,349	-	7,000	7,000
Rotary Park Field Lights	-	-	-	225,000
Sidewalk Replacement	7,000	7,500	6,500	-
Skate Park Repairs	-	21,500	-	-
Sprinkler Automation	40,168	-	8,000	-
Trail Maintenance	-	-	13,800	8,000
PARC-Art Dye Dog Park	66,545	-	-	-
PARC-Art Dye Trailhead Restroom	-	244,966	252,800	-
PARC-Bike Rack Program	-	4,589	5,000	-
PARC-Disc Golf Course	-	-	-	18,000
PARC-Greenwood Park Playground	-	95,568	99,492	-
PARC-Greenwood Park Restroom	-	124,153	124,000	-
PARC-Hindley Park Restroom	-	155,521	156,000	-
PARC-Kimberly Park Playground	-	-	-	74,000

(continued on next page)



General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Parks & PARC (continued)				
PARC-Library Balcony Arts	-	8,150	-	-
PARC-Library Expansion	10,812	-	-	-
PARC-Library Learning Center	12,604	7,206	7,096	-
PARC-Library Teen Zone	4,349	-	-	18,000
PARC-Miller Park Playground	-	87,658	93,265	-
PARC-Monarch Park Improvements	-	-	-	30,000
PARC-Park Amenities	-	1,544	20,000	-
PARC-Pickleball Courts	-	429,764	412,500	-
PARC-Playground Enhancements	50,000	-	-	-
PARC-Pool Features	-	-	20,020	-
PARC-Pool Shade Structure	-	27,395	28,300	-
PARC-Rotary Field Lights	-	-	-	225,000
PARC-Rotary Park Basketball Court	-	46,323	49,000	-
Total Parks & PARC	504,283	1,942,400	8,276,086	7,865,528
Fitness Center				
Boiler Room Door	-	7,000	7,000	-
Bubble Door Replacement	71,529	-	-	-
Comp Pool UV Replacement	-	-	-	55,000
Facility Paint and Flooring	33,899	5,000	-	-
Fitness Center Renovations	79,371	-	-	-
HVAC Units/Water Heater/Boiler	-	89,235	78,200	25,000
Lighting Upgrades	-	10,000	10,000	6,000
Locker Room Improvements	32,000	-	-	-
Pool Deck Drain Replacement	13,853	-	-	15,000
Pool Deck Resurfacing	-	20,000	20,000	10,000
Raquetball Court Resurfacing	-	2,554	6,000	-
Revolving Door Replacement	-	-	-	3,000
Spa UV Replacement	-	22,825	23,000	-
Sand Filter	-	25,000	-	-
Spin Room Remodel	(1,567)	-	-	-
Total Fitness Center	229,085	181,614	144,200	114,000
Building & Grounds				
Boiler Replacements	121,740	-	-	-
Engineering Basement Remodel	45,540	2,539	27,460	-
Facility Improvements-Administration	7,657	-	30,000	-
Facility Improvements-Legion Hall	-	10,000	10,000	-
Facility Improvements-Library	-	30,000	10,000	-
Facility Improvements-Police	-	-	236,113	443,731

(continued on next page)



General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENDITURES				
Building & Grounds				
Facility Improvements-Public Works	6,679	-	3,321	-
Facility Improvements-Senior Center	7,320	52,844	45,000	-
Facility Paint and Flooring-Engineering	-	40,491	40,000	-
Facility Paint and Flooring-Library	28,737	-	-	-
HVAC System Replacements	30,441	36,000	-	-
Lighting Upgrades	15,535	10,000	10,000	10,000
Parking Lot Maintenance	-	-	-	15,000
Public Works Garage Doors	-	-	-	5,000
Roof Replacement-Fire	67,952	-	-	-
Roof Replacement-Library	71,755	-	-	-
Roof Replacement-Police	-	111,832	100,000	-
Sidewalk Replacement-Library	-	10,000	10,000	-
Sidewalk Replacement-Police	-	10,000	10,000	-
Space Heater - Public Works Yard	-	-	-	-
Technology Upgrade-City Hall	-	50,000	-	-
Truck Washout Extension	-	-	25,000	-
Water Heater Replacements	-	35,000	-	-
Total Building & Grounds	403,356	398,706	556,894	473,731
Other				
Electronic Billboard	-	-	-	400,000
Downtown Revitalization	-	-	-	1,500,000
Total Other	-	-	-	1,900,000
Total Capital Expenditures	1,905,960	18,155,066	32,196,144	10,494,259
TOTAL EXPENDITURES	\$ 1,905,960	\$ 18,155,066	\$ 32,196,144	\$ 10,494,259
Debt Service Fund Net Revenue	7,166,721	(6,977,483)	(19,623,477)	(2,264,999)
Beginning Fund Balance	17,408,112	24,574,833	24,574,833	17,597,350
Ending Fund Balance	\$ 24,574,833	\$ 17,597,350	\$ 4,951,356	\$ 15,332,351



Capital Project Funds Budgets

Roads Capital Projects Fund

FUND SUMMARY

The Road Capital Projects Fund accounts dedicated funding for transportation purposes to be used for the improvements of city roads. This fund does not account for projects accounted for with impact fees which are accounted for in separate impact fee funds.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ -	\$ -	\$ -	\$ 500,000
Sales Tax	-	-	-	1,700,000
Class C Road Funds	-	-	-	1,300,000
Grants-Utah DOT	-	-	-	1,300,488
Total Operating and Capital Revenues	-	-	-	4,800,488
Transfers In				
Transfer From General Fund	-	-	-	26,000
Total Transfers In	-	-	-	26,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 4,826,488
EXPENDITURES				
Streets				
Pavement Management Plan	\$ -	\$ -	\$ -	\$ 3,435,657
Sidewalks	-	-	-	64,343
700 N Connection	-	-	-	1,138,000
Safe Route to Schools	-	-	-	100,000
Transit Loop Feasibility	-	-	-	88,488
Total Streets	-	-	-	4,826,488
Total Capital Expenditures	-	-	-	4,826,488
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 4,826,488
Debt Service Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -



Bond Capital Projects Fund

FUND SUMMARY

The Bond Capital Projects Fund accounts for financial resources received by bond proceeds to be used for the acquisition of major capital facilities (other than those financed by enterprise or internal service fund activities).

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Interest Earnings	\$ 28,378	\$ 24,675	\$ -	\$ -
Total Operating and Capital Revenues	28,378	24,675	-	-
Transfers In				
Transfer From Fire Impact Fees Fund	-	1,445,608	1,306,546	-
Transfer From Police Impact Fees Fund	-	560,866	1,493,520	-
Total Transfers In	-	2,006,474	2,800,066	-
TOTAL REVENUES	\$ 28,378	\$ 2,031,149	\$ 2,800,066	\$ -
EXPENDITURES				
Capital Expenditures				
Fire Station 52	6,673,597	2,723,280	3,628,512	-
Cost of Issuance/Bond Fees	-	-	-	-
Total Capital Expenditures	6,673,597	2,723,280	3,628,512	-
TOTAL EXPENDITURES	\$ 6,673,597	\$ 2,723,280	\$ 3,628,512	\$ -
Debt Service Fund Net Revenue	(6,645,219)	(692,131)	(828,446)	-
Beginning Fund Balance	7,360,688	715,469	715,469	23,338
Ending Fund Balance	\$ 715,469	\$ 23,338	\$ (112,977)	\$ 23,338





Capital Equipment Fund

FUND SUMMARY

The capital equipment fund accounts for equipment purchases other than those purchased by enterprise or internal service fund activities.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Sale of Capital Assets	\$ 14,000	\$ 10,000	\$ -	\$ -
Intergovernmental	263,634	33,478	-	-
Total Operating and Capital Revenues	277,634	43,478	-	-
Transfers In				
Transfer From General Fund	855,195	568,839	495,618	432,776
Transfer From Fitness Center	79,774	24,210	265,000	50,000
Total Transfers In	934,969	593,049	760,618	482,776
TOTAL REVENUES	\$ 1,212,603	\$ 636,527	\$ 760,618	\$ 482,776
EXPENDITURES				
Capital Expenditures				
Police				
Equipment, Radios & Tasers	\$ 6,400	\$ 9,600	\$ 9,600	\$ -
Fingerprinting Machine	-	-	-	9,300
Radio Replacement	-	239,747	242,324	-
Total Police	6,400	249,347	251,924	9,300
Fire				
Tech/Rescue Equipment	9,717	34,982	30,283	10,000
Radio Replacement	166,843	4,561	-	-
Thermal Cameras	-	-	-	-
Swat Medic Gear	-	-	-	15,000
Lucas CPR Devices	-	-	-	54,000
Stair Chairs	-	-	-	30,000
Other Equipment	333,013	21,664	18,000	6,262
Total Fire	509,573	61,207	48,283	115,262
Parks				
Mower Replacement	36,101	25,000	25,294	25,294
Equipment Shed	-	-	-	8,000
Playground Replacement	157,905	-	-	-
Park Furnishings	5,921	17,000	17,000	17,000
SDI Sprayer	-	-	-	-
Toolcat & Stump Grinder	-	61,571	68,000	-
Other Equipment	29,483	5,970	-	-
Dump Trailer	3,978	-	-	-
Total Parks	233,388	109,541	110,294	50,294

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Capital Equipment Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Streets				
Trackhoe	\$ 23,000	\$ 23,000	\$ 23,000	\$ 16,400
Roller	-	-	-	-
Trailer	-	54,000	40,000	-
Loader	-	-	-	-
Chip Box	-	-	-	-
Mini-X	-	-	-	-
Tow Behind Air Compressor	27,668	-	-	-
Grader	108,300	-	-	-
Bobtail	94,105	69,800	70,895	75,000
Chip Roller	-	-	10,000	-
Total Streets	253,073	146,800	143,895	91,400
Cemetery				
Backhoe	9,614	9,518	9,620	85,000
Excavator Leases	11,380	11,703	11,380	13,584
Storage Unit	5,750	-	-	-
Mower	19,950	-	-	19,936
Total Cemetery	46,694	21,221	21,000	118,520
Fitness Center/Recreation				
Gymnastics Floor	24,900	24,210	-	-
Pool Slide Replacement	-	-	-	30,000
Fitness Equipment	54,874	-	25,000	20,000
Field Painting Equipment	-	-	-	18,000
Pitching Mounds/Utility Carts	9,045	-	-	-
Soccer Goals	-	4,201	6,000	-
Recreation Storage Unit	3,560	-	-	-
Total Fitness Center/Recreation	92,379	28,411	31,000	68,000
Other				
Holiday Decorations	11,210	20,000	15,000	30,000
Total Other	11,210	20,000	15,000	30,000
Total Capital Expenditures	1,152,717	636,527	621,396	482,776
TOTAL EXPENDITURES	\$ 1,152,717	\$ 636,527	\$ 621,396	\$ 482,776
Capital Equipment Fund Net Revenue	59,886	-	139,222	-
Beginning Fund Balance	21,009	80,895	80,895	80,895
Ending Fund Balance	\$ 80,895	\$ 80,895	\$ 220,117	\$ 80,895



Park Impact Fees Fund

FUND SUMMARY

The Park Impact Fee Fund accounts for fees assessed to property developers for new land or park space that must be acquired to maintain the established park land level of service as a result of growth due to new property development. Each impact fee type is separated into its own fund for greater tracking and accountability.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 2,860,044	\$ 1,082,467	\$ 2,500,000	\$ 1,500,000
Grants-MAG	-	-	592,000	592,000
Interest Earnings	186,152	364,052	30,000	50,000
Total Operating and Capital Revenues	3,046,196	1,446,519	3,122,000	2,142,000
TOTAL REVENUES	\$ 3,046,196	\$ 1,446,519	\$ 3,122,000	\$ 2,142,000
EXPENDITURES				
Operating				
Professional and Technical	12,918	282	40,282	11,895
Total Operating Expenditures	12,918	282	40,282	11,895
Capital				
Art Dye Improvements	951,065	-	-	25,000
Art Dye Trail	9,780	19,994	637,000	649,042
Slough Trail Design & Improvements	-	-	-	38,000
30 Acres Design & Improvements	-	-	-	82,000
Monarch Park Design & Improvements	-	-	-	57,000
Power Corridor Design & Improvements	-	-	-	39,000
Pump Track Design & Improvements	-	-	-	16,000
Disc Course Design & Improvements	-	-	-	24,000
Developer Reimbursement	131,664	-	-	-
Total Capital Expenditures	1,092,509	19,994	637,000	930,042
Transfers Out				
Transfer to Debt Service Fund	119,064	120,147	120,147	117,835
Transfer to Capital Projects Fund	-	-	120,942	-
Total Transfers Out	119,064	120,147	241,089	117,835
TOTAL EXPENDITURES	\$ 1,224,491	\$ 140,423	\$ 918,371	\$ 1,059,772
Park Impact Fee Fund Net Revenue	1,821,705	1,306,096	2,203,629	1,082,228
Beginning Fund Balance	14,701,166	16,522,871	16,522,871	17,828,967
Ending Fund Balance	\$ 16,522,871	\$ 17,828,967	\$ 18,726,500	\$ 18,911,195



Road Impact Fees Fund

FUND SUMMARY

The Road Impact Fee Fund accounts for fees assessed to property developers to reimburse the city for the cost of developing new system capacity that allows new development to occur and allows for transportation level of service to be maintained. Each impact fee type is separated into its own fund for greater tracking and accountability.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 3,084,702	\$ 1,166,245	\$ 2,500,000	\$ 1,500,000
Intergovernmental	-	-	1,300,000	1,744,750
Interest Earnings	235,701	346,197	50,000	30,000
Total Operating and Capital Revenues	3,320,403	1,512,442	3,850,000	3,274,750
Transfers In				
Transfer From Patriot Station CRA	492,656	-	-	-
Total Transfers In	492,656	-	-	-
TOTAL REVENUES	\$ 3,813,059	\$ 1,512,442	\$ 3,850,000	\$ 3,274,750
EXPENDITURES				
Operating				
Professional and Technical	21,138	29,815	90,000	63,609
Total Operating Expenditures	21,138	29,815	90,000	63,609
Capital				
700 N Grant Match	-	-	272,000	100,502
200 South Improvements	-	2,162	-	-
Traffic Signal-500 E Automall	-	-	-	-
Traffic Signal-620 S 600 E	11,145	430,374	426,155	-
Traffic Signal-900 W 500 N	-	-	-	-
400 S Connection to 500 E	-	-	-	750,000
300 W Pacific Dr Improvements	167	82,749	826,772	-
300 N 600 E Intersection	3,270	6,075	-	100,000
36" Water line (Street Widening)	-	-	1,440,776	-
Automall Dr Connection	201	56,420	130,000	1,028,500
Automall Dr Connection Sidepath	-	-	-	403,000
700 S Exention	-	-	-	500,000
I-15 Flyover Design	-	-	30,000	-
Art Dye Bridge	15,600	-	300,000	-
Roundabout-200 S 300 W	-	68,605	1,300,000	2,108,500
Roundabout-100 E 200 S	-	-	-	2,651,000
Property Purchase	1,805,712	1,887,917	1,500,000	-
Developer Reimbursement	1,427,090	-	1,500,000	1,000,000
Total Capital Expenditures	3,263,185	2,534,302	7,725,703	8,641,502
TOTAL EXPENDITURES	\$ 3,284,323	\$ 2,564,117	\$ 7,815,703	\$ 8,705,111
Road Impact Fee Fund Net Revenue	528,736	(1,051,675)	(3,965,703)	(5,430,361)
Beginning Fund Balance	7,476,218	8,004,954	8,004,954	6,953,279
Ending Fund Balance	\$ 8,004,954	\$ 6,953,279	\$ 4,039,251	\$ 1,522,918



Fire Impact Fees Fund

FUND SUMMARY

The Fire Impact Fee Fund accounts for impact fees charged to new development to recover all or a portion of the costs of providing fire services to new development. Impact fees collected provide funding for essential public safety infrastructure needed by the City to handle the increase in calls that new growth will generate.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 419,143	\$ 194,883	\$ 350,000	\$ 250,000
Interest Earnings	69,890	92,195	7,500	10,000
Total Operating and Capital Revenues	489,033	287,078	357,500	260,000
TOTAL REVENUES	\$ 489,033	\$ 287,078	\$ 357,500	\$ 260,000
EXPENDITURES				
Operating				
Professional and Technical	-	-	-	10,000
Total Operating Expenses	-	-	-	10,000
Capital				
Land Purchase	-	-	2,000,000	-
Station 53 Site Analysis	-	-	-	50,000
Total Capital Expenses	-	-	2,000,000	50,000
Transfers Out				
Transfer to Debt Service Fund	320,313	417,879	319,213	419,499
Transfer to Bond Capital Fund	-	1,445,608	1,306,546	-
Transfer to Fleet Capital Fund	212,323	212,323	211,890	211,890
Total Transfers Out	532,636	2,075,810	1,837,649	631,389
TOTAL EXPENDITURES	\$ 532,636	\$ 2,075,810	\$ 3,837,649	\$ 691,389
Fire Impact Fee Fund Net Revenue	(43,603)	(1,788,732)	(3,480,149)	(431,389)
Beginning Fund Balance	2,037,067	1,993,464	1,993,464	204,732
Ending Fund Balance	\$ 1,993,464	\$ 204,732	\$ (1,486,685)	\$ (226,657)





Police Impact Fees Fund

FUND SUMMARY

The Police Impact Fee Fund accounts for impact fees charged to new development to recover all or a portion of the costs of providing police services to new development. Impact fees collected provide funding for essential public safety infrastructure needed by the City to handle the increase in calls that new growth will generate.

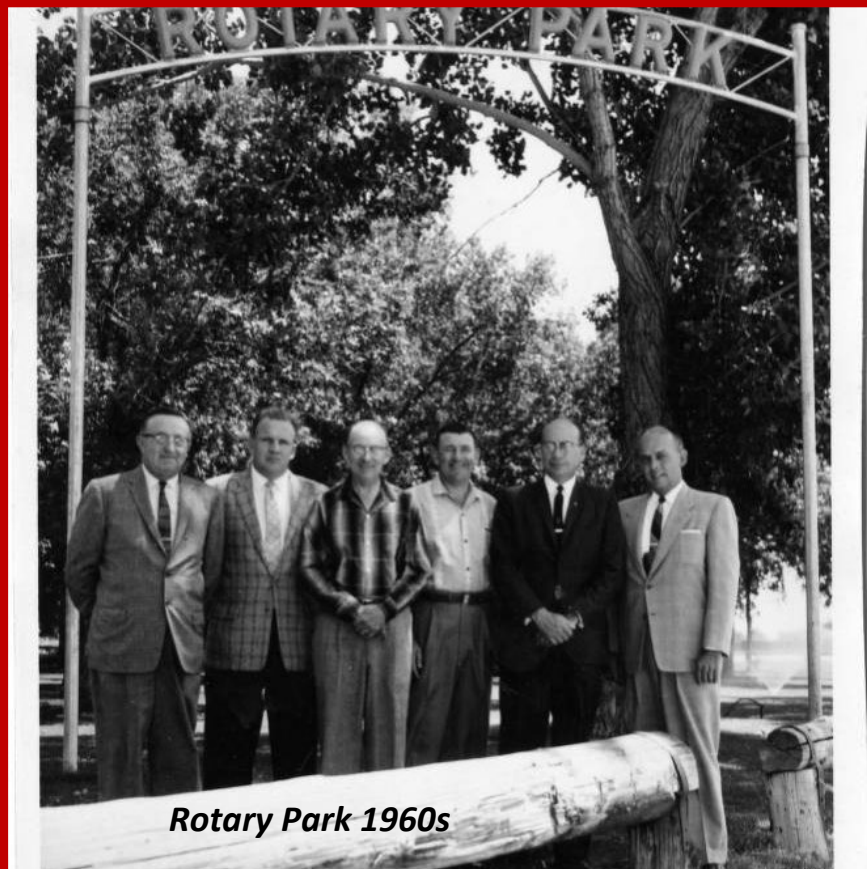
DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 283,242	\$ 136,308	\$ 250,000	\$ 100,000
Interest Earnings	77,436	112,930	20,000	10,000
Total Operating and Capital Revenues	360,678	249,238	270,000	110,000
TOTAL REVENUES	\$ 360,678	\$ 249,238	\$ 270,000	\$ 110,000
EXPENDITURES				
Capital				
Police Shooting Range	-	-	165,000	-
Evidence Building	100	-	300,000	300,000
Total Capital Expenses	100	-	465,000	300,000
Transfers Out				
Transfer to Debt Service Fund	262,075	162,509	261,175	163,139
Transfer to Bond Capital Projects	-	560,866	1,493,520	-
Total Transfers Out	262,075	723,375	1,754,695	163,139
TOTAL EXPENDITURES	\$ 262,175	\$ 723,375	\$ 2,219,695	\$ 463,139
Police Impact Fee Fund Net Revenue	98,503	(474,137)	(1,949,695)	(353,139)
Beginning Fund Balance	2,290,841	2,389,344	2,389,344	1,915,207
Ending Fund Balance	\$ 2,389,344	\$ 1,915,207	\$ 439,649	\$ 1,562,068





Permanent Fund



Rotary Park 1960s





Perpetual Care Trust Fund

FUND SUMMARY

The Perpetual Care Trust Fund is a permanent fund used to hold and manage funds for the purpose of maintenance and upkeep of the City's cemetery. Revenues come from sales of graves and interest earnings. Interest earned on idle funds is transferred to the general fund to offset upkeep of the cemetery.

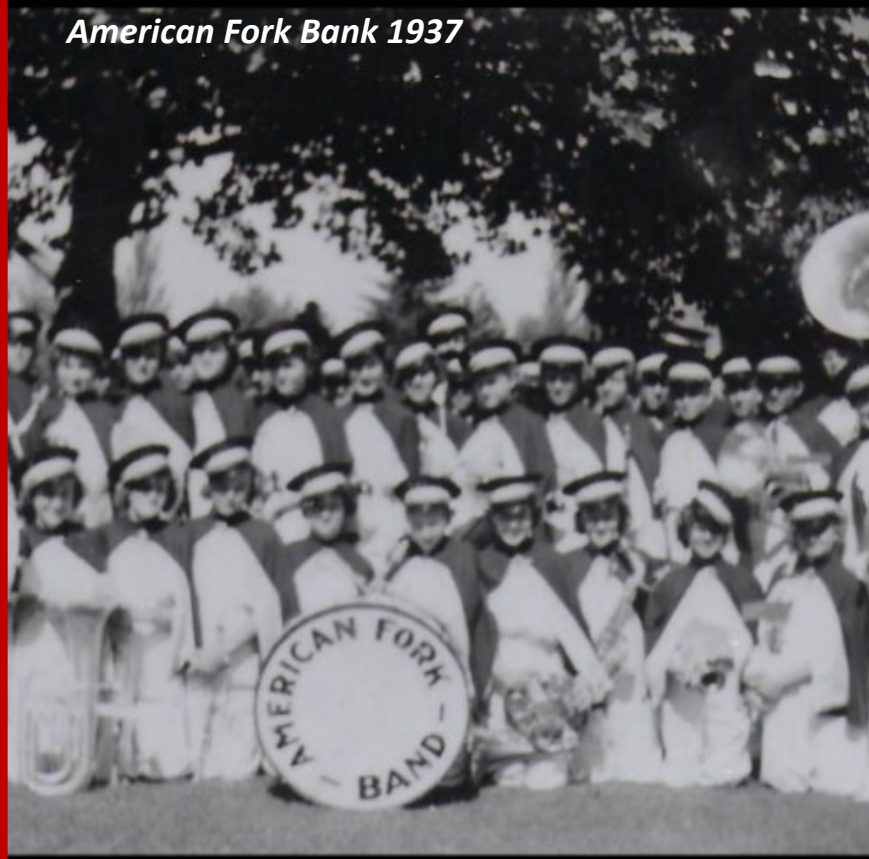
DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Perpetual Care	\$ 43,000	\$ 40,000	\$ 26,000	\$ 28,000
Interest Earnings	21,260	39,045	2,000	5,000
Loan Payment-Lot Sales	52,600	47,333	32,500	35,000
Total Operating and Capital Revenues	116,860	126,378	60,500	68,000
TOTAL REVENUES	\$ 116,860	\$ 126,378	\$ 60,500	\$ 68,000
EXPENSES				
Transfers Out				
Transfer to General Fund	2,000	2,000	2,000	-
Total Transfers Out	2,000	2,000	2,000	-
TOTAL EXPENDITURES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Perpetual Care Trust Net Revenue	114,860	124,378	58,500	68,000
Beginning Fund Balance	973,798	1,088,658	1,088,658	1,213,036
Ending Fund Balance	\$ 1,088,658	\$ 1,213,036	\$ 1,147,158	\$ 1,281,036



Proprietary Funds

American Fork Bank 1937





Public Works – Culinary & Pressurized Irrigation

FUND SUMMARY

The Culinary and Secondary Irrigation water divisions provide the citizens of American Fork with clean water (for culinary purposes) and secondary irrigation water for outside water needs.

PERFORMANCE MEASURES

Department/Division Objective: Provide excellent maintenance of the City's culinary water system.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Waterline repairs	93	85	89	70	60
Hydrant Repairs	7	7	6	8	8
Work orders	3,846	5,358	5,485	7,500	7,500
Blue staking	8,684	n/a	n/a	n/a	n/a
Routine Sampling (number of 100% pass rate)	430	442	435	440	440
Culinary water usage per acre feet (yearly)	4,608	4,555	4,302	4,400	4,450
Pressurized irrigation water usage (yearly)	8,640	8,239	8,706	9,000	8,000





Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Water Sales	\$ 4,516,950	\$ 4,764,444	\$ 4,840,000	\$ 4,944,000
CUP Water Fee	1,075,340	1,156,205	1,000,000	1,140,000
Connection Fee	222,051	168,232	200,000	200,000
Late Fee	194,867	248,898	170,000	200,000
Intergovernmental	750,000	450,000	450,000	350,000
Miscellaneous	70,932	51,594	50,000	50,000
Insurance Proceeds	-	10,107	-	-
Water Rights Review	33,732	5,667	-	-
Capital Projects Inspection	2,654	6,888	-	-
Interest Earnings	491,448	828,857	107,000	120,000
Credit Card Processing Fees	-	-	-	25,000
Developer Contributions	1,421,817	2,000,000	-	-
Loan Proceeds	-	-	-	-
Total Operating and Capital Revenues	8,779,791	9,690,892	6,817,000	7,029,000
Transfers In				
Transfer from Culinary Impact Fund	246,917	636,000	636,000	597,413
Transfer From Egg Farm EDA	202,470	202,200	155,602	200,000
Total Transfers In	449,387	838,200	791,602	797,413
TOTAL REVENUES	\$ 9,229,178	\$ 10,529,092	\$ 7,608,602	\$ 7,826,413
EXPENSES				
Personnel				
Salaries and Wages	\$ 342,178	\$ 370,534	\$ 485,294	\$ 508,595
Benefits	332,298	164,916	216,430	200,685
Total Personnel Expenses	674,476	535,450	701,724	709,280
Operating				
Subscriptions & Memberships	2,493	2,607	2,535	2,535
Education & Travel	2,766	4,882	5,000	4,550
Office Expense and Supplies	3,180	2,441	2,000	2,000
Equipment Supplies and Maintenance	43,084	11,423	20,000	23,000
Insurance	64,049	77,538	78,000	81,900
Utilities	82,936	60,869	200,000	200,000
Telephone	8,155	7,564	9,000	9,000
Professional and Technical	77,291	48,526	120,000	80,000
Clothing Allowance	2,035	4,239	2,240	2,520
Department Branding	-	1,599	280	315
Debris Hauling	3,691	16,834	5,000	10,000
Department Expense and Supplies	78,460	116,480	75,000	80,000
CUP-Water Assessment and Fees	508,029	917,388	870,000	920,000
Postage	13,972	12,861	16,000	15,000

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Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENSES				
Operating				
Credit Card/Bank Processing Fees	41,089	55,371	40,000	50,000
Land Lease	9,177	8,080	8,000	8,000
Meter Replacement	328,996	181,127	300,000	300,000
Department Technology	-	12,533	13,500	13,500
Depreciation	1,192,958	1,200,000	1,200,000	1,250,000
Admin Charge-General Fund	480,076	554,726	554,726	650,634
Admin Charge-Broadband	4,676	2,985	2,985	2,848
Internal Charges-Fleet Operations	21,904	26,968	20,500	24,500
Internal Charges-Fleet Capital	-	-	3,300	-
Internal Charges-Technology	31,959	11,216	11,216	8,775
Total Operating Expenses	3,000,976	3,338,257	3,559,282	3,739,077
Capital				
Equipment	-	-	5,000	16,400
Backhoe Lease	-	-	26,500	-
Water Line Repair Projects	60,211	928,859	-	335,333
Water Line Replacement-Streets Projects	-	-	-	1,634,501
Water Line Replacement-Emergency	-	442,102	500,000	500,000
Water Line Replacement-CDBG	-	512,951	897,298	761,685
Meters-AMI Reading Equipment	-	840,000	840,000	-
Fire Hydrants	33,741	15,256	40,000	40,000
36" Water Line Replacement	63,960	6,554,222	5,680,088	-
Main & State - 1100 E Utility Betterments	-	-	-	-
UDOT Betterment - State Street	-	3,513,535	1,500,000	1,450,000
Water Main Replacement - State Street	-	-	-	-
100 E Water Improvements	-	2,734,155	2,700,000	2,700,000
Boley Well	-	-	-	300,000
Hospital Well	-	-	-	-
Race Track Well	-	-	800,000	800,000
Lower Tank Xeroscape	7,500	-	42,500	-
Valve Replacement Program	-	51,400	300,000	50,000
Covered Parking for Yard	-	-	10,000	-
Total Capital Expenses	165,412	15,592,480	13,341,386	8,587,919
Debt Service				
2020 Waterline Bonds	104,161	848,000	848,000	796,550
Cost of Issuance/Bond Fees	2,000	2,000	2,000	2,000
Total Debt Service	106,161	850,000	850,000	798,550
TOTAL EXPENSES	\$ 3,947,025	\$ 20,316,187	\$ 18,452,392	\$ 13,834,826
Culinary Water Fund Net Revenue	5,282,153	(9,787,095)	(10,843,790)	(6,008,413)
Beginning Available Fund Balance	11,218,677	16,500,830	16,500,830	6,713,735
Ending Available Fund Balance	\$ 16,500,830	\$ 6,713,735	\$ 5,657,040	705,322



Public Works - Culinary Water Fund

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Assistant Public Works Director	0.25	0.25	0.25	-
Water Superintendent	0.70	0.70	0.70	-
Water System Lead Operator	0.70	0.70	0.70	-
Water System Technicians	3.50	3.50	3.50	-
Water System Specialist	0.70	0.70	0.70	-
Bluestake Technician	0.25	0.25	0.25	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Water Meter Specialist	1.00	1.00	1.00	-
Total Culinary Water Positions	7.10	7.35	7.35	-





Culinary Water Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 1,248,426	\$ 1,213,855	\$ 1,000,000	\$ 800,000
Interest Earnings	136,291	231,874	20,000	20,000
Total Operating and Capital Revenues	1,384,717	1,445,729	1,020,000	820,000
Transfers In				
Transfer From Patriot Station CRA	63,960	-	-	-
Total Transfers In	63,960	-	-	-
TOTAL REVENUES	\$ 1,448,677	\$ 1,445,729	\$ 1,020,000	\$ 820,000
EXPENSES				
Operating				
Professional and Technical	7,464	19,721	17,009	16,068
Total Operating Expenses	7,464	19,721	17,009	16,068
Capital				
36" Water Line	-	-	-	-
42" Water Line	-	-	-	200,000
TOD Well	-	-	-	1,000,000
Developer Reimbursement	240,392	-	500,000	500,000
Total Capital Expenses	240,392	-	500,000	1,700,000
Transfers Out				
Transfer to Culinary Water	246,917	735,822	736,000	597,413
Total Transfers Out	246,917	735,822	736,000	597,413
TOTAL EXPENSES	\$ 494,773	755,543	1,253,009	2,313,481
Culinary Water Impact Net Revenue	953,904	690,186	(233,009)	(1,493,481)
Beginning Fund Balance	3,828,845	4,782,749	4,782,749	5,472,935
Ending Fund Balance	\$ 4,782,749	\$ 5,472,935	4,549,740	3,979,454





Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Water Sales	\$ 3,026,434	\$ 3,180,631	\$ 3,092,000	\$ 3,167,000
Connection Fee	119,771	68,089	75,000	75,000
Capital Projects Inspection	2,654	6,888	-	-
Interest Earnings	6,789	2,948	1,500	2,000
Credit Card Processing Fees	-	-	-	10,000
Grant Revenue	1,500,000	6,559,000	6,559,000	-
Intergovernmental	1,962,313	-	-	-
Developer Contributions	346,871	300,000	-	-
Total Operating and Capital Revenues	6,964,832	10,117,556	9,727,500	3,254,000
Transfers In				
Transfer From Pressurized Irrigation Impac	105,007	99,822	-	-
Total Transfers In	105,007	99,822	-	-
TOTAL REVENUES	\$ 7,069,839	\$ 10,217,378	\$ 9,727,500	\$ 3,254,000
EXPENSES				
Personnel				
Salaries and Wages	162,248	207,354	286,919	282,568
Benefits	152,215	86,094	130,229	113,443
Total Personnel Expenses	314,463	293,448	417,148	396,011
Operating				
Education and Travel	-	-	-	-
Office Expense and Supplies	2,493	2,073	1,500	1,500
Equipment Supplies/Maintenance	31,400	20,632	50,000	50,000
Insurance	92,782	110,757	111,000	114,330
Telephone	200	400	-	-
Professional and Technical	1,358	5,484	80,000	80,000
Clothing	915	1,633	960	1,080
Department Branding	-	200	120	135
Department Expense and Supplies	26,842	18,700	20,000	30,000
Postage	11,342	12,308	9,000	9,000
Credit Card/Bank Processing Fees	22,610	28,239	20,000	20,000
Department Technology	-	12,000	13,500	13,500
Depreciation	1,314,005	1,340,000	1,340,000	1,380,000
Admin Charge-General Fund	286,808	363,252	363,252	412,112
Admin Charge-Broadband	208	222	222	214
Internal Charges-Fleet Operations & Mainte	2,275	2,500	2,500	2,500
Internal Charges-Technology	19,879	11,216	11,216	8,775
Total Operating Expenses	1,813,117	1,929,616	2,023,270	2,123,146

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Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
EXPENSES				
Capital				
Equipment	-	-	-	16,400
Filter Screens	-	-	300,000	400,000
Lower Filter Station	-	34,747	-	-
PI Meters-Fox Hollow	-	-	-	-
PI Meters-City-wide	-	6,260,000	6,294,585	50,000
Total Capital Expenses	-	6,294,747	6,594,585	466,400
Debt Service				
2016 General Obligation Bonds	915,869	2,460,750	2,460,750	2,468,250
2015 General Obligation Bonds	177,428	508,638	508,638	509,638
Trustee Fees	1,000	1,000	1,000	1,000
Total Debt Service	1,094,297	2,970,388	2,970,388	2,978,888
TOTAL EXPENSES	\$ 3,221,877	11,488,199	\$ 12,005,391	5,964,445
Pressurized Irrigation Fund Net Revenue	3,847,962	(1,270,821)	(2,277,891)	(2,710,445)
Beginning Available Fund Balance	4,347,746	8,195,708	8,195,708	6,924,887
Ending Available Fund Balance	\$ 8,195,708	\$ 6,924,887	\$ 5,917,817	4,214,442

DEPARTMENT STAFFING

Full-time Equivalent Positions	Actual 2022-23	Estimated 2023-24	Proposed 2024-25	Increase (Decrease)
Assistant Public Works Director	0.25	0.25	0.25	-
Water Superintendent	0.30	0.30	0.30	-
Water System Lead Operator	0.30	0.30	0.30	-
Water System Technicians	1.50	1.50	1.50	-
Water System Specialist	0.30	0.30	0.30	-
Bluestake Technician	0.25	0.25	0.25	-
Public Infrastructure Manager	0.25	0.25	0.25	-
Urban Arborist	0.25	0.25	0.25	-
Conservation Enforcement	0.50	0.50	0.50	-
Total Secondary Water Positions	3.90	3.90	3.90	-



Pressurized Irrigation Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 857,689	\$ 432,351	\$ 750,000	\$ 600,000
Intergovernmental	3,000,000	-	3,000,000	-
Total Operating and Capital Revenues	3,857,689	432,351	3,750,000	600,000
Transfers In				
Transfer From Patriot Station CRA	46,573	-	-	-
Total Transfers In	46,573	-	-	-
TOTAL REVENUES	\$ 3,904,262	\$ 432,351	\$ 3,750,000	\$ 600,000
EXPENSES				
Operating				
Professional and Technical	9,140	25,470	32,120	32,540
Total Operating Expenses	9,140	25,470	32,120	32,540
Capital				
Water Recycling	-	8,401	3,000,000	1,000,000
200 South Improvements	46,573	-	-	-
Developer Reimbursement	29,780	-	300,000	300,000
Total Capital Expenses	76,353	8,401	3,300,000	1,300,000
Transfers Out				
Transfer to Pressurized Irrigation	105,007	99,822	100,000	-
Total Transfers Out	105,007	99,822	100,000	-
TOTAL EXPENSES	\$ 190,500	133,693	3,432,120	1,332,540
Secondary Water Impact Net Revenue	3,713,762	298,658	317,880	(732,540)
Beginning Fund Balance	(13,968,586)	(10,254,824)	(10,254,824)	(9,956,166)
Ending Fund Balance	\$ (10,254,824)	\$ (9,956,166)	\$ (9,936,944)	\$ (10,688,706)





Public Works – Sewer & Storm Drain

FUND DESCRIPTION

The Sewer and Storm Drain divisions are responsible for the conveyance of sewage, and operation and maintenance of the storm sewer system.

PERFORMANCE MEASURES

Department/Division Objective: Provide excellent maintenance of the City's wastewater and storm water systems.

Performance Measure	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Target FY 2025
Sewer line cleaning (linear feet)	152,660	134,400	142,800	146,550	140,000
Sewer line camera (linear feet)	14,558	12,560	8,510	13,980	10,000
Inspections on residential sewer laterals	886	643	562	384	350
Sewer main backups	0	0	0	0	0
Oversaw TSSD line cleaning (linear feet)	367,000	299,200	325,600	347,600	300,000
TSSD line camera	61,300	47,045	51,650	48,675	50,000
SWPPP inspections	724	682	-	1,250	2,100





Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Sewer Sales	\$ 7,021,605	\$ 7,875,384	\$ 6,525,750	\$ 8,625,750
Connection Fee	108,575	80,101	100,000	100,000
Capital Projects Inspection	2,654	6,888	-	-
Interest Earnings	495,619	816,247	59,500	300,000
Credit Card Processing Fees	-	-	-	30,000
Developer Contributions	320,530	300,000	-	300,000
Total Operating and Capital Revenues	7,948,983	9,078,620	6,685,250	9,355,750
Transfers In				
Transfer From Sewer Impact	105,007	-	-	-
Total Transfers In	105,007	-	-	-
TOTAL REVENUES	\$ 8,053,990	\$ 9,078,620	\$ 6,685,250	\$ 9,355,750
EXPENSES				
Personnel				
Salaries and Wages	191,277	269,612	300,383	308,850
Benefits	175,149	127,719	152,450	142,074
Total Personnel Expenses	366,426	397,331	452,833	450,924
Operating				
Subscriptions & Memberships	-	281	1,235	1,235
Education and Travel	1,801	5,746	4,500	1,750
Office Expense and Supplies	2,609	2,073	2,000	2,000
Equipment Supplies and Maintenance	7,025	86	15,000	15,000
Insurance	65,320	76,010	77,000	67,500
Telephone	4,774	3,802	3,600	3,600
Professional and Technical	500	932	13,000	13,000
Clothing	875	1,921	1,000	1,200
Department Branding	-	1,040	125	150
Department Expense and Supplies	5,460	11,336	2,500	2,500
Timpanogos Special Service District	3,381,246	3,431,279	3,100,000	4,803,791
Postage	11,936	12,937	9,500	12,000
Credit Card/Bank Processing Fees	46,580	59,078	35,000	60,000
Sewer System Maintenance	30,146	-	40,000	40,000
Department Technology	-	12,533	13,500	9,450
Depreciation	418,708	440,000	400,000	460,000
Trackhoe Lease	11,000	11,500	11,500	11,500

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Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Operating				
Admin Charge-General Fund	474,147	551,784	551,784	641,349
Admin Charge-Broadband	1,476	1,511	1,511	1,268
Internal Charges-Fleet Operations	12,150	13,994	10,500	10,500
Internal Charges-Fleet Capital	-	-	3,300	50,000
Internal Charges-Technology	28,834	8,795	8,795	7,416
Total Operating Expenses	4,504,587	4,646,638	4,305,350	6,215,209
Capital				
Equipment	-	-	480,000	16,400
Sewer Lining	-	-	700,000	700,000
Sewer Bursting	134	-	800,000	800,000
Sewer Repair Projects	-	995,760	800,000	800,000
450 W Upsizing	-	-	310,744	310,744
36" Water Line (Sewer Portion)	-	-	-	-
Total Capital Expenses	134	995,760	3,090,744	2,627,144
TOTAL EXPENSES	\$ 4,871,147	\$ 6,039,729	\$ 7,848,927	\$ 9,293,277
Sewer Fund Net Revenue	3,182,843	3,038,891	(1,163,677)	62,473
Beginning Available Fund Balance	13,618,053	16,800,896	16,800,896	19,839,787
Ending Available Fund Balance	\$ 16,800,896	\$ 19,839,787	\$ 15,637,219	\$ 19,902,260

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Assistant Public Works Director	0.25	0.25	0.25	-
Wastewater Superintendent	0.50	0.50	0.50	-
Wastewater Operator	1.00	1.00	1.00	-
Wastewater Maintenance Specialist	1.00	1.00	1.00	-
Bluestake Technician	0.25	0.25	0.25	-
Public Works Technician	0.75	0.75	0.50	(0.25)
Public Infrastructure Manager	0.25	0.25	0.25	-
Total Sewer Positions	4.00	4.00	3.75	(0.25)





Sewer Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 422,097	\$ 609,708	\$ 400,000	\$ 320,000
Interest Earnings	73,533	176,337	15,000	15,000
Total Operating and Capital Revenues	495,630	786,045	415,000	335,000
Transfers In				
Transfer From Patriot Station CRA	59,922	-	-	-
Total Transfers In	59,922	-	-	-
TOTAL REVENUES	\$ 555,552	\$ 786,045	\$ 415,000	\$ 335,000
EXPENSES				
Operating				
Professional and Technical	9,605	11,961	17,113	16,071
Total Operating Expenses	9,605	11,961	17,113	16,071
Capital				
450 W Upsizing	-	-	223,768	223,768
200 South Improvements	20,060	-	-	-
Developer Reimbursement	203,457	-	500,000	400,000
Total Capital Expenses	223,517	-	723,768	623,768
Transfers Out				
Transfer to Sewer Fund	105,007	99,822	100,000	-
Total Transfers Out	105,007	99,822	100,000	-
TOTAL EXPENSES	\$ 338,129	111,783	840,881	639,839
Sewer Impact Fee Fund Net Revenue	217,423	674,262	(425,881)	(304,839)
Beginning Fund Balance	2,218,399	2,435,822	2,435,822	3,110,084
Ending Fund Balance	\$ 2,435,822	\$ 3,110,084	\$ 2,009,941	2,805,245



Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Storm Drain Fee	\$ 2,070,194	\$ 2,337,886	\$ 2,300,000	\$ 2,442,000
SWPPP Inspections	284	390	-	-
Intergovernmental	87,293	-	200,000	-
Capital Projects Inspection	2,654	6,888	-	-
Interest Earnings	117,113	220,482	50,000	80,000
Credit Card Processing Fees	-	-	-	7,500
Miscellaneous	17,414	-	-	-
Developer Contributions	158,423	150,000	-	-
Total Operating and Capital Revenues	2,453,375	2,715,646	2,550,000	2,529,500
Transfers In				
Transfer from Storm Drain Impact	167,617	99,822	-	-
Total Transfers In	167,617	99,822	-	-
TOTAL REVENUES	\$ 2,620,992	\$ 2,815,468	\$ 2,550,000	\$ 2,529,500
EXPENSES				
Personnel				
Salaries and Wages	189,001	296,985	352,953	382,423
Benefits	212,460	127,170	191,515	176,887
Total Personnel Expenses	401,461	424,155	544,468	559,310
Operating				
Education and Travel	-	-	-	1,750
Office Expense and Supplies	2,492	2,073	-	-
Equipment Supplies/Maintenance	4,241	259	10,000	10,000
Insurance	1,070	26,643	27,000	27,975
Telephone	208	453	-	-
Professional & Technical	5,033	17,989	12,000	132,000
Storm Water Management	7,382	-	64,500	64,500
Clothing	875	1,977	1,000	1,200
Department Branding	-	167	120	150
Debris Basin	-	-	10,000	17,500
Debris Hauling	7,178	12,127	5,000	5,000
Department Expense and Supplies	9,138	14,015	10,000	10,000
Tree Trimming and Hauling	101,647	75,067	50,000	103,000
Flood Mitigation	12,683	11,836	-	-
Postage	11,001	12,151	12,000	12,000
Credit Card/Bank Processing Fees	16,237	20,508	12,000	15,000
Department Technology	-	13,463	13,500	13,500
Depreciation	321,430	330,000	300,000	340,000
Admin Charge-General Fund	320,577	431,887	431,887	507,791

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Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Operating				
Admin Charge-Broadband	208	222	222	214
Internal Charges-Fleet Operations	392	1,000	1,000	1,000
Internal Charges-Fleet Capital	45,000	45,000	45,000	100,000
Internal Charges-Technology	16,295	8,795	8,795	7,416
Total Operating Expenses	883,087	1,025,632	1,014,024	1,369,996
Capital				
Equipment	-	-	48,000	16,400
36" Waterline (Storm Drain Portion)	-	-	395,075	-
AF River Rehabilitation	-	25,000	100,000	-
Curb and Gutter Repairs	-	138,055	-	-
Curb and Gutter Replacements	-	2,929,157	2,000,000	850,819
Curb and Gutter - Infrastructure Plan	-	182,664	500,000	-
Debris Basin Outlet Rebuild	240,000	685,160	-	-
Bridge Repair	-	-	150,000	300,000
Storm Water Improvements	-	-	-	1,000,000
AF River Repairs	-	2,437	200,000	125,000
Total Capital Expenses	240,000	3,962,473	3,393,075	2,292,219
TRANSFERS OUT				
Transfer to Fleet Capital Fund	-	-	3,300	-
Total Transfers Out	-	-	3,300	-
TOTAL EXPENSES	\$ 1,524,548	\$ 5,412,260	\$ 4,954,867	\$ 4,221,525
Storm Drain Fund Net Revenue	1,096,444	(2,596,792)	(2,404,867)	(1,692,025)
Beginning Available Fund Balance	3,285,856	4,382,300	4,382,300	1,785,508
Ending Available Fund Balance	\$ 4,382,300	\$ 1,785,508	\$ 1,977,433	93,483

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Assistant Public Works Director	0.25	0.25	0.25	-
Wastewater Superintendent	0.50	0.50	0.50	-
Wastewater Operator	0.50	0.50	0.50	-
SWMPP Coordinator	1.00	1.00	1.00	-
SWMPP Inspector	1.00	1.00	1.00	-
Stormwater Maintenance Specialist	0.50	0.50	0.50	-
Bluestake Technician	0.25	0.25	0.25	-
Public Works Technician	0.25	0.25	0.50	0.25
Public Infrastructure Manager	0.25	0.25	0.25	-
Total Storm Drain Positions	4.50	4.50	4.75	0.25



Storm Drain Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 274,359	\$ 257,920	\$ 500,000	\$ 400,000
Interest Earnings	37,052	53,271	7,500	10,000
Total Operating and Capital Revenues	311,411	311,191	507,500	410,000
Transfers In				
Transfer From Patriot Station CRA	67,576	-	-	-
Total Transfers In	67,576	-	-	-
TOTAL REVENUES	\$ 378,987	\$ 311,191	\$ 507,500	\$ 410,000
EXPENSES				
Operating				
Professional and Technical	5,169	17,696	34,321	1,603
Total Operating Expenses	5,169	17,696	34,321	1,603
Capital				
200 S Improvements	67,576	-	-	-
1120 North Bridge	-	1,239,762	980,000	-
Developer Reimbursement	156,140	-	500,000	300,000
Total Capital Expenses	223,716	1,239,762	1,480,000	300,000
Transfers Out				
Transfer to Storm Drain Fund	167,617	99,822	100,000	-
Total Transfers Out	167,617	99,822	100,000	-
TOTAL EXPENSES	\$ 396,502	1,357,280	1,614,321	301,603
Storm Drain Impact Net Revenue	(17,515)	(1,046,089)	(1,106,821)	108,397
Beginning Fund Balance	1,103,204	1,085,689	1,085,689	39,600
Ending Fund Balance	\$ 1,085,689	\$ 39,600	\$ (21,132)	147,997





Sanitation & Recycling

FUND SUMMARY

The Sanitation and Recycling fund is used to account for sanitation and recycling services provided to City residents. These services are provided by an outside contractor. However, the fund is charged for expenses related to billing customers for services provided, and administrative support of the fund.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Refuse Collection Fees	\$ 1,463,194	\$ 1,861,473	\$ 1,680,175	\$ 1,800,000
Recycling Fees	426,534	536,564	489,309	525,000
Interest Earnings	12,221	17,496	5,000	5,000
Credit Card Processing Fees	-	-	-	9,000
Total Operating and Capital Revenues	1,901,949	2,415,533	2,174,484	2,339,000
TOTAL REVENUES	\$ 1,901,949	\$ 2,415,533	\$ 2,174,484	\$ 2,339,000
EXPENSES				
Operating				
Recycling Fees	463,362	551,646	536,604	562,679
Office Expense and Supplies	2,492	2,073	2,000	2,000
Waste Disposal-First Can	726,032	861,407	851,837	878,635
Waste Disposal-Additional Can	129,278	150,999	137,922	150,000
Solid Waste/Tipping Fees	488,109	510,263	471,679	561,289
Communications	1,649	-	-	-
Department Expense and Supplies	534	438	500	500
Credit Card/Bank Processing Fees	13,346	19,344	12,000	18,000
Postage	10,974	12,127	11,000	11,000
Bad Debt Expense	-	-	18,577	-
Admin Charge-General Fund	96,089	92,228	92,228	113,081
Internal Charges-Technology	5,102	6,003	6,003	5,429
Total Operating Expenses	1,936,967	2,206,528	2,140,350	2,302,613
TOTAL EXPENSES	\$ 1,936,967	\$ 2,206,528	\$ 2,140,350	\$ 2,302,613
Sanitation/Recycling Net Revenue	(35,018)	209,005	34,134	36,387
Beginning Fund Balance	398,120	363,102	363,102	572,107
Ending Fund Balance	\$ 363,102	\$ 572,107	\$ 397,236	608,494



Broadband Fund

FUND DESCRIPTION

The Broadband department is responsible for maintaining the remaining broadband system owned by the city. The Broadband fund operated in a deficit for a number of years, with the General Fund now subsidizing operations. The original broadband system was comprised of a residential network system that covered a large portion of the city. Over the past few years, the city has sold off major portions of the broadband system, including the residential internet section. The city is currently undertaking a feasibility study to determine future opportunities with the existing broadband infrastructure. The city has contractual obligations under lease agreements to maintain the system.





Broadband

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Leasing Fiber Lines	\$ 119,030	\$ 114,292	\$ 100,000	\$ 120,000
Administrative Charges	96,179	98,458	98,458	104,551
Total Operating and Capital Revenues	215,209	212,750	198,458	224,551
Transfers In				
Transfer From General Fund	246,699	241,895	234,719	197,042
Contribution from General Fund	104,773	21,659	21,659	22,189
Total Transfers In	351,472	263,554	256,378	219,231
TOTAL REVENUES	\$ 566,681	\$ 476,304	\$ 454,836	\$ 443,782
EXPENSES				
Personnel				
Salaries and Wages	192,890	194,144	195,060	206,226
Benefits	228,859	90,825	99,442	102,255
Total Personnel Expenses	421,749	284,969	294,502	308,481
Operating				
Utilities	399	331	500	500
Office Supplies	1,013	1,305	-	-
Equipment Maintenance Agreement	-	-	1,950	1,950
Insurance	1,853	2,259	2,200	2,200
Telephone	1,540	1,680	2,640	2,640
Professional & Technical	18,706	81	14,000	14,000
Pole Fees	40	26	50	50
Blue Stakes	5,255	2,879	6,500	8,000
Bandwith for Connection	8,919	18,753	8,500	8,500
Uniform	200	267	200	200
Department Branding	-	-	100	100
Department Expense and Supplies	-	179	500	1,200
Depreciation	50,713	50,000	50,000	50,000
Broadband System	8,039	9,108	15,000	15,000
Admin Charge-General Fund	17,210	22,086	22,086	21,488
Internal Charges-Fleet Operations	421	1,200	1,200	1,200
Internal Charges-Fleet Capital	-	-	3,300	-
Internal Charges-Technology	9,116	9,949	9,949	8,273
Total Operating Expenses	123,424	120,103	138,675	135,301
TOTAL EXPENSES	545,173	405,072	433,177	443,782
Broadband Fund Net Revenue	21,508	71,232	21,659	-
Beginning Fund Balance	(1,858,897)	(1,837,389)	(1,837,389)	(1,766,157)
Ending Fund Balance	\$ (1,837,389)	\$ (1,766,157)	\$ (1,815,730)	(1,766,157)



Broadband

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2022-23	FTE 2023-24	Proposed 2024-25	Increase (Decrease)
Broadband/Technology Director	1.00	1.00	1.00	-
Fiber Optic Network Manager	1.00	1.00	1.00	-
Total Broadband Positions	2.00	2.00	2.00	-



Fleet Operations & Maintenance Fund

FUND SUMMARY

The Fleet Operations and Maintenance fund accounts for maintenance and repair of the City's vehicles. The fund includes expenditures for vehicle maintenance, repair, and fuel. Revenue for the fund comes from charges to the departments that receive services from the fund.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	\$ 463,821	\$ 716,555	\$ 508,000	\$ 555,100
Charges From Fitness Center Fund	1,704	1,722	1,200	1,200
Charges From Culinary Water	21,904	26,968	20,500	24,500
Charges From Secondary Water	2,275	-	2,500	2,500
Charges From Sewer Fund	12,150	13,994	10,500	10,500
Charges From Storm Drain Fund	392	-	1,000	1,000
Charges From Broadband Fund	421	-	1,200	1,200
Interest Earnings	805	-	-	-
Miscellaneous	850	7,409	-	-
Total Operating and Capital Revenues	504,322	766,648	544,900	596,000
TOTAL REVENUES	\$ 504,322	\$ 766,648	\$ 544,900	\$ 596,000
EXPENSES				
Operating				
Insurance	3,244	4,013	-	-
Vehicle Maintenance	446,754	543,039	445,300	486,400
Vehicle Repair	99,073	184,836	99,600	109,600
Total Operating Expenses	549,071	731,888	544,900	596,000
TOTAL EXPENSES	\$ 549,071	\$ 731,888	\$ 544,900	\$ 596,000
Fleet Operations Fund Net Revenue	(44,749)	34,760	-	-
Beginning Fund Balance	9,989	(34,760)	(34,760)	-
Ending Fund Balance	\$ (34,760)	\$ -	\$ (34,760)	-



Fleet Capital Fund

FUND SUMMARY

The Fleet Capital fund accounts for the purchase and disposal of City vehicles. The fund includes not only the purchase of vehicles, but any associated lease payments on fleet vehicles.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	\$ 1,121,900	\$ 1,106,661	\$ 821,798	\$ 1,068,556
Charges From Culinary Water	-	-	3,300	-
Charges From Sewer Fund	-	-	3,300	50,000
Charges From Storm Drain	45,000	-	3,300	100,000
Charges From Fitness Center	-	-	3,300	-
Charges from Broadband	-	-	3,300	-
Sale of Capital Assets	10,000	-	-	-
Interest Earnings	(1,362)	-	-	-
Miscellaneous	1,000	-	-	-
Total Operating and Capital Revenues	1,176,538	1,106,661	838,298	1,218,556
Transfers In				
Transfer From General Fund	276,344	-	-	-
Transfer From Fire Impact Fee Fund	212,323	212,323	211,890	211,890
Total Transfers In	488,667	212,323	211,890	211,890
TOTAL REVENUES	\$ 1,665,205	\$ 1,318,984	\$ 1,050,188	\$ 1,430,446
EXPENSES				
Operating				
Depreciation	958,398	-	-	-
Total Operating Expenses	958,398	-	-	-
Capital				
Police Vehicles and Upfitting	28,985	555,000	554,035	508,698
Fire Vehicles and Upfitting	4,021	422,751	400,279	8,000
Community Services Vehicles	-	-	-	25,000
Parks Vehicles	-	7,436	8,000	-
Cemetery Vehicles	-	-	-	70,000
Streets Vehicles	-	-	10,000	179,000
Engineering Vehicles	-	-	-	-
Building Inspection Vehicles	-	-	90,000	100,000
Public Infrastructure Vehicles	-	-	-	100,000
Sewer Vehicles	-	-	-	50,000
Storm Drain Vehicles	-	-	-	100,000
Total Capital Expenses	33,006	985,187	1,062,314	1,140,698

(continued on next page)



Fleet Capital Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
Debt Service				
Capital Lease-Principal	-	312,859	356,946	274,807
Capital Lease-Interest	28,236	20,938	21,907	14,941
Total Debt Service Expenses	28,236	333,797	378,853	289,748
TOTAL EXPENSES	\$ 1,019,640	\$ 1,318,984	\$ 1,441,167	\$ 1,430,446
Fleet Capital Fund Net Revenue	645,565	-	(390,979)	-
Beginning Available Fund Balance	91,974	737,539	737,539	737,539
Ending Available Fund Balance	\$ 737,539	\$ 737,539	346,560	737,539





Information Technology Fund

FUND SUMMARY

The Information technology department oversees and is responsible for all technology-related aspects of the City. The City's information technology contractor works with all departments of the City to provide IT services including networking services, computer needs, peripheral devices, telephones, network security, servers, troubleshooting and support, and software support. The information technology department is outsourced, but is overseen by the Broadband (Information Technology) department.

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Proposed 2024-25
REVENUES				
Operating and Capital Revenue				
Charges From General Fund	\$ 609,823	\$ 299,182	\$ 299,182	\$ 238,441
Charges From Fitness Center Fund	34,873	17,357	17,357	13,691
Charges From Culinary Water	31,959	11,216	11,216	8,775
Charges From Secondary Water	19,879	11,216	11,216	8,775
Charges From Sewer Fund	28,834	8,795	8,795	7,416
Charges From Storm Drain Fund	16,295	8,795	8,795	7,416
Charges From Sanitation Fund	5,102	6,003	6,003	5,429
Charges From Broadband Fund	9,116	9,949	9,949	8,273
Grant Revenue	-	-	-	-
Interest Earnings	7,225	13,691	-	-
Total Operating and Capital Revenue	763,106	386,204	372,513	298,216
Transfers In				
Transfers from General Fund	-	-	-	-
Total Transfers In	-	-	-	-
TOTAL REVENUES	\$ 763,106	\$ 386,204	\$ 372,513	\$ 298,216
EXPENSES				
Operating				
Contracted IT Support	45,425	51,553	75,000	51,975
Software Maintenance	4,635	1,594	122,889	81,823
Software Renewals	461,021	142,977	77,524	78,318
Telephone System	54,438	4,625	53,000	42,000
Admin Charge-Broadband	44,100	44,100	44,100	44,100
Total Operating Expenses	609,619	244,849	372,513	298,216
Capital				
Hardware Purchases	104,094	84,538	100,000	100,000
Software Purchases	-	50,000	250,000	200,000
Total Capital Expenses	104,094	134,538	350,000	300,000
TOTAL EXPENSES	\$ 713,713	\$ 379,387	\$ 722,513	\$ 598,216
Information Technology Net Revenue	49,393	6,817	(350,000)	(300,000)
Beginning Fund Balance	475,875	525,268	525,268	532,085
Ending Fund Balance	\$ 525,268	532,085	175,268	232,085

Capital Investments



Photos courtesy Phil Jensen and Eiden Miller
Alpine Stake Tabernacle cornerstone laying ceremony, October 24, 1910

Alpine Tabernacle 1910



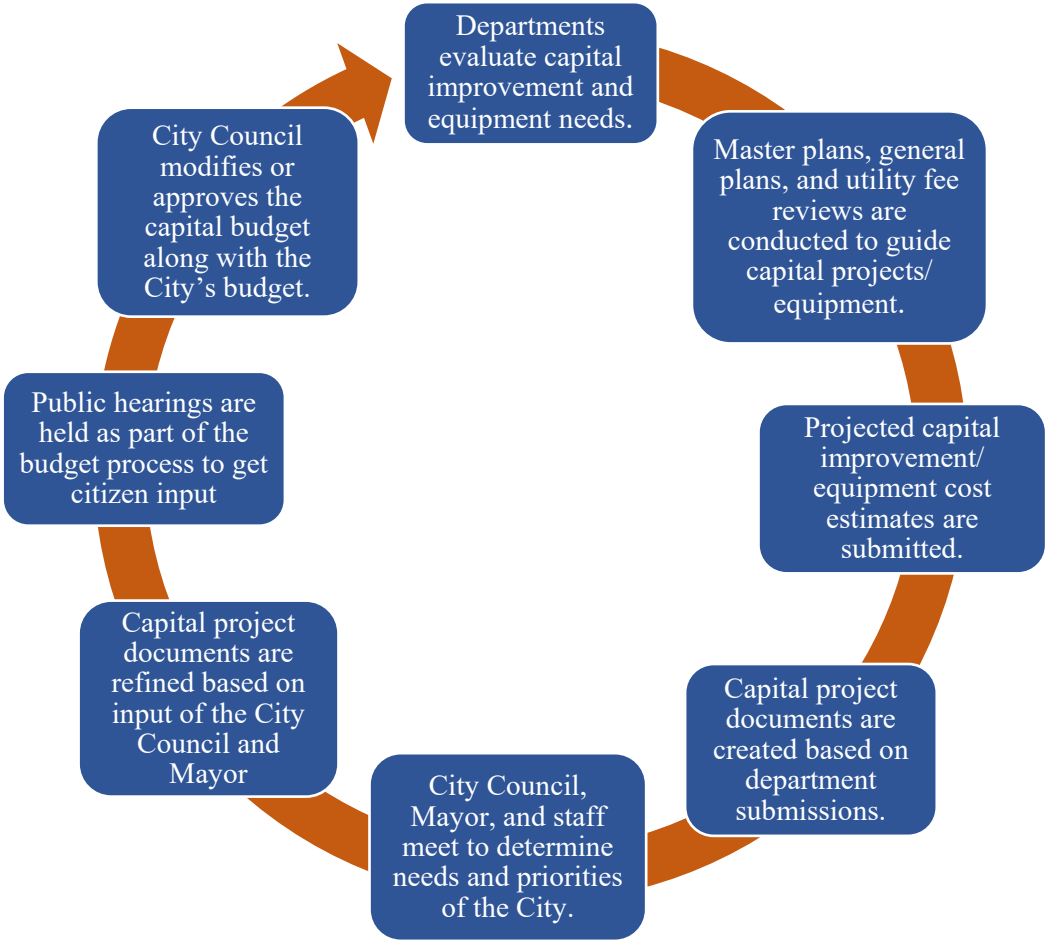


Capital Projects Overview

A capital project is a new construction, expansion, renovation, or replacement project for an existing facility or new facilities. It is a project that helps maintain or improve a city asset, often called infrastructure. The capital project section also includes major equipment purchases and leases. The capitalization threshold for City assets, both capital assets and equipment, is \$5,000. As a general rule, the Capital Project funds include projects \$50,000 or greater. However, the city has elected to include all equipment leases in capital equipment for greater accountability and tracking. In addition, multi-year projects under \$50,000 may be included in the capital project funds to ensure funds are available in subsequent periods.

CAPITAL BUDGET PROCESS

The city views itself as primarily a service organization. As such, the city continually seeks a balance between maintaining operational needs and seeking remedies to cover expenses for needed infrastructure, aging fleet, and equipment. During the budget process, departments submit reasonable goals for capital requests that balance the need to purchase equipment or construct capital projects, while also being realistic about the city’s ability to meet all requested capital needs with the available funding resources.





Capital Projects Overview

PLANS AND STUDIES

The following plans and studies guide the city in setting capital improvement/equipment budgets whether through funding options or through plans setting construction standard, sites, and projects. The city's plans and studies include:

<i>Plan</i>	<i>Description</i>
<i>Transportation Element of the General Plan</i>	Roadway element for automobile travel.
<i>Bicycle and Pedestrian Element of the General Plan</i>	Plan for all non-motorized transportation and public transit.
<i>Main Street Vision</i>	Vision study that is intended to be the foundation for city ordinances and policies to support the revitalization of the downtown area.
<i>Water Systems Component of the General Plan</i>	Master plan for culinary water and pressurized irrigation systems.
<i>Sewer Systems Element of the General Plan</i>	Master plan for sanitary sewer systems.
<i>Storm Drain Element of the General Plan</i>	Master plan for storm drain systems.
<i>Parks, Trails, and Open Space Element of the General Plan</i>	Defines the acceptable level of park and open space facilities in the city.
<i>Land Use Element of the General Plan</i>	Defines the city's plan for the acceptable land use patterns of the city and guides the city's zoning decisions.
<i>Rate Studies</i>	Analysis conducted to determine the correct user charges for City-provided services. This includes water, secondary irrigation, sewer, and storm drain.
<i>Capital Facility Plans</i>	Analysis outlining the capital facilities necessary to accommodate growth. This can be in the area of utilities, transportation, police, fire, or parks.
<i>Impact Fee Studies</i>	Analysis conducted to determine the amount of "impact" from new growth on existing or projected systems. Uses the Capital Facility Plan as a guide.
<i>Regional Planning Documents</i>	Planning documents provided by MAG (Mountainland Association of Governments) developed to provide a cohesive regional plan.

Priority capital projects and improvements are those that:

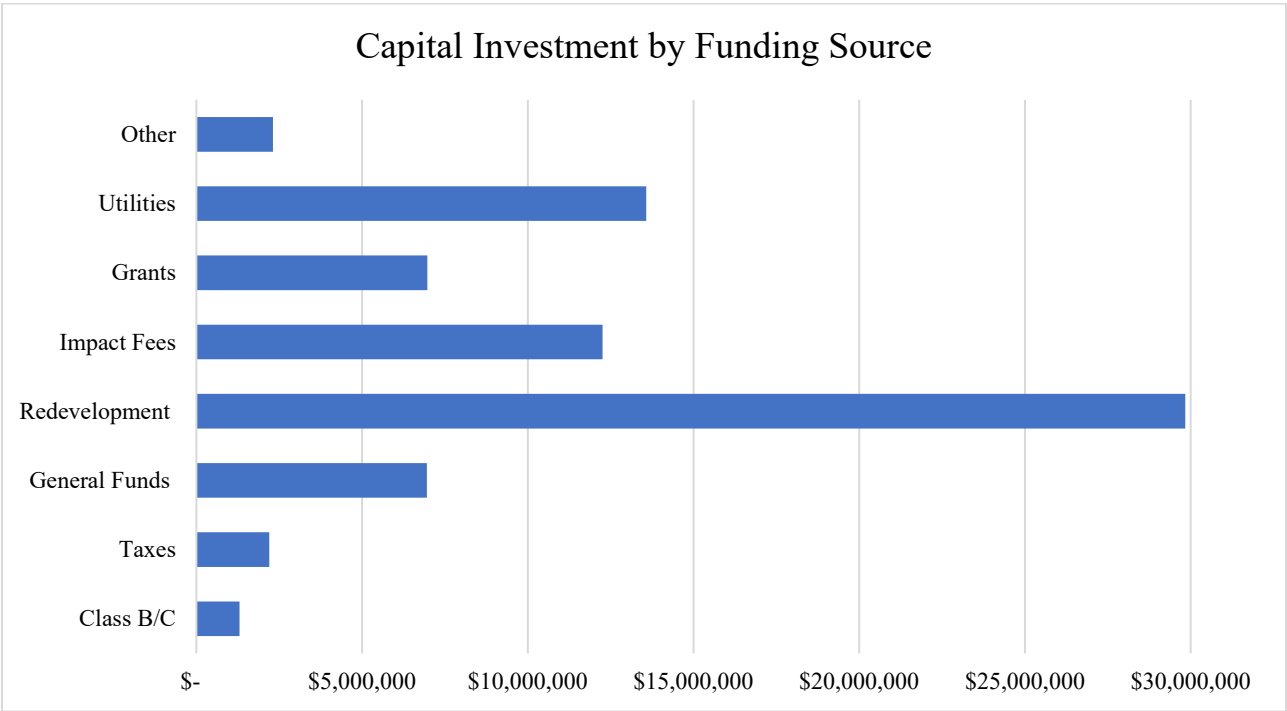
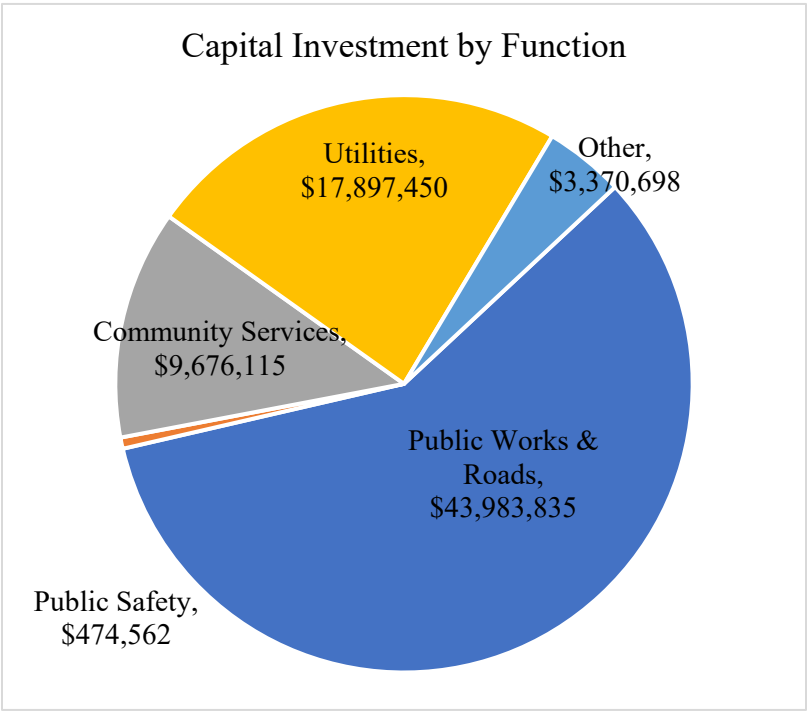
1. Have their own funding source.
2. Remedy safety issues.
3. Are necessary for the continuation of the city's core services.



Capital Projects Overview

CAPITAL PROJECT FUNDING SOURCES AND USES

City-wide capital project funding is shown in the following table and graph:





Capital Projects Overview

FISCAL YEAR 2025 CAPITAL PROJECTS

Total Capital projects proposed for fiscal year 2024-2025 totals \$75,402,660. Significant recommended projects are as follows:

- **100 East Waterline—\$2,700,000**— This project replaces aging 8” pipes along 100 East/Alpine Highway. beginning at the intersection of 100 North and running 1,500 ft to 300 North and beginning at 500 North and running 1700 ft to 740 North. Work includes installing new culinary service connections and fire hydrants. The project is expected to be completed in fall of 2024.



- **200 South Road Rehabilitation - \$25,677,254** – This project will reconstruct the roadway between Mill Pond Road and I-15. Portions of 200 South by the Front Runner Station will also be widened to include two travel lanes in each direction with a new roundabout at the intersection of 200 South and Frontage Road. Also included in the design is a multi-use trail extending from Mill Pond Road to I-15 and sidewalks along Frontage Road. Funding for this project has been secured through the Patriot Station Community Reinvestment Area.



- **Infrastructure Management Plan/Road Repairs—\$3,500,000**— The city developed a 5-year comprehensive infrastructure plan to address not only the road repairs, but the infrastructure underneath the roads for a more holistic and cost-effective approach. Funding of the road portion in the amount of \$3,500,000 includes road improvements, chip seal, overlay and sidewalk improvements through various parts of the city. The funding for the road portion derives from Class B/C Funds, \$.25 transportation sales tax, dedicated general property tax, and



prior fund reserves. In addition to the road portion of the pavement management plan \$1,634,501 is appropriated for waterline improvements related to those street projects.

- **700 North Connection – \$1,238,502** - This project constructs 700 North between 100 East and 200 East to complete a regional east and west connection. The road will provide connectivity for residents, increase mobility to nearby arterials, and improve safety of school travel along 700 North. Most of the funding for this project is through federal grants from Mountainland Association of Governments, with matching portions from Utah Department of Transportation and road impact fees.





Capital Projects Overview



- **Boat Harbor Improvements - \$3,200,000** – The American Fork Boat Harbor at Utah Lake is getting some exciting new and needed updates starting this year, with the planned completion date the end of 2024. The project includes parking lot and amenity improvements. The project construction planned for August, and the hopeful completion is planned for Winter 2024. Residents who walk or ride their bike into this area will have free access to new outdoor amenities, seating, and a playground. This project is primarily funded through grants from the State of Utah and from Utah County.

- **200 South Roundabouts—\$4,759,500**—In conjunction with the 200 South construction project, two separate roundabouts are in design at 100 East and 300 West. These roundabouts are funding through the Mountainland Association of Government as part of their transportation improvement plan. These roundabouts will promote a continuous flow of traffic through busy intersections as the city experiences rapid growth along the 200 South corridor.



- **Egg Farm EDA Projects—\$3,572,520** – Three streets projects are budgeted in the Egg Farm Economic Development in the current year. Completion of 1100 South project, in the amount of \$2,247,379, will be a continuation from prior year of a roundabout at 1100 South and 500 East. Also budgeted are storm drain improvements estimated at \$589,671 and 1500 South Widening in the amount of \$1,325,141.

- **200 South Bike & Pedestrian Path— \$ 3,652,528** – This project totaling \$4,715,391 funded by Mountainland Association of Governments is a multimodal project along the 200 South corridor. This project is still in the design phase.



- **Waterline Replacement State Street – \$1,450,000** – The city plans to replace waterlines in conjunction with a Utah Department of Transportation (UDOT) improvement along State Street at 500 East.

SIGNIFICANT CAPITAL PROJECT CHALLENGES

The City has identified several significant capital project issues that will affect the city in upcoming years:

- **Insufficient funding for Road Repairs**—Although the city has dedicated over \$3.5 million in road repairs this year, continuing funding sources including transportation sales tax, Class C road funds, and discretionary property tax are deficient for the current needs. The city leveraging funding for regional transportation plans as available to shorten the funding gap and will continue to strategically plan improvements to match the resources available making the best and most efficient use of funding.



Capital Projects Overview

- Funding for a Citywide Vehicle Replacement Program—Although the city has invested significant funding in fleet replacement in the last several years, fleet continues to rapidly age and requires increasing maintenance. In addition, mission critical services (such as Public Safety) rely on reliable vehicles. The city may use capital leases to update the city’s fleet, however, future capital lease payments will be a future obligation to the city.
- City growth – The city is growing at a rapid pace with record numbers of permits issued in recent years. As the city faces build out, services are expanding, and staff are striving to keep up with demand while providing excellent quality services to its constituents. Staff is outgrowing city facilities in the fitness center, public safety and engineering/public works buildings and is strategically looking at expansion opportunities as part of the current budget’s strategic goals.



American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Streets & Public Works						
Pavement Management Plan	Various	\$ 3,435,657	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Sidewalks	General Funds	64,343	51,600	146,800	102,400	-
400 S Connection to 500 E*	Impact Fees	750,000	300,000	250,000	-	-
700 N Connection*	Grants	1,138,000	-	-	-	-
700 N Connection ROW*	Impact Fees	100,502	-	-	-	-
Roundabout-100 E 200 S	Impact Fees	2,651,000	1,995,000	-	-	-
Improvements-200 S	Redevelopment	25,677,254	-	-	-	-
ADA/Sidewalk Improvements	General Funds	50,000	57,000	60,000	63,000	-
Safe Route to Schools	Grants	100,000	120,000	135,000	150,000	-
Traffic Calming	General Funds	10,000	37,000	40,000	45,000	-
Transit Loop Feasibility*	Grants	88,488	-	-	-	-
Flyover 200 South Design	Grants	-	-	-	3,000,000	-
Street Lighting Upgrades	General Funds	25,000	100,000	100,000	100,000	100,000
Meadows Roundabout Improvements	General Funds	-	-	-	100,000	-
Automall Drive Extension to 100 E	Impact Fees	1,028,500	120,000	-	-	-
Automall Drive Sidepath	Impact Fees	403,000	-	-	-	-
1100 South Widening*	Redevelopment	2,247,379	-	-	-	-
Storm Drain Pipe	Redevelopment	589,671	-	-	-	-
1500 South Widening	Redevelopment	1,325,141	-	-	-	-
300 W Pacific Dr Improvements	Impact Fees	100,000	-	-	-	-
700 S Extension	Impact Fees	500,000	-	-	-	-
Roundabout-200 S 300 W	Impact Fees	2,108,500	-	-	-	-
Street Light Capital Improvements	General Funds	500,000	-	-	-	-
Intersection Improvements	Impact Fees	-	-	1,500,000	-	-
I-15 Flyover	Grants	-	3,000,000	-	-	-
Public Works Building Design	Debt Proceeds	-	1,000,000	25,000,000	(continued on next page)	-

American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Streets & Public Works (continued)						
Land/Storage Bay for Yards		-	-	1,000,000	-	-
Developer Reimbursements		1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Streets & Public Works		43,892,435	11,780,600	33,231,800	8,560,400	5,100,000
Parks						
Fox Hollow Subsidy	General Funds	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
200 South Bike/Pedestrian Path	Grants	3,652,528	-	-	-	-
Trail Maintenance	General Funds	8,000	9,000	9,000	9,500	1,000
Parking Lot Maintenance	General Funds	17,000	17,000	18,000	20,000	20,000
Pickleball Resurfacing	General Funds	7,000	7,000	7,000	7,000	7,000
Playground Replacement	General Funds	120,000	-	-	-	-
Rotary Sidewalk Replacement	General Funds	-	7,000	-	-	-
Park Improvements	General Funds	15,000	20,000	20,000	20,000	20,000
Restroom Upgrades	General Funds	9,000	9,000	9,000	9,000	9,000
Rockscape	General Funds	7,000	-	-	-	-
Boat Harbor Improvements	General Funds	3,200,000	-	-	-	-
Rotary Field Lights	PARC Tax	225,000	-	-	-	-
Rotary Field Lights	General Funds	225,000	-	-	-	-
Art Dye Improvements	Impact Fees	25,000	-	-	-	-
Slough Trail Design & Improvments	Impact Fees	38,000	-	-	-	-
30 Acres Design & Improvements	Impact Fees	82,000	-	-	-	-
Monarch Park Design & Improvements	Impact Fees	57,000	-	-	-	-
Power Corridor Design & Improvements	Impact Fees	39,000	-	-	-	-
Pump Track Design & Improvements	Impact Fees	16,000	-	-	-	-
Disc Course Design & Improvements	Impact Fees	24,000	-	-	-	-
Art Dye Infield	General Funds	-	15,000	-	15,000	-
Art Dye Trail*	Grants	592,000	-	-	-	-

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American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Parks (continued)						
Art Dye Trail*	Impact Fees	57,042	-	-	-	-
Development of Open Space	Impact Fees	-	-	-	-	6,000,000
PARC-Disc Golf Course	PARC Tax	18,000	-	-	-	-
PARC-Kimberly Park Playgroud	PARC Tax	74,000	-	-	-	-
PARC-Library Teen Zone	PARC Tax	18,000	-	-	-	-
PARC-Monarch Park Improvements	PARC Tax	30,000	-	-	-	-
Total Parks		8,795,570	324,000	303,000	320,500	6,297,000
Cemetery						
Cemetery Improvements	General Funds	10,000	10,000	10,000	10,000	10,000
Expansion Land Purchase	Perpetual Care	46,000	46,000	46,000	46,000	300,000
Total Cemetery		56,000	56,000	56,000	56,000	310,000
Fitness Center						
Deck Drain Replacement & Resurfacing	General Funds	\$ 25,000	\$ -	\$ -	\$ -	-
Facility Paint and Flooring	General Funds	-	10,000	15,000	-	-
Pool & Spa Resurfacing	General Funds	-	100,000	75,000	30,000	-
HVAC Units	General Funds	25,000	25,000	25,000	-	-
LED Lighting Upgrades	General Funds	6,000	-	-	-	-
Slide Repair/Resurfacing	General Funds	-	-	-	-	12,000
Revolving Door Replacement	General Funds	3,000	-	-	-	-
New Bubble, Air Handler	General Funds	-	500,000	-	-	-
Fitness Center Roof	General Funds	-	-	90,000	90,000	-
Locker Room Improvements	General Funds	-	-	500,000	-	-
Raquetball Court Resurfacing	General Funds	-	3,000	-	3,200	-
Comp Pool Sand UV Replacement	General Funds	55,000	260,000	-	-	-
Leisure Pool UV Replacement	General Funds	-	-	50,000	-	-
Total Fitness Center		114,000	898,000	755,000	123,200	12,000

American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Building & Grounds						
HVAC Replacements-Cemetery	General Funds	\$ -	\$ 15,000	\$ -	\$ -	\$ -
HVAC Replacements-City Hall	General Funds	-	36,000	-	-	-
HVAC Replacements-Public Works	General Funds	-	-	-	-	13,000
HVAC Replacements-Police	General Funds	-	400,000	-	-	-
Car Wash Replacement-Public Works	General Funds	-	80,000	-	-	-
Chiller Replacement-Police	General Funds	-	300,000	-	-	-
Paint & Flooring-Broadband	General Funds	-	20,000	20,000	-	-
Paint & Flooring-City Hall	General Funds	-	35,000	-	-	-
Lighting Upgrades-City Hall	General Funds	-	30,000	-	-	-
Lighting Upgrades-Library	General Funds	10,000	8,000	-	-	-
Lighting Upgrades-Police	General Funds	-	10,000	-	-	-
Lighting Upgrades-Public Works	General Funds	-	10,000	-	-	-
Cemetery Office Renovation	General Funds	-	90,000	-	-	-
Garage Door Repair-Public Works	General Funds	5,000	10,000	10,000	10,000	10,000
Paint & Flooring-Administration	General Funds	-	40,000	-	-	-
Paint & Flooring-Police	General Funds	-	35,000	-	-	-
Paint & Flooring-Senior Center	General Funds	-	8,000	-	-	-
Parking Lot-Public Works	General Funds	15,000	-	-	-	-
Security Upgrade-Library	General Funds	-	33,000	33,000	-	-
Security Upgrade-Police	General Funds	-	70,000	-	-	-
Rain Gutter Repair-Police	General Funds	-	30,000	-	-	-
Rain Gutter Repair-Streets	General Funds	-	-	25,000	-	-
Roof Replacement-Library	General Funds	-	-	100,000	50,000	50,000
Public Works Unit Heaters	General Funds	-	-	9,000	9,000	-
Roof Replacement-Police	General Funds	-	-	70,000	(continued on next page)	-

American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Building & Grounds (continued)						
Facility Improvements-Legion Hall	General Funds	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Facility Improvements-Police	General Funds	443,731	175,000	-	-	-
Facility Improvements-Yard Parks	General Funds		40,000			
Facility Improvements-Administration	General Funds	-	150,000	-	-	-
Total Building & Grounds		473,731	1,645,000	267,000	69,000	73,000
Other						
Downtown Revitalization	Reserves	\$ 1,500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Electronic Billboard	Reserves	400,000				
Patriot Station Access Improvements	Debt Proceeds	-	-	17,015,000	-	-
Police Evidence Building	Impact Fees	300,000	-	-	-	-
Fitness Center Expansion	Debt Proceeds	-	3,000,000	60,000,000	-	-
Fire-Station 53 Site Analysis	Impact Fees	50,000	-	-	-	-
Fire-Station 53 Construction	Debt Proceeds	-	550,000	18,000,000	-	-
Total Other		2,250,000	3,650,000	95,115,000	100,000	100,000
TOTAL EXPENDITURES		\$ 55,581,736	\$ 18,353,600	\$ 129,727,800	\$ 9,229,100	\$ 11,892,000

American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - General Capital Projects

ENTERPRISE FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Culinary Water						
42" Water Line Replacement	Impact Fees	\$ 200,000	\$ 4,000,000	\$ -	\$ -	\$ -
Water Line Repair Projects	Culinary Water	335,333	335,333	335,333	335,333	-
Water Line Replacement-Streets Project	Culinary Water	1,634,501	1,256,000	2,016,387	1,681,200	-
Water Line Replacement-Emergency	Culinary Water	500,000	500,000	500,000	500,000	-
100 E Waterline	Culinary Water	2,700,000	-	-	-	-
New Culinary Well in TOD Area	Impact Fees	1,000,000	-	-	-	-
UDOT Betterment - State Street	Culinary Water	1,450,000	-	-	-	-
Race Track Well Repairs	Culinary Water	800,000	-	-	-	-
Boley Well Repairs	Culinary Water	300,000	-	-	-	-
Valve Replacement Program	Culinary Water	50,000	50,000	50,000	50,000	50,000
Fire Hydrants	Culinary Water	40,000	40,000	40,000	40,000	40,000
Annual CDBG Water Line Replacement	Culinary Water/	411,685	350,000	350,000	350,000	350,000
Annual CDBG Water Line Replacement	Grants	350,000	300,000	300,000	300,000	300,000
Covered Parking/Storage Bays for Yard	Culinary Water	-	-	500,000	-	-
Developer Reimbursement	Impact Fees	500,000	500,000	500,000	500,000	500,000
Total Culinary Water		10,271,519	7,331,333	4,591,720	3,756,533	1,240,000
Secondary Irrigation						
Filter Screens	Irrigation	400,000	-	-	-	-
PI Meters for City Facilities	Irrigation	-	50,000	50,000	50,000	50,000
PI Meters throughout City*	Grants	50,000	-	-	-	-
Lower Filter Station	Irrigation	-	1,200,000	-	-	-
Water Recycling*	Intergovernmen	1,000,000	-	-	-	-
Mitchell Springs Booster	Irrigation	-	83,000	725,000	-	-

(continued on next page)

American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - General Capital Projects

ENTERPRISE FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Secondary Irrigation (continued)						
Storage Bays for Yard	Irrigation	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Developer Reimbursement	Impact Fees	300,000	500,000	500,000	500,000	500,000
Total Secondary Irrigation		1,750,000	1,833,000	1,775,000	550,000	550,000
Sewer						
450 W Upsizing*	Sewer	\$ 310,744	\$ -	\$ -	\$ -	\$ -
450 W Upsizing*	Impact Fees	223,768	-	-	-	-
Annual Slip lining	Sewer	700,000	350,000	375,000	400,000	425,000
Semi-annual Pipe Bursting	Sewer	800,000	575,000	-	600,000	-
Sewer Repair Projects	Sewer	800,000	-	-	-	-
Storage Bays for Yard	Sewer	-	-	500,000	-	-
Developer Reimbursement	Impact Fees	400,000	300,000	300,000	300,000	300,000
Total Sewer		3,234,512	1,225,000	1,175,000	1,300,000	725,000
Storm Drains						
Curb and Gutter Replacement	Storm Drain	\$ 850,819	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Curb and Gutter - Infrastructure Plan	Storm Drain	-	167,900	162,067	193,733	-
Storm Water Improvements	Storm Drain	1,000,000	-	-	-	-
River Rehab Channel South Main St.	Storm Drain	-	75,000	750,000	-	-
Storage Bays for Yard	Storm Drain	-	-	500,000	-	-
AF River Repairs	Storm Drain	125,000	-	-	-	-
Bridge Repair	Storm Drain	300,000	-	-	-	-
Developer Reimbursement	Impact Fees	300,000	500,000	500,000	500,000	500,000
Total Storm Drains		2,575,819	1,442,900	2,612,067	1,393,733	1,200,000
TOTAL EXPENDITURES		\$ 17,831,850	\$ 11,832,233	\$ 10,153,787	\$ 7,000,266	\$ 3,715,000
TOTAL CITY-WIDE		\$ 73,413,586	\$ 30,185,833	\$ 139,881,587	\$ 16,229,366	\$ 15,607,000



Capital Projects - General Capital Projects

PROJECT FUNDING

Description	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Class B & C Allotment	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Sales Tax	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Property Tax	500,000	500,000	500,000	500,000	500,000
General Funds	5,030,731	3,122,600	1,681,800	933,100	492,000
Redevelopment	29,839,445	100,000	100,000	100,000	100,000
Impact Fees	12,253,312	9,715,000	6,050,000	3,300,000	9,300,000
Debt Proceeds	-	4,550,000	120,015,000	-	-
Grants	5,971,016	3,420,000	435,000	3,450,000	300,000
Intergovernmental	1,000,000	-	-	-	-
Perpetual Care Funds	46,000	46,000	46,000	46,000	300,000
PARC Tax	365,000	-	-	-	-
Reserves	1,900,000	100,000	100,000	100,000	100,000
Culinary Water	8,221,519	2,531,333	3,791,720	2,956,533	440,000
Secondary Irrigation	400,000	1,333,000	1,275,000	50,000	50,000
Sewer	2,610,744	925,000	875,000	1,000,000	425,000
Storm Drain	2,275,819	942,900	2,112,067	893,733	700,000
TOTAL REVENUES	\$ 73,413,586	\$ 30,285,833	\$ 139,981,587	\$ 16,329,366	\$ 15,707,000

*Projects budgeted in prior years; remaining appropriations carried forward to fiscal year 2025.

American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - Capital Equipment

GOVERNMENTAL FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Streets & Public Works						
Bobtail	General Funds	\$ 75,000	\$ 300,000	\$ 300,000	\$ -	\$ -
Crack sealer	General Funds	-	-	75,000	-	-
Trackhoe	General Funds	16,400	-	-	-	-
Total Streets & Public Works		91,400	300,000	375,000	-	-
Cemetery						
Mower Program	General Funds	19,936	-	20,000	-	21,000
Backhoe	General Funds	85,000	-	-	-	-
Mini X Lease	General Funds	13,584	14,000	14,000	14,000	-
Total Cemetery		118,520	14,000	34,000	14,000	21,000
Parks						
Mower Program	General Funds	25,294	36,794	25,294	-	-
Snow Plow/Salter	General Funds	8,000	-	-	-	-
Aerator	General Funds	-	11,290	-	-	-
Front End Loader	General Funds	-	175,000	-	-	-
Playground Replacement	General Funds	-	100,000	100,000	100,000	100,000
Park Furnishings	General Funds	17,000	17,000	17,000	17,000	17,000
ABI Edge Cutter	General Funds	-	10,700	-	-	-
Jumping Jack	General Funds	-	5,000	-	-	-
Total Parks		50,294	355,784	142,294	117,000	117,000

American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - Capital Equipment

GOVERNMENTAL FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Recreation						
Machine Pitch Machine	General Funds	\$ -	\$ 6,000	\$ -	\$ -	\$ 5,000
Field Paint Machine	General Funds	18,000	16,300	16,500	17,000	17,000
Soccer Goals	General Funds	-	-	-	6,000	-
Golf Cart Replacement	General Funds	-	-	12,000	-	-
Total Recreation		18,000	22,300	28,500	23,000	22,000
Fitness Center						
Cardio & Weight Equipment	General Funds	20,000	28,000	29,000	35,500	30,000
Pool Robot Cleaner	General Funds	-	8,000	-	-	-
Black Tarp Replacement	General Funds	-	-	-	43,000	-
Leisure Pool Boiler Replacement	General Funds	-	250,000	150,000	-	-
Wibit System for Pool	General Funds	-	8,000	-	-	-
Pool Slide Replacement	General Funds	30,000	40,000	-	-	-
Comp Pool Sand Filter Replacement	General Funds	-	-	150,000	-	-
Total Fitness Center		50,000	334,000	329,000	78,500	30,000
Fire						
Technical Rescue Gear	General Funds	10,000	20,000	20,000	20,000	20,000
SWAT Medic Gear	General Funds	15,000	-	-	-	-
Lucas CPR Devices	General Funds	54,000	-	-	-	-
Stair Chairs	General Funds	30,000	-	-	-	-
Other Equipment	General Funds	6,262	-	-	-	-
Vents/Pumps	General Funds	-	36,000	-	-	-
Brush Truck	General Funds	-	-	-	225,000	-
Ambulance	General Funds	-	165,000	280,000	420,000	-
Fire Engine and Equipment	Impact Fees	-	-	-	1,173,789	1,300,000
Total Fire		115,262	221,000	300,000	1,838,789	1,320,000

American Fork City Adopted Annual Budget Fiscal Year 2024-2025
Capital Projects Plan



Capital Projects - Capital Equipment

GOVERNMENTAL FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Police						
Radio Replacement	General Funds	-	16,480	16,974	17,484	18,008
Fingerprinting Machine	General Funds	9,300	-	-	-	-
Equipment, Radios, Tasers	General Funds	-	16,480	16,974	17,484	18,008
Total Police		9,300	32,960	33,948	34,968	36,016
Other						
Holiday Decorations	General Funds	\$ 30,000	\$ 15,000	\$ 15,000	\$ -	\$ -
Total Other		30,000	15,000	15,000	-	-
TOTAL EXPENDITURES		\$ 482,776	\$ 1,295,044	\$ 1,257,742	\$ 2,106,257	\$ 1,546,016

ENTERPRISE FUNDS

Department/Project	Funding 2023-24	Adopted 2023-24	Requested 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28
Public Works						
Street Sweeper	Storm Drain	\$ -	\$ 260,000	\$ -	\$ -	\$ -
Trackhoe	Culinary Water	16,400	-	-	-	-
Trackhoe	Irrigation	16,400	-	-	-	-
Trackhoe	Sewer	16,400	-	-	-	-
Trackhoe	Storm Drain	16,400	-	-	-	-
Backhoe Lease	Culinary Water	-	26,500	26,500	26,500	26,500
Mini-X	Culinary Water	-	-	84,000	-	-
Hydro Excavator	Culinary Water	-	-	-	480,000	-
Valve Exercise Machine	Culinary Water	-	75,000	-	-	-
Total Public Works		65,600	361,500	110,500	506,500	26,500
TOTAL EXPENDITURES	-	\$ 65,600	\$ 361,500	\$ 110,500	\$ 506,500	\$ 26,500



Capital Projects - Capital Equipment

INTERNAL SERVICE FUNDS

Department/Project	Funding 2024-25	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
Fleet Capital		\$ 1,140,698	\$ 2,144,038	\$ 2,318,588	\$ 758,775	\$ 634,205
Information Technology		300,000	100,000	100,000	100,000	100,000
TOTAL EXPENDITURES		\$ 1,440,698	\$ 2,244,038	\$ 2,418,588	\$ 858,775	\$ 734,205
TOTAL CITY-WIDE		\$ 1,989,074	\$ 3,900,582	\$ 3,786,830	\$ 3,471,532	\$ 2,306,721

PROJECT FUNDING

Description	Adopted 2024-25	Requested 2025-26	Requested 2026-27	Requested 2027-28	Requested 2028-29
General Funds	\$ 1,923,474	\$ 3,539,082	\$ 3,676,330	\$ 1,791,243	\$ 980,221
Impact Fees	-	-	-	1,173,789	1,300,000
Culinary Water	16,400	101,500	110,500	506,500	26,500
Sewer	16,400	-	-	-	-
Secondary Irrigation	16,400	-	-	-	-
Storm Drain	16,400	260,000	-	-	-
TOTAL REVENUES	\$ 1,989,074	\$ 3,900,582	\$ 3,786,830	\$ 3,471,532	\$ 2,306,721



Capital Projects - Operating Budget Effects

CAPITAL PROJECTS

Department/Project	Funding Source	2024-25	2025-26	2026-27	2027-28	2028-29
Public Works						
Public Works Expansion	General Fund	\$ -	\$ -	\$ 25,000	\$ 25,750	\$ 26,523
Total Fitness Center		-	-	25,000	25,750	26,523
Parks						
200 South Bike/Pedestrian Trail	General Fund	3,200	3,296	3,395	3,497	3,602
Boat Harbor Improvements	General Fund	3,653	3,762	3,875	3,991	4,111
Development of Open Space	General Fund	-	-	-	-	6,000
Total Other		6,853	7,058	7,270	7,488	13,713
Building & Grounds						
Fitness Center Expansion	General Fund	-	-	60,000	61,800	63,654
Fire-Station 53	General Fund	-	-	18,000	18,540	19,096
Total Other		-	-	18,000	18,540	19,096
TOTAL EXPENDITURES		\$ 6,853	\$ 7,058	\$ 50,270	\$ 51,778	\$ 59,331



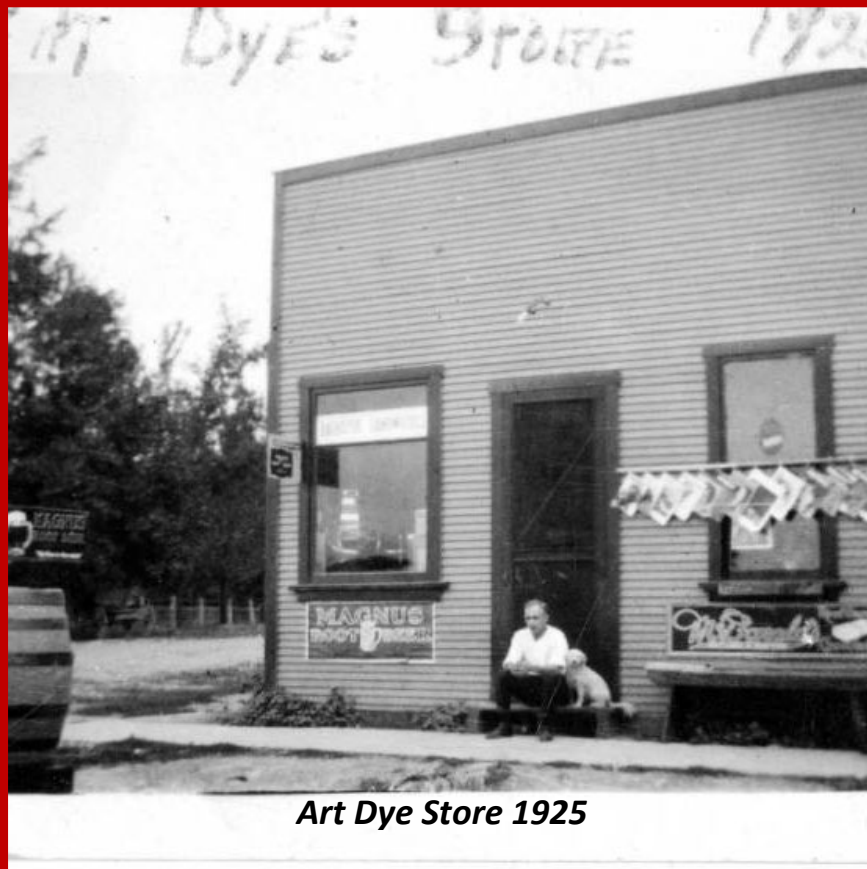
Capital Projects - Operating Budget Effects

CAPITAL EQUIPMENT

Department/Project	Funding Source	2024-25	2025-26	2026-27	2027-28	2028-29
Fire						
Fire Engine	General Fund	\$ -	\$ -	\$ -	\$ 1,174	\$ 2,509
Total Fire		-	-	-	1,174	2,509
Fleet Capital						
Fleet Additions	General Fund	456	858	927	304	254
Total Fleet Capital		456	858	927	304	254
Storm Drain						
Street Sweeper	General Fund	-	260	268	276	284
Total Storm Drain		-	260	268	276	284
Water						
Hydro Excavator	General Fund	-	-	-	480	494
Total Water		-	-	-	480	494
TOTAL EXPENSES		\$ 456	\$ 1,118	\$ 1,195	\$ 2,233	\$ 3,541
TOTAL CITY-WIDE		\$ 7,309	\$ 8,176	\$ 51,465	\$ 54,011	\$ 62,872



Appendix



Art Dye Store 1925





Glossary

A

Accrual Basis of Accounting—A method of accounting in which revenues and expenditures are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACFR—See Annual Comprehensive Annual Financial Report.

Actual—Used in the fund summaries and department and division summaries within the budget document, represents the actual costs results of operations.

Ad Valorem Tax—Taxes levied on both real and personal property according to the property's valuation and the tax rate. Also known as property tax.

Administrative Fees—Fees allocated to special revenue and proprietary funds to cover support costs incurred by general fund divisions.

Adopted—as used in the fund summaries and department and division summaries within the budget document, represents the budget as approved by the City Council.

Adopted Budget—The annual budget beginning July1 approved by the City Council that establishes the legal authority for the expenditure of funds in the fiscal year.

Allocation—The assignment of one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

Annual Comprehensive Annual Financial Report (ACFR)—The audited annual report of the City's financial condition at the conclusion of the fiscal year.

Appropriation—Legal authorization granted by the City Council to make expenditures and incur obligations for specific purposes.

Assessed Valuation—A valuation set upon real estate or other property by the Utah County Assessor as a basis for levying property taxes.

Audit—A review performed by an independent certified public accountant to form an opinion regarding the legitimacy of transactions and internal controls.

B

Balanced Budget—A budget in which current revenues equal current expenditures. The state or local government may set the legal requirements for a balanced budget.

Basis of Budgeting—The city's budget is based on the modified accrual basis of accounting for its governmental and proprietary funds. (See modified accrual basis of accounting.)

Bond—A written promise to pay a specified sum of money, called the face value of principal, at a specified date or dates in the future, called maturity dates, together with periodic interest at a specified rate.



Glossary

Bond Proceeds—Funds received from the sale or issuance of bonds.

Bond Rating—A methodology used to measure the fiscal health of the city. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including “++” or “1” designate the strongest bonds in the rating category. Generally, highly rated bonds result in lower interest rates.

Bond Refinancing—The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Bond Refunding—The redemption of a bond with proceeds received from issuing lower-cost debt obligations.

Budget—A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.

Budgetary Control—The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

C

Call Date—Date on which a bond can be redeemed before maturity. Earliest date on which bonds can either be paid off or refinanced.

Capital Assets—Assets of significant value and having a useful life of several years.

Capital Carryovers—Any unspent appropriation for capital projects that are authorized by the City Council to be reappropriated in the following year.

Capital Equipment—Equipment with an expected life of more than one year, such as automobiles, computers, and furniture.

Capital Improvement Program—An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.), with estimated costs, sources of funding, and timing of work over a period of time.

Capital Outlay—Expenditures which result in the acquisition of capital assets.

Capital Project—Projects involving the purchase or construction of capital assets.

CDBG—See Community Development Block Grant.

Certified Tax Rate—The tax rate that would generate the same amount of revenue as the previous year plus any new growth.

CIP—See Capital Improvement Program.



Glossary

Charges for Services—A variety of fees charged by city agencies, generally categorized under parks, public safety, cemetery, public works, and public utilities.

Community Development Block Grant (CDBG)—The Housing and Community Development act of 1974 provides funds to cities and counties to develop urban communities and expand economic opportunities principally for low- and moderate-income persons.

Consolidated Budget—City budget that includes all funds—Governmental and proprietary.

Consumer Price Index (CPI)—A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency—An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.

CPI—See Consumer Price Index.

D

Debt Service—The payment of principal, interest, and service charges (trustee fees) related to long-term debt.

Debt Service Fund—A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit—An excess of expenditures or expenses over revenues.

Department—A major administrative division of the city that indicates overall management responsibility for an operation or group or related operations within a functional area.

Depreciation—Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Designated Fund Balance—The portion of a fund balance that has been set aside for a specific purpose by the City Council.

Division—A subsection within a department that provides specific services.

E

Encumbrances—Obligations or commitments in the form of purchase orders or contracts, the expenditure/expense of which has not yet occurred.

Enterprise Fund—A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—the services are predominantly self-supported by user charges. Examples are water and sanitation.



Glossary

Expenditure—The actual spending of governmental funds set aside by appropriation.

Expense—The actual spending of proprietary funds set aside by an appropriation.

F

Fiscal Year—The twelve-month period of time to which a budget applies. American Fork City’s fiscal year is July 1 through June 30.

Franchise Tax—A tax levied at the state level against businesses and partnerships chartered within the state. American Fork charges a 6% franchise tax for electrical and natural gas utilities.

FTE—See Full Time Equivalent.

Full-Time Equivalent—The hourly equivalent of a full-time employee. An FTE can be made up either one full-time employee or two or more part-time employees whose total hours equal 2,080 per year (2,766 for firefighters).

Fund—A fiscal or accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations.

Fund Balance—The difference between a fund’s assets and its liabilities.

Funding Source—Source of money pledged to pay principal and interest.

G

GAAP—See Generally Accepted Accounting Principles.

GASB—See Governmental Accounting Standards Board.

General Fund—The primary fund of the City used to account for all financial resources except those identified for special purposes or required to be accounted for in another fund.

General Obligation bonds—Bonds used for various purposes and repaid by the regular revenue raising powers of the City.

Generally Accepted Accounting Principles (GAAP)—Uniform minimum standards for financial accounting and reporting.

Governmental Accounting Standards Board (GASB)—The group that develops standardized reporting for governmental entities.

Governmental Funds—Account for most governmental functions. Governmental Funds include the General Fund, Special Revenue Funds, and Capital Project Funds.

Grant—Contributions, gifts, or assets from another government entity to be used or expended for a specific purpose, activity, or facility.



Glossary

H

Haircut Provision—Utah code related to redevelopment areas that allows portions of tax increment to be allocated and spent toward recreational purposes.

I

Impact Fees—Fees used to offset the additional burden on City infrastructure caused by new development within the City. The fees are collected and accounted for separately to be used for projects relating to the impact of the additional development.

Infrastructure—Facilities or assets on which the continuance and growth of a community depend, such as streets, waterlines, etc.

Interfund Transfers—Monies transferred from one fund to another to either finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Intergovernmental Revenue—Money collected by one level of government and distributed to another level of government.

Internal Service Funds— Established to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the city. The city maintains two Internal Service Funds to account for Fleet and Information Technology.

L

Long-Term Debt—Debt with a maturity of more than one year after the date of issuance.

Licenses and Permits— Fees imposed on construction-related activities and for the acquisition of other nonbusiness permits.

M

Maturity—The date on which the principal or stated values of investments or debt obligations are due and may be reclaimed.

Merit/Wage Compression Increase—Typically government employers recognize performance and increased experience with annual merit increases. Unlike most other government employers, however, American Fork has an open range rather than a step plan. In a step plan, the annual percentage is preset. In an open range it is not. During an economic downturn, employees may not receive merit wage increases, leading to issues with where employees are in their range relative to years of experience and other employees doing the same job function. Compression increases are sometimes needed to adjust individual employees within their range.



Glossary

Modified Accrual Basis of Accounting—A method of accounting in which revenues are recognized in the period in which they become available and measurable and expenditures are recognized at a time a liability is incurred.

Motor Vehicle Fee—Fee imposed on passenger cars, light trucks, sport utility vehicles, vans, motorcycles, and recreational vehicles and due at time of registration.

O

Operating Expenditures—The cost for materials and equipment required for a department to perform its functions.

Operating Revenues—Funds received by the City as income to pay for ongoing operations.

Ordinance—A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has a higher legal standing than a resolution.

P

Performance Indicator—A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

Performance Measure—Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services—Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

Property Tax—An ad valorem (according to value) tax based on the fair market value of real property (land and buildings) and personal property (business equipment). Fair market value is determined by Utah County as of January 1 of each year.

R

RDA—See Redevelopment Agency.

Redevelopment Agency—A separate entity established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Reserve—A portion of a fund balance which has been legally segregated for a specific use and is, therefore, not available for further appropriation or expenditure.

Resolution—A special order of the City Council that requires less legal formality and has a lower legal standing than an ordinance.



Glossary

Revenues—Sources of income such as taxes used to finance the operation of government.

Revenue Bonds—Payable from specified revenues such as sales tax or user fees.

S

Sales Tax—7.25% tax imposed on taxable sales on all final goods. American Fork receives part of the 6.85% sales tax charged in American Fork City.

Special Assessment—A tax on property owners who receive a benefit not received by all other taxpayers.

Special Revenue Fund—Fund used to account for specific revenue sources that are legally restricted to be spent for specified purposes. Examples are fitness center and redevelopment agencies.

T

Tax Base—The total taxable value of property within the local government's legal boundaries.

Tax Increment—Property tax that is collected as a result of increased valuation within an RDA area.

Tax Rate—The amount of tax levied for each \$1000 of assessed valuation.

Taxable Value—The assessed value of property less exemptions.

Taxes—Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people.

Tentative Budget—A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

Transfers—Legally authorized intra-city transfers of appropriations from one City fund to another City fund. Revenues and expenditures are accounted for in both funds.

Truth in Taxation—Legal requirement for Utah cities to hold public hearings in the event the City chooses to adopt a tax rate higher than the certified tax rate.

U

User Fees—The payment of a fee for direct receipt of a public service by the party benefitting from the service.

CITY COUNCIL STUDY ITEM

City of American Fork COUNCIL WORK SESSION JUNE 4, 2024

Department Recorder

Department Terilyn Lurken

STUDY ITEM Report by Dawna Whiting on the American Fork Victim's Assistance program.

BACKGROUND

Dawna Whiting will give a report on the American Fork Victim's Assistance program.

SUPPORTING DOCUMENTS