



AMERICAN FORK CITY COUNCIL
JUNE 17, 2025
SPECIAL SESSION AGENDA

Notice of Electronic Meeting

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

Notice is hereby given that the American Fork City Council will hold a special session on Tuesday, June 17, 2025, in the City Hall, located at 31 N. Church Street, commencing at 6:00 p.m., immediately after the Redevelopment Agency meeting. The agenda shall be as follows:

SPECIAL SESSION

1. Review and action on a resolution approving the disbursement of fiscal year 2024/2025 PARC Tax Funds.
2. Review and action on a resolution approving the proposed Certified Tax Rate.
3. Review and action on a resolution approving the fiscal year ending June 30, 2026, city budgets.
4. Review and Action on the approval of change order #3 for the Auto Mall Drive Extension Project awarded to Landmark Excavating, Inc.
5. Adjourn.

Dated the 12th day of June 2025.

/s/Terilyn Lurker
City Recorder

- In accordance with the Americans with Disabilities Act, the City of American Fork will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at 801-763-3000 at least 48 hours in advance of the meeting.
- The order of agenda items may be changed to accommodate the needs of the City Council, staff, and the public.



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 17, 2025**

Department Recorder

Director Approval Terilyn Lurker

AGENDA ITEM Review and action on an ordinance approving the disbursement of fiscal year 2025 PARC Tax Funds.

SUMMARY RECOMMENDATION

It is recommended the council approve the proposed disbursement.

BACKGROUND

The PARC Tax Advisory Board has reviewed the applications for PARC Tax funds, with the applicants presenting their requests to the board. After deliberations, the PARC Tax Board has presented their recommended allocations to the council. The council discussed the recommendations at the May 6th work session.

It is proposed the council approve the following disbursements:

Alpine Community Theater	\$	8,000.00
American Fork City	\$	961,500.00
American Fork Library	\$	20,000.00
Daughters of Utah Pioneers	\$	500.00
Friends of American Fork Library	\$	19,300.00
Harrington Center for the Arts	\$	130,000.00
Live AF	\$	27,500.00
Maven	\$	18,200.00
Timpanogos Arts Foundation	\$	245,000.00
Timpanogos Chamber Music	\$	7,000.00
Utah Valley Chorale	\$	18,000.00
Wasatch Music Alliance	\$	45,000.00
Total	\$	1,500,000.00

See the attached ordinance for a further breakdown of allocations.

BUDGET IMPACT

\$1,500,000.00

SUGGESTED MOTION

Move to adopt the ordinance approving the disbursement of the fiscal year 2025 PARC Tax funds as presented and allow the city administrator to enter into the disbursement contracts, with terms substantially similar to those presented, under the direction of the mayor.

OR

Move to adopt the ordinance approving the disbursement of the fiscal year 2025 PARC Tax funds as follows: (list approved disbursements), and allow the city administrator to enter into disbursement contracts, with terms substantially similar to those presented, under the direction of the mayor.

SUPPORTING DOCUMENTS

2024-2025 PARC Tax Allocations - Proposed (DOCX)

2025-2026 PARC Recommendations to Council - 4-23-2025 (DOCX)

PARC Tax agreement - template (DOCX)

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR THE DISTRIBUTION OF FISCAL YEAR 2024/2025
PARC TAX REVENUES

WHEREAS, on December 9, 2014 American Fork City Council approved Ordinance No. 2014-12-46, the Parks, Arts, Recreation and Culture Sales and Use Tax (PARC Tax);

WHEREAS, the PARC Tax became effective April 1, 2015;

WHEREAS, the City Council recognizes that parks, arts, recreation and culture enrich the quality of life in a community;

WHEREAS, the City Council desires to encourage and support the advancement or recreational and cultural facilities and cultural arts organization in American Fork; and

WHEREAS, the purpose of this ordinance is to provide for the distribution of the Fiscal Year 2023/2024 PARC Tax revenues.

NOW THEREFORE, be it ordained by the American Fork City Council as follows:

1. The American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to **Alpine Community Theater** in the amount of \$8,000.00 for the following:

• Operational expenses	\$ 8,000.00
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2. The American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax Revenues to the **American Fork City** in the amount of \$961,500.00 for the following projects:

• Art Dye Bond Payment	\$ 350,000.00
• Hunter Park Restroom	\$ 190,072.00
• Hindley Park Playground	\$ 120,000.00
• Robinson Park Pavillion	\$ 163,215.00
• Southside Trails	\$ 73,763.00
• Easton Dog Park Shading and Surfacing	\$ 29,000.00
• Park Amenities	\$ 5,000.00
• Quail Cove Stage Improvements	\$ 30,450.00

3. The American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax Revenues to the **American Fork City Library** in the amount of \$20,000.00 for the following project:

• Teen Area	\$ 20,000.00
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4. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to the **Daughters of the Utah Pioneers** in the amount of \$500.00 for the following project:

- 24th of July Celebration \$ 500.00

5. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to the **Friends of the American Fork Library** in the amount of \$19,300.00 for the following projects:

- Author Event Series \$ 6,000.00
- First Grade Book Fairy Project \$ 13,300.00

6. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to the **Harrington Center for the Arts** in the amount of \$130,000.00 for the following projects:

- Concerts in the Park \$ 34,000.00
- Fork Fest \$ 60,000.00
- Living Bethlehem & Christmas Market \$ 33,000.00
- Sculpture Walk \$ 3,000.00

7. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to the **Live AF** in the amount of \$27,500.00 for the following project:

- Steel Days \$ 27,500.00

8. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to the **Maven** in the amount of \$18,200.00 for the following projects:

- Sensory Friendly Series \$ 8,200.00
- Mini Move Club Summer Program \$ 10,000.00

6. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to **Timpanogos Arts Foundation** in the amount of \$245,000.00 for the following projects:

- Administrative Grant Request \$ 75,000.00
- TAF Theater Programs \$ 100,000.00
- TAF Instrumental Programs \$ 45,000.00
- Timpanogos Visual Arts Program \$ 8,000.00
- Timpanogos Youth Choir Program \$ 14,000.00
- Mary Kawakami Speech Contest \$ 3,000.00

7. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to **Timpanogos Chamber Music** in the amount of \$7,000.00 for the following project:

- Concert Series \$ 7,000.00

8. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to **Utah Valley Chorale** in the amount of \$18,000.00 for the following project:

- Programming \$ 18,000.00

9. American Fork City Council hereby authorizes the distribution of Fiscal Year 2024/2025 PARC Tax revenues to **Wasatch Music Alliance** in the amount of \$45,000.00 for the following project:

- Concert Series \$ 45,000.00

10. No PARC Tax revenues shall be distributed to an entity for operation expenses until the entity has signed a contract with the City meeting the requirements of Resolution No. 2015-04-09R and Resolution No. 2017-01-06R, A Resolution Creating the Parks, Arts, Recreation and Culture Tax Advisory Board.

11. PARC Tax revenues in future fiscal years will also be awarded after a competitive application process based on merit and availability of funds. Receipt of PARC Tax funding in this round of applications does not guarantee PARC Tax funding in future years.

12. The City Administrator is hereby authorized to sign any documents required to proceed with the distribution of PARC Tax revenues as set forth in this ordinance.

13. All acts, orders, resolutions, ordinances, and parts thereof, in conflict with this ordinance are hereby rescinded.

This ordinance shall take effect immediately upon its passage and publication as prescribed by law.

Passed by the American Fork City Council on this 27th day of May 2025.

ATTEST:

Terilyn Lurker, City Recorder

Bradley J. Frost, Mayor



To: American Fork City Council
 From: PARC Tax Advisory Board
 Date: 23 April, 2025
 Re: PARC Funding Recommendation

2025-2026 Fiscal Year

In accordance with applicable Utah code and city ordinance, the PARC Tax Advisory Board (“Board”) has reviewed all applications submitted for the 2025 award year and are herein submitting recommended recipients and funding levels of the PARC grant monies to be distributed during the 2025-2026 fiscal year.

Pending final approval by the City Council and prior to receiving funding, all groups receiving funding will be required to comply with sections 8 and 9 of the *Policies and Procedures for PARC Tax Funding*.

The PARC Board’s recommendations provide funding for projects that the Board believes will enhance the American Fork community in multiple ways and appeal to a broad spectrum of people and interests associated with parks, arts, recreation, and culture in the American Fork community. This year as in all prior years, funding requests exceeded available funding. With available PARC Grant funding of \$1,500,000, applications included project funding requests in the amount of \$2,485,450. This disparity required careful consideration and in-depth discussion by the Board and although Board members had differing opinions regarding many of the requests, we are in full agreement regarding these final recommendations.

During deliberations, the Board was aware of the recent city-wide survey regarding desired uses of the PARC funds that highly favored funding Parks and Recreation requests. We were also considerate of the general directions given to us by the City Council to move towards a fund distribution model that puts approximately 70% of PARC funds into Parks and Recreation projects and 30% of PARC funds into Arts and Culture projects. We considered prior funding patterns, our general impressions of value, the desire for broad community reach, and community penetration of projects. As a Board we recommend moving more gradually towards those recommended funding levels.

The Board’s recommendations distribute funding levels as follows:

Park related projects receive	57%
Arts related projects receive	1%
Recreation related projects receive	5%
Culture related projects receive	37%

Therefore, the Board presents the following recommendations for tax funding awards in the upcoming fiscal year:



Alpine Community Theater	
Operating Expenses	\$8,000
American Fork City	
Art Dye Bond Payment	\$350,000
Hunter Park Restroom	\$190,072
Hindley Park Playground	\$120,000
Robinson Park Pavillion	\$163,215
Southside Trails	\$73,763
Easton Dog Park Shading and Surfacing	\$29,000
Park Amenities	\$5,000
Quail Cove Stage Improvements	<u>\$30,450</u>
	\$961,500
American Fork City Library	
Teen Area	\$20,000
Daughters of the Utah Pioneers	
24 th July Celebration	\$ 500
Friends of AF Library	
Author Event Series	\$6,000
First Grade Book Fairy Project	<u>\$13,300</u>
	\$19,300
Harrington Center for the Arts:	
Concerts in the Park	\$34,000
Fork Fest	\$60,000
Living Bethlehem & Christmas Market	\$33,000
Sculpture Walk	<u>\$3,000</u>
	\$130,000
Live AF:	
Steel Days	\$27,500
Maven:	
Sensory Friendly Series	\$8,200
Mini Movie Club Summer Program	<u>\$10,000</u>
	\$18,200
Timpanogos Arts Foundation:	
Administrative Grant Request	\$75,000
TAF Theater Programs	\$100,000
TAF Instrumentals Program	\$45,000
Timpanogos Visual Arts Program	\$8,000
Timpanogos Youth Choir Program	\$14,000
Mary Kawakami Speech Contest	<u>\$3,000</u>
	\$245,000
Timpanogos Chamber Music	
Concert Series	\$7,000
Utah Valley Chorale	
Programming	\$18,000



Wasatch Music Alliance	
Concert Series	\$45,000
TOTAL	\$1,500,000

FUNDING RATIONALE:

Alpine Community Theater

Alpine Community Theater (ACT) is a 100% volunteer organization that has produced high quality theater presentation since 2004. After having presented performances in American Fork for several years, in 2020 ACT entered into an agreement with the Liahona School in Pleasant Grove giving them a permanent and secure venue for performances. The Liahona School is located on 4850 West in Pleasant Grove, just east across the street from the American Fork municipal boundary. ACT does, nevertheless, store, build, and repair/maintain sets and other equipment in storage units physically located in American Fork.

In prior years the PARC Board has recommended against providing funding for ACT because the performance site is not within the AF City boundaries. However, following last year's City Council recommendation we recognize that ACT: 1) provides performance and participation opportunities for many residents of American Fork; 2) demonstrates that many audience members are from American Fork; 3) performances create opportunities for American Fork businesses to benefit from activities related to performances (dining in AF, etc.); and 4) the requested funding is for operational support for facilities within American Fork and is not directly for the performances presented at Liahona.

Total Amount Requested:	\$43,540
Total Amount Recommended:	\$8,000

American Fork City

American Fork City devotes considerable financial assets to funding and supporting municipal Parks and Recreation activities. The recent city-wide survey showed that residents strongly prefer that PARC funds be used to fund Parks and Recreation projects. American Fork City, as in years past, requested a considerable amount of funding for various appropriate projects. Using the City's own project priorities as a guide and balancing other funding requests, and after considerable deliberations, the PARC Board recommends funding of the following projects for American Fork City:

1. Art Dye Bond Payment:

The Art Dye Regional Recreation Park has become an important part of the city's Park and Recreation vision. Its accessibility and amenities attract more than just Parks and Recreation activities including city-wide cultural events such as Fork Fest. Art Dye Park is becoming an acclaimed regional venue for athletics, entertainment, and



recreation. Ongoing funding to pay down the bond for this multi-use park is a prudent use of PARC tax funds.

Total Amount Requested: \$350,000
Total Amount Recommended: \$350,000

2. Hunter Park Restroom

American Fork City parks receive heavy use and ensuring proper and well-maintained restroom facilities at the parks is a high priority for the City. Hunter Park gets significant year-round use and has only provided porta-potty restrooms in the past. Permanent, year-round restrooms are a much-needed addition. This project is a high priority for the City and is a needed project.

Total Amount Requested: \$190,072
Total Amount Recommended: \$190,072

3. Hindley Park Playground

The American Fork City Parks and Recreation Department has an ongoing plan to replace two city park playgrounds every year. The PARC committee sees this plan as valuable to the entire community and is supportive of funding this project this year.

Total Amount Requested: \$120,000
Total Amount Recommended: \$120,000

4. Robinson Pavilion

Robinson Park is one of the oldest and most historically recognized parks in American Fork and gets a great deal of use. Storm damage and aging have left the existing pavilion unattractive and uninviting. Robinson Park is also the site of several annual city events that give weight to the need to replace the pavilion. Last year's request for funding this project using PARC funds was not recommended. The PARC committee sees this project as valuable to the entire community and is supportive of funding this project this year.

Total Amount Requested: \$163,212
Total Amount Recommended: \$163,212

5. South Side Trail Development

The recent city-wide survey indicated great interest in further development of the city's trail system. These funds will supplement other City funds that will be used to enhance the trail system. Expanding the existing trail system on the south side of American Fork will be a major step in ultimately creating a broad, interconnected trail system giving walkers, runners, bikers and others access to public transit, the Murdock Canal Trail, the Jordan River Trail and Provo Canyon. Eventual connections with the UTA Front Runner Station will enhance the livability of a fast growing part of our community. The Board, however, felt this project could be spread over more than one year and recommends only partial funding.



The funding recommended for this project represents the “balance remaining” after final funding recommendations on all other PARC projects. As such, if funding levels fluctuate or the Council desires to move funding away from other board-recommended projects, the South Side Trails Development could be the recipient of those funds.

Total Amount Requested: \$200,000
Total Amount Recommended: \$ 73,763

6. Easton Park Shade and Amenities

Funding for this project has been requested for two prior years unsuccessfully. Although not as high a priority as at least one other project requested by the City, the Board recognizes the need for a good quality dog-park options in this part of the City and determined this would be a good opportunity to help this project move along.

Total Amount Requested: \$ 29,000
Total Amount Recommended: \$ 29,000

7. Park Amenities

PARC funding for city park amenities is a very appropriate use of PARC funds and the Board recognizes the importance of this project. Last year no PARC funds were recommended for this project. Given the funding limitations and competing requests for this year’s grant funds the Board recommends only limited funding.

Total Amount Requested: \$ 32,650
Total Amount Recommended: \$ 5,000

8. Quail Cove Stage Improvements

Although this project was low on the City’s priority list, the Board felt that this venue’s wide and diverse use, as well as its role in supporting other funded projects, merited funding this year.

Total Amount Requested: \$ 30,450
Total Amount Recommended: \$ 30,450

AF City Library – Teen Area Renovation

Renovation of the Teen Area has been a high priority for the AF Library. The Board recommends partial funding for this project. The improvements from last year’s funding have helped improvements in what the Board sees as a multi-year project. The Board’s recommendation for partial funding this year is intended to continue that support.

Total Amount Requested: \$ 99,000
Total Amount Recommended: \$ 20,000



Daughters of the Utah Pioneers

Although coming to the Board as part of the City's requests this is actually a separate request by an independent organization. Funding will support the DUP's role in helping the July 24th celebration at Robinson Park by providing handcarts, bandanas, hankies and other souvenir items.

Total Amount Requested: \$ 500.00

Total Amount Requested: \$ 500.00

Friends of the Library

A charitable organization for many years, and a frequent recipient of PARC funds, Friends of the American Fork Library seeks to increase the reach of the AF Library through programs that enhance literacy, community partnerships, and outreach. The Board held good and supportive discussions regarding funding this year and recommends the following:

1. First Grade Book Fairy Project:

The Book Fairy Project is a popular and successful project for American Fork, enhancing literacy, art, culture, and community engagement. By encouraging students to enjoy reading and learning, and to pursue an understanding of literary arts, this project provides several books throughout the school year for every first-grade student in our community as well as incentives for first graders to visit and become familiar with the library.

Total Amount Requested: \$13,300

Total Amount Recommended: \$13,300

2. Author Event Series:

Popular with the public in the past, funding this project will allow the Library, to provide presentations by popular authors. Additionally, plans are to provide concerts with artists from various genres to perform for the public.

Total Amount Requested: \$12,000

Total Amount Recommended: \$ 6,000

Harrington Center for the Arts

1. Fork Fest

This popular annual summer music festival offers an opportunity for the American Fork community and visitors to experience some of the most popular local musical talent as well as performers from outside of the American Fork community. Food trucks and a vendor fair enhance the program. The Fork Fest festival encourages participation and enjoyment in art, culture, and music.



Total Amount Requested: \$92,899
Total Amount Recommended: \$60,000

2. Concerts in the Park

Members of the American Fork community value the tradition of the Concerts in the Park series during the summer. These concerts bring many people together and provide an important musical and social experience for American Fork patrons in the unique environment of Quail Cove.

Total Amount Requested: \$ 63,850
Total Amount Recommended: \$ 34,000

3. Living Bethlehem and Christmas Market

A very popular activity and fast becoming a holiday tradition in American Fork, HCA will bring an 8-day family-oriented festival that will create a Christmas Village at the Quail Cove amphitheater featuring handmade arts and crafts, gifts, vendors, and warm treats, along with a live nativity presentation creating a unique Christmastime activity for American Fork residents and others from throughout the area. This year's plans include extended hours to allow more community participation.

Total Amount Requested: \$ 65,508
Total Amount Recommended: \$ 33,000

4. Sculpture Walk

As in past years, this sculpture exhibition offers new sculptors the opportunity to have their sculptures cast in bronze by one of the four nearby fine art bronze foundries. American Fork citizens and visitors to our community are then able to enjoy these sculptures placed on display along Main Street - historic downtown AF. While the sculptures remain the property of the artists, constructed pedestals are reused as new sculptures are placed on display.

Total Amount Requested: \$ 8,225
Total Amount Recommended: \$ 3,000

Live American Fork – Steel Days Program

Live AF is a non-profit, directed by officials of the AF Chamber of Commerce, with the stated purpose of enhancing the life and culture in American Fork. This project is designed to improve the American Fork's Steel Days experience by providing a Drone Show to be presented during Steel Days. Last year's Drone Show was very popular and received a lot of positive feedback. This year, Live AF's funding request included a range of funding for the show, each of which would provide a larger (i.e., more drones) presentation. The Board decided to fund at the lowest of the requests.



Total Amount Requested: \$27,000 - \$42,000
Total Amount Recommended: \$27,500

Maven Haven Foundation

Film Maven Haven Foundation is a non-profit organization whose stated goal is to preserve and revitalize the “historic American Fork cinema”. Beginning in 2003 they began showing films in the theater located at 120 West Main St. in American Fork in what has over the past 70+ years operated variously as the Maven Theater, the Town Cinemas (aka the sticky shoe), and the Coral Theater. A maintenance problem resulted in a loss of power in the spring of 2024 and the building is only recently preparing to reopen. The applicants have some big ideas and great enthusiasm and the Board was impressed with their plans and especially with the opportunity to help revitalize this portion of downtown. The application included requests for 7 different projects. The Board decided to provide funding for just two of those projects as follows:

1. The Sensory Friendly Series

This project would provide a monthly movie experience for individuals living with various levels of autism. Specifically, working with local autism spectrum support/intervention groups, this project would provide “sensory friendly” movies in an environment that would appeal to this community group. While not providing service to a large part of the community, the Board nevertheless saw an opportunity to support a community segment which often finds itself unable to participate in normal forms of entertainment.

Total Amount Requested: \$ 8,200
Total Amount Recommended: \$ 8,200

2. Mini Movie Club Summer Program

Maven proposes to provide “kid-friendly” movie screenings during the summer at very affordable prices that will give families an opportunity for a different, interactive activity involving movies as well as arts-based learning. The board feels that this project reaches a broad demographic of young people and families in the community and fills a need for affordable, kid-friendly summer activities.

Total Amount Requested: \$ 10,000
Total Amount Recommended: \$ 10,000

Timpanogos Arts Foundation:

The Timpanogos Arts Foundation (TAF) is a well-established PARC grant recipient that successfully produces many excellent artistic performances and cultural education programs for the American Fork Community. They provide an opportunity for community members to participate in their specialty areas (symphony, choir, visual art, theater, etc.) and to produce quality performances and exhibitions for the members of the community. TAF also provides cultural experiences through the History and Heritage Pageant. TAF enhances the overall life experience for American Fork citizens and contributes to a well-balanced community. The Board recommends TAF receive the following funding:



1. Administration

Timpanogos Arts Foundation (TAF) is a strong contributor to Arts and Culture in American Fork and is a long-time recipient of PARC funds. PARC has been supportive of administrative and operational needs and recommends continuing this support.

Total Amount Requested: \$100,000

Total Amount Recommended: \$ 75,000

2. Theater Programs

Funding will provide supplemental funding for TAF's 2024-2025 Theater programming budget to provide 6 theatrical productions, classes, and summer camps.

Total Amount Requested: \$120,000

Total Amount Recommended: \$100,000

3. Instrumental Music Program

TAF's Instrumental program includes the American Fork Symphony, the Vivace Youth Orchestra, and the Orchestra Summer Camp. These organizations provide several high-quality concerts during the year.

Total Amount Requested: \$48,000

Total Amount Recommended: \$45,000

4. TAF Visual Arts

TAF's Visual Arts Program provides visual arts experiences through classes, events, and art exhibitions. Plans for 2025-2026 include the American Fork Steel Days Art Show, the Fall Gallery, the Children's Christmas in the Rotunda (AF Library), and the Spring Art Gallery.

Total Amount Requested: \$16,000

Total Amount Recommended: \$ 8,000

5. TAF Choirs Programs

TAF's Choir Program include the Timpanogos Youth Choir and the Timpanogos Singers. The program provides an opportunity for a broad choir experience to and for adults and children.

TAF's Youth Choir is a tuition-based choir for youth in grades 3-12. Featuring modest fees and scholarships, the program is essentially open to any youths that want to participate. Mentoring by adult choir members is provided. The Youth Choir provides several concerts per year.

Timpanogos Singers is a chamber-sized adult choir that will provide 4 local performances in the coming year as well as a trip to Carnegie Hall (non-PARC funded).



Total Amount Requested: \$24,000
Total Amount Recommended: \$14,000

6. Mary Kawakami Speech Contest

The Mary Kawakami Speech Contest is a popular youth speech contest that has been presented in American Fork since 2003. Jr. and Sr. High School students from north Utah County write, develop, and present a 2–3-minute speech with a chance to receive cash scholarship prizes. Winners have opportunities to present their speeches at other city-sponsored events.

Total Amount Requested: \$3,000
Total Amount Recommended: \$3,000

Timpanogos Chamber Music

Timpanogos Chamber Music is a non-profit organization that plans to sponsor a series of concerts in the upcoming year, at least five of which will be performed in American Fork. The concerts include instrumental and vocal performances with both solo artists and ensembles.

Total Amount Requested: \$10,000
Total Amount Recommended: \$7,000

Timpanogos Chorale (Utah County Civic Chorale)

The Timpanogos Chorale has served the American Fork Community for more than 60 years. Until recently the Chorale has been contractually tied to the Harrington Center for the Arts. Previously supported in part by PARC funds as a HCA program, the now independent non-profit Chorale remains dedicated to providing a broad range of chorale music to the American Fork area.

Total Amount Requested: \$ 29,100
Total Amount Recommended: \$ 18,000

Wasatch Music Alliance: Programming

The Wasatch Music Alliance features two performing groups; 1) the Wasatch Winds, a concert band; and 2) the Show Band, a jazz band. These two performing groups provide an opportunity for local musicians to continue their involvement in music as well as popular and professional sounding entertainment to American Fork citizens.

Total Amount Requested: \$50,000
Total Amount Recommended: \$45,000



Attachment: 2025-2026 PARC Recommendations to Council - 4-23-2025 (FY2024/2025 PARC Tax Allocations)



Requests Not Recommended for Funding This Year

Alpine Community Theater

A request for money to replace a trailer that was stolen more than a year ago, along with some security features for that trailer, is not recommended. This request was also not recommended last year. Partial funding for administrative expenses was felt to be appropriate.

American Fork City – Library “Tween” Room

A request for finding development of a “Tween” room (an area in the library providing activities for younger children) is not recommended. The Board believes the idea is a good one but the proposed space is not adequate.

American Fork City – Boat Harbor Reconstruction

The Board sees the Boat Harbor as a valuable recreation venue in the City and is generally supportive of this project. However, a significant portion of requested funding is for a perimeter fence, which doesn’t provide recreational value to citizens (compared to other park/recreation projects). Therefore, the board recommends against funding this project this year and recommends the City request funding for Boat Harbor amenities next year.

American Fork City: Rotary Park Restroom

Rotary Park received considerable funding last year and, since this was a low priority project for the City, the Board does not recommend funding for this project this year.

American Fork City: Monarch Park

This project received funding in 2024 and progress began on this multi-year project. There was not sufficient Board support for additional funding on this project at this time due to available funds and low prioritization by the City (compared to other projects).

Friends of American Fork Library: - Summer Reading Artwork and Activities

Although it received limited funding last year, the Board does not recommend funding this year due to lack of funding and a general feeling that this project simply was not appealing. Some discussion about the appearance that this project was an outside commercial venture

Friends of American Fork Library: Memory Cafe’ and Kits

Although a worthy idea, this project is not recommended for funding this year.

Maven Foundation:

As described above, the Board recommended funding two of the seven requests by Maven and expressed hope for their success and interest in potential funding for future projects.

Harrington Center for the Arts: Exploration of New Works

This project has received funding in the past but is not recommended for funding this year. The Board believes that this program does not serve a broad enough portion of the community to warrant funding this year given the limited funding for other projects.

Live AF Holiday Magic at the Park:



As with last year, the Board does not recommend funding this project. Funding limits played a major role in our decision.

Sentinel Theater

Sentinel Theater requested funding for three projects. The Board recommends against funding any of them. While being impressed with the enthusiasm and vision of Sentinel's organization, it is a new and unproven venture. Their goal is to provide a new opportunity for actors and audiences in a wide range of theatrical experiences. Sentinel is not based in American Fork and the Board did not feel convinced that PARC funding would remain in our city.

Wasatch Contemporary Dance:

The Board recommends against funding this project for three reasons: 1) it provides a limited event with a single day performance, 2) applicants have not yet secured a venue, and 3) this project serves a limited number of participants that are not necessarily part of the American Fork community.

PARC TAX RECIPIENT AGREEMENT

Cultural Organization

Contract No. _____

This Agreement is executed this _____ day of _____, 2023, by and between the City of American Fork, a municipal corporation and political subdivision of the State of Utah, with its principal offices located at 51 East Main Street, American Fork, Utah 84003, (the “City”), and Harrington Center for the Arts, a Utah corporation, with its principal offices located at 50 North Center Street, American Fork, Utah 84003 (the “Recipient”).

RECITALS

WHEREAS, Section 59-12-1401(et.seq.) of the Utah Code allows cities to impose a 0.1% sales tax to finance (1) the ongoing operational expenses of specified types of cultural arts organizations, and (2) specified types of publicly owned recreational and cultural facilities; and

WHEREAS, in November, 2014, American Fork City voters voted in favor of imposing the 0.1% sales tax to support cultural arts and recreation in American Fork (the “Parks, Arts, Recreation Culture Tax” or “PARC Tax”); and

WHEREAS, on December 9, 2014, the American Fork City Council enacted the PARC Tax by ordinance, for a term of eight years; and

WHEREAS, the American Fork City Council adopted policies and procedures governing the distribution of PARC Tax revenues, including eligibility requirements, application procedures and award procedures; and

WHEREAS, the Recipient applied for PARC Tax revenues from the City and went through a thorough application review process by the City; and

WHEREAS, on June 20, 2023 the American Fork City Council enacted an ordinance authorizing the distribution of Fiscal Year 2022/2023 (“FY 22/23”) PARC Tax revenues to various entities, contingent on the entities entering into a contract with the City governing the distribution and use of the PARC Tax revenues; and

WHEREAS, the American Fork City Council authorized the distribution of some of the FY 22/23 PARC Tax revenues to Recipient; and

WHEREAS, the purpose of this Agreement is to establish the terms for Recipient’s receipt and use of FY 22/23 PARC Tax revenues.

NOW, THEREFORE, in consideration of the mutual covenants of the parties as hereinafter set forth, and for other good and valuable consideration, the receipt of which is hereby acknowledged, the City and Recipient mutually agree as follows:

1. **Term.** The term of this Agreement shall extend through June 30, 2024 (the “Term”). Either party may enforce its rights under this Agreement after the expiration of the Term and/or after termination of the Agreement.
2. **PARC Tax Revenues.** The City agrees to distribute to Recipient _____ of the FY 22/23 PARC Tax revenues (the “Funds”) as set forth herein.
 - 2.1. **Payment Time.** The City shall distribute the Funds to Recipient in quarterly distributions as set forth herein.
 - 2.1.1. The first quarterly distribution shall occur within thirty (30) days of the date that both parties sign this Agreement and the City’s receipt of the PARC Funding Disbursement Request attached hereto as Exhibit B submitted by Recipient.
 - 2.1.2. Future quarterly distributions shall occur within thirty (30) days of the Recipients submittal and the City’s Administrative approval of the PARC Funding Disbursement Request for each quarter, but shall be no sooner than the following for each quarter:

QUARTER	EARLIEST SUBMITTAL	EARLIEST DISTRIBUTION
Q2	September 15, 2023	October 1, 2023
Q3	December 15, 2023	January 1, 2024
Q4	March 15, 2024	April 1, 2024
 - 2.1.3. No Funds shall be distributed unless and until the reporting requirements set forth in Section 5.1 have been satisfied.
 - 2.2. **Interest on Funds.** Recipient agrees that any interest or dividends earned on the Funds received by recipient will be treated as part of Recipient’s grant and will be used in the same manner that Funds may be used pursuant to this Agreement. Interest or dividends earned on Funds not distributed to a Recipient shall be retained by City for future distribution.
 - 2.3. **No Transfer or Assignment.** Recipient acknowledges that it shall not transfer or assign the Funds to another entity, but shall use them for the purposes set forth in this Agreement.
 - 2.4. **Future Years.** Recipient acknowledges that future years’ PARC Tax revenues will be awarded based on merit and availability of funds. Receipt of PARC Tax Funds for FY 23/24 does not guarantee PARC Tax funding for Recipient in future years.
 - 2.5. **Compliance with Agreement.** Recipient agrees to comply with all requirements of this Agreement.

3. **Use of PARC Tax Revenues.** Recipient acknowledges that the use of PARC Tax revenues is regulated by State law, City ordinance, and the City's policies and procedures. Recipient agrees to the following regarding Recipient's status and the use of the Funds:

3.1. **Recipient Status.** Recipient makes the following certifications regarding its status and agrees to maintain such status for the entire Term.

3.1.1. **Status as Cultural Organization.** Recipient certifies that it is a private nonprofit organization having as its primary purpose the advancement and preservation of (i) natural history, (ii) art, (iii) music, (iv) theater, (v) dance, or (vi) cultural arts, including literature, a motion picture, or storytelling, and that it will maintain such status for the entire Term. Recipient certifies that it is *not* (a) an agency of the state, (b) a political subdivision of the state, (c) an educational institution whose annual revenues are derived more than 50% from state funds, or (d) a radio or television broadcasting network or station, cable communications system, newspaper or magazine.

3.1.2. **Status as an American Fork Entity.** Recipient certifies that it has a significant presence in the City of American Fork, that it manages and presents in the City of American Fork, and that it will maintain such status for the entire Term.

3.1.3. **Status as Non-profit.** Recipient certifies that it is a private non-profit entity, and that it will retain such status for the entire Term. For purposes of this Agreement, "non-profit" shall mean an organization or corporation that is not organized, created, operated or maintained to generate a profit or distribute income to its members, directors, or officers.

3.2. **Use of Funds.** Recipient agrees to the following regarding its use of the Funds:

3.2.1. **Allowed Use of Funds.** Recipient agrees to use the Funds for the specific purposes, programs and activities set forth on Exhibit "A", which is attached hereto and incorporated herein by reference. No other uses of the Funds are allowed, unless the Recipient receives prior written approval from the City. Recipient shall use the Funds during the Term.

3.2.2. **General Legal Requirements for Use of Funds.** Recipient acknowledges that State law, City ordinance, and City policies govern the use of PARC Tax revenues. Without expanding Recipient's allowed uses of the Funds set forth in Section 3.2.1, Recipient agrees that it will comply with the following general requirements regarding the use of the Funds:

3.2.2.1. **Qualifying Expenditures.** Recipient agrees that the Funds will be used to help defray Recipient's operating expenses during the Term.

3.2.2.2. **Non-qualifying Expenditures.** Recipient agrees that none of the Funds shall be used for any of the following purposes:

3.2.2.2.1. **Capital Construction Costs.** Capital construction expenses, including capital acquisition, improvements to real property or depreciation of real property;

3.2.2.2.2. **Endowment.** Payments into an endowment corpus;

3.2.2.2.3. **Non-American Fork.** Expenditures for programs conducted outside of the City of American Fork;

3.2.2.2.4. **Non-Public.** Activities not available to the general public;

3.2.2.2.5. **Fundraising.** Fundraising expenses related to capital or endowment campaigns;

3.2.2.2.6. **Loan Payments.** Repayments of loans and/or interest thereon;

3.2.2.2.7. **Lobbying.** Expenditures for direct political lobbying on any level;

3.2.2.2.8. **Grants.** Grants, meaning the distribution of funds to outside groups, institutions, organizations or other units;

3.2.2.2.9. **Bad Debt.** Bad debt expense;

3.2.2.2.10. **Tax Penalties.** Any type of tax penalty;

3.2.2.2.11. **Unrelated Business Income Tax.** Any activities that would be subject to the federal unrelated business income tax;

3.2.2.2.12. **Other Expenses.** Other expenses not related to Recipient's primary cultural purpose and any expenses not listed on Exhibit "A" unless approved by the City in writing.

3.2.3. **Ethics Act.** Recipient agrees that no Funds or proceeds from the Funds shall be made available to any employee, elected official or appointed officer of the City, and that the Funds will not be used in violation of the Municipal Officers' and Employees' Ethics Act (U.C.A. §10-3-1301, et. seq.).

4. **Credit to PARC Program.** To help American Fork residents recognize how PARC Tax revenues are being spent, Recipient agrees to provide credit to the PARC Program as follows:

4.1. **PARC Logo.** Recipient shall use its best efforts to utilize and incorporate the PARC logo in a size and manner that is easily identified on all brochures, Playbills, billboard advertisement, event and project signage, or other public relations materials.

4.2. **Size of PARC Logo.** Recipient will use its best efforts to utilize the PARC logo in a size and manner that is easily identified.

- 4.3. **Copy of Programs to City.** The Recipient shall provide the City with a copy of all programs and other printed materials in which the Recipient acknowledges the use of PARC Tax funding. Recipient shall provide the programs and other printed materials to the City with the written reports described in Section 5.1.
- 4.4. **Copy of Press Releases to City.** The Recipient shall provide the City with a copy of all press releases and other public relations materials in which Recipient acknowledges the use of PARC Tax funding. Recipient shall provide the press releases and other public relations materials to the City with the written reports described in Section 5.1.

5. Reporting/Audit Requirements.

- 5.1. **Quarterly Reports.** Recipient shall submit to the City a quarterly summary detailing how it has expended the funds received in the prior quarter, or, if all monies have not been spent, how it intends to expend the Funds during the forthcoming quarter. Said reports shall be provided prior to each quarterly distribution. Additionally, Recipient shall comply with any requested audit consistent with Section 5.2.
- 5.2. **Right to Audit.** The City reserves the right to require the Recipient to submit to an informal or formal audit by the City or an auditor designated by the City. The Recipient shall provide access to all of its records related directly or indirectly to the funds received pursuant to this Agreement. Recipient shall retain all records pertaining to this Agreement and upon request make them available to the City for five (5) calendar years following the expiration of this Agreement. If an audit inspection or examination pursuant to this section discloses a use of funds in violation of the terms of this Agreement, Recipient shall reimburse to the City said funds and pay the reasonable, actual costs related to the audit.
- 5.3. **Annual Written Reports.** Recipient shall submit to the City a written report (the "Written Report") detailing how it has expended Funds including submission of receipts supporting the detailed expenditures. Or, if all monies have not been spent prior to May 1, 2024, how it intends to expend the Funds during the Term. The Recipient shall submit the Written Report on or before May 15, 2024. Further, Recipient agrees to appear and provide supplemental reporting to City Council, including financial documents, at any time upon request of City Council.
- 5.4. **Effect on Future Funding.** Recipient acknowledges that future PARC funding may be withheld from Recipient due to inadequate, incomplete, or non-submitted reports.
- 5.5. **Presentation to City Council.** If requested by the City Council, Recipient agrees to make a presentation to the City Council regarding how Recipient used the Funds and how American Fork residents benefitted from Recipient's use of the Funds.
- 5.6. **Records.** The Recipient agrees to keep and maintain detailed and accurate records of its use of all Funds that it receives pursuant to this Agreement and its compliance

with the requirements of this Agreement. Recipient further agrees to retain such records and to make them available for review by the City or the City's representatives as the City may request. Recipient shall provide the City with copies of any records regarding Recipient's use of the Funds and Recipient's compliance with this Agreement, if requested by the City. Recipient shall maintain all records related to its use of the Funds and its compliance with this Agreement for at least five (5) years from the end of the Term. To the extent that any of the records become records of the City, Recipient acknowledges that the records will be subject to the requirements of the Utah Government Records Access and Management Act (GRAMA). If the records reveal that Recipient is in violation of this Agreement, the City may make such use and disclosure of the records as necessary to protect its rights under this Agreement and to protect the public's interest in the proper expenditure of public funds.

6. **Termination of Agreement.** Either party may terminate this Agreement based on the other party's failure to perform the terms of the Agreement. (Recipient may terminate for non-payment by the City and the City may terminate for Recipient's failure to comply with any of the requirements of this Agreement.) Termination shall occur as follows:
 - 6.1. **Written Notice.** The terminating party shall give the other party written notice of its intent to terminate and of the grounds for the termination (the "Notice of Default"). The terminating party shall deliver the Notice of Default by United States mail, postage prepaid and registered or certified with return receipt requested, or by delivery by a nationally recognized over-night delivery service.
 - 6.2. **Cure.** Following receipt of the Notice of Default, the noticed party shall have thirty (30) days to cure the default described in the Notice of Default. If the noticed party cures the default to the satisfaction of the terminating party, then the parties shall continue performing under this Agreement.
 - 6.3. **Termination.** If the noticed party fails to cure the default as described in paragraph 6.2, then the terminating party may, without prejudice to any other rights or remedies of that party, terminate this Agreement.
 - 6.4. **Unspent Funds.** If the City terminates this Agreement based on Recipient's failure to comply with any of the terms of the Agreement, Recipient shall immediately deliver to the City any unused or unspent Funds, including interest or dividends earned on the Funds. Recipient shall also, if applicable, return expended funds to the City pursuant to Section 7 of this Agreement.
7. **Return of Funds.** At the conclusion of the Term, Recipient shall return to the City (1) the dollar amount of any Funds not used as required by this Agreement, (2) the dollar amount of any Funds used contrary to the requirements of this Agreement, and (3) the dollar amount of any Funds expended after Recipient failed to meet any of the Recipient Status requirements listed in Section 3 of this Agreement. If Recipient is required to return Funds to the City, the Recipient shall also return to the City any interest or dividends earned on the Funds. The

City may request a return of Funds at any time, including after expiration of the Term or termination of the Agreement. The City's right to a return of Funds is in addition to other rights and remedies that may be available to the City under law, equity, or this Agreement.

8. **Indemnification.** The Recipient shall indemnify and hold the City and its officers, officials, employees, agents and volunteers harmless from and against all claims, damages, losses and expenses (including attorney's fees), arising out of or resulting from the Recipient's acts or failures to act in performing this Agreement. The Recipient shall not be liable for the City's own negligent acts.

9. **General Provisions.**

- 9.1. **Lawful Agreement.** The parties represent that they have lawfully entered into this Agreement, having complied with all relevant statutes, ordinances, resolutions, by-laws and other legal requirements applicable to their operation.
- 9.2. **Entire Agreement.** This Agreement represents the entire agreement of the parties and supersedes and replaces all prior understandings and agreements of the parties, whether written or oral, related to the use of City funds or PARC tax revenues to support Recipient's operations or activities.
- 9.3. **Utah Law.** This Agreement shall be interpreted pursuant to Utah law.
- 9.4. **Time of Essence.** Time shall be of the essence of this Agreement.
- 9.5. **Attorney's Fees.** If any party retains, uses or consults an attorney because of the default, breach or failure to perform of any other party to the Agreement, or to enforce or defend its rights under this Agreement, then the non-breaching or non-defaulting party shall be entitled to a reasonable attorney's fee, whether or not the matter is actually litigated.
- 9.6. **Interpretation of Agreement.** Whenever the context of any provision shall require it, the singular number shall be held to include the plural number, and vice versa, and the use of any gender shall include any other and all genders. The paragraph and section headings in this Agreement are for convenience only and do not constitute a part of the provisions hereof.
- 9.7. **No Presumption.** All parties have participated in preparing this Agreement. Therefore, the parties stipulate that any Court interpreting or construing the Agreement shall not apply the rule of construction that the Agreement should be more strictly construed against the drafting party.
- 9.8. **Amendments.** This Agreement may be modified or amended by written agreement only. No oral modifications or amendments shall be effective.
- 9.9. **No Assignment.** No party shall pledge or assign this Agreement without the prior written consent of the other party.

9.10. **Binding Agreement.** This Agreement shall be binding on the heirs, successors, administrators and assigns of each of the parties.

9.11. **Separate Entities.** The parties acknowledge that the City and Recipient are independent entities. Recipient does not represent the City or have authority to act on behalf of the City. Neither party shall hold itself out as a representative or agent of the other.

SIGNED and ENTERED INTO this _____ day of _____, 2023.

CITY OF AMERICAN FORK

By: David Bunker, City Administrator

ATTEST:

Terilyn Lurker, City Recorder

RECIPIENT ENTITY

By:
Its:

STATE OF UTAH)
:ss
COUNTY OF UTAH)

The foregoing instrument was acknowledged before me this _____ day of _____, 2022, by _____.

NOTARY PUBLIC

(Seal)
My commission expires: _____
Residing at: _____

EXHIBIT A

Recipient Entity

PURPOSE	FUNDS AWARDED



REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 17, 2025

Department Finance Director Approval *Anna Montoya*

AGENDA ITEM Review and action on a resolution approving the proposed Certified Tax Rate

SUMMARY RECOMMENDATION

Staff recommends approval of the certified tax rate as set by Utah County

BACKGROUND

Utah state code requires American Fork City to adopt the certified tax rate by June 22nd of each year if an increase to the certified tax rate is not being proposed. The certified tax rate is a rate that generates the same amount of property tax revenue as the previous calendar year, plus any new growth. Staff recommends accepting the certified tax rate calculated by the Utah County Auditor for the fiscal year 2025-2026 budget.

BUDGET IMPACT

The Certified Tax Rate is revenue neutral; therefore, no material budget impact is expected.

SUGGESTED MOTION

I move to approve the resolution accepting the Utah County Auditor's calculated certified tax rate for General Operations and Tort Liability and setting budgeted tax revenue for Interest and Sinking Fund/Bond at \$582,638.

SUPPORTING DOCUMENTS

Resolution - Certified Tax Rate (DOCX)
 2025 Certified Tax Rate Summary 6.10.25 (PDF)

RESOLUTION NO. _____

A RESOLUTION SETTING AMERICAN FORK CITY'S PROPOSED 2025 CERTIFIED TAX RATE.

WHEREAS, the certified tax rate must be established on or before the 22th day of June of each year except when a proposed tax increase is indicated by the adoption of the fiscal year budget; and

WHEREAS, American Fork City has complied with all legal requirements,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF AMERICAN FORK CITY, UTAH, AS FOLLOWS:

Section 1. Enactment. American Fork City's 2025 Certified Tax Rate be set at the amount calculated by the Utah County Auditor as follows:

Fund / Budget Type	Tax Rate	Revenue
General Fund	0.001389	\$ 7,335,305
Interest and Sinking Fund/Bond	0.000110	\$ 582,638
Tort Liability	<u>0.000033</u>	\$ 174,273
Total Tax Rate	0.001532	\$ 8,092,216

Section 2. Severability. If any section, part, or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage. A copy of this Resolution shall be forwarded to the County Auditor and the State Tax Commission in accordance with Utah Code Ann. §§ 59-2-913.

PASSED AND SIGNED THIS 17 DAY OF JUNE, 2025.

APPROVED:

Bradley J. Frost, Mayor

ATTEST:

Terilyn Lurker, City Recorder


CERTIFIED TAX RATES

View Data Entry Reports Forms Administration

All Changes Saved

Tax Year 2025 ▾ County 25_UTAH ▾ Entity 3020_AMERICAN FORK CITY ▾

Accounting Cycle: Fiscal Year

 2.2.b
 Welcome amonroya
 My Account
 Help
 Logou

Tax Rate Summary (693) CTY
Preliminary Data

Data Entry (Auditor) Auditor's Certified Rate Approved Data Entry (Entity) Proposed Rates Entity Approved Proposed Rates County Approved Proposed Rates USTC Approved *OK to Print* Final Tax Rates USTC Approved Rates Finalized

Save

Approve

Proposed Tax Rate Value: \$ 5,280,997,057

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
10	General Operations			§11-6-133	.007	0.001389	0.001389	7,335,305	0.001389	7,335,305	0.001389	7,335,305
20	Interest and Sinking Fund/Bond			§11-1-4	Sufficient		0.000110	582,638	0.000110	582,638	0.000110	582,638
50	Tort Liability			§63G-7-704(2)(b)	0.0001	0.000033	0.000033	174,273	0.000033	174,273	0.000033	174,273
190	Discharge of Judgement			§59-2-1328 & 1330	Sufficient			0				
	Total Tax Rate					0.001422	0.001532	8,092,216	0.001532	8,092,216	0.001532	8,092,216

NOTES:



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 17, 2025**

Department Finance Director Approval Anna Montoya

AGENDA ITEM Review and action on a resolution adopting the American Fork City budget for fiscal year ending June 30, 2026

SUMMARY RECOMMENDATION

Staff recommends approval of the fiscal year ending June 30, 2026 budget.

BACKGROUND

American Fork city advertised and held a public hearing on June 10, 2025, as required by the Uniform Fiscal Procedures Act for Utah Cities (Utah Code 10-6-114), to gather comments on the budget tentatively adopted in the May 13, 2025 meeting. Additionally, Utah Code 10-6-118 requires the city to adopt a final budget on or before June 30, 2025, or in the case of a property tax increase, before September 1, 2025. No property tax increase is proposed for the fiscal year 2026 budget. Minor changes were made to the tentative budget - a reallocation of 2 positions from the utility funds to the public infrastructure division in the General Fund, with an administrative charge to the utility funds to subsidize those positions. No changes in FTE were made.

BUDGET IMPACT

Adoption of the budget would allow for continued operations and meet statutory requirements for City funds.

SUGGESTED MOTION

I move to approve a resolution adopting the American Fork City budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SUPPORTING DOCUMENTS

Resolution Budget Adoption 6.10.25 (DOCX)
Budget book proposed FY2026 Final (PDF)

RESOLUTION NO. _____

A RESOLUTION ADOPTING A BUDGET FOR AMERICAN FORK CITY FOR FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.

WHEREAS, tentative budgets in have been prepared for all funds for which a budget is required by Utah State Law §10-6-109, and

WHEREAS, the tentative budgets, together with supporting schedules and data have been available for public inspection and presented to City Council on May 13, 2025 as required by law, and

WHEREAS, on June 10, 2025, City Council held a duly noticed public hearing to receive public comment regarding the tentative budgets, and

WHEREAS, American Fork City is required by Utah State Law §10-6-118 to adopt a balanced budget prior to June 30, 2025; and,

WHEREAS, all statutory and legal requirements of the final adoption of said budgets have been completed, and

NOW THEREFORE, be it resolved that the attached budgets including budgets for capital improvements are hereby adopted for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

PASSED AND SIGNED THIS 10 DAY OF JUNE, 2025.

APPROVED:

Bradley J. Frost, Mayor

ATTEST:

Terilyn Lurker, City Recorder

AMERICAN FORK CITY PROPOSED **BUDGET**



AMERICAN
FORK 18⁵³

FISCAL YEAR 2025-2026



Photo by Shanna Christensen





American Fork City, Utah

Proposed Budget

Fiscal Year 2025-2026

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, 2024.

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.

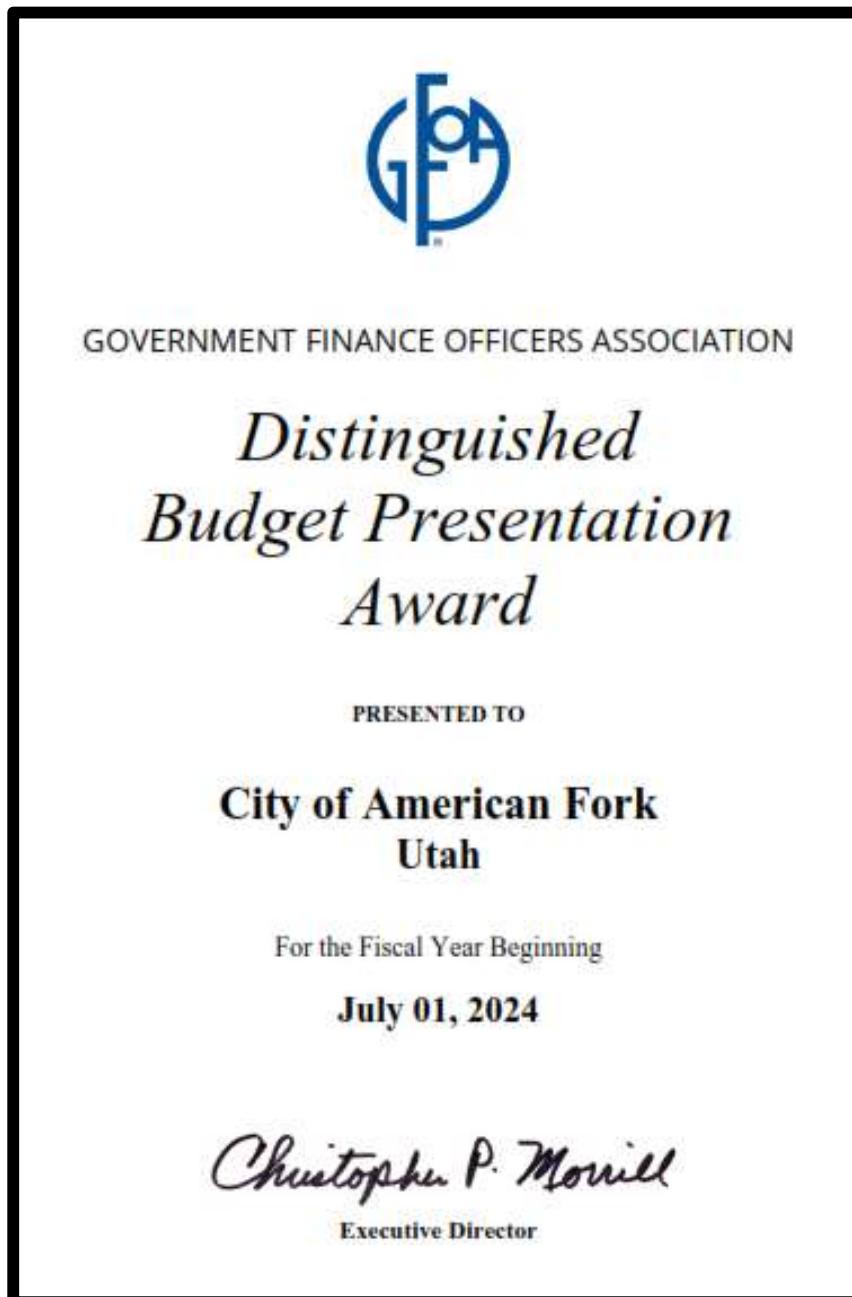




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Introduction

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)





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

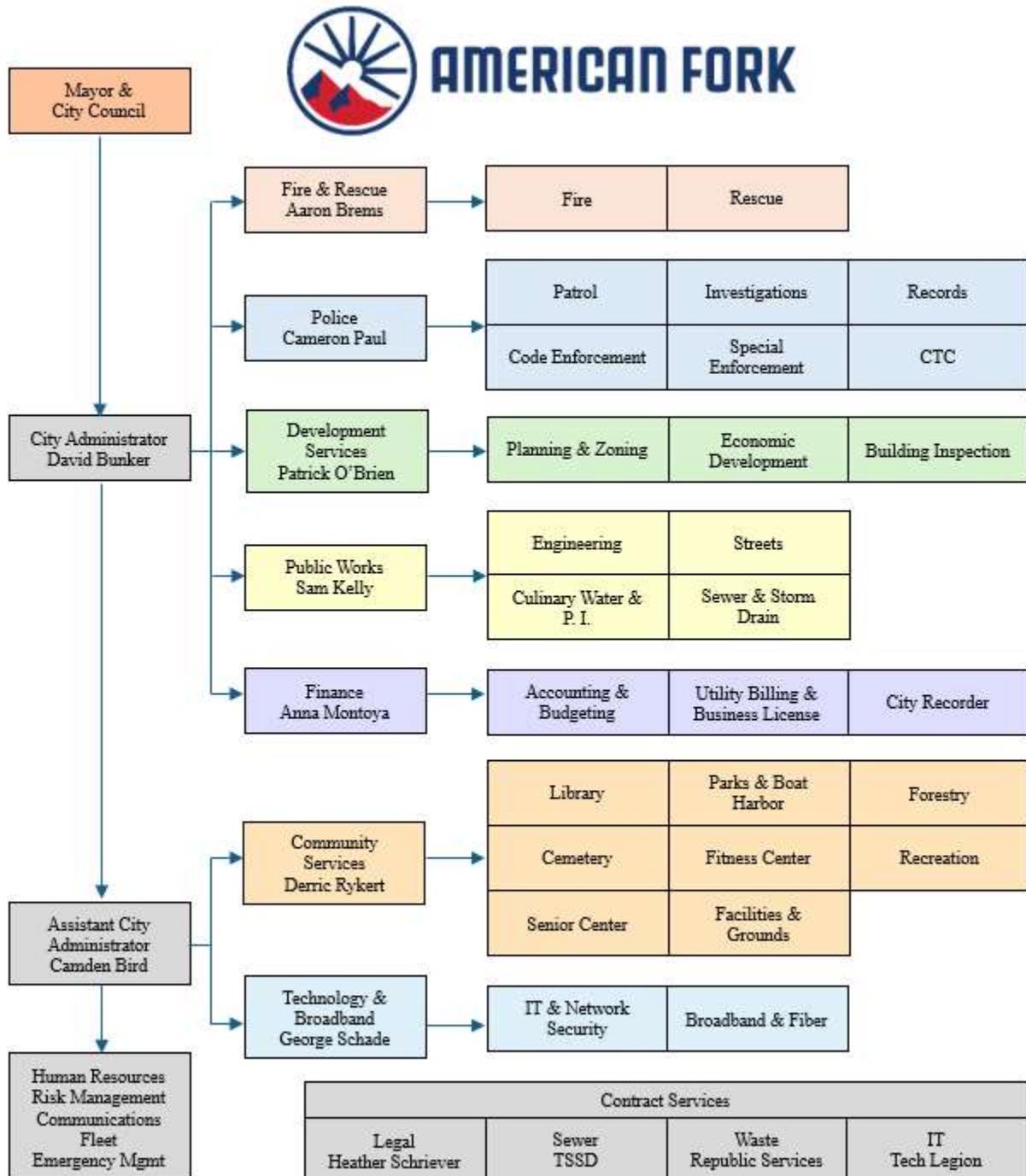
City Administrator	David Bunker
City Recorder	Terilyn Lurker
City Treasurer	Amanda Durrant

DEPARTMENT DIRECTORS

Assistant City Administrator	Camden Bird
Police Chief	Cameron Paul
Fire Chief	Aaron Brems
City Attorney (Contract)	Heather Schriever
Public Works Director	Sam Kelly
Finance Director	Anna Montoya
Development Services Director	Patrick O'Brien
Community Services Director	Derrick 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

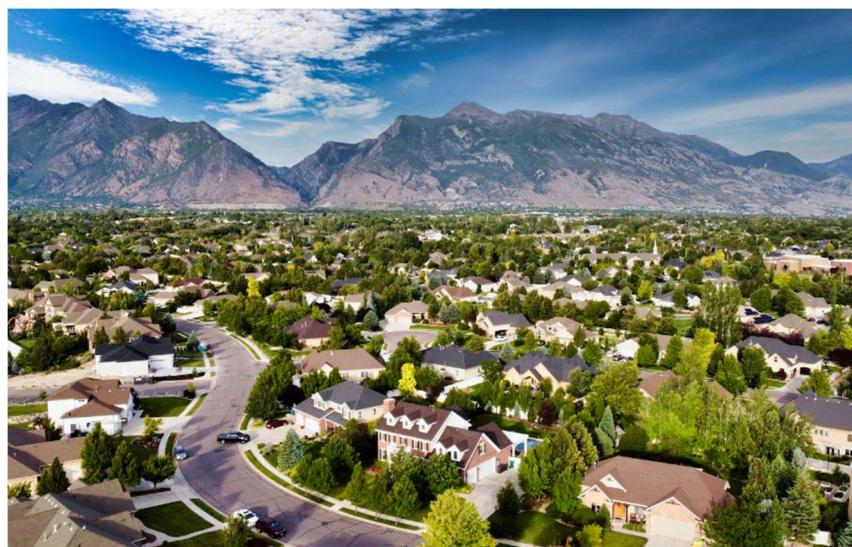
3. Top-Tier Public Services—The city government supports and improves quality of life by supplying impressive public amenities and top-tier public services. Police and fire departments are valued members of the community and perform at a high level to keep the city safe and secure. Public parks, libraries, 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 principles 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.
- Evaluate the city's economic development strategy to enhance the quality of life for residents and improve the local economy.
 - Attract new businesses in key commercial areas and promote retail growth south of interstate 15.
 - Develop a master plan for American Fork downtown revitalization. Identify essential elements of the plan and primary parcels key to the success for redevelopment.



Strategic Goals

- Develop facilities master plan that incorporates the city's facility and personnel growth needs over the next 30 years.
 - Execute design 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 and design with engineering estimates for the construction of new facilities.
 - Explore conceptual designs for expansion of the American Fork Fitness Center. Identify options for consideration which include renovation and/or replacement.
 - Develop plans for a third fire station 53 strategic to the city's population growth south of Interstate 15. Additionally, explore concept designs for the expansion of station 51.
 - Relocate the public safety evidence building near the city's police substation at Station 52.

ROADS

As American Fork's population grows, increased roadway capacity and maintenance is needed throughout the City's street network. By focusing on improvements to and expansion of roads, the city aims to optimize vehicular and pedestrian safety, enhance mobility, and preserve existing infrastructure.

Initiatives

- Maintenance - a crucial aspect of strategic road planning is ensuring the longevity and functionality of existing roads. Good roads cost less, and through proactive preservation the value of our infrastructure investment is maximized for today and in the future. This involves regular maintenance, repairs, and upgrades to prevent deterioration.
- Mobility - American Fork aims to optimize traffic flow, reduce congestion, and improve accessibility for all users, including pedestrians, cyclists, and public transportation riders. This includes strategically investing in new roads in key areas of growth to increase capacity and strategically expand and add roadway to increase traffic connectivity. Areas to expand roadway connectivity include 1500 South, 700 North, 620 South, 700 West, 200 South, and Lakeshore Drive.
- Communication - Effectively communicating the status of current roadway construction projects is crucial for commuter safety and public transparency. The city aims to continue to provide as much information on roadway projects as possible through a dedicated page on the city's website, social media and text alerts.





Budget Message

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

We are pleased to provide the American Fork City budget for fiscal year 2026 for your review. The 2026 fiscal year, which begins July 1, 2025, and ends June 30, 2026, 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 for 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 2026

have been scrupulously evaluated based on current economic conditions, with the high inflationary and interest rates, housing shortages, and low unemployment. Revenues have been relatively flat at 2.9%, compared to previous budget years, while 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 2026 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 experience stability in rates rather than the dramatic volatility currently occurring in the market. Water rates are expected to adjust in the next fiscal year due to pressurized irrigation metering (rate study is underway) and sewer rates will increase due to higher contracted sewer treatment costs, while all other utility rates for the current fiscal year remain unchanged in the presented budget. Currently, the costs of services for garbage and



Budget Message

recycling collections are expected to rise due to increases in contracted services. 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 2025-2026 budget. However, a future increase will be evaluated in the next budget year in August 2026, if needed.

We continue to follow city budgeting policies and best practices that allow for flexibility in the future. As part of the planning and prioritization efforts for the fiscal year 2026 budget, a significant focus has been placed on upholding superior levels of service in public safety and improving infrastructure while preparing for significant growth. 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 54% 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 a 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 10,000 residents in the City of Cedar Hills.



The city is looking into the future, as part of the 5-year capital improvement plan, to a third fire station in the southwest portion of the city as well as an expansion of Station 51. An additional 0.50 full-time equivalent (FTE) is proposed for the police department and an additional 0.30 for the fire department. For the police department, an allocation of \$499,781 is proposed to replace police vehicles, \$1.6 million for expansion of the police building 3rd floor, and \$300,000 to relocate the evidence building. For the fire department, 2 ambulances are proposed for purchase and a fire engine to be acquired in December 2025.



Budget Message

INFRASTRUCTURE

City council has highlighted road maintenance and connectivity as a strategic goal. Consequently, several infrastructure capital projects are included within the framework of the fiscal year 2025-2026 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 2026, \$3,400,000 is proposed to fund the infrastructure management plan for road improvements with an additional \$1,424,000 for street and sidewalk maintenance projects. In addition, funding includes \$4.8 million for construction of two separate roundabouts, \$5.9 million in other street connections and extensions, \$7.7 million in waterline and well improvements, and \$2.4 million for sewer replacement and repair, and \$2 million for storm water improvements, which incorporates curb and gutter, bridges and drain system improvements.

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 \$31.5 million, with the first phase of the project completed from Frontage Road to 570 West. Construction will begin as right-of-way is acquired.



Other projects of note are listed as follows:

- 200 South Bike & Pedestrian Path – estimated cost \$3,652,528
- \$403,000 for Automall Drive sidepath
- \$649,042 for Art Dye Trail
- \$232,000 for park development
- Public Works Complex Design

CHALLENGES AND OPPORTUNITIES

It is an exciting 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, city staff are strive 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 2025-2026 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,

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.





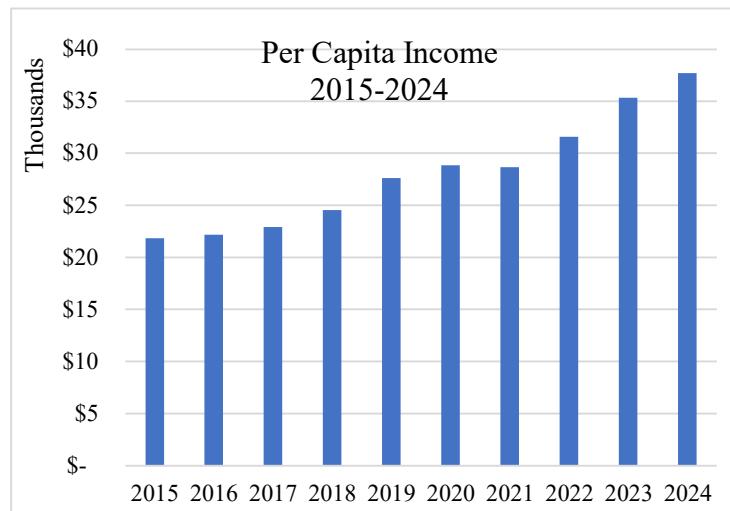
Community Profile

DEMOGRAPHIC PROFILE

Population 2010 26,263
 Population 2023 38,549
 Households 10,780
 Persons per households 3.23
 Median home value \$467,900
 Median household Income \$95,823

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.

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, which is used to finance the construction of the 200 South road widening and improvement project.

Calendar Year	Population (1)	Personal Income - Federal AGI (2)	Per Capita Personal Income (1)	Unemployment Rate (3)
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	1,212,957,609	\$31,571	2.5%
2023	38,549	Not available	\$35,322	2.8%
2024	38,549	Not available	\$37,710	3.3%

(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

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)





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 2025-2026 budget was developed in compliance with state law and is approved by the City Council after a public hearing was held. The proposed fiscal year 2025-2026 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 2025-2026 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.



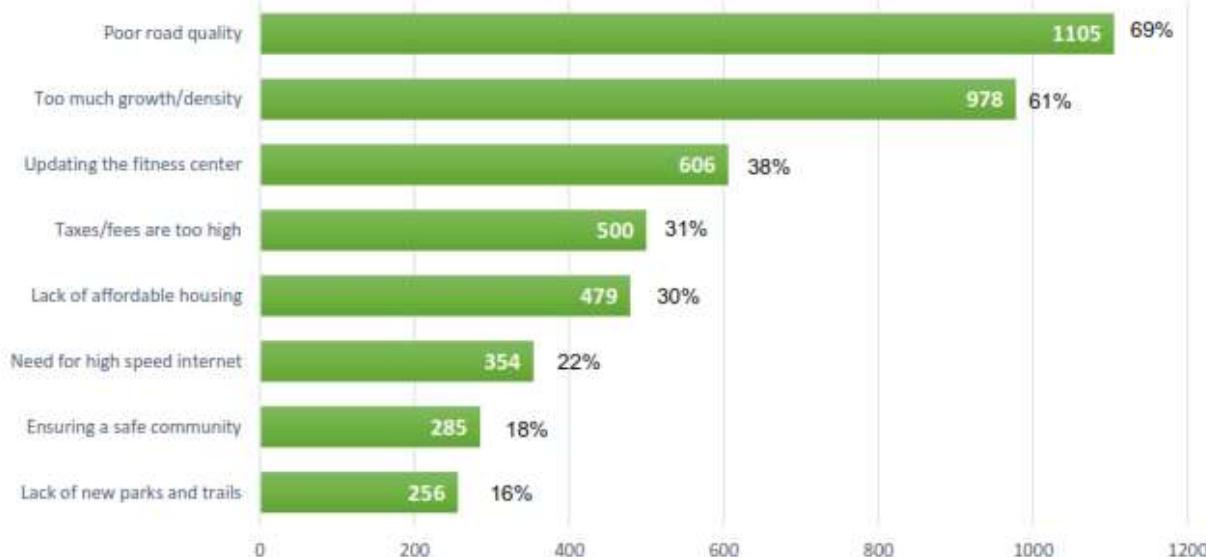
Budget Process and Overview

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.

Top Issues in American Fork



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 2026 is \$143,071,695 for all funds.

Fund Type

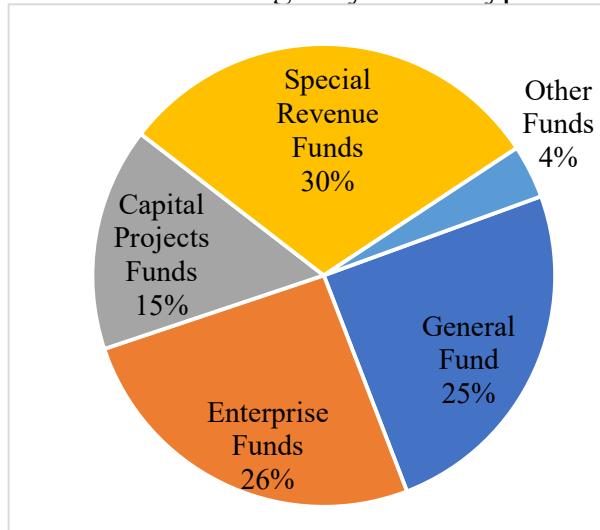
The Total Budget by Fund Type graph below shows the majority of the City's budget, \$44,707,455 or 31%, is comprised of special revenue funds. These funds include the redevelopment funds, namely the Patriot Station CRA. This fund is to account for tax increment received for the transit oriented project area and construction of 200 South road improvements. Other special revenue funds include the fitness center and PARC tax fund.



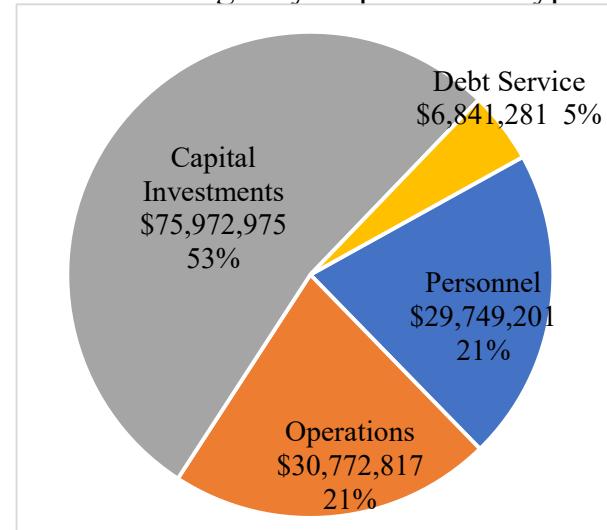
Budget Process and Overview

The Enterprise funds have 26% of the city-wide budget and include utility funds (water, sewer, storm drain and sanitation). These funds 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.

Total Budget by Fund Type



Total Budget by Expenditure Type



Expenditure Type

The total budget by expenditure type graph above shows most expenditures are capital in nature with 53% of the budget dedicated to capital improvements. These capital projects include, but are not limited to, \$20 million in streets and sidewalk improvements, \$31.5 million for 200 South widening, \$5.9 million for parks and trail improvements, \$8.2 million for water line replacement and well repairs, \$3.0 million for sewer repair projects, and \$2.2 for storm drain and curb and gutter projects. Of the total budget, 21% 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 13, 2025 to the adoption of the final budget on June 17, 2025 as a result of two personnel reallocations out of utility funds into a General Fund division. These added personnel costs in the General Fund are offset by administrative charges back to the utility funds. The proposed changes are as follows:

Budget Change	Fund	Department	Net Amount
Personnel Reallocation	Culinary Water	Public Works	\$(210)
Personnel Reallocation	Pressurized Irrigation	Public Works	(120)
Personnel Reallocation	Sewer	Public Works	631
Personnel Reallocation	Storm Drain	Public Works	(301)
Personnel Reallocation	General Fund	Public Infrastructure	(261,661)
Personnel Reallocation	General Fund (Revenues)	Administrative Charges	261,661
<i>Net Change</i>			\$0



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.

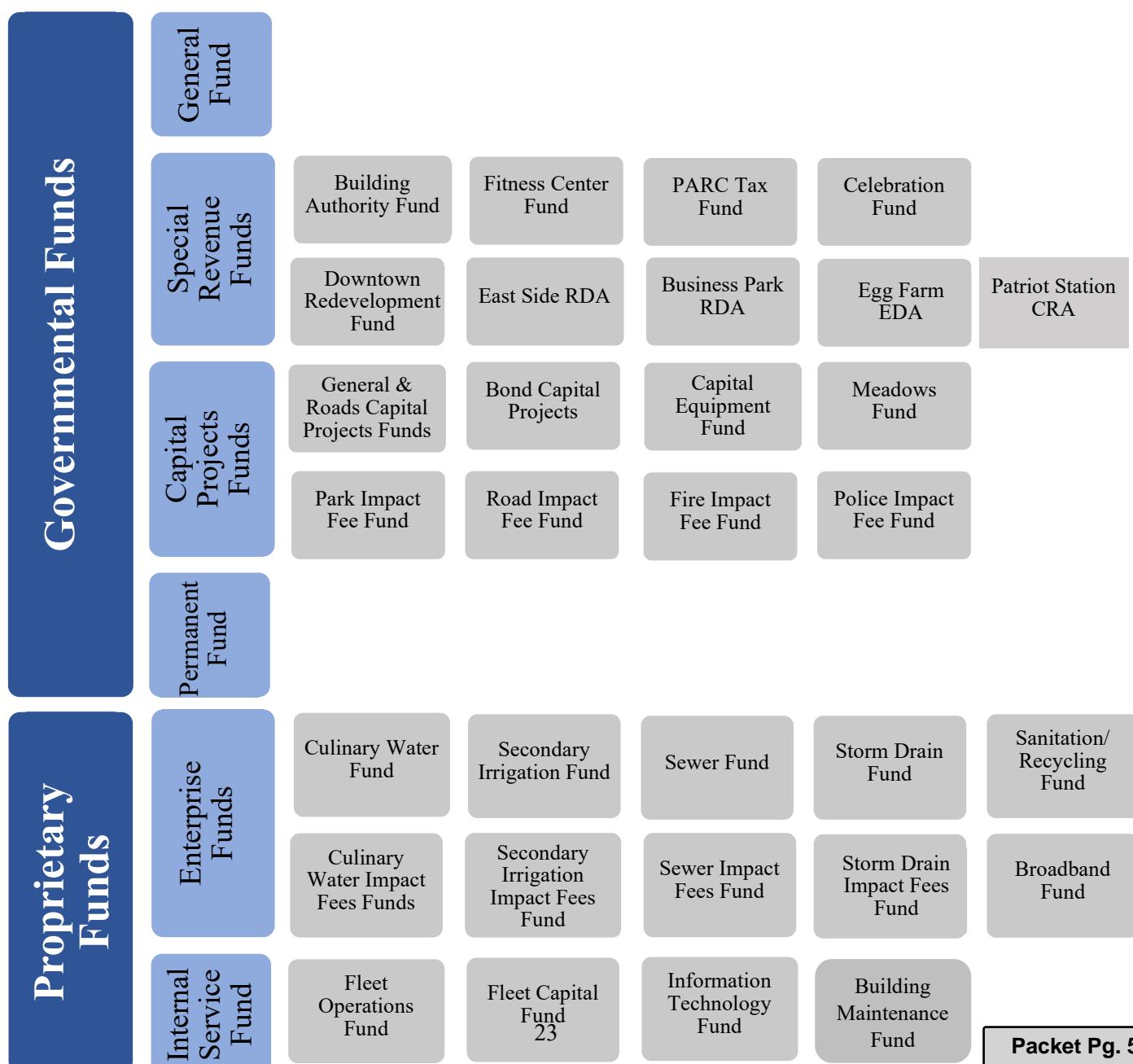


Fund Types and Financial Structure

Internal Service Funds

- Building Maintenance Fund –The building maintenance fund was moved from a general fund division of Community Service during the 2025-2026 budget year. This fund captures all expenses related to the operation, maintenance and repair of city facilities.
- 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.

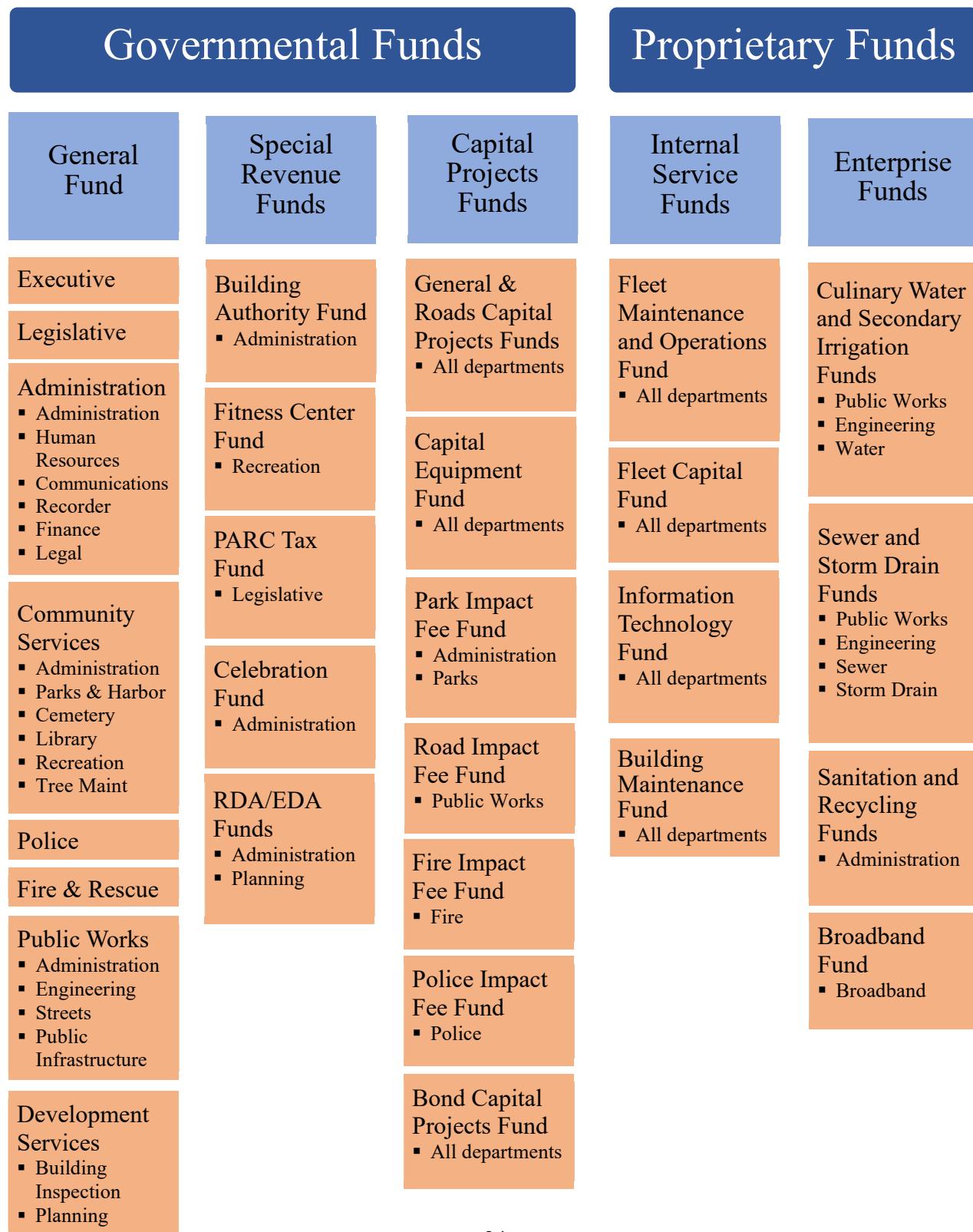
The following is a graphical representation of the funds subject to appropriation that make up the City’s financial structure:





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:





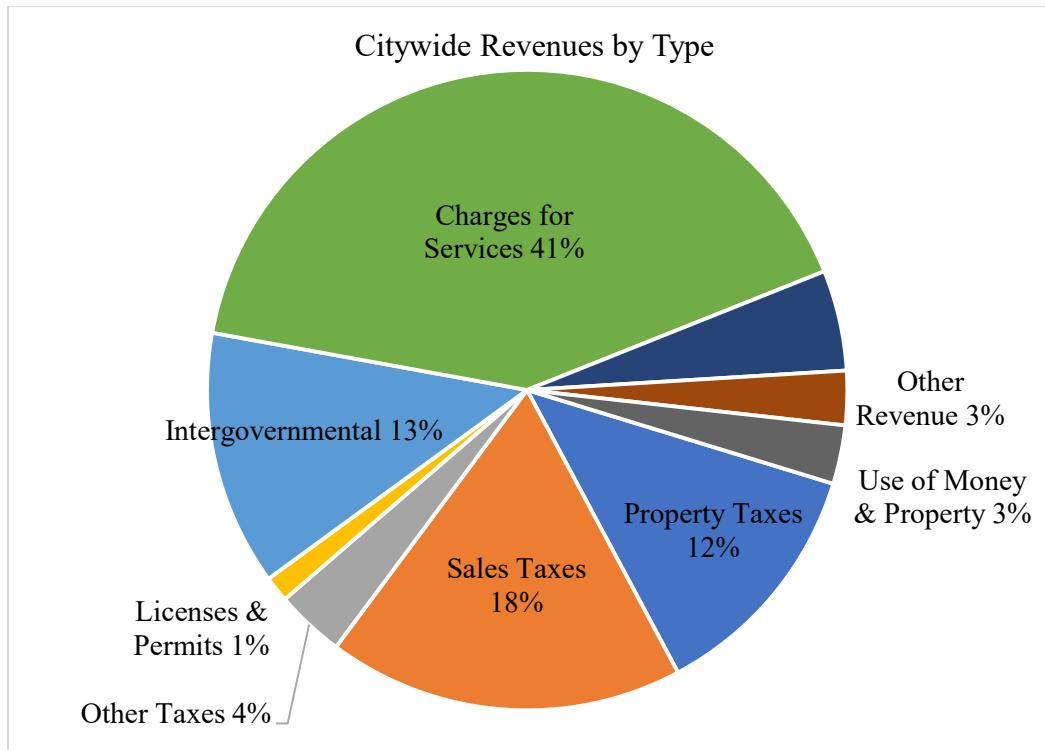
Revenue Overview

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. Taxes and 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 \$1,000,000, 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





Revenue Overview

PROPERTY TAX

Property Tax Summary

Certified Tax Rate (2024-2025)-1.537%; pending certified tax rate for 2025-2026

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.

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 administrating 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.

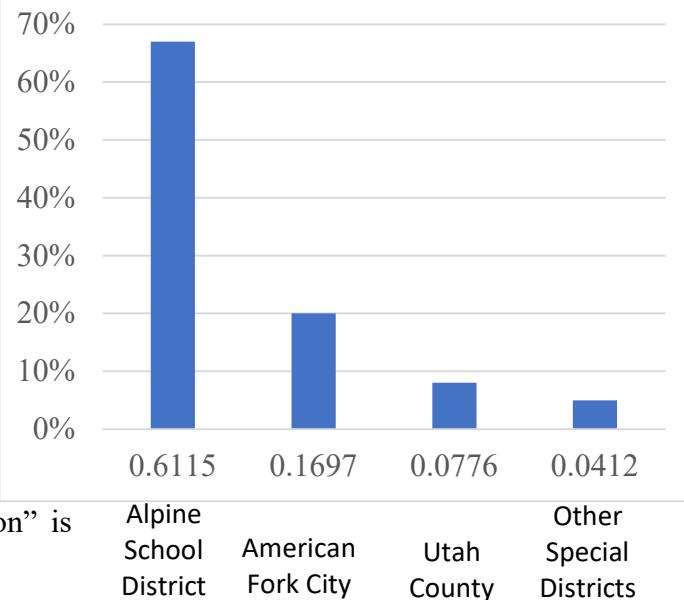
The tax rate was increased in the budget year 2022-2023 for the first time since 2008. This increase was set aside for public safety services and road improvement and repair, which is recorded in the capital projects fund. In addition, the city assesses a debt service portion of property on General Obligation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

Although the total tax rate during the Fiscal Year 2024-2025 for American Fork property owners was 0.900% of taxable home value, only 18 percent or 0.1697% 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.

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.

Where to Property Taxes Go?





Revenue Overview

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 2025-2026, 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.

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, compromising 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 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.

Sales Tax Summary

Current Tax Rate (2025-2026) – 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.

<i>Sales Tax Allocation</i>	<i>Rate</i>
<i>State of Utah</i>	4.85%
<i>American Fork City⁽¹⁾</i>	1.00%
<i>Mass Transit</i>	0.55%
<i>Utah County</i>	0.25%
<i>County Airport, Highway, Mass Transit</i>	0.25%
<i>County Public Transit⁽²⁾</i>	0.20%
<i>Transportation Infrastructure⁽³⁾</i>	0.25%
<i>PARC (Parks, Arts, Recreation, Culture)</i>	0.10%
<i>Total</i>	7.45%

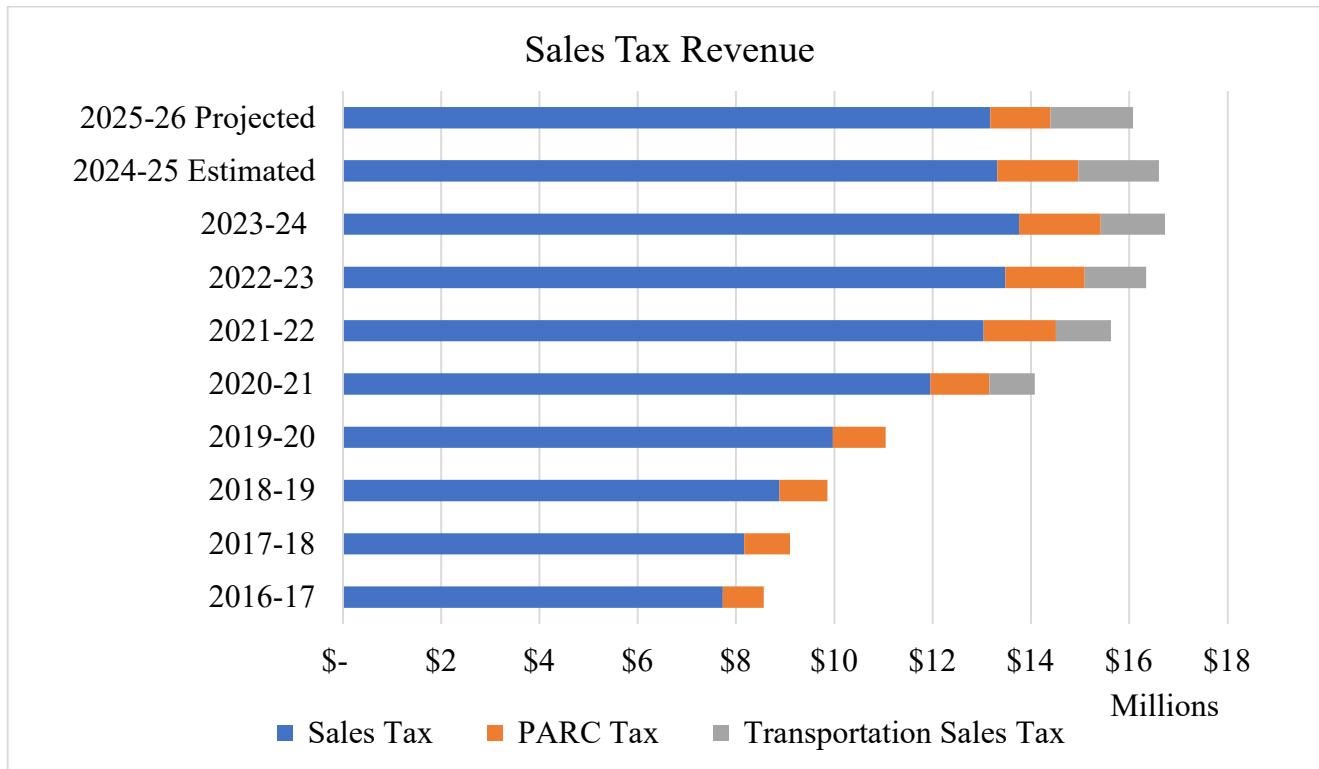
(1) Of location option tax collected (1.00%), 50% is distributed to the City. The remaining 50% is collected in a statewide pool and then allocated to each local jurisdiction based on each City's population as a percentage of statewide population.

(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.

(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.



Revenue Overview



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 the tax equal to 3.5% of revenue earned from land line and cellular services in American Fork goes to

Franchise Tax Summary

Current Tax Rate (2025-2026):

Energy – 6%

Telecommunications – 3.5%

Cable TV – 5%

Authorized Uses – unrestricted General Fund

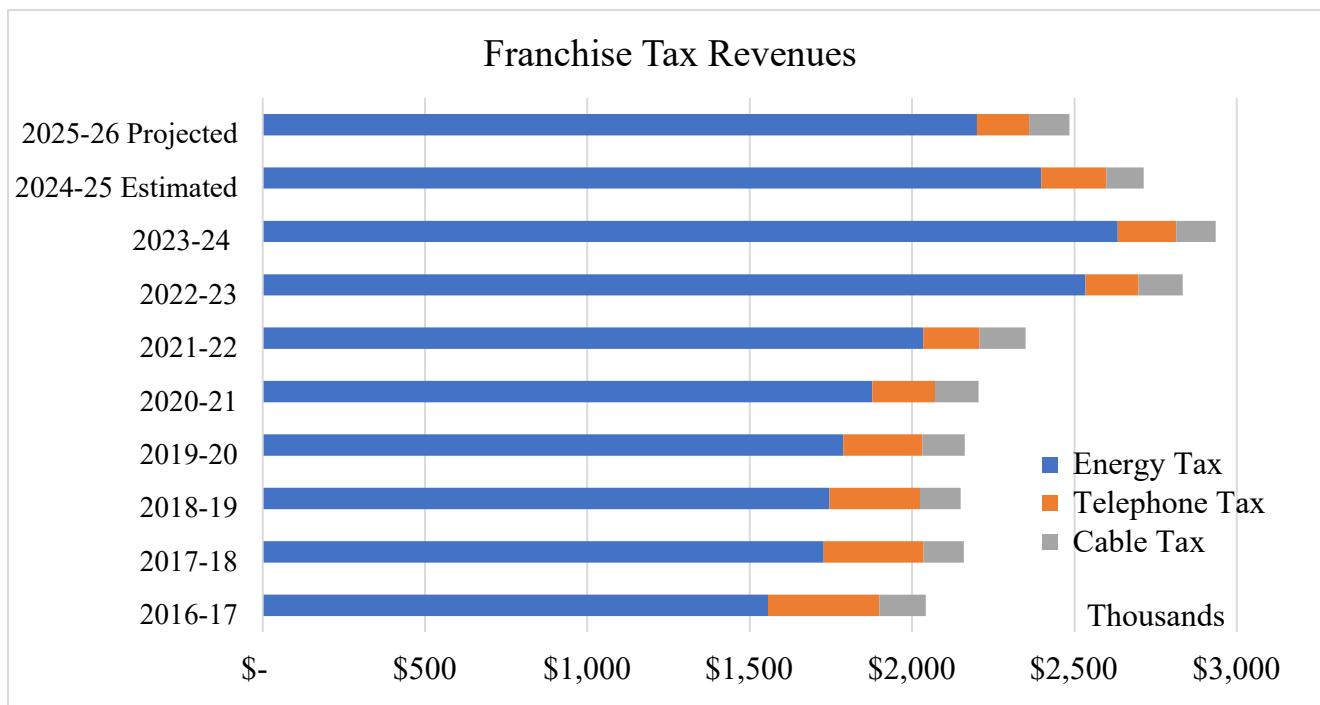
Method Received – Electric and Cable franchise tax is collected and distributed by the utility provider on a monthly and quarterly basis, respectively. Telecommunications franchise tax is distributed by the Utah State Tax Commission



Revenue Overview

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 2025-2026, the only entities providing this service is Comcast and Centracom. As of fiscal year 2025-2026, the current rate is 5%. Revenue is projected to continue to decrease in fiscal year 2025-2026 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 2025-2026 due to increased levels of inflation, higher interest rates and record home valuations.

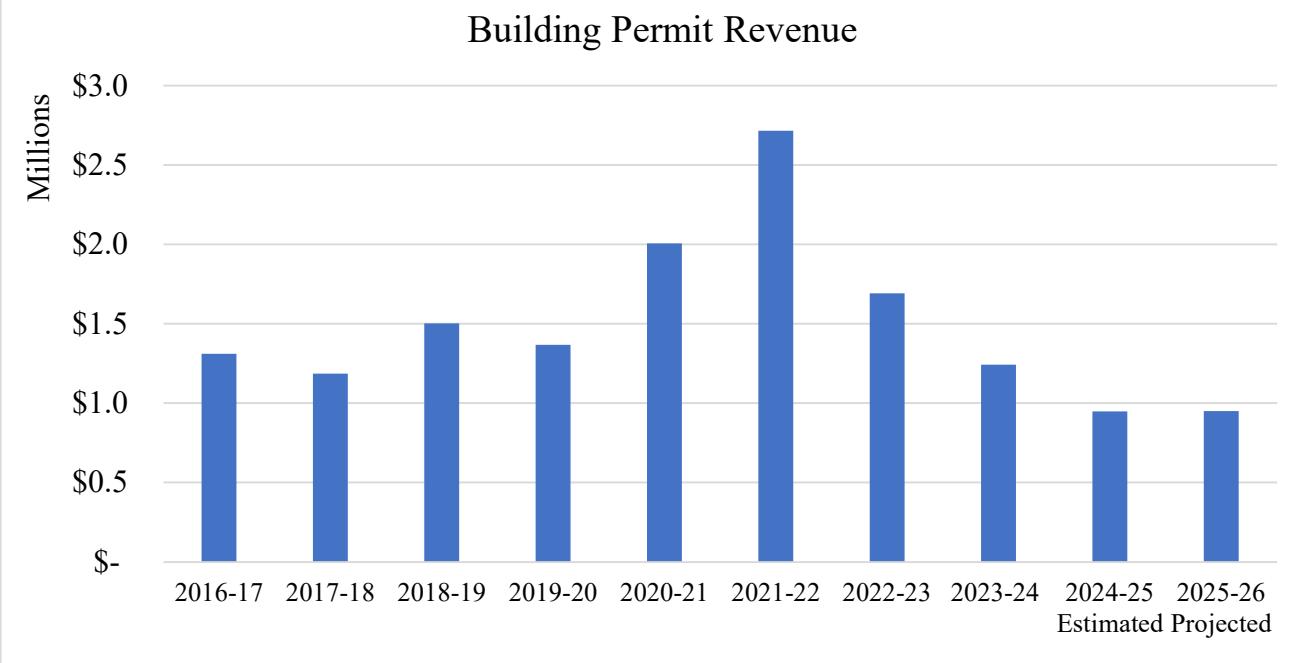
Licenses and Permits Summary

Current Rate (2025-2026):

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.

Charges for Services Summary

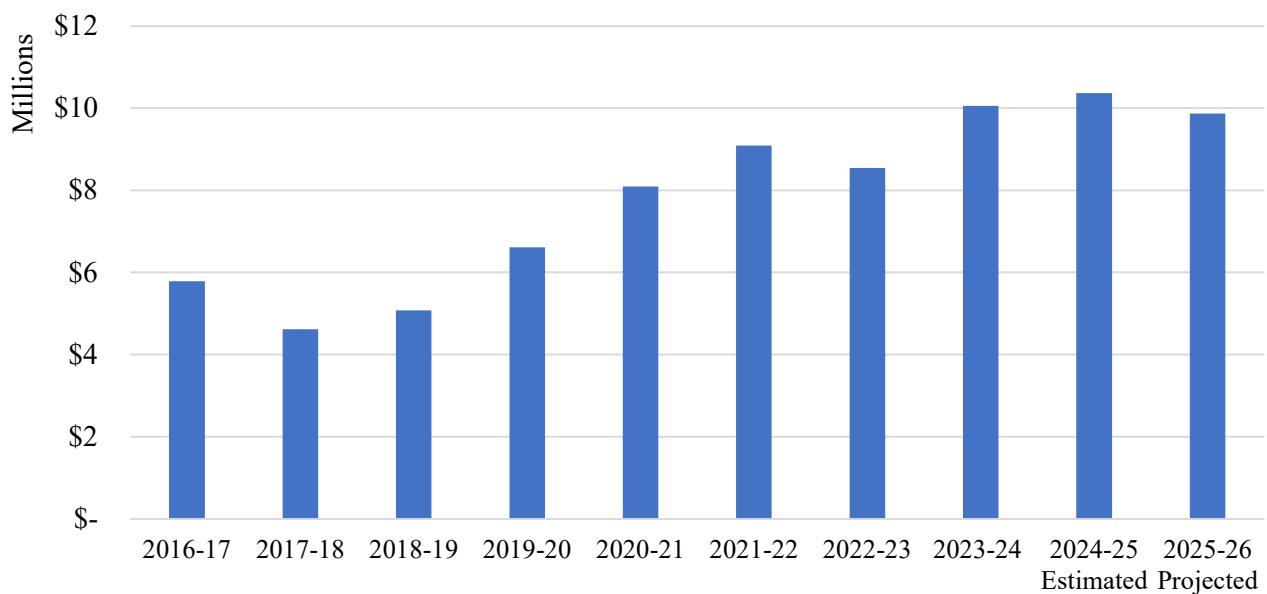
Current Rate (2025-2026):

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.

Charges for Services Revenue



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.



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 2025-2026 than the last three fiscal years' service levels.

Class C Road Allotment Summary

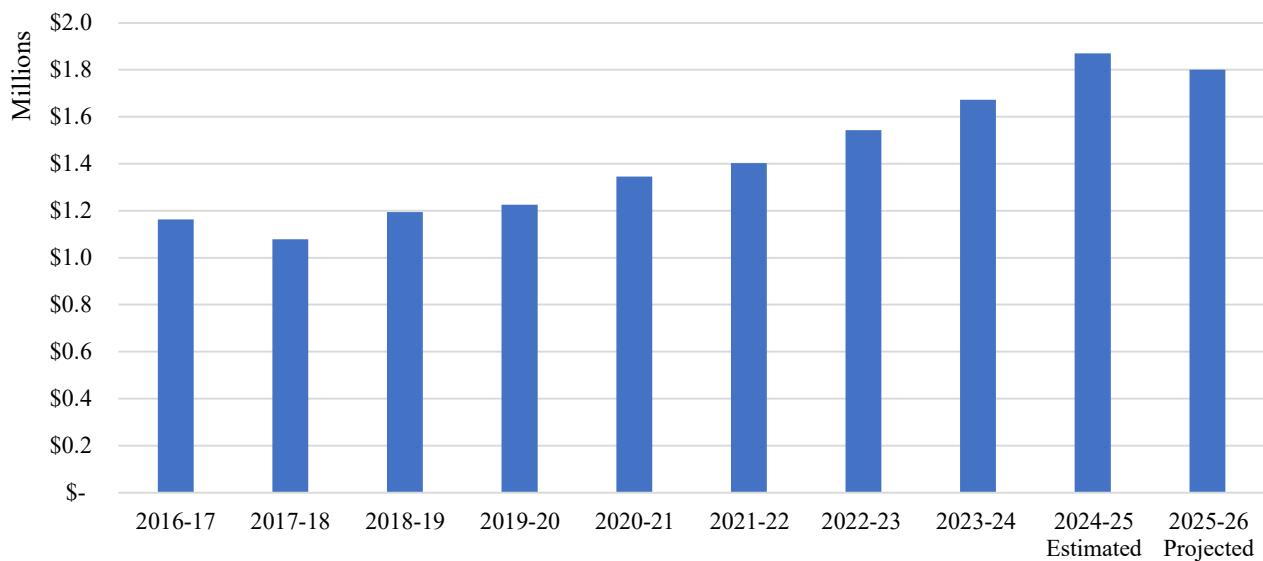
Current Rate (2025-2026):

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.

Class C Road Allotment Revenue





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 2025-2026, approximately 36% of the center's budgeted 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 expects a 3%-4% increase in revenues due to increased usage and small fee increases to address the increasing costs of services and to bridge the subsidy gap. The graph below shows fiscal years 2019-2020 and 2020-2021 estimated revenues down due facility closures as a result of the COVID -19 restrictions. Operations have normalized since the Covid years.

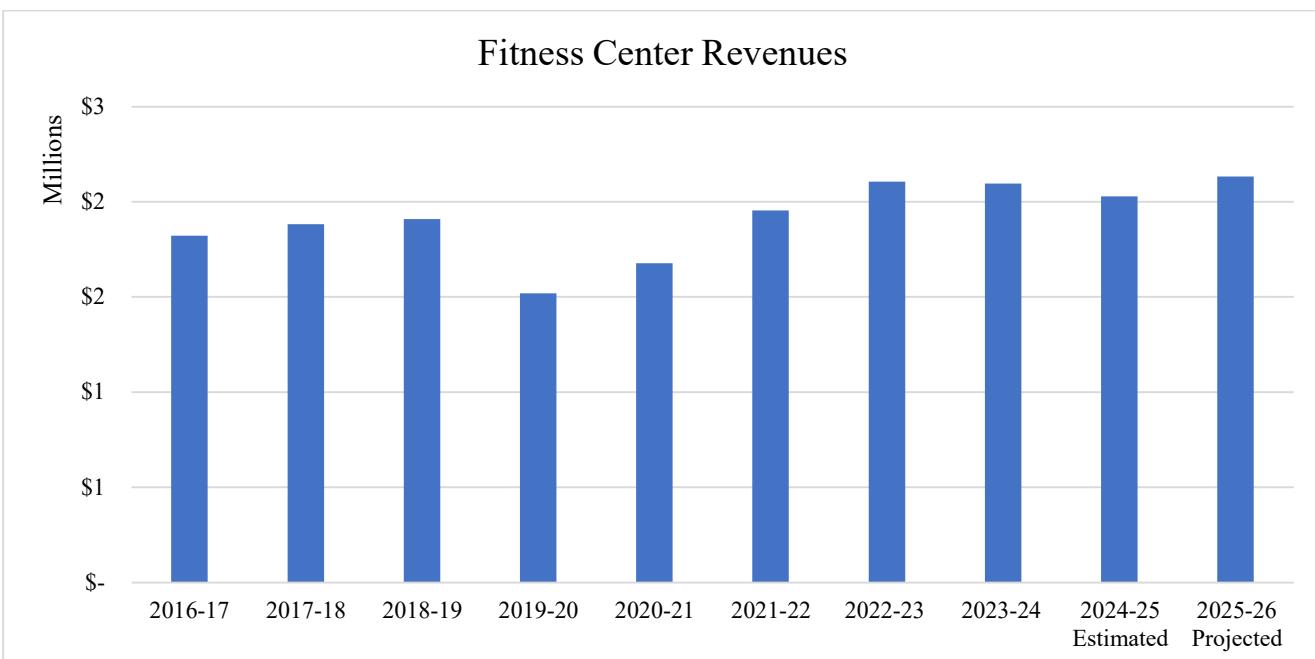
Fitness Center Revenue Summary

Current Fees (2025-2026):

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 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. Approved rate increases are also factored into future estimates.

Water Rates Summary

Current Rate (2025-2026) – Rates are set in a separate fee schedule available on the city website or at city offices.

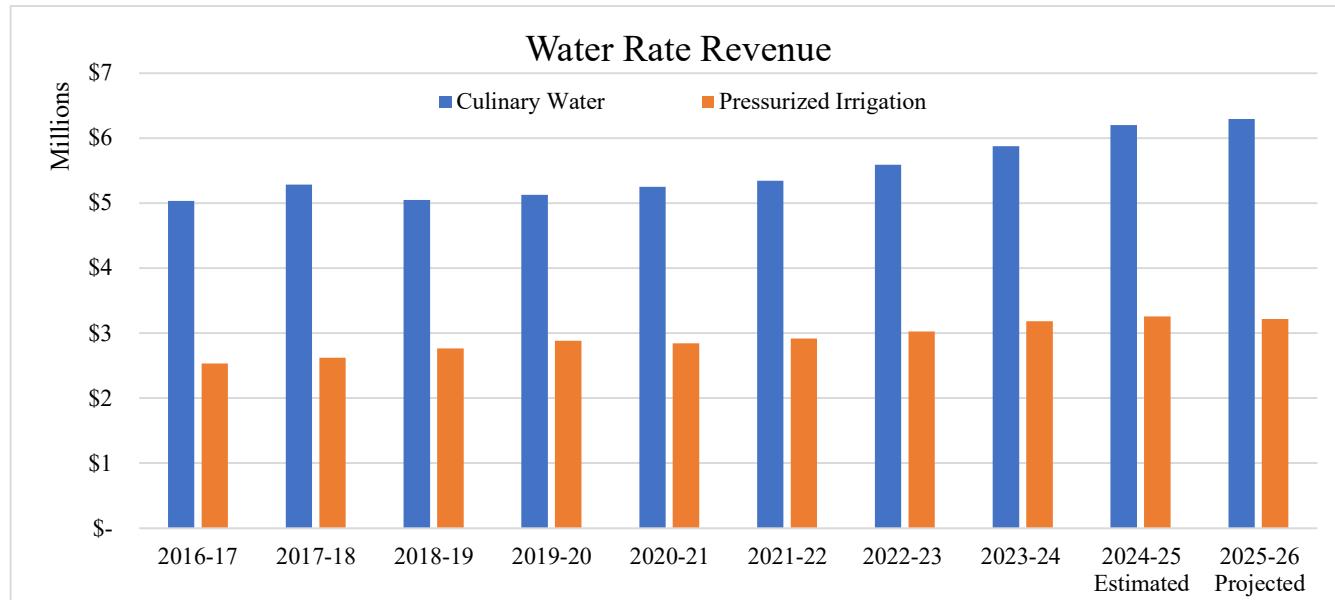
Authorized Uses – All collected funds are restricted to use within the Culinary Water Fund and Pressurized Irrigation Fund, respectively.

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

The 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 and move towards an irrigation usage model. The usage model is due to the statewide mandate to meter all irrigation. These rates are anticipated to be effective next irrigation season in calendar year 2026.





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. Residents' usage charges are adjusted yearly based on culinary water usage.

Sewer and Storm Drain Rates Summary

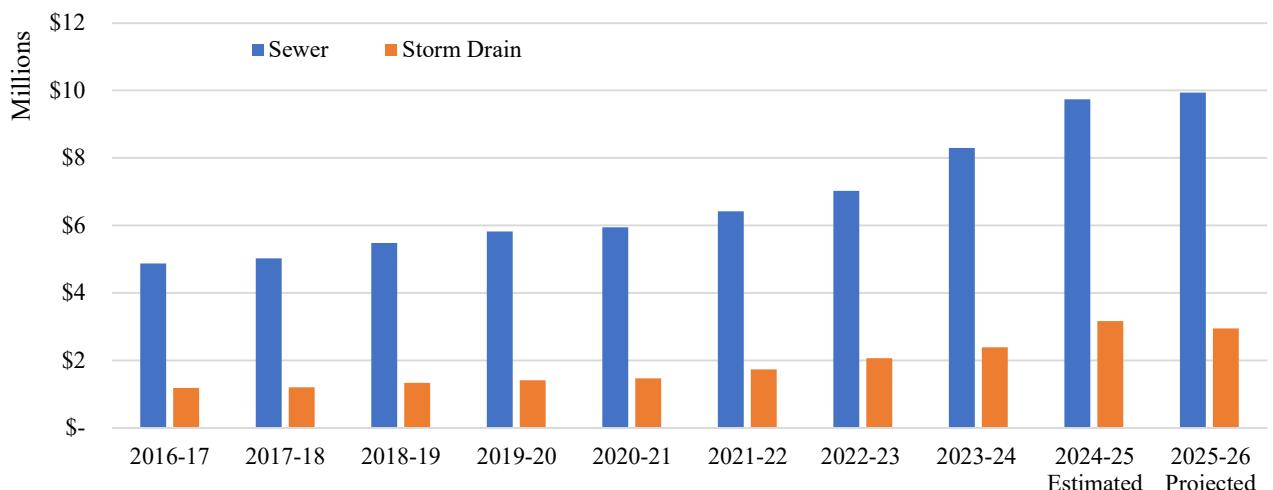
Current Rate (2025-2026) – Rates are set in a separate fee schedule available on the City's website or at City offices.

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) have increased annually on January 1 beginning in 2024 due to contract increases for sewer treatment. The TSSD rate is anticipated to increase by 15% during 2025-2026. The city sewer rates will stay revenue neutral.

Sewer and Storm Drain Revenue





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 2025-2026. 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.

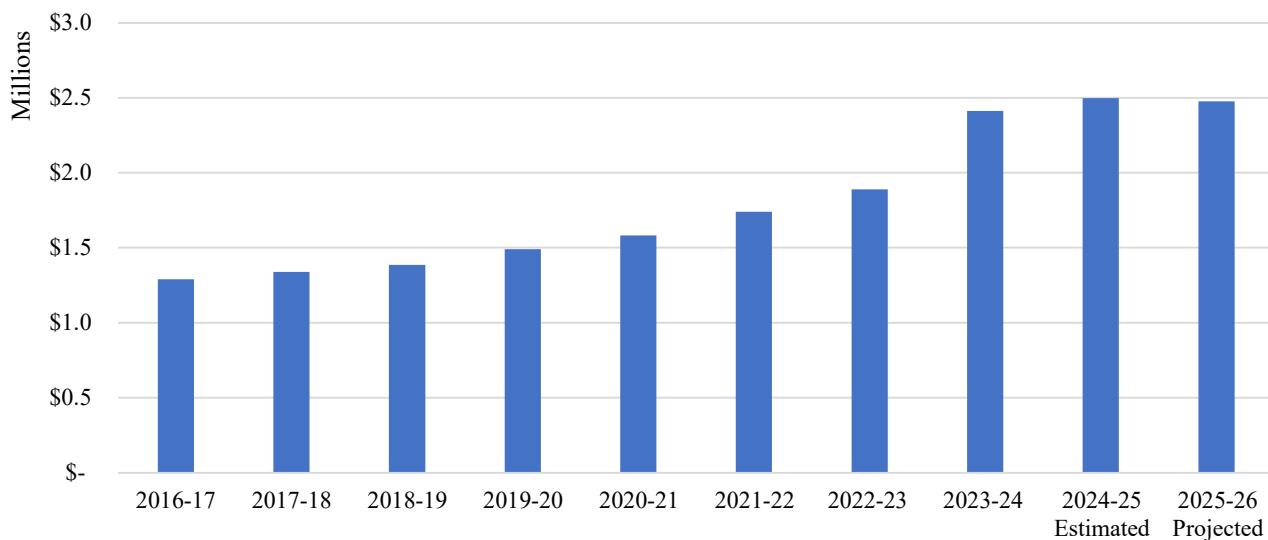
Sanitation and Recycling Revenue Summary

Current Rate (2025-2026) – 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.

Sanitation and Recycling Revenue





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:

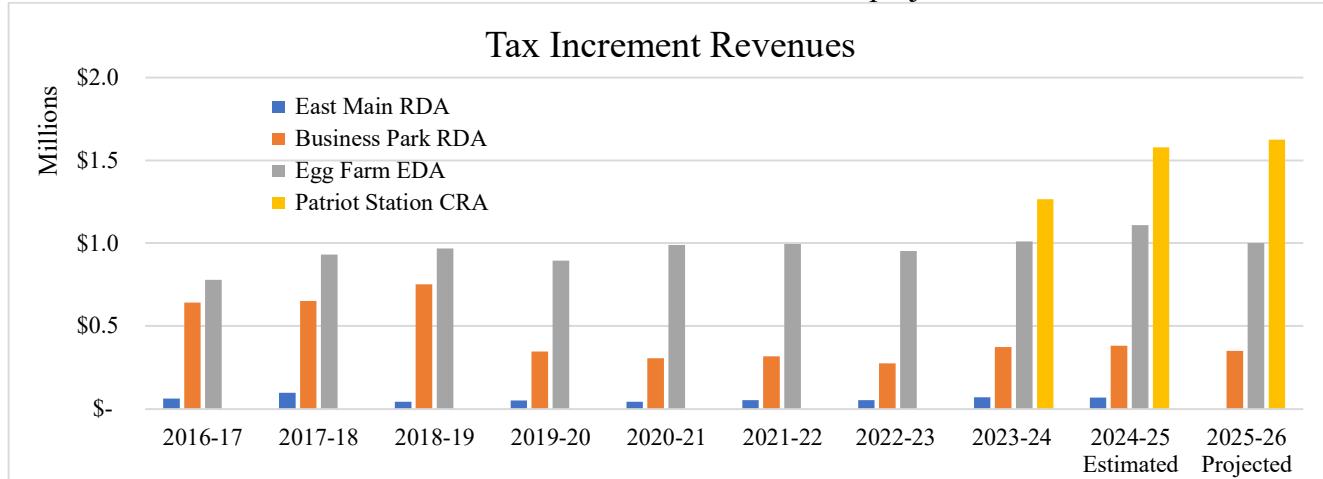
- The East Side RDA fund accounts for activities of the East Main RDA Project Area created in 1992 (triggered in 1994). The RDA received its last tax increment distribution in fiscal year 2018. The RDA will continue to receive tax increment “haircut” monies through fiscal year 2024. All collected funds 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 FY2026. 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 (2025-2026) – 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, 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.





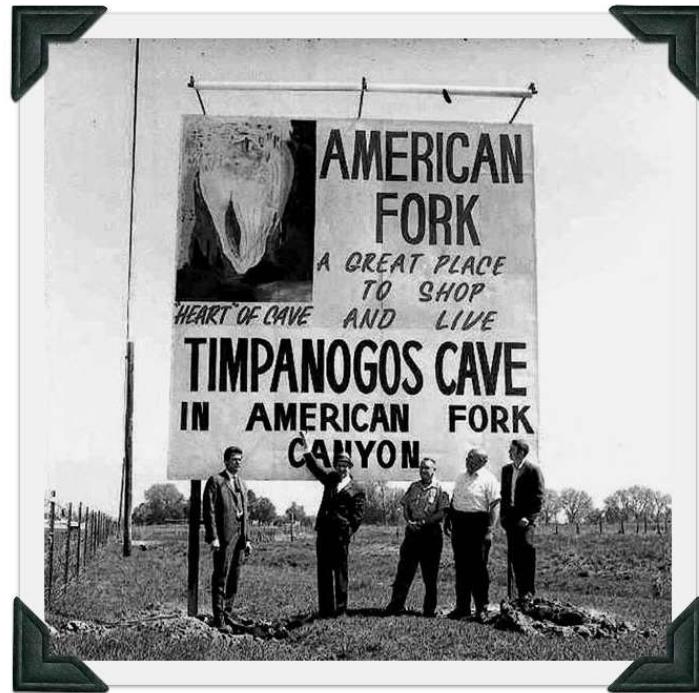
Financial Policies

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.



Financial Policies

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.



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.

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 2030. 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 2025-26 Proposed	FY2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Taxes	\$23,896,007	\$24,612,887	\$25,351,274	\$26,111,812	\$26,895,166
Licenses & Permits	1,202,000	1,238,060	1,275,202	1,313,458	1,352,862
Grants & Intergovernmental	188,808	194,472	200,306	206,316	212,505
Charges for Services	10,429,822	10,742,717	11,064,998	11,396,948	11,738,857
Fines & Forfeitures	310,000	319,300	328,879	338,745	348,908
Miscellaneous	584,000	601,520	619,566	638,153	657,297
Use of Money & Property	1,198,598	1,234,556	1,271,593	1,309,740	1,349,033
Transfers In	332,638	342,617	352,896	363,483	374,387
TOTAL REVENUES	\$38,141,873	\$39,286,129	\$40,464,713	\$41,678,654	\$42,929,014
General Fund Expenditures	FY 2025-26 Proposed	FY2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
General Services	\$3,860,727	\$3,976,549	\$4,095,845	\$4,218,721	\$4,345,282
Community Services	5,111,334	5,264,674	5,422,614	5,585,293	5,752,851
Public Safety	20,171,891	20,777,048	21,400,359	22,042,370	22,703,641
Public Works	5,367,838	5,528,873	5,694,739	5,865,582	6,041,549
Development Services	1,968,663	2,027,723	2,088,555	2,151,211	2,215,748
Transfers Out	1,661,420	1,711,263	1,762,600	1,815,478	1,869,943
TOTAL EXPENDITURES	\$38,141,873	\$39,286,129	\$40,464,713	\$41,678,654	\$42,929,014



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, 2025 (expressed in thousands):

<i>Computation of Legal Debt Margin – June 30, 2024</i>	
Assessed Valuation	\$5,092,202,167
Estimated Market Value	7,610,904,354
Debt Limit (12% of estimated actual value)	913,308,522
Less Outstanding General Obligation Bonds	28,560,000
Total Amount of Debt Applicable to Debt Limit	28,560,000
Legal Debt Margin	\$884,748,522

A brief description of American Fork City's debt issues (as of June 30, 2026) 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, 2025	Additions FY 2026	Principal Due FY 2026	End Balance June 30, 2026
2015 General Obligation Bonds	\$4,375,000	-	\$380,000	\$3,995,000
2016 General Obligation Bonds	20,350,000	-	1,715,000	18,635,000
2020 General Obligation Bonds	6,320,000	-	390,000	5,930,000
2018 Sales Tax Revenue Refunding Bonds	1,323,000	-	428,000	895,000
2020 Water Revenue Bonds	20,267,000	-	594,000	19,673,000
2022 Tax Increment Revenue Bonds	27,610,000	-	735,000	26,875,000
2019 Capital Lease – Ambulance/Brush Truck	108,676	-	76,396	32,280
2019 Capital Lease – Ladder Truck	499,668	-	203,880	295,788
Total Long-term Debt	\$80,853,344	-	\$4,522,276	\$76,331,068

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



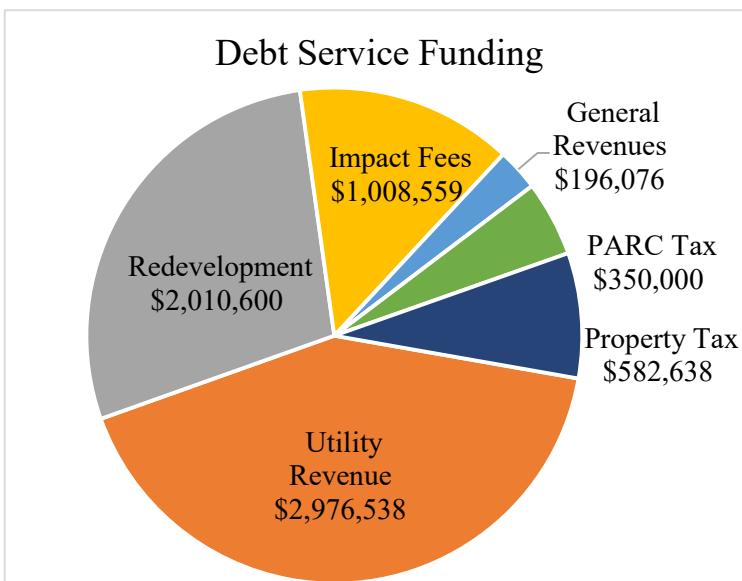
Debt Overview

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 2052 – 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.



As of June 30, 2025, the total general obligation bonded debt equals \$741 per capita. Total Water Revenue Bonds debt represents approximately \$1,605 per utility rate customer.

Debt Service:

User rates in the secondary irrigation fund pay for a large majority of debt service for the budget year 2025-2026. 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.

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.
- March 21, 2025 – 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.”



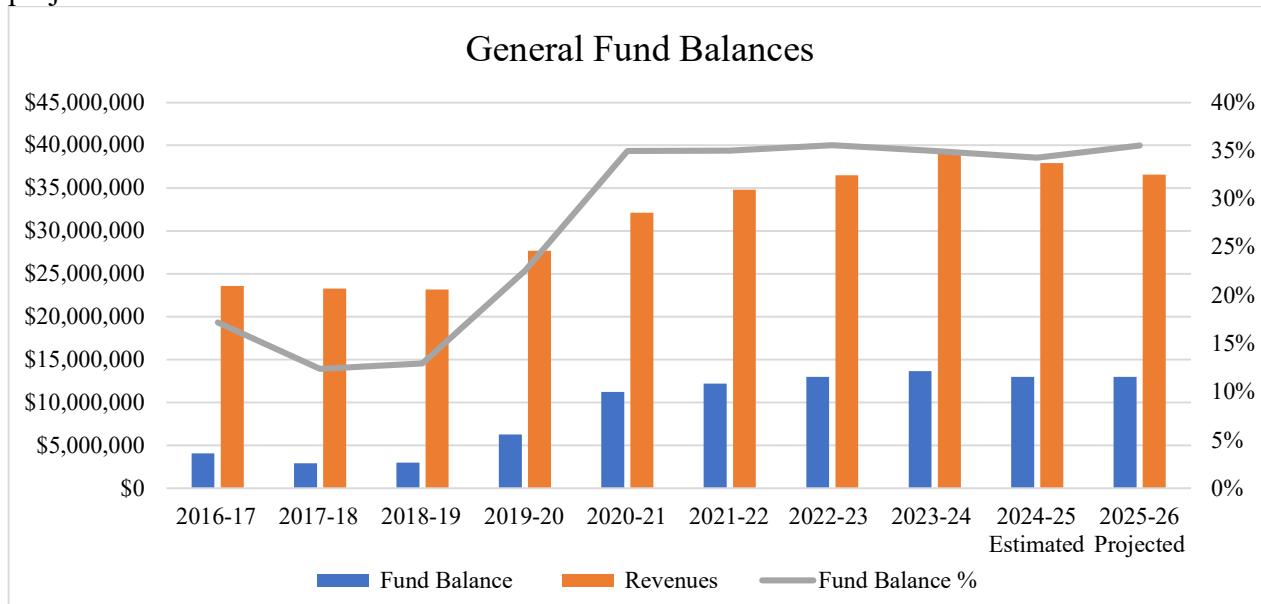
Fund Balance Overview

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 2025-2026, the City anticipates having a General Fund balance of 35% of budgeted revenues, within 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 record sales tax revenues. 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 due to the Corona Virus pandemic. 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 city 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

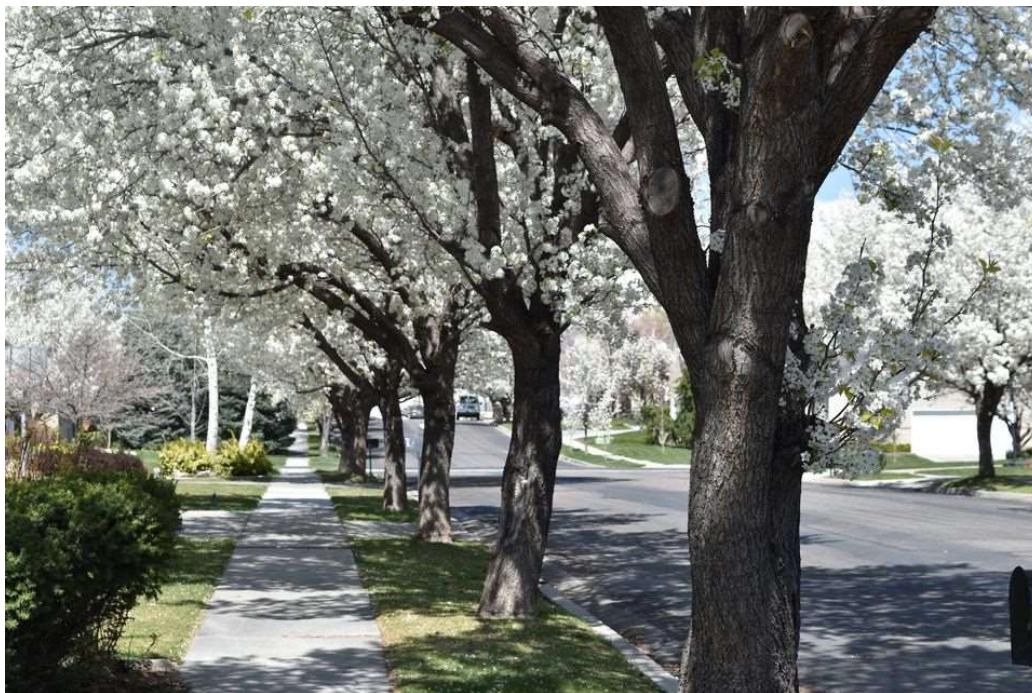
The state does not impose limits on the accumulation of fund balances for special revenue funds or debt service funds. Most of the special revenue and debt service fund balances will be depleted with the construction of capital projects in the Egg Farm EDA and Patriot Station CRA. The fund balance in the Egg Farm EDA Fund will be depleted by \$4.4 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. Many of the impact fee funds will see expenditures related to the road and public safety improvements, thus reducing fund balance by \$6.4 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 \$7.8 million, due mostly to the waterline improvement and well rehabilitation projects. 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

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)





Fund Balances

GOVERNMENTAL FUNDS

Fund	Available Fund Balance 2023-24	Estimated Fund Balance 2024-25	Estimated Revenues 2025-26	Adopted Expenditures 2025-26	Net Transfers 2025-26	Increase (Decrease) 2025-26	Estimated Fund Balance 2025-26
General Fund	\$ 13,660,315	\$ 13,733,330	\$ 37,809,235	\$ 36,480,453	\$ (1,328,782)	\$ -	\$ 13,733,330
Special Revenue Funds							
Municipal Building Authority	761	621	-	100	-	(100)	521
Fitness Center	-	-	2,132,500	3,070,716	938,216	-	-
PARC Tax	888,218	558,422	1,565,000	1,533,250	(77,500)	(45,750)	512,672
Celebration	-	-	41,000	79,000	38,000	-	-
Downtown Redevelopment	107,384	112,145	500	112,645	-	(112,145)	-
RDA - West Side	18,669	18,669	-	-	-	-	18,669
RDA - East Side	288,349	370,291	1,000	371,291	-	(370,291)	-
RDA - Business Park	3,595,559	4,144,222	380,000	380,000	-	-	4,144,222
EDA - Egg Farm	3,489,595	4,424,105	1,010,000	5,234,105	(200,000)	(4,424,105)	-
CRA - Patriot Station TOD	30,691,661	31,800,982	2,125,366	33,926,348	-	(31,800,982)	-
CRA - Main Street	(13,007)	(13,007)	-	-	-	-	(13,007)
Total Special Revenue Funds	\$ 39,067,189	\$ 41,416,450	\$ 7,255,366	\$ 44,707,455	\$ 698,716	\$ (36,753,373)	\$ 4,663,077
Debt Service Fund	\$ 385,654	\$ 405,582	\$ 936,138	\$ 1,052,473	\$ 117,833	\$ 1,498	\$ 407,080
Capital Projects Funds							
General Capital Projects	21,158,190	14,273,472	4,482,528	5,014,028	(51,019)	(582,519)	13,690,953
Roads Capital Projects	-	7,668,776	3,400,000	3,400,000	-	-	7,668,776
Bond Capital Projects	-	-	-	-	-	-	-
Capital Projects - Equipment	39,600	39,600	-	229,590	229,590	-	39,600
Meadows Special Improvement District	66,619	66,619	-	-	-	-	66,619
Park Impact Fees	17,862,718	18,657,674	2,142,000	1,320,987	(117,835)	703,178	19,360,852
Road Impact Fees	5,907,597	5,242,426	6,683,902	11,016,149	-	(4,332,247)	910,179
Fire Impact Fees	319,737	(202,271)	260,000	210,000	(735,083)	(685,083)	(887,354)
Police Impact Fees	1,830,933	1,378,273	110,000	1,907,655	419,382	(1,378,273)	-
Total Capital Project Funds	\$ 47,185,394	\$ 47,124,569	\$ 17,078,430	\$ 23,098,409	\$ (254,965)	\$ (6,274,944)	\$ 40,849,625
Permanent Fund							
Perpetual Care Fund	1,219,029	1,333,255	68,000	-	-	68,000	1,401,255
Total Permanent Fund	\$ 1,219,029	\$ 1,333,255	\$ 68,000	\$ -	\$ -	\$ 68,000	\$ 1,401,255
TOTAL GOVERNMENTAL FUNDS	\$ 101,517,581	\$ 104,013,186	\$ 63,147,169	\$ 105,338,790	\$ (767,198)	\$ (42,958,819)	\$ 61,054,367

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



Fund Balances

ENTERPRISE FUNDS

Fund	Available Fund Balance 2023-24	Estimated Fund Balance 2024-25	Estimated Revenues 2025-26	Adopted Expenditures 2025-26	Net Transfers 2025-26	Increase (Decrease) 2025-26	Estimated Fund Balance 2025-26
Enterprise Funds							
Culinary Water	\$ 9,708,012	\$ (79,083)	\$ 8,194,000	\$ 11,149,473	\$ 797,503	\$ (2,157,970)	\$ (2,237,053)
Culinary Water Impact Fees	5,077,972	5,035,108	620,000	2,716,082	(597,503)	(2,693,585)	2,341,523
Secondary Irrigation	11,337,806	8,037,370	3,484,000	5,492,712	-	(2,008,712)	6,028,658
Secondary Irrigation Impact Fees	(10,283,254)	(10,321,293)	250,000	1,131,701	-	(881,701)	(11,202,994)
Sewer	19,800,803	24,039,468	10,623,104	9,820,598	-	802,506	24,841,974
Sewer Impact Fees	2,735,506	3,002,026	275,000	639,847	-	(364,847)	2,637,179
Storm Drain	2,434,681	4,408,124	3,362,500	3,906,592	-	(544,092)	3,864,032
Storm Drain Impact Fees	1,132,157	965,729	260,000	218,001	-	41,999	1,007,728
Sanitation and Recycling	559,683	710,664	2,489,000	2,469,111	-	19,889	730,553
Broadband	(1,796,936)	(1,785,468)	224,421	453,367	251,614	22,668	(1,762,800)
Total Enterprise Funds	40,706,430	34,012,645	29,782,025	37,997,484	451,614	(7,763,845)	26,248,800
TOTAL GOVERNMENTAL AND ENTERPRISE FUNDS	\$ 142,224,011	\$ 138,025,831	\$ 92,929,194	\$ 143,336,274	\$ (315,584)	\$ (50,722,664)	\$ 87,303,167
Internal Service Funds							
Building Maintenance	-	-	1,130,401	1,130,401	-	-	-
Fleet Operations & Maintenance	-	-	674,200	674,200	-	-	-
Fleet Capital	564,706	979,547	972,113	1,947,084	315,584	(659,387)	320,160
Information Technology	541,651	428,853	495,489	695,489	-	(200,000)	228,853
Total Internal Service Funds	1,106,357	1,408,400	3,272,203	4,447,174	315,584	(859,387)	549,013
TOTAL CITY-WIDE	\$ 143,330,368	\$ 139,434,231	\$ 96,201,397	\$ 147,783,448	\$ -	\$ (51,582,051)	\$ 87,852,180



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Budget Summaries

Combined Revenue Summary - All Funds

BY FUND

Fund	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES (Excludes Transfers)				
General Fund	\$ 39,017,832	\$ 37,838,375	\$ 36,498,776	\$ 37,809,235
Special Revenue Funds				
Fitness Center	2,094,971	2,028,031	2,064,650	2,132,500
PARC Tax	1,899,075	1,298,354	1,565,000	1,565,000
Celebration	21,407	34,725	41,000	41,000
Downtown Redevelopment	6,366	4,761	500	500
RDA - East Side	81,932	81,942	51,000	1,000
RDA - Business Park	547,592	548,663	380,000	380,000
EDA - Egg Farm	1,056,038	1,220,337	1,010,000	1,010,000
CRA - Patriot Station TOD	3,072,793	3,260,223	1,803,329	2,125,366
Total Special Revenue Funds	8,780,174	8,477,036	6,915,479	7,255,366
Debt Service Fund	951,430	954,566	936,138	936,138
Capital Projects Funds				
General Capital Projects	5,900,920	5,368,773	7,789,668	4,482,528
Roads Capital Projects	-	4,123,844	4,800,488	3,400,000
Bond Capital Projects	18,507	-	-	-
Capital Projects - Equipment	303,478	-	-	-
Park Impact Fees	1,558,090	995,894	2,142,000	2,142,000
Road Impact Fees	1,519,781	884,608	3,546,750	6,683,902
Fire Impact Fees	300,388	117,760	260,000	260,000
Police Impact Fees	261,735	270,715	110,000	110,000
Total Capital Project Funds	9,862,899	11,761,594	18,648,906	17,078,430
Permanent Fund				
Perpetual Care Fund	132,371	114,226	68,000	68,000
Total Permanent Fund	132,371	114,226	68,000	68,000
Enterprise Funds				
Culinary Water	8,846,140	9,690,892	7,029,000	8,194,000
Culinary Water Impact Fees	1,517,015	753,684	820,000	620,000
Secondary Irrigation	7,674,515	3,499,511	3,254,000	3,484,000
Secondary Irrigation Impact Fees	411,983	203,050	600,000	250,000
Sewer	9,659,327	11,061,427	9,355,750	10,623,104
Sewer Impact Fees	566,390	400,319	335,000	275,000
Storm Drain	2,994,195	3,550,767	2,729,500	3,362,500
Storm Drain Impact Fees	287,289	137,340	410,000	260,000
Sanitation and Recycling	2,433,706	2,524,237	2,339,000	2,489,000
Broadband	228,961	221,775	224,551	224,421
Total Enterprise Funds	34,619,521	32,043,002	27,096,801	29,782,025
TOTAL REVENUES GOVERNMENTAL AND ENTERPRISE FUNDS	93,364,227	91,188,799	90,164,100	92,929,194

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Budget Summaries

Combined Revenue Summary - All Funds

BY FUND

Internal Service Funds

Building Maintenance	-	-	-	1,130,401
Fleet Operations & Maintenance	711,810	751,690	637,300	674,200
Fleet Capital	1,049,304	1,319,381	1,218,556	972,113
Information Technology	399,201	316,181	298,216	495,489
Total Internal Service Funds	2,160,315	2,387,252	2,154,072	3,272,203
TOTAL CITY-WIDE REVENUES	\$ 95,524,542	\$ 93,576,051	\$ 92,318,172	\$ 96,201,397

BY TYPE

Category Type	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES (Excludes Transfers)				
Property Taxes	\$ 8,332,312	\$ 8,408,138	\$ 8,474,510	\$ 8,568,645
Property Taxes-Increment	2,719,514	3,135,040	2,703,329	2,975,366
Sales Taxes	17,577,157	16,139,283	15,960,000	16,675,000
Other Taxes	3,458,474	3,257,434	2,915,000	3,235,000
Licenses & Permits	1,528,099	1,409,416	1,222,000	1,202,000
Intergovernmental	6,660,282	6,875,050	13,606,409	11,961,238
Charges for Services	35,266,816	37,848,664	35,697,049	38,322,347
Impact Fees	4,913,301	2,689,674	5,470,000	4,710,000
Fines & Forfeitures	366,236	370,530	330,000	310,000
Miscellaneous	782,171	631,771	592,500	584,000
Developer Contributions	2,420,368	2,650,000	300,000	1,650,000
Use of Money & Property	9,339,497	7,773,799	2,893,303	2,735,598
TOTAL REVENUES GOVERNMENTAL AND ENTERPRISE FUNDS	\$ 93,364,227	\$ 91,188,799	\$ 90,164,100	\$ 92,929,194



Combined Expenditure Summary - All Funds

BY FUND

Fund	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES (Excludes Transfers)				
General Fund	\$ 31,125,420	\$ 33,552,553	\$ 34,427,178	\$ 36,480,453
Special Revenue Funds				
Municipal Building Authority	25	647,058	650,100	100
Fitness Center	2,938,056	2,927,866	2,956,237	3,070,716
PARC Tax	1,293,171	1,550,650	1,873,250	1,533,250
Celebration	58,663	76,670	79,000	79,000
Downtown Redevelopment	-	-	80,700	112,645
RDA - East Side	-	-	51,000	371,291
RDA - Business Park	-	-	380,000	380,000
EDA - Egg Farm	68,452	64,061	4,193,533	5,234,105
CRA - Patriot Station TOD	4,460,047	2,150,902	28,015,686	33,926,348
Total Special Revenue Funds	8,818,414	7,417,207	38,279,506	44,707,455
Debt Service Fund	1,052,535	1,052,473	1,052,473	1,052,473
Capital Projects Funds				
General Capital Projects	14,266,905	7,608,544	10,401,028	5,014,028
Roads Capital Projects	-	1,051,022	4,876,488	3,400,000
Bond Capital Projects	2,735,063	-	-	-
Capital Projects - Equipment	913,451	477,673	489,294	229,590
Park Impact Fees	98,096	83,103	951,937	1,320,987
Road Impact Fees	3,617,138	1,549,779	10,748,808	11,016,149
Fire Impact Fees	-	10,000	60,000	210,000
Police Impact Fees	-	-	300,000	1,907,655
Total Capital Project Funds	21,630,653	10,780,121	27,827,555	23,098,409
Enterprise Funds				
Culinary Water	3,947,025	20,316,187	15,154,646	11,149,473
Culinary Water Impact Fees	141,981	91,995	1,723,968	2,716,082
Secondary Irrigation	3,273,724	6,799,947	10,308,892	5,492,712
Secondary Irrigation Impact Fees	63,292	133,949	1,340,440	1,131,701
Sewer	5,057,797	6,929,902	9,354,777	9,820,598
Sewer Impact Fees	47,588	26,659	647,739	639,847
Storm Drain	2,238,145	3,096,547	4,780,190	3,906,592
Storm Drain Impact Fees	21,703	196,628	409,503	218,001
Sanitation and Recycling	2,237,125	2,373,256	2,302,613	2,469,111
Broadband	444,887	417,448	443,782	453,367
Total Enterprise Funds	17,473,267	40,382,518	46,466,550	37,997,484
TOTAL EXPENDITURES GOVERNMENTAL AND ENTERPRISE FUNDS				
	80,100,289	93,184,872	148,053,262	143,336,274

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Budget Summaries



Combined Expenditure Summary - All Funds

BY FUND

	Actual	Estimated	Approved	Proposed
Internal Service Funds				
Building Maintenance Fund	\$ -	\$ -	\$ -	\$ 1,130,401
Fleet Operations & Maintenance	677,050	751,690	637,300	674,200
Fleet Capital	1,222,637	1,116,429	1,732,623	1,947,084
Information Technology	382,820	428,979	598,216	695,489
Total Internal Service Funds	2,282,507	2,297,098	2,968,139	4,447,174
TOTAL CITY-WIDE EXPENDITURES	\$ 82,382,796	\$ 95,481,970	\$ 151,021,401	\$ 147,783,448

BY TYPE

Category Type	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES (Excludes Transfers)				
Personnel	\$ 25,286,297	\$ 26,918,962	\$ 28,150,149	\$ 29,749,201
Operations	23,671,285	26,820,155	28,824,363	30,772,817
Capital	26,967,323	32,551,794	84,236,239	75,972,975
Debt Service	4,175,384	6,893,961	6,842,511	6,841,281
TOTAL EXPENDITURES GOVERNMENTAL AND ENTERPRISE FUNDS	\$ 80,100,289	\$ 93,184,872	\$ 148,053,262	\$ 143,336,274



Full-time Equivalent Summary

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
GOVERNMENTAL FUNDS				
Executive	0.50	0.50	0.50	-
Legislative	2.50	2.50	2.50	-
Administration	15.05	15.40	15.40	-
Community Services	2.00	2.00	2.00	-
Parks and Boat Harbor	14.16	15.66	15.66	-
Tree Maintenance	0.70	0.70	0.70	-
Cemetery	5.18	5.18	5.18	-
Building Maintenance (1)	4.00	4.00	-	(4.00)
Library	15.00	16.00	16.00	-
Recreation	8.53	8.53	8.53	-
Senior Center	5.00	5.25	5.25	-
Police (2)	68.22	70.22	70.72	0.50
Fire and Rescue (3)	57.94	59.19	59.49	0.30
Public Works Administration (6)	3.00	2.00	3.00	1.00
Streets	7.83	7.83	7.83	-
Engineering	7.00	8.00	8.00	-
Public Infrastructure (7)	3.00	3.00	5.00	2.00
Planning	2.45	2.45	2.45	-
Building Inspection	9.55	10.55	10.55	-
Fitness Center	40.47	40.72	40.72	-
Total Governmental Funds	231.61	238.96	238.76	(0.20)
ENTERPRISE AND INTERNAL SERVICE FUNDS				
Culinary Water (4) (6) (7)	7.35	7.35	6.30	(1.05)
Secondary Irrigation (4) (6) (7)	3.90	3.90	3.45	(0.45)
Sewer (6) (7)	4.00	3.75	3.00	(0.75)
Storm Drain (6) (7)	4.50	4.75	4.00	(0.75)
Broadband	2.00	2.00	2.00	-
Building Maintenance (1)	-	-	2.00	2.00
Total Enterprise Funds	21.75	21.75	20.75	(1.00)
TOTAL FTE POSITIONS	293.83	301.43	300.23	(1.20)

STAFFING NOTES

Staffing Additions:

- 1) Building Maintenance - Retirement of 2 Building Maintenance Technicians
- 2) Police - change part time evidence technician to full time
- 3) Fire - Additional 0.30 FTE of part-time firefighters to backfill overtime
- 4) Culinary Water - Change 2 part time meter specialist to 1 full time position, allocated as 0.70 FTE
- 5) Pressurized Irrigation - Change 2 part time meter specialist to 1 full time position, allocated as 0.30 FTE

Staffing Reallocations:

- 6) Public Works Administration - Reallocate from utility funds (1/4 split each)
- 7) Public Infrastructure - Reallocate from utility funds 2.0 FTE (1/4 split each)

General Fund

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



General Fund Summary

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Taxes	\$ 24,217,807	\$ 23,461,048	\$ 22,816,872	\$ 23,896,007
Licenses & Permits	1,528,099	1,409,416	1,222,000	1,202,000
Grants & Intergovernmental	538,185	226,405	353,000	188,808
Charges for Services	10,050,548	10,362,473	10,017,598	10,429,822
Fines & Forfeitures	366,236	370,530	330,000	310,000
Miscellaneous	711,985	618,652	592,500	584,000
Use of Money & Property	1,604,972	1,389,851	1,166,806	1,198,598
Transfers In	51,352	77,500	77,500	332,638
TOTAL REVENUES	\$ 39,069,184	\$ 37,915,875	\$ 36,576,276	\$ 38,141,873
EXPENDITURES				
General Services	\$ 2,933,030	\$ 3,367,231	\$ 3,360,754	\$ 3,860,727
Community Services	5,654,442	6,114,394	5,893,395	5,111,334
Public Safety	16,773,889	18,064,934	17,858,277	20,171,891
Public Works	4,217,692	4,409,050	5,245,872	5,367,838
Development Services	1,546,367	1,596,944	2,068,880	1,968,663
Transfers Out	7,271,176	4,290,307	2,149,098	1,661,420
TOTAL EXPENDITURES	\$ 38,396,596	\$ 37,842,860	\$ 36,576,276	\$ 38,141,873
General Fund Net Revenue	672,588	73,015	-	-
Beginning Fund Balance	12,987,727	13,660,315	13,660,315	13,733,330
Ending Fund Balance	\$ 13,660,315	\$ 13,733,330	\$ 13,660,315	\$ 13,733,330



General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
General Services				
Executive	\$ 57,286	\$ 78,631	\$ 57,684	\$ 43,938
Legislative	178,084	179,837	191,848	207,302
Legal	485,217	616,520	546,159	650,931
Administration	2,212,443	2,492,243	2,565,063	2,958,556
Total General Services	2,933,030	3,367,231	3,360,754	3,860,727
Community Services				
Community Services Administration	244,779	283,749	298,222	294,359
Parks & Boat Harbor	1,203,081	1,319,339	1,314,014	1,449,052
Tree Maintenance	255,700	273,964	245,312	218,192
Cemetery	497,640	610,703	595,498	572,583
Building Maintenance	1,300,143	1,365,880	1,265,725	-
Library & Literacy Center	1,237,937	1,334,569	1,253,423	1,596,376
Recreation	726,811	708,900	718,851	747,221
Senior Center	183,727	214,631	190,350	210,164
Citizens Committees	4,624	2,659	12,000	23,387
Total Community Services	5,654,442	6,114,394	5,893,395	5,111,334
Public Safety				
Police	9,412,659	9,995,842	9,822,926	10,883,705
Fire	7,361,230	8,069,092	8,035,351	9,288,186
Total Public Safety	16,773,889	18,064,934	17,858,277	20,171,891
Public Works				
Public Works Administration	323,610	332,572	313,283	504,197
Streets	2,393,618	2,831,210	2,966,891	2,716,811
Engineering	1,120,926	753,515	1,353,901	1,372,713
Public Infrastructure	379,538	491,753	611,797	774,117
Total Public Works	4,217,692	4,409,050	5,245,872	5,367,838
Development Services				
Planning	332,624	329,331	646,129	395,787
Building Inspection	1,213,743	1,267,613	1,422,751	1,362,876
Economic Development	-	-	-	210,000
Total Development Services	1,546,367	1,596,944	2,068,880	1,968,663
Total Departmental Expenditures	31,125,420	33,552,553	34,427,178	36,480,453

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
Transfers Out				
Transfer to Fitness Center Fund	1,062,807	1,042,091	1,069,593	1,192,216
Transfer to Celebration Fund	37,256	41,945	38,000	38,000
Transfer to Capital Projects Fund	4,322,205	2,541,457	356,980	-
Transfer to Roads Capital Projects Fund	-		26,000	-
Transfer to Capital Equipment	532,706	457,673	439,294	179,590
Transfer to Broadband Fund	234,719	184,952	197,042	228,946
Fund Balance Contribution to Broadband	21,659	22,189	22,189	22,668
Transfer to Patriot Station CRA	1,059,824	-	-	-
Total Transfers Out	7,271,176	4,290,307	2,149,098	1,661,420
TOTAL EXPENDITURES	\$ 38,396,596	\$ 37,842,860	\$ 36,576,276	\$ 38,141,873

BY TYPE

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
Personnel				
Personnel	21,472,717	23,180,922	24,001,298	25,589,012
Operations	8,087,501	8,788,331	8,857,324	9,259,442
Capital	1,565,202	1,583,300	1,568,556	1,631,999
Transfers Out	7,271,176	4,290,307	2,149,098	1,661,420
TOTAL EXPENDITURES	\$ 38,396,596	\$ 37,842,860	\$ 36,576,276	\$ 38,141,873



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets

General Fund Revenue Detail

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Taxes				
Property Taxes	\$ 6,560,781	\$ 6,933,341	\$ 7,081,872	\$ 7,176,007
Motor Vehicle Fees	492,509	497,861	400,000	500,000
Delinquent Taxes	404,038	385,019	300,000	300,000
Sales Tax	13,757,409	12,878,114	12,510,000	13,175,000
Transient Room Tax	30,851	46,162	30,000	35,000
Cable TV Franchise Tax	121,446	115,345	125,000	120,000
Energy Sales & Use Tax	2,632,928	2,398,173	2,200,000	2,400,000
Municipal Telephone Tax	180,740	199,893	160,000	180,000
Penalties and Interest	37,105	7,140	10,000	10,000
Total Taxes	24,217,807	23,461,048	22,816,872	23,896,007
Licenses & Permits				
Business Licenses	100,000	102,409	90,000	100,000
Short term Rental Registration	4,375	4,275	2,000	2,000
Building Permits	1,242,194	947,556	1,000,000	950,000
Occupancy Fee	24,850	16,371	25,000	15,000
Alarm Permit	41,162	50,693	20,000	30,000
Other Permits	90,193	284,169	70,000	90,000
Special Events Permits	25,325	3,943	15,000	15,000
Total Licenses & Permits	1,528,099	1,409,416	1,222,000	1,202,000
Grants & Intergovernmental				
Grants-Library	41,142	60,000	8,000	9,500
Grants-Police	313,206	80,973	90,000	110,308
Grants-Fire	18,162	8,000	5,000	5,000
Grants-Boat Harbor	102,283	-	-	-
Grants-Parks	7,611	-	-	-
Grants-Senior Center	-	-	-	10,000
Other Reimbursements	-	1,688	200,000	-
State Liquor Fund Allotment	55,781	75,744	50,000	54,000
Total Grants & Intergovernmental	538,185	226,405	353,000	188,808
Charges for Services				
Fire Protection Agreement-County	9,255	7,666	7,000	7,500
Ambulance Fees	3,355,920	3,168,516	2,975,000	3,100,000
Police Services	39,425	75,350	-	75,000
Admin Charge-Water	554,726	650,634	650,634	711,772
Admin Charge-Water Impact	2,009	1,068	1,068	1,082
Admin Charge-Sewer	551,784	641,349	641,349	710,728
Admin Charge-Sewer Impact	2,113	1,071	1,071	1,079
Admin Charge-Storm Water	431,887	507,791	507,791	549,839
Admin Charge-Storm Water Impact	4,321	1,603	1,603	3,001

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American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets

General Fund Revenue Detail

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Charges for Services				
Admin Charge-Irrigation	363,252	412,112	412,112	464,287
Admin Charge-Irrigation Impact	2,120	2,540	2,540	1,701
Admin Charge-Park Impact	282	1,895	1,895	1,945
Admin Charge-Road Impact	3,631	3,609	3,609	6,495
Admin Charge-Sanitation Fund	92,228	113,081	113,081	136,623
Admin Charge-Fitness Center	205,625	235,081	235,081	209,058
Admin Charge-PARC Tax Fund	24,712	23,250	23,250	23,250
Admin Charge-Egg Farm EDA	23,593	31,342	31,342	39,082
Admin Charge-Broadband Fund	22,086	21,488	21,488	14,302
Capital Projects Inspection	546,906	199,353	200,000	200,000
Development Engineering	-	-	200,000	-
Capital Projects Engineering	-	29,322	200,000	30,000
Development Inspection	534,837	271,227	150,000	210,000
Inspection Cancellation & Reinspection Fee	2,025	23,870	20,000	5,000
Development Fees	33,961	36,651	25,000	30,000
Recording Fees	-	-	5,000	5,000
Plan Check Fees	368,617	467,504	350,000	350,000
Fire Plan Check Fees	9,937	15,774	6,000	7,500
Fire Site Inspection Fees	19,368	42,516	10,000	11,000
Police Services-Cedar Hills	719,499	990,000	990,000	1,027,125
Alpine School District Officers	145,331	135,000	135,000	135,000
Fire-Cedar Hills Contract	971,614	1,199,184	1,199,184	1,244,153
Police Services-Other Agencies	-	15,429	-	100,000
Boat Harbor Fees	25,872	27,852	35,000	60,000
Park Fees	8,850	10,415	8,000	8,000
Amphitheater Reservation Fees	40,738	49,290	35,000	37,000
Recreation-Youth Soccer	93,559	112,271	102,000	108,000
Recreation-Adult Softball	30,481	36,577	37,000	40,000
Recreation-Flag Football	4,040	45,911	54,000	56,000
Recreation-Youth Basketball	119,352	148,512	164,000	156,000
Recreation-Youth Baseball	106,203	127,444	102,000	127,000
Recreation-Field Rentals	21,805	26,166	25,000	25,000
Recreation-Other	163,200	52,988	38,000	46,800
Library Development Funds	7,297	8,756	-	-
Library Fees	25,362	29,052	20,000	23,000
Senior Citizen Fees	97,637	117,642	80,000	100,000
Fire Fees	6,918	5,666	2,000	2,000
Cemetery Lot Sales	118,150	92,143	91,000	91,000
Grave Opening Fees	130,700	143,229	100,000	135,000
Other Cemetery Fees	9,320	3,283	4,500	3,500
Total Charges for Services	10,050,548	10,362,473	10,017,598	10,429,822

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American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets

General Fund Revenue Detail

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Fines & Forfeitures				
Fines	255,323	99,325	215,000	90,000
Fines - Prosecution Restitution	63,368	243,445	75,000	200,000
Youth Court	5,545	1,720	-	-
Traffic School	42,000	11,040	40,000	20,000
Building Permit Violations	-	15,000	-	-
Total Fines & Forfeitures	366,236	370,530	330,000	310,000
Miscellaneous				
Application Processing Fee	43,880	31,834	30,000	30,000
Sale of AF History Books	37	-	-	-
Resale Merchandise	431	217	-	-
Rents and Concessions	-	986	-	-
Donations	20,529	22,163	-	-
Purchasing Card Rebate	9,920	8,658	9,000	8,500
Other Revenue	14,792	9,429	9,500	4,500
Police Revenue	36,986	34,027	35,000	35,000
GRAMA Requests	10,026	11,375	9,000	6,000
Over & Short	113	(37)	-	-
Developer Contributions-St Lights	575,271	500,000	500,000	500,000
Total Miscellaneous	711,985	618,652	592,500	584,000
Use of Money & Property				
Interest Earnings	1,018,904	785,013	535,735	568,784
Credit Card Processing Fees	17,915	17,626	20,573	15,000
Sale of Capital Assets	1,700	1,886	-	-
Police/Courts Building Lease	474,382	507,098	507,098	539,814
Advertising Revenue	-	-	30,000	-
Other Rents	40,020	33,613	24,000	25,000
Cell Tower Lease	52,051	44,615	49,400	50,000
Total Use of Money & Property	1,604,972	1,389,851	1,166,806	1,198,598
Transfers In				
Transfer From Perpetual Care	2,000	-	-	-
Transfer From RDA	15,807	-	-	-
Transfer From PARC Tax	33,545	77,500	77,500	77,500
Transfer From General Capital Projects	-	-	-	255,138
Total Transfers In	51,352	77,500	77,500	332,638
TOTAL REVENUES	\$ 39,069,184	\$ 37,915,875	\$ 36,576,276	\$ 38,141,873



Mayor & City Council

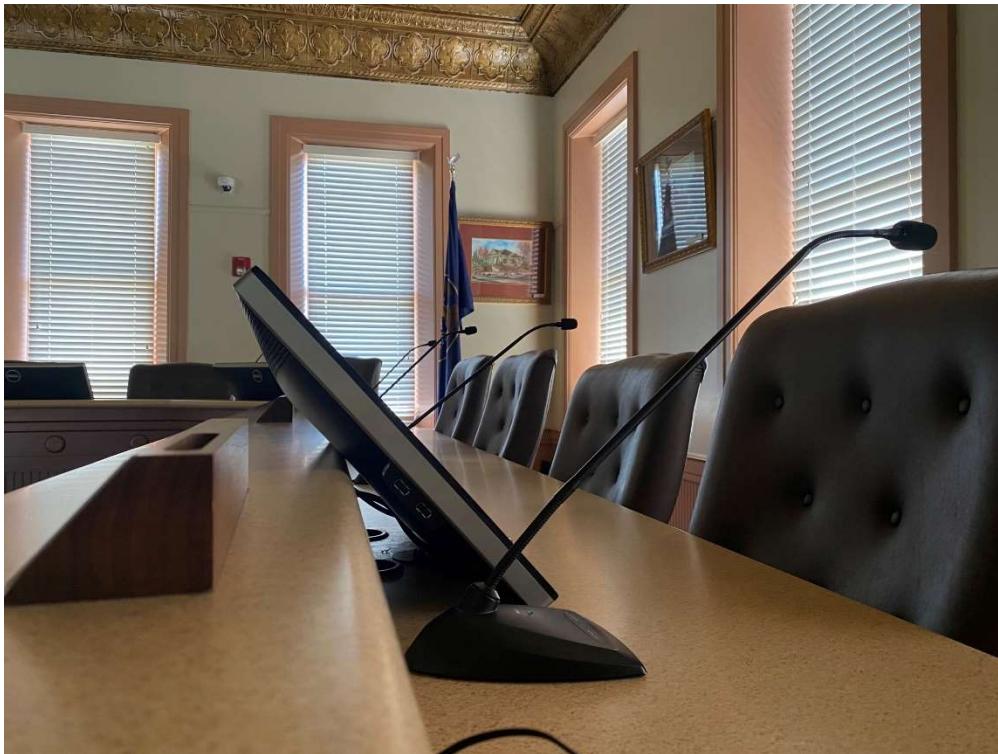


DEPARTMENT MISSION

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.



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 24,700	\$ 24,700	\$ 24,700	\$ 24,700
Benefits	24,699	46,924	26,254	12,358
Total Personnel Expenses	49,399	71,624	50,954	37,058
Operating				
Travel Allowance	5,080	4,550	4,550	5,200
Education and Travel	761	-	1,000	-
Office Supplies and Expense	-	-	500	500
Telephone	1,347	480	480	480
Department Branding	-	-	-	200
Department Expense and Supplies	699	1,977	200	-
Department Technology	-	-	-	500
Total Operating Expenditures	7,887	7,007	6,730	6,880
TOTAL EXECUTIVE	\$ 57,286	\$ 78,631	\$ 57,684	\$ 43,938

DEPARTMENT PERSONNEL

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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.



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
Benefits	55,645	43,663	50,798	67,702
Total Personnel Expenses	107,645	95,663	102,798	119,702
Operating				
Travel Allowance	17,655	16,250	16,250	15,000
Office Supplies and Expense	6	-	-	-
Education and Travel	4,129	6,000	6,000	5,000
Planning Commission	2,125	1,886	2,800	2,100
Department Branding	165	-	1,000	500
Department Expense and Supplies	1,326	803	500	2,000
Department Technology	-	1,500	-	1,000
Other Council Unassigned	-	-	2,500	-
Special Projects	45,033	57,735	60,000	62,000
Total Operating Expenditures	70,439	84,174	89,050	87,600
TOTAL LEGISLATIVE	\$ 178,084	179,837	\$ 191,848	207,302

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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.

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



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	FTE 2023-24	FTE 2024-25	Adopted 2025-26	Increase (Decrease)
Operating				
Justice Court	\$ 443	\$ -	\$ -	\$ -
Attorney-Civil	148,025	169,634	156,436	194,670
Attorney-Special Assignments	5,385	60,000	60,000	-
Attorney-Public Defender	141,900	158,400	138,679	144,640
Attorney-Criminal	189,464	228,486	191,044	233,056
Internal Charges-Building Maint (Courts)	-	-	-	78,565
Total Operating Expenditures	485,217	616,520	546,159	650,931
TOTAL LEGAL	\$ 485,217	\$ 616,520	\$ 546,159	\$ 650,931



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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Number of Active Utility Billing Accounts	10,675	10,736	12,043	12,192	12,560
Utility Bills Created	138,449	134,369	153,678	150,036	154,500
Total Cash Receipts Processed	144,217	147,325	158,443	160,760	165,580
Accounts Payable Checks Issued	3,147	3,258	3,522	3,142	3,240
ACH Payments Issued	919	905	890	820	840
Payroll/Direct Deposit Issued	13,015	12,926	14,318	14,273	14,700



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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Number of Action Items	214	218	203	215	215
Number of Discussion Items	44	37	31	35	35
Hours of Council Meetings	64	55	53	54	55
Resolutions	39	47	43	45	45
Ordinances	59	48	57	52	50
Approved Annexations	1 - 92 acres	4 - 27 acres	4-34 acres	7-140 acres	30 acres
Recorded Annexations	0	2 - 15 acres	3-26 acres	8-147 acres	20 acres
GRAMA Requests	219	206	212	210	210
New Lots/Units Created	250	342	88	150	150
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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Benefits Expense per FTE	\$23,583	\$25,965	\$25,454	\$25,253	\$25,500
Department/Division Objective: Keep the employee turnover rate low and employee satisfaction high.					
Performance Measure	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Full-time Employee Turnover Rate	11.0%	10.5%	14.0%	7.9%	10.0%



American Fork City Proposed Annual Budget Fiscal Year 2025-2026

General Fund Budgets

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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Total city social media posts (not including dept. specific platforms)	1,300	1,001	784	800	815
Number of Facebook Page “Likes”	4,400	4,818	5,674	6,500	7,500
Number of Twitter Followers	1,282	1,342	1,384	1,420	1,450
Number of Instagram Followers	1,656	2,038	2,742	3,500	4,200
Email List Subscribers	3,145	3,139	3,729	4,500	5,000
Monthly “The Hub” Newsletters Published	12	12	12	12	12

MAY 2025

The HUB
The Official Newsletter of American Fork City

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Office Numbers

Administration	801-763-3000
Public Works	801-763-3060
Library	801-763-3070
Fitness Center	801-763-3080
Senior Center	801-763-3090

Non-Emergency

Police	801-763-3020
Fire & Rescue	801-763-3045

On-Call / After-Hour

Water/Pressurized	801-404-1253
Sewer/Storm Drain	801-404-7167
Streets	801-404-1255
Garbage	801-924-8500
Street Lights	801-814-4311

AMERICAN FORK
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American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets

Administration

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 1,042,398	\$ 1,217,554	\$ 1,262,212	\$ 1,379,660
Benefits	383,825	434,829	461,623	498,554
Total Personnel Expenses	1,426,223	1,652,383	1,723,835	1,878,214
Operating				
Promotional	22,699	8,270	25,000	15,000
Subscriptions and Memberships	7,112	10,150	6,235	6,750
Ordinances and Publications	143	-	450	450
Education and Travel	11,257	12,258	10,000	11,500
Training	-	-	5,000	5,000
Office Supplies and Expense	13,483	18,793	15,000	15,000
Telephone	2,880	2,880	2,880	2,880
Professional and Technical	47,083	86,099	79,000	79,000
Auditing	34,478	36,075	35,000	36,100
Communications	36,839	34,902	33,950	35,000
Community Events	-	7,500	7,500	5,000
Employee Appreciation	25,121	26,260	25,000	25,000
Human Resources	23,091	2,935	24,060	10,000
Human Resources-Health/Wellness	13,551	12,581	18,500	12,500
Risk Management	74	1,591	-	7,875
Department Branding	263	99	700	700
Department Expense and Supplies	6,945	8,636	6,000	6,000
Insurance Premium	373,281	477,236	477,200	501,098
Postage and Shipping	7,870	8,628	7,200	7,200
Credit Card/Bank Processing Fees	9,572	10,782	10,000	10,000
Election Expense	88,712	-	-	110,000
Recording Fees	205	766	2,400	2,400
Department Technology	13,614	32,469	21,088	58,112
Admin Charge-Broadband	2,769	2,982	2,982	1,856
Internal Charges-Building Maintenance	-	-	-	65,946
Internal Charges-Fleet Operations	3,648	1,600	1,600	1,700
Internal Charges-Technology	29,645	24,483	24,483	39,775
Total Operating Expenditures	774,335	827,975	841,228	1,071,842
Capital				
Internal Charges-Fleet Capital Fund	11,885	11,885	-	8,500
Total Capital Expenditures	11,885	11,885	-	8,500
TOTAL ADMINISTRATION	\$ 2,212,443	\$ 2,492,243	\$ 2,565,063	\$ 2,958,556



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets

Administration

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
City Administrator	1.00	1.00	1.00	-
Assistant City Administrator	0.75	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	1.65	1.65	-
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	-
Grant Administrator	0.50	-	-	-
Administrative Assistant/Manangment Analyst	1.00	1.00	1.00	-
Accounts Payable Specialist	1.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	-
Customer Service Representative I/II	3.00	3.50	3.50	-
Deputy City Recorder	0.50	0.50	0.50	-
Total Administration Positions	15.05	15.40	15.40	-



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 164,770	\$ 192,296	\$ 192,482	\$ 206,517
Benefits	58,674	63,424	65,786	67,422
Total Personnel Expenses	223,444	255,720	258,268	273,939
Operating				
Promotional	675	-	-	-
Subscriptions and Memberships	-	300	300	300
Education and Travel	1,806	2,000	2,000	2,000
Training	443	-	-	-
Office Supplies and Expense	1,735	355	500	500
Telephone	1,060	960	960	960
Employee Appreciation	553	442	40	40
Human Resources-Health/Wellness	55	-	-	-
Department Branding	53	181	100	100
Department Supplies and Expense	1,453	315	2,250	2,000
Community Events	1,636	-	-	-
Department Technology	400	-	-	-
Admin Charge-Broadband	738	620	531	484
Internal Charges-Technology	7,608	8,273	8,273	10,916
Total Operating Expenditures	18,215	13,446	14,954	17,300
Capital				
Internal Charges-Fleet Capital	3,120	14,583	25,000	3,120
Total Capital Expenditures	3,120	14,583	25,000	3,120
TOTAL COMMUNITY SERVICES	\$ 244,779	\$ 283,749	\$ 298,222	\$ 294,359

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Community Services Director	0.75	0.75	0.75	-
Assistant City Administrator	0.25	0.25	0.25	-
Administrative Assistant	1.00	1.00	1.00	-
Total Community Services Positions	2.00	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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Acres of Landscaped Parks	132	132	162	162	170
Total Acres of Park Space (excluding Fox Hollow golf course and Meadows shopping center wetlands)	285	285	285	285	285
Playgrounds	27	27	28	29	29
Swing sets	10	10	10	11	11
Number of Parks	30	30	30	30	31
Existing Bike/Shared Use Pathways	6.76	6.76	6.76	6.76	7.50



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets

Community Services - Parks

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 580,914	\$ 696,224	\$ 656,304	\$ 707,206
Benefits	231,669	239,326	247,580	255,734
Total Personnel Expenses	812,583	935,550	903,884	962,940
Operating				
Education and Travel	3,057	3,380	4,000	3,500
Office Supplies and Expense	114	103	-	-
Mower Supplies and Maintenance	22,232	24,108	27,255	27,255
Building and Grounds Maintenance	49,612	31,722	36,500	36,500
Portable Restrooms	3,580	4,470	6,800	6,600
Irrigation Repair and Maintenance	33,286	41,618	35,750	35,750
Utilities	69,755	71,855	25,000	70,000
Telephone	4,921	4,601	5,440	5,440
Professional and Technical	43,315	55,387	40,600	40,600
Employee Appreciation	48	1,166	140	120
Clothing Allowance	1,800	1,800	2,100	1,800
Debris Hauling	-	-	6,900	6,900
Department Branding	2,924	389	1,100	1,100
Department Supplies	9,233	10,239	1,400	1,400
Fertilizer Program	13,558	8,531	20,000	20,000
Tournaments and Special Events	-	4,388	10,000	10,000
Equestrian Park Coop	-	-	25,000	25,000
Interchange Landscaping	3,004	11,147	22,670	22,670
Christmas Decorations	15,003	12,342	15,000	15,000
City Wide Horticulture	9,906	5,906	9,900	9,900
Department Technology	953	-	-	-
Admin Charge-Broadband	1,892	1,699	1,699	2,154
Equipment Purchases	11,672	6,549	6,600	6,600
Furnishings	-	-	-	17,500
Internal Charges-Building Maintenance	-	-	-	3,319
Internal Charges-Fleet Operations	53,558	46,000	46,000	51,000
Internal Charges-Technology	7,559	6,558	6,558	9,171
Total Operating Expenditures	360,982	353,958	356,412	429,279
Capital				
Internal Charges-Fleet Capital	7,436	-	-	-
Total Capital Expenditures	7,436	-	-	-
TOTAL PARKS	\$ 1,181,001	\$ 1,289,508	\$ 1,260,296	\$ 1,392,219



Community Services - Parks

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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	-
Parks Laborer	6.78	8.28	8.28	-
Total Parks Positions	12.78	14.28	14.28	-

STAFFING NOTES

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



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Community Services - Boat Harbor

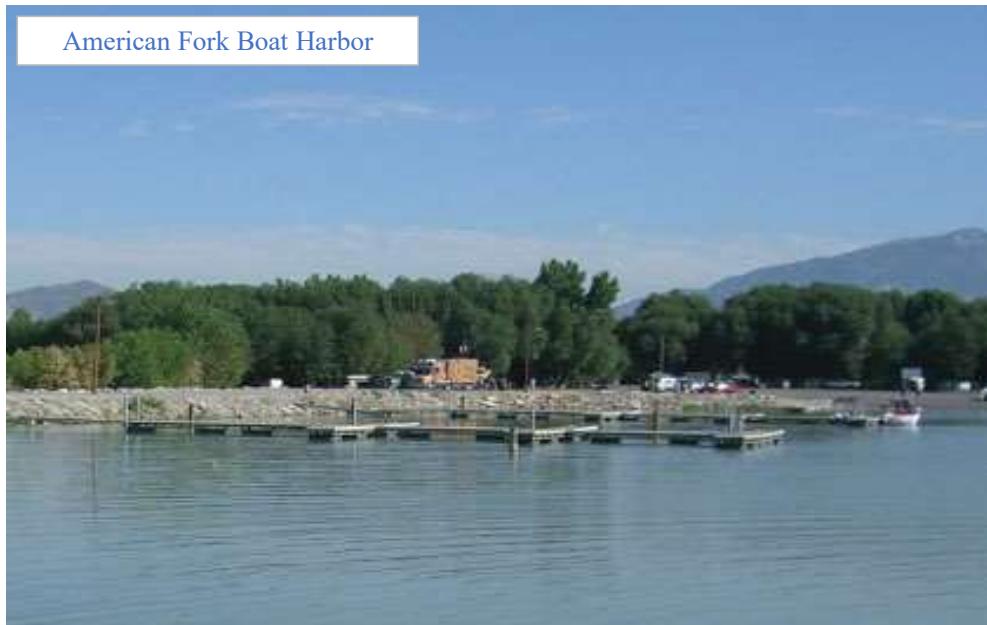
DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 13,701	\$ 16,791	\$ 40,894	\$ 40,894
Benefits	1,185	2,187	3,516	3,516
Total Personnel Expenses	14,886	18,978	44,410	44,410
Operating				
Building and Grounds Maintenance	1,578	1,100	1,500	1,500
Restroom Maintenance	996	920	-	-
Utilities	27	-	-	-
Telephone	225	466	1,600	1,600
Department Branding	-	-	2,000	2,000
Department Expense and Supplies	2,014	2,826	1,700	1,700
Credit Card/Bank Processing Fees	1,868	5,073	2,040	5,000
Admin Charge-Broadband	486	468	468	623
Total Operating Expenditures	7,194	10,853	9,308	12,423
TOTAL BOAT HARBOR	\$ 22,080	\$ 29,831	\$ 53,718	\$ 56,833

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 62,487	\$ 70,234	\$ 50,477	\$ 53,543
Benefits	24,440	24,704	20,410	19,276
Total Personnel Expenses	86,927	94,938	70,887	72,819
Operating				
Education and Travel	2,079	1,760	1,500	1,500
Office Expense and Supplies	601	273	750	750
Building and Grounds Maintenance	532	3,143	2,000	2,000
Tree Purchase & Maintenance	63,703	68,890	50,000	30,000
Telephone	520	480	720	720
Professional and Technical	54,655	43,648	60,000	80,000
Clothing Allowance	2,287	600	300	300
Department Branding	-	100	50	50
Department Supplies	1,799	852	2,000	2,000
Insurance Claims	1,300	2,175	-	-
Department Technology	505	-	-	-
Equipment Purchases	40,877	50,000	50,000	20,000
Admin Charge-Broadband	-	318	318	317
Internal Charges-Fleet Operations	(85)	500	500	500
Internal Charges-Technology	-	6,287	6,287	7,236
Total Operating Expenditures	168,773	179,026	174,425	145,373
TOTAL TREE MAINTENANCE	\$ 255,700	\$ 273,964	\$ 245,312	\$ 218,192

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Arborist	0.70	0.70	0.70	-
Total Tree Maintenance Positions	0.70	0.70	0.70	-



Community Services – Cemetery

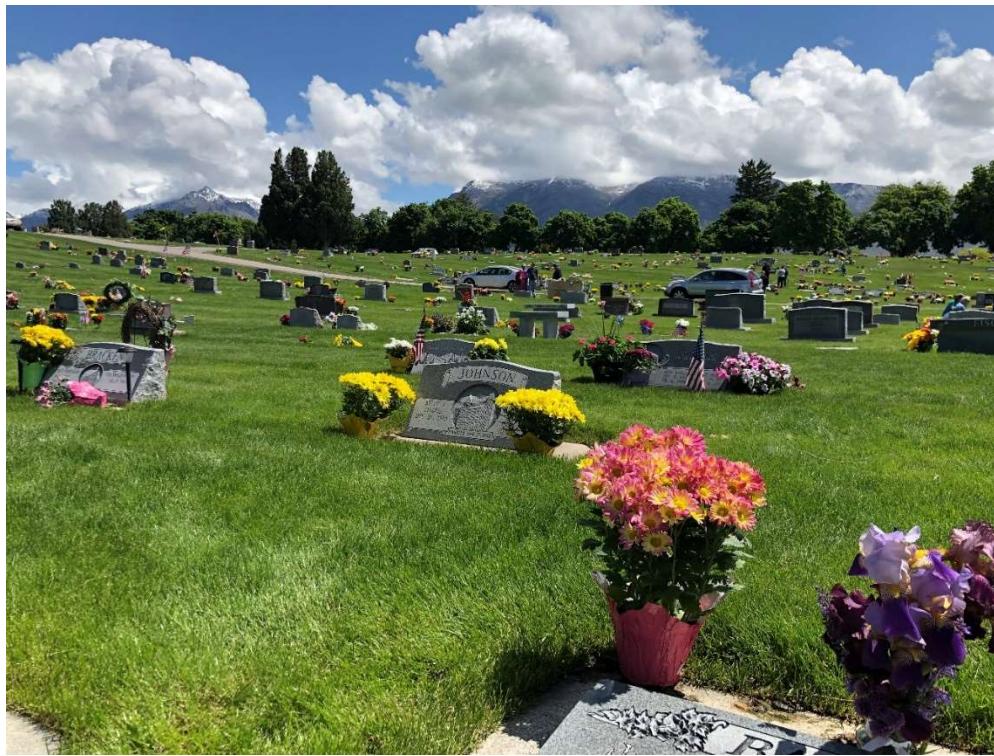
DIVISION SUMMARY

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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Burials	181	157	177	175	180
Lot Sales	214	207	169	170	180
Estimated Years Until All Lots are Sold	13	11	10	9.5	14
Estimated Years Until All Burials Occur	43	43	43	42	49



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Community Services - Cemetery

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 262,170	\$ 305,829	\$ 273,706	\$ 282,777
Benefits	106,241	102,043	110,763	114,531
Total Personnel Expenses	368,411	407,872	384,469	397,308
Operating				
Education and Travel	-	-	2,500	2,500
Office Supplies and Expense	3,565	2,090	3,960	3,960
Small Engine Repair	23,865	16,915	23,470	23,470
Tools and Equipment	26,622	36,399	33,580	33,580
Tree Purchase and Maintenance	3,000	14,600	12,700	12,700
Telephone	2,039	1,799	1,500	1,680
Professional and Technical	285	-	-	-
Employee Appreciation	1,869	1,352	200	200
Clothing Allowance	1,255	2,080	1,200	1,200
Department Branding	912	-	200	200
Department Expense and Supplies	12,478	2,587	4,098	3,930
Headstone Replacement	-	2,700	4,850	4,850
Flag Rotation and Maintenance	2,281	10,079	6,900	6,900
Christmas Decorations	1,808	1,080	3,000	3,000
Postage and Shipping	118	104	130	130
Credit Card/Bank Processing Fees	1,081	1,497	2,500	2,500
Department Technology	7,640	5,353	2,445	2,445
Equipment Purchases	9,576	3,400	7,000	7,000
Furnishings	-	-	-	10,000
Admin Charge-Broadband	1,087	1,251	1,251	694
Internal Charges-Building Maintenance	-	-	-	23,452
Internal Charges-Fleet Operations	22,238	21,000	21,000	19,000
Internal Charges-Technology	7,510	8,545	8,545	11,884
Total Operating Expenditures	129,229	132,831	141,029	175,275
Capital				
Internal Charges-Fleet Capital Fund	-	70,000	70,000	-
Total Capital Expenditures	-	70,000	70,000	-
TOTAL CEMETERY	\$ 497,640	\$ 610,703	\$ 595,498	\$ 572,583

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Toilet and shower fixes	86	80	85	80	80
Service of City A/C and heating units	6	6	n/a	n/a	n/a
Square footage of facilities maintained	Not available	Not available	253,844	253,844	253,844



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Community Services - Building Maint

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 292,306	\$ 317,283	\$ 308,366	\$ -
Benefits	146,586	138,233	154,885	-
Total Personnel Expenses	438,892	455,516	463,251	-
Operating				
Education and Travel	235	346	2,500	-
Telephone	3,961	3,838	2,160	-
Janitorial Service and Supplies	116,228	140,623	129,000	-
Employee Appreciation	-	854	80	-
Clothing Allowance	1,200	2,400	1,200	-
Department Branding	328	1,428	200	-
Department Expense and Supplies	1,630	868	-	-
Department Technology	7,491	-	-	-
Maintenance - Legion Hall	3,276	5,818	4,400	-
Maintenance - Public Works	100,357	80,701	81,800	-
Maintenance - 300 E	660	669	2,500	-
Maintenance - Library	106,826	106,777	83,600	-
Maintenance - Senior Center	18,239	21,079	18,900	-
Maintenance - Admin Building	26,551	32,873	26,000	-
Maintenance - Cemetery	9,082	18,275	17,000	-
Maintenance - Police	80,331	90,527	99,000	-
Maintenance - Courts	108,186	107,502	99,000	-
Maintenance - City Hall	18,598	19,680	17,000	-
Maintenance - Station 51	68,806	79,305	48,000	-
Maintenance - Station 52	41,059	43,918	45,000	-
Asphalt Maintenance	24,211	20,000	20,000	-
Admin Charge-Broadband	1,115	987	846	-
Internal Charges-Utility Funds	104,161	106,244	82,300	-
Internal Charges-Fleet Operations	11,161	16,683	14,300	-
Internal Charges-Technology	7,559	8,969	7,688	-
Total Operating Expenditures	861,251	910,364	802,474	-
TOTAL BUILDING MAINTENANCE	\$ 1,300,143	\$ 1,365,880	\$ 1,265,725	\$ -



Community Services - Building Maint

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Building Maint Superintendent	1.00	1.00	-	(1.00)
Building Maintenance Technician II	1.00	1.00	-	(1.00)
Building Maintenance Technician I	2.00	2.00	-	(2.00)
Total Building Maintenance Positions	4.00	4.00	-	(4.00)

STAFFING NOTES

1) Reallocate to Building Maintenance Internal Service Fund. Two building maintenance technicians retired.

BUDGET NOTES

Building Maintenance was reallocated as an internal service fund. All building maintenance charges are funded through an internal charge to each department that has allocated and/or direct building maintenance expenses.



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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Registered Users	19,951	21,755	24,084	26,000	28,000
Items Checked Out	485,136	519,153	561,352	580,000	600,000
Physical Volumes	87,078	93,406	86,327	89,000	89,000
Teen Programs	68	133	141	160	170
Public Computer Internet Sessions	7,172	7,004	7,453	7,900	8,350
Wireless Network Sessions	33,345	30,660	38,695	42,000	45,000
Library Volunteer Hours	1,874	1,185	691	750	800
Downloadable Volumes	343,747	420,659	423,844	425,000	430,000
Library Program Attendance	10,172	27,986	36,851	38,000	40,000
Children's Programs	177	297	447	475	500
All Programs	587	660	715	745	775
Library Visits	212,403	229,602	247,749	265,000	283,000



Community Services - Library

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 720,703	\$ 732,860	\$ 745,742	\$ 842,197
Benefits	197,356	192,193	210,365	228,255
Total Personnel Expenses	918,059	925,053	956,107	1,070,452
Operating				
Subscriptions and Memberships	933	460	1,240	1,240
Education and Travel	4,209	2,425	4,000	5,500
Office Supplies and Expense	11,922	11,831	14,200	14,700
Telephone	520	480	960	960
Grant Expenditures	31,621	71,291	8,000	9,500
Employee Appreciation	2,638	4,511	800	1,200
Department Branding	1,242	2,183	1,010	1,010
Department Expense and Supplies	5,185	6,000	6,000	6,000
Audio/Visual	5,417	6,180	6,180	6,180
Subscriptions Material	32	691	500	500
Cataloging	12,456	16,113	16,113	14,673
Non-Fiction Material	16,042	25,754	25,754	25,574
Fiction Material	26,685	28,450	28,450	28,450
Children's Material	25,393	29,688	29,688	29,688
Young Adult Fiction	12,429	11,733	11,733	11,733
Electronic Resources	30,833	38,488	38,488	40,000
Nontraditional Materials	2,529	3,250	3,250	3,250
Literacy	3,598	3,926	3,920	4,000
Programs Expense and Supplies	15,011	9,340	15,900	16,900
Postage and Shipping	464	751	400	500
Credit Card/Bank Processing Fees	1,521	2,009	2,000	2,000
Department Technology	50,522	105,005	49,775	49,775
Admin Charge-Broadband	1,367	1,317	1,317	778
Internal Charges-Building Maintenance	-	-	-	185,536
Internal Charges-Technology	57,309	27,638	27,638	66,277
Total Operating Expenditures	319,878	409,516	297,316	525,924
TOTAL LIBRARY	\$ 1,237,937	\$ 1,334,569	\$ 1,253,423	\$ 1,596,376

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
 General Fund Budgets



Community Services - Library

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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	6.30	7.30	7.30	-
Total Library Positions	15.00	16.00	16.00	-





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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Flag Football	875	918	817	900	925
Spring Soccer	1,391	1,471	1,348	1,400	1,425
Fall Soccer	866	863	847	850	860
Baseball/Softball	1,174	1,217	1,240	1,250	1,260
Adult Softball	800	800	1,024	1,000	1,024
Tennis	173	156	161	150	150
Golf	106	112	160	160	175
Ski Bus	53	52	54	108	108
Basketball	1,925	1,946	1,921	1,925	1,950
Steel Days Events	Not available	9	10	11	11

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Community Services-Recreation

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 326,698	\$ 326,167	\$ 377,400	\$ 389,184
Benefits	109,641	109,069	120,021	117,632
Total Personnel Expenses	436,339	435,236	497,421	506,816
Operating				
Subscriptions & Memberships	200	515	500	500
Advertising	734	1,063	1,200	1,200
Education and Travel	4,520	2,290	2,500	2,500
Office Supplies and Expense	14,842	17,451	13,000	13,000
Recreation Supplies & Maintenance	2,546	350	1,600	1,600
Telephone	2,179	1,921	1,680	1,680
Professional and Technical	-	652	-	-
Employee Appreciation	1,203	2,420	1,060	1,060
Department Branding	2,297	2,000	1,150	1,150
Department Expense and Supplies	542	311	500	500
Programs Expense and Supplies	63,962	44,187	33,700	36,400
Programs-Youth Soccer	26,370	23,246	18,000	18,000
Programs-Adult Softball	27,133	26,203	8,200	8,200
Programs-Flag Football	16,459	21,039	8,000	8,800
Programs-Youth Basketball	52,632	50,103	63,000	63,000
Programs-Youth Baseball/Softball	49,622	54,884	39,500	49,000
Department Technology	5,988	7,638	10,449	10,735
Admin Charge-Broadband	2,286	1,558	1,558	948
Internal Charges-Fleet Operations	2,743	3,000	3,000	2,500
Internal Charges-Technology	14,214	12,833	12,833	19,632
Total Operating Expenditures	290,472	273,664	221,430	240,405
TOTAL RECREATION	\$ 726,811	\$ 708,900	\$ 718,851	\$ 747,221

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE	FTE	Proposed	Increase (Decrease)
	2023-24	2024-25	2025-26	
Recreation Superintendent	1.00	1.00	1.00	-
Recreation Program Manager	2.00	2.00	2.00	-
Rec Supervisors/Scorekeepers/Referees	5.53	5.53	5.53	-
Total Recreation Positions	8.53	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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Memberships	273	319	349	360	375
Meals Served			22,242	23,000	23,000
Volunteer Hours	Not Available	Not Available	20,000	21,000	22,000
Value of Food Donations			\$66,000	\$70,000	\$72,000



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
Personnel				
Salaries and Wages	\$ 62,911	\$ 74,033	\$ 84,044	\$ 79,327
Benefits	5,697	14,163	31,335	15,358
Total Personnel Expenses	68,608	88,196	115,379	94,685
Operating				
Education and Travel	1,333	512	-	2,000
Office Expense and Supplies	836	1,525	1,500	1,500
Department Branding	-	-	120	320
Department Expense and Supplies	4,567	4,653	8,500	8,500
Grant Expenditures	-	-	-	10,000
Programs Expense and Supplies	52,557	66,928	29,000	10,000
Programs-Senior Meals	47,643	41,916	27,000	25,000
Programs-Excursions	-	-	-	15,000
Credit Card/Bank Processing Fees	1,038	1,562	800	1,500
Admin Charge-Broadband	333	321	321	110
Internal Charges-Building Maintenance	-	-	-	32,568
Internal Charges-Technology	6,812	9,018	7,730	8,981
Total Operating Expenditures	115,119	126,435	74,971	115,479
TOTAL SENIOR CENTER	\$ 183,727	\$ 214,631	\$ 190,350	\$ 210,164

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
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	-
Senior Center Manager	0.50	0.75	0.75	-
Janitor	0.50	0.50	0.50	-
Total Senior Center Positions	5.00	5.25	5.25	-



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
Operating				
Historical Committee	\$ -	\$ -	\$ 1,000	\$ 1,000
Beautification	2,067	1,436	8,500	8,500
Veterans	2,557	1,223	2,500	2,500
Parks & Recreation Committee	-	-	-	500
Internal Charges-Building Maintenance	-	-	-	10,887
Total Operating Expenditures	4,624	2,659	12,000	23,387
TOTAL CITIZEN COMMITTEES	\$ 4,624	\$ 2,659	\$ 12,000	\$ 23,387





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 56 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

Continued Community Engagement: The department will complete various community engagement events between July 2025 and June 2026. These community engagement events will include at a minimum:

- Night Out Against Crime event
- Shop with a Cop event
- Utah Special Olympics Torch Run (LETR) event
- Spring and fall citizen academies
- 2 youth summer camps



Public Safety - Police

- 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 and one private elementary school



Ballistic Rifle Plates for Officers: With the assistance of private funding and state grants, the department will outfit all of its patrol officers with a rifle-rated ballistic plate to be worn in officers' vests for the purpose of providing them with greater protection against various types of firearms

Building Remodel: The department will complete a full remodel of the third floor of its current police building. This will provide additional room for years to come as the department continues to grow in size in order to keep up with population increases and higher numbers of calls for service. This new space will include work areas for the department's administration and investigations division as well as a larger training room that will hold all the department's members at one time.

Traffic Safety & Enforcement: The department will place greater emphasis on traffic safety using its traffic safety team. The goal of this team will be to implement a problem-oriented traffic enforcement model with the goal of reducing traffic collisions and traffic violations while increasing overall awareness and traffic safety in American Fork and Cedar Hills.



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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Total Calls for Service	26,258	28,155	27,457	26,518	26,600
Total Officer-Initiated Calls for Service	10,439	10,008	10,981	10,381	10,500
Total Adult Arrests	1,035	1,040	1,272	1,300	1,350
Total Juvenile Referrals	307	300	362	300	350
DUI's	83	68	61	91	100
Total Traffic Collision	1,408	1,300	1,423	1,390	1,400
Total Traffic Stops	7,174	6,385	6,974	7,110	7,200

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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Adult Citizen Academy Attendees	14	26	32	16	32
Youth Citizen Academy Attendees	10	12	30	28	30
Elementary Students Taught (N.O.V.A.)	775	750	780	780	780
Jr. High and High School Students Taught (Law Enforcement Class)	260	262	339	299	350
Individuals Engaged through Communities that Care (CTC) Programs	421	500	2,350	2,600	2,750
Hours Spent on Engagement through Communities that Care (CTC) Programs	840	1,200	1,250	1,300	1,350



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets

Public Safety - Police

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 4,908,991	\$ 5,343,140	\$ 4,939,830	\$ 5,415,237
Benefits	2,545,522	2,600,544	2,839,550	3,008,255
Total Personnel Expenses	7,454,513	7,943,684	7,779,380	8,423,492
Operating				
Human Resources-Health/Wellness	49,333	35,923	7,900	20,000
Post Retiree Mental Health	-	-	900	900
Subscriptions and Memberships	3,100	3,697	2,000	2,000
Education and Travel	14,198	13,959	12,500	12,500
Training	32,979	34,067	30,000	30,000
Office Supplies and Expense	10,597	15,130	10,354	11,354
Telephone	65,984	69,318	65,842	68,226
Professional and Technical	425	6,701	-	2,000
Dispatch/UCAN Fees	330,609	354,715	486,686	564,653
Communities that Care	55,527	30,081	26,000	26,000
VOCA Grant	-	-	55,000	55,000
Employee Appreciation	3,817	14,579	1,700	2,075
Uniforms and Accessories	105,276	129,320	93,780	98,920
Department Branding	30	9,290	4,100	4,100
Department Expense and Supplies	60,718	73,909	71,740	71,740
Ammunition/Firearms	17,402	39,566	18,492	18,492
Insurance Claims	29,576	18,300	30,000	25,000
Postage	1,142	1,484	890	1,354
Special Enforcement Fund	33,936	24,988	13,995	10,000
Major Crimes Task Force	-	20,308	20,308	10,000
Credit Card/Bank Processing Fees	1,569	1,427	1,620	1,620
Animal Control	75,603	90,758	79,318	93,481
K-9 Program	5,471	7,529	5,200	7,000
NOVA and Citizens Programs	18,211	32,877	13,000	14,000
Alcohol Grant Expenditures	9,178	53,225	54,000	54,000
Department Techology	99,941	192,764	157,911	169,783
Equipment Purchases	21,347	14,733	16,800	16,800
Admin Charge-Broadband	19,566	22,833	22,833	27,029
Internal Charges-Building Maintenance	-	-	-	230,643
Internal Charges-Fleet Operations	174,241	180,100	180,100	205,000
Internal Charges-Technology	86,461	51,879	51,879	106,762
Total Operating Expenditures	1,326,237	1,543,460	1,534,848	1,960,432
Capital				
Internal Charges-Fleet Capital Fund	631,909	508,698	508,698	499,781
Total Capital Expenditures	631,909	508,698	508,698	499,781
TOTAL POLICE	\$ 9,412,659	\$ 9,995,842	\$ 9,822,926	\$ 10,883,705

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



Public Safety - Police

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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	41.00	41.00	-
Records Supervisor	1.00	1.00	1.00	-
Records/Information Specialist	4.50	4.50	4.50	-
Evidence Technician	1.50	1.50	2.00	0.50
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	-
Executive Assistant	-	1.00	1.00	-
Social Worker (Grant Funded)	1.00	-	-	-
Communities that Care Coordinator	0.50	0.50	0.50	-
Total Police Positions	68.22	70.22	70.72	0.50

STAFFING NOTES

- 1) Propose to change part time evidence technician to full time during the 2025-26 budget year.





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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Calls for Service	4,704	4,750	4,743	4,871	5,000
EMS Related Calls for Service	3,573	3,600	3,556	3,671	3,758
Fire Related Calls for Service	1,131	1,150	1,187	1,200	1,242
Mutual Aid Responses	217	185	227	235	150
Mutual Aid Received from Surrounding Jurisdictions	66	50	93	85	65
Man, Hours of Fire/EMS Training	900+	900+	900+	900+	1000+
Medical Transports from AF Hospital	1,441	1,500	1,311	1,390	1,430
Average EMS Response (Dispatched to Arrival)	7.64	7.30	7.39	7.56	7.00
Average Fire Response (Dispatched To Arrival)	6.99	6.71	6.91	7.02	6.00
ISO Rating	2	2	2	2	1
Total Fire Inspections	450	570	586	620	620
Total Training Hours	1000+	1000+	1000+	1000+	1000+



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Public Safety - Fire

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 4,231,313	\$ 4,874,120	\$ 4,678,260	\$ 5,139,444
Benefits	1,716,221	1,751,450	2,058,518	2,148,157
Total Personnel Expenses	5,947,534	6,625,570	6,736,778	7,287,601
Operating				
Human Resources-Health/Wellness	21,900	11,912	8,000	10,000
Post Retiree Mental Health	-	-	500	500
Subscriptions and Memberships	3,778	3,710	1,400	1,900
Education and Travel	9,290	20,435	10,500	10,500
Training	28,037	17,694	30,500	30,500
North Utah County Training Alliance	3,947	10,241	10,000	10,000
Medic Program	4,251	34,525	19,500	19,500
Office Supplies and Expense	6,445	7,530	7,600	7,600
Equipment Supplies and Maintenance	9,893	7,092	12,500	12,500
Telephone	19,400	17,998	14,140	18,000
Professional and Technical	27,092	66,650	30,000	30,000
Dispatch/UCAN Fees	67,715	67,565	73,000	107,553
Fire Prevention and Education	13,602	18,899	12,000	12,000
Employee Appreciation	2,900	4,805	-	-
Clothing Allowance	41,661	45,987	40,200	40,200
Janitorial Services and Supplies	12,068	12,134	8,500	10,000
Department Expense and Supplies	49,991	73,363	55,000	52,000
Medical Supplies	128,016	145,087	140,000	140,000
Flag Rotation	449	5,715	2,600	2,678
CERT Equipment	-	-	3,000	3,000
Personal Protection Equipment	103,417	103,469	96,000	96,000
Insurance Claims	3,318	-	-	-
Postage	132	774	-	775
Credit Card/Bank Processing Fees	19,438	25,511	20,000	22,000
Ambulance Billings	160,674	171,189	163,625	170,500
Ambulance Assessments	99,734	127,754	130,000	130,000
Department Technology	39,281	68,616	50,753	48,500
Equipment Purchases	37,038	60,612	45,000	45,000
Admin Charge-Broadband	5,008	8,933	8,933	5,872
Internal Charges-Building Maintenance	-	-	-	126,902
Internal Charges-Fleet Operations	248,079	205,000	205,000	205,000
Internal Charges-Technology	19,516	14,464	14,464	25,247
Total Operating Expenditures	1,186,070	1,357,664	1,212,715	1,394,227
Capital				
Internal Charges-Fleet Capital	227,626	85,858	85,858	606,358
Total Capital Expenditures	227,626	85,858	85,858	606,358
TOTAL FIRE	\$ 7,361,230	\$ 8,069,092	\$ 8,035,351	\$ 9,288,186

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Public Safety - Fire

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Fire Station 51 Positions				
Fire Chief	1.00	1.00	1.00	-
Battalion Chief	2.00	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	26.13	26.43	0.30
Ambulance Transport	3.17	3.17	3.17	-
Executive Assistant	1.00	1.00	1.00	-
Total Station 51 Positions	49.43	50.68	50.98	0.30
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	57.94	59.19	59.49	0.30

STAFFING NOTES

- Propose to add 0.30 FTE part time shifts to fiscal year 2025-26 budget.





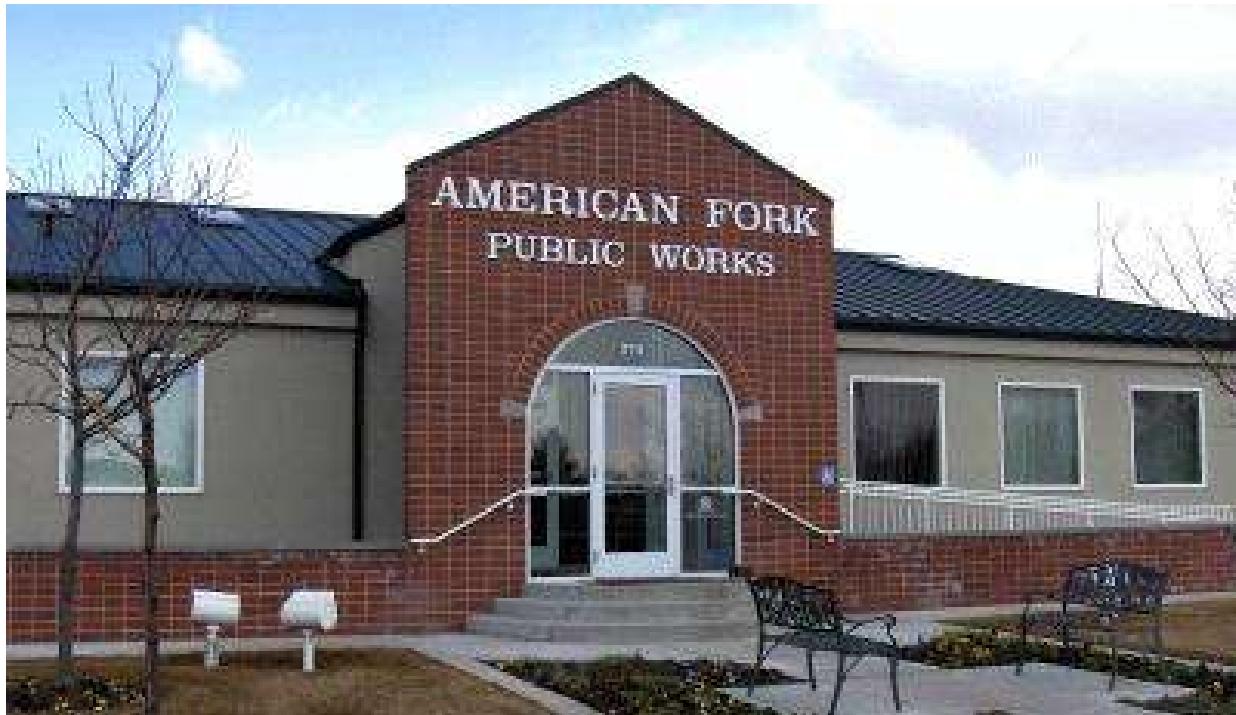
Public Works – Administration

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 systems, wastewater systems, storm water systems, roadway systems, 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.



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Public Works - Administration

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 184,650	\$ 207,223	\$ 208,284	\$ 329,093
Benefits	89,562	82,051	75,749	119,749
Total Personnel Expenses	274,212	289,274	284,033	448,842
Operating				
Subscriptions and Memberships	411	80	650	650
Education and Travel	100	1,936	2,000	2,000
Office Supplies and Expense	5,420	6,289	4,575	4,575
Telephone	3,259	3,320	1,920	1,920
Professional and Technical	95	-	-	-
Employee Appreciation	803	584	40	40
Clothing Allowance	1,488	614	300	300
Department Branding	739	-	100	100
Department Expense and Supplies	4,562	3,950	7,600	4,000
Postage and Shipping	1,123	874	525	895
Department Technology	8,117	1,656	500	525
Admin Charge-Broadband	738	709	709	840
Internal Charges-Building Maintenance	-	-	-	16,938
Internal Charges-Fleet Operations	76	1,200	1,200	2,300
Internal Charges-Technology	9,512	9,131	9,131	12,272
Total Operating Expenditures	36,443	30,343	29,250	47,355
Capital				
Internal Charges-Fleet Capital	12,955	12,955	-	8,000
Total Capital Expenditures	12,955	12,955	-	8,000
TOTAL STREETS	\$ 323,610	\$ 332,572	\$ 313,283	\$ 504,197

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Public Works Director	1.00	1.00	1.00	-
Assistant Public Works Director	-	-	1.00	1.00
Administrative Assistant	2.00	1.00	1.00	-
Total Public Works Admin Positions	3.00	2.00	3.00	1.00

STAFFING NOTES

1) Assistant Public Works Director is reallocated from Utility funds. Net FTE addition is zero.



Public Works – Streets

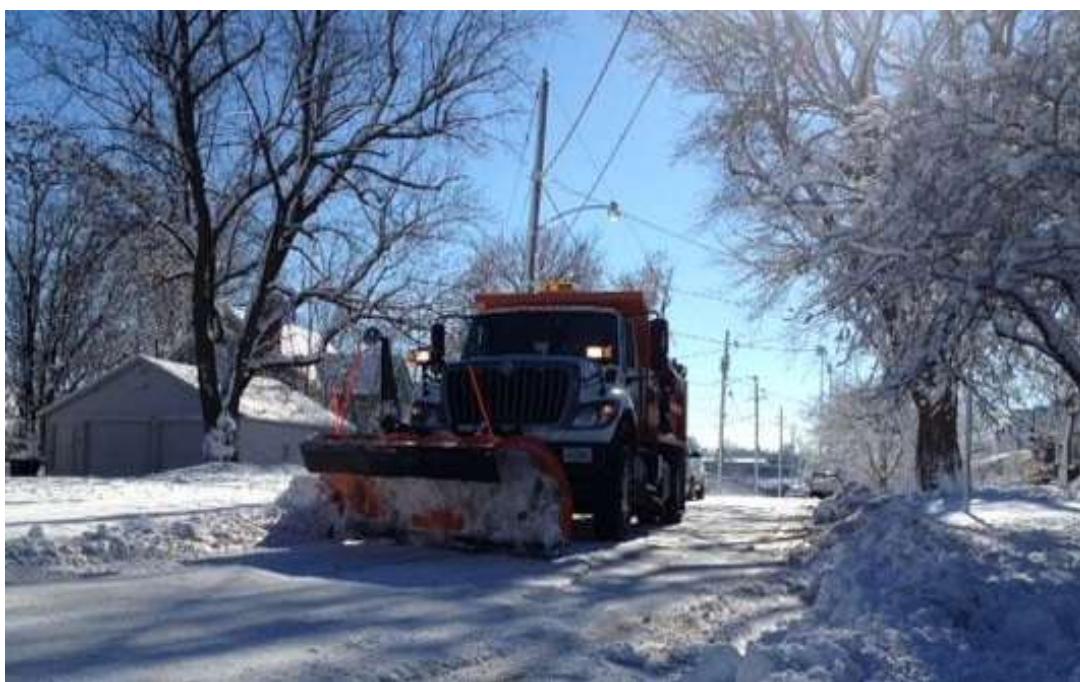
DIVISION SUMMARY

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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Cut and T-patched water leaks	81	89	79	70	70
Out of compliance street signs replaced	240	238	236	220	220
Miles of Snow and Ice Removal	2,535	7,541	2,151	2,500	2,500
Potholes replaced	1,200	2,200	900	1,000	1,000
Sidewalk Defects Repaired	150	225	222	220	220
Roadways treated with chip seal (square feet)	517,015	871,813	505,830	500,000	550,000
Roadways treated with high density mineral bond (square feet)	659,374	1,040,312	839,329	600,000	600,000



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Public Works - Streets

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 456,820	\$ 513,098	\$ 541,320	\$ 594,541
Benefits	228,610	233,706	247,431	251,306
Total Personnel Expenses	685,430	746,804	788,751	845,847
Operating				
Education and Travel	1,704	340	3,000	3,500
Office Supplies and Expense	303	393	1,000	1,000
Equipment Supplies & Maintenance	21,841	44,647	30,000	30,000
Street Lights Power	56,684	52,621	85,000	85,000
Street Lights Maintenance	202,378	273,033	150,000	150,000
Traffic Signal Maintenance	3,367	18,994	15,000	15,000
Telephone	5,107	4,631	6,000	6,000
Professional & Technical	13,356	190	35,000	35,000
Employee Appreciation	-	572	140	140
Clothing Allowance	3,944	3,628	3,500	3,500
Department Branding	316	-	350	350
Debris Hauling	7,219	18,273	5,000	5,000
Department Expense and Supplies	7,305	13,801	15,000	15,000
Insurance Claims	780	2,905	-	-
Department Technology	9,130	25,537	12,450	12,450
Pavement Markings/Signs	127,481	252,334	225,000	-
Sidewalk Repair	240,167	267,620	350,000	350,000
Road Maintenance & Repair	315,573	348,283	500,000	500,000
Admin Charge-Broadband	2,655	2,398	2,398	2,556
Internal Charges-Building Maintenance	-	-	-	53,419
Internal Charges-Fleet Operations	98,997	85,000	85,000	90,000
Internal Charges-Technology	9,610	10,302	10,302	13,049
Total Operating Expenditures	1,127,917	1,425,502	1,534,140	1,370,964
Capital				
Internal Charges-Fleet Capital	-	144,000	144,000	-
Street Lights Capital Improvement	580,271	514,904	500,000	500,000
Total Capital Expenditures	580,271	658,904	644,000	500,000
TOTAL STREETS	\$ 2,393,618	\$ 2,831,210	\$ 2,966,891	\$ 2,716,811



Public Works - Streets

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Active Developments (Including plan reviews)	179	269	194	190	190
200 South Design Phase 1	65%		100%		
200 South Construction Ph 1			90%	100%	
700 North Connector Design		25%	60%	100%	
700 North Connector Construction					100%
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%	100%			
Segment 4 Waterline Construction		30%	100%		
Auto Mall Extension Design			100%		



Public Works – Engineering

Performance Measure (Continued)	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Auto Mall Extension Construction				70%	30%
100 West (Frontage-700 South) Rehabilitation Design			50%	100%	
100 West (Frontage-700 South) Rehabilitation Construction				80%	100%
600 East 620 South Signal			100%		
Lake Shore Drive Design				30%	100%
300 West 200 South Roundabout Design			30%	100%	
300 West 200 South Roundabout Construction				100%	
300 North Caveman Signal			30%	100%	
FEMA Flood Repairs			25%	100%	
1100 South 500 East Roundabout Design			60%	80%	100%
1100 South 500 East Roundabout Construction					75%
200 South Phase 2 Design			60%	90%	100%
200 South Phase 2 Construction					100%
Art Dye Trail Design			30%	60%	100%
Art Dye Trail Construction					100%
100 West (100 North-700 North) Road Rehabilitation Design			50%	75%	100%
100 West (100 North-700 North) Road Rehabilitation Construction					60%
CDBG 11 Design & Construction					100%
SWPPP Inspections			38	35	40
100 West (100 North-700 North) Road Rehabilitation Construction					60%

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Public Works - Engineering

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 394,165	\$ 353,020	\$ 731,036	\$ 756,789
Benefits	158,014	125,399	312,221	310,943
Total Personnel Expenses	552,179	478,419	1,043,257	1,067,732
Operating				
Subscriptions & Memberships	843	1,187	3,735	3,966
Education and Travel	2,915	1,425	4,000	4,000
Office Supplies and Expense	1,342	993	1,000	1,000
Telephone	2,054	1,198	3,600	3,360
Professional & Technical	43,166	54,983	40,000	40,000
Development Inspections	3,139	-	-	-
Development Review	431,095	148,834	150,000	150,000
Employee Appreciation	232	205	180	180
Clothing Allowance	1,030	1,258	1,800	2,100
Department Branding	202	-	450	350
Department Expense and Supplies	1,914	320	3,000	3,000
Department Technology	45,911	32,955	39,549	47,685
Equipment Purchases	10,898	-	6,000	6,000
Admin Charge-Broadband	2,321	1,443	1,855	1,659
Internal Charges-Building Maintenance	-	-	-	16,938
Internal Charges-Fleet Operations	9,473	564	8,500	5,500
Internal Charges-Technology	12,212	9,314	11,975	19,243
Total Operating Expenditures	568,747	254,679	275,644	304,981
Capital				
Internal Charges-Fleet Capital	-	20,417	35,000	-
Total Capital Expenditures	-	20,417	35,000	-
TOTAL ENGINEERING	\$ 1,120,926	\$ 753,515	\$ 1,353,901	\$ 1,372,713

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
City Engineer	1.00	1.00	1.00	-
GIS Supervisor	1.00	1.00	1.00	-
Project Engineer	4.00	4.00	4.00	-
GIS Technician	-	1.00	1.00	-
Intern	1.00	1.00	1.00	-
Total Engineering Positions	7.00	8.00	8.00	-



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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Improvement Assurance Inspections	56	57	33	25	25
Warranty Assurance Inspections	37	25	33	30	30
Site Inspections (Occupancy)	283	456	498	500	500
Capital Projects Inspected	6	9	17	10	10
Blue staking	10,090	9,948	7,468	8,000	8,000
Sewer Lateral Inspections (Took over responsibility of this from Sewer Storm Drain in 2025)				300	175
Right of Way Permits	181	135	127	120	125



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Public Works - Public Infrastructure

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 212,563	\$ 223,766	\$ 223,827	\$ 409,373
Benefits	121,983	114,184	127,435	220,063
Total Personnel Expenses	334,546	337,950	351,262	629,436
Operating				
Subscriptions & Memberships	947	510	1,500	1,500
Education and Travel	2,805	3,188	2,000	2,000
Equipment Supply & Maintenance	151	12,076	1,000	1,000
Telephone	2,372	2,469	5,040	5,040
Professional & Technical	190	190	50,000	50,000
Development Inspections	-	-	50,000	30,000
Employee Appreciation	80	173	60	100
Clothing Allowance	1,288	2,319	1,200	2,000
Department Branding	291	-	150	250
Department Expense and Supplies	7,983	5,480	15,000	10,000
Department Technology	2,759	1,313	8,500	9,700
Admin Charge-Broadband	-	1,796	1,796	2,072
Internal Charges-Fleet Operations	13,914	15,200	15,200	17,200
Internal Charges-Technology	12,212	9,089	9,089	13,819
Total Operating Expenditures	44,992	53,803	160,535	144,681
Capital				
Internal Charges-Fleet Capital	-	100,000	100,000	-
Total Capital Expenditures	-	100,000	100,000	-
TOTAL PUBLIC INFRASTRUCTURE	\$ 379,538	\$ 491,753	\$ 611,797	\$ 774,117

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Public Infrastructure Manager	-	-	1.00	1.00
Bluestake Technician	-	-	1.00	1.00
Construction Inspector	3.00	3.00	3.00	-
Total Public Infrastructure Positions	3.00	3.00	5.00	2.00

STAFFING NOTES

1) Reallocate Public Infrastructure Manager and Bluestakes Technician to Public Infrastructure Division.



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. Economic Development
 - Create an Economic Development Strategy
 - Establish an Economic Development Division within the City
2. Implement a New Online Application Portal System for Development Applications
3. Adoption of New Municipal Code
4. Adoption of Station Area Plan
5. Adoption of New General Plan

DEPARTMENT SUMMARY

The Development Services Department consists of two separate divisions – Planning & Zoning, and Building Inspection. In fiscal year 2026, Development Services intends to establish an Economic Development Division. 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 2022	Actual FY 2023	Actual 2024	Estimated 2025	Target 2026
Acres in process of annexation	0	25.28	174.69	150	100
Units approved – residential lots	730	461	413	430	475
Commercial site plan approvals	18	20	15	15	20

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Development Services-Planning

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 185,905	\$ 199,994	\$ 190,330	\$ 204,528
Benefits	70,522	69,172	64,334	59,590
Total Personnel Expenses	256,427	269,166	254,664	264,118
Operating				
Subscriptions & Memberships	912	30	1,712	1,712
Education and Travel	1,866	740	3,700	3,000
Office Expense and Supplies	2,165	1,207	900	900
Telephone	1,428	1,392	2,160	2,400
Professional and Technical	28,930	1,482	80,000	80,000
Economic Development	22,000	22,000	275,400	-
Employee Appreciation	-	270	80	80
Clothing Allowance	440	-	600	600
Department Branding	682	-	200	200
Department Expense and Supplies	936	2,644	3,000	3,000
Postage	28	186	-	-
Department Technology	4,768	18,900	12,399	16,799
Admin Charge-Broadband	922	953	953	951
Internal Charges-Fleet Operations	(199)	1,000	1,000	1,000
Internal Charges-Technology	11,319	9,361	9,361	14,787
Total Operating Expenditures	76,197	60,165	391,465	125,429
Capital Expenditures				
Internal Charges-Fleet Capital	-	-	-	6,240
Total Capital Expenditures	-	-	-	6,240
TOTAL PLANNING	\$ 332,624	\$ 329,331	\$ 646,129	\$ 395,787

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Development Services Director	0.20	0.20	0.20	-
Senior Planner	1.00	1.00	1.00	-
Planner	1.00	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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Permits issued	1,044	906	800	800	950
Number of inspections performed	30,686	26,102	14,364	15,000	20,000
Total Permit Valuations	\$279,692,327	\$180,878,651	\$171,229,467	\$180,000,000	\$195,000,000



Development Services - Building Inspection

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Personnel				
Salaries and Wages	\$ 691,934	\$ 737,001	\$ 807,404	\$ 800,753
Benefits	324,526	316,325	384,106	362,848
Total Personnel Expenses	1,016,460	1,053,326	1,191,510	1,163,601
Operating				
Subscriptions and Memberships	606	726	8,000	8,000
Education and Travel	7,053	2,991	7,000	7,000
Training	-	-	5,000	5,000
Office Supplies and Expense	2,162	2,546	2,000	2,000
Telephone	5,783	7,618	7,680	7,680
Professional and Technical	10,800	7,850	5,000	30,000
Plan Check Fees	18,855	16,980	20,000	20,000
Employee Appreciation	523	574	200	200
Clothing Allowance	2,120	1,498	1,800	1,800
Department Branding	1,544	329	500	500
Department Expense and Supplies	1,200	218	500	500
Postage	17	-	-	-
Credit Card/Bank Processing Fees	6,477	10,883	5,025	10,000
Department Technology	24,345	37,980	44,442	58,625
Administrative Charge-Broadband	2,876	2,889	2,889	3,210
Internal Charges-Building Maintenance	-	-	-	16,938
Internal Charges-Fleet Operations	6,949	9,000	9,000	8,000
Internal Charges-Technology	15,973	12,205	12,205	19,822
Total Operating Expenditures	107,283	114,287	131,241	199,275
Capital				
Internal Charges-Fleet Capital	90,000	100,000	100,000	-
Total Capital Expenditures	90,000	100,000	100,000	-
TOTAL BUILDING INSPECTION	1,213,743	1,267,613	1,422,751	1,362,876

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Development Services Director	0.80	0.80	0.80	-
Chief Building Official	1.00	1.00	1.00	-
Building Inspector	5.00	5.00	5.00	-
Administrative Assistant	2.75	3.75	3.75	-
Total Building Inspection Positions	9.55	10.55	10.55	-

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
General Fund Budgets



Development Services-Economic Development

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Operating				
Promotional	\$ -	\$ -	\$ -	\$ 5,000
Education and Travel	-	-	-	5,000
Economic Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Total Operating Expenditures	-	-	-	210,000
TOTAL PLANNING	\$ -	\$ -	\$ -	\$ 210,000



Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)

Special Revenue Funds

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



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.

FUND BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
TRANSFERS IN				
Transfer From General Fund	-	646,918	650,000	-
Total Transfers In	-	646,918	650,000	-
TOTAL REVENUES	\$ -	\$ 646,918	\$ 650,000	\$ -
EXPENDITURES				
Operating				
Ordinances and Publications	\$ 25	\$ 140	\$ 100	\$ 100
Total Operating Expenditures	\$ 25	\$ 140	\$ 100	\$ 100
Capital				
Property Purchase	-	646,918	650,000	-
Total Capital Expenditures	-	646,918	650,000	-
TOTAL EXPENDITURES	\$ 25	\$ 647,058	\$ 650,100	\$ 100
Municipal Building Fund Net Revenue	(25)	(140)	(100)	(100)
Beginning Fund Balance	786	761	761	621
Ending Fund Balance	\$ 761	\$ 621	\$ 661	\$ 521



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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Memberships	4,000	4,000	3,900	4,000	4,100
Members	12,500	12,500	12,200	12,500	12,800
Unique visits to facility/program participation	295,000	331,000	327,943	327,000	330,000
Program visits	115,000	115,000	120,000	125,000	125,000
Swim lesson participants	1,924	1,340	1,400	1,500	1,600
Gymnastics registrations	1,255	3,457	3,500	3,600	3,600
Itty Bitty registrations	631	688	447	500	500
Preschool registrations	32	32	37	35	35
Princess Camp registrations	292	123	95	100	100





American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets

Fitness Center

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
General Admissions	\$ 220,834	\$ 214,842	\$ 227,000	\$ 235,000
Passes	765,354	743,071	729,650	755,000
Lessons	129,151	121,318	165,000	140,000
Swim Team	412,528	399,479	375,000	410,000
Specialty Classes	324,236	314,441	330,000	335,000
Gymnastics	20,917	22,139	23,000	22,000
Personal Training	54,579	58,673	25,000	45,000
Equipment Rental	843	643	500	500
Jogging Track	3,252	4,065	5,000	5,000
Child Care	42,053	42,270	33,000	40,000
Resale Merchandise & Concessions	51,727	47,542	60,000	53,000
Room & Pool Rental	50,362	49,643	50,000	52,000
Credit Card Processing Fees	-	-	41,500	30,000
Other Income	13,705	9,905	-	10,000
Donations	5,430	-	-	-
Total Revenues	2,094,971	2,028,031	2,064,650	2,132,500
TRANSFERS IN				
Transfer From General Fund	1,062,807	1,042,091	1,069,593	1,192,216
Total Transfers In	1,062,807	1,042,091	1,069,593	1,192,216
TOTAL REVENUES	\$ 3,157,778	\$ 3,070,122	\$ 3,134,243	\$ 3,324,716
EXPENDITURES				
Personnel				
Salaries and Wages	\$ 1,465,251	\$ 1,440,363	\$ 1,454,781	\$ 1,530,525
Benefits	267,287	246,497	270,064	264,818
Total Personnel Expenses	1,732,538	1,686,860	1,724,845	1,795,343
Operating				
Promotional	-	-	-	10,000
Subscriptions & Memberships	1,108	4,344	2,700	3,950
Advertising	2,590	2,975	9,000	9,000
Education & Travel	3,781	2,300	4,800	4,800
Office Expense and Supplies	3,823	2,688	3,000	3,000
Janitorial Supplies	-	-	-	27,000
Equipment Supply & Maintenance	31,089	13,960	37,000	37,000
Aquatic Supply & Maintenance	-	66,469	44,750	44,750
Building Supply & Maintenance	92,048	54,427	44,750	48,750
Utilities	279,776	279,840	275,000	275,000
Telephone	8,555	6,387	3,900	3,900
Contracted Janitorial Service	135,027	134,964	139,500	112,500
Professional and Technical	1,100	66	1,000	1,000

(continued on next page)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets

Fitness Center

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
Employee Appreciation	4,730	5,147	4,300	4,300
Resale Merchandise & Concessions	25,296	25,502	31,000	31,000
Department Branding	8,754	8,223	6,200	5,500
Department Expense and Supplies	15,175	22,353	28,000	28,000
Pool Chemicals	114,828	94,718	94,500	94,500
Insurance	22,285	36,375	37,000	38,194
Postage	1,321	2,781	-	-
Programs Expense and Supplies	13,087	13,712	13,000	13,000
Credit Card/Bank Processing Fees	99,185	102,796	83,000	83,000
Child Care	2,961	3,437	4,000	4,000
Group Fitness	8,004	3,795	-	-
Gymnastics	20,364	28,163	18,000	18,000
Swim Team	45,975	53,951	75,000	74,000
Swimming Pool Programs	20,742	3,739	12,000	12,000
Department Technology	16,050	15,598	7,770	7,770
Admin Charge-General Fund	206,610	235,081	235,081	209,058
Admin Charge-Broadband	3,253	2,250	2,250	1,849
Internal Charges-Building Maintenance	-	-	-	49,232
Internal Charges-Fleet Operations	2,943	1,274	1,200	1,300
Internal Charges-Technology	15,058	13,691	13,691	20,020
Total Operating Expenditures	1,205,518	1,241,006	1,231,392	1,275,373
Transfers Out				
Transfer to Capital Projects	183,750	122,256	128,006	204,000
Transfer to Capital Equipment	35,972	20,000	50,000	50,000
Total Transfers Out	219,722	142,256	178,006	254,000
TOTAL EXPENDITURES	\$ 3,157,778	\$ 3,070,122	\$ 3,134,243	\$ 3,324,716
Fitness Center Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



Fitness Center

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Community Services Director	0.25	0.25	0.25	-
Fitness Center Superintendent	1.00	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)	35.22	35.22	35.22	-
Total Fitness Center Positions	40.47	40.72	40.72	-



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Sales Tax	\$ 1,648,135	\$ 1,221,177	\$ 1,550,000	\$ 1,550,000
Grants Returned	180,867	8,150	-	-
Interest Earnings	70,073	69,027	15,000	15,000
Total Operating and Capital Revenues	1,899,075	1,298,354	1,565,000	1,565,000
Transfers In				
Transfer From Capital Projects	47,014	-	-	-
Total Transfers In	47,014	-	-	-
TOTAL REVENUES	\$ 1,946,089	\$ 1,298,354	\$ 1,565,000	\$ 1,565,000
EXPENDITURES				
Operating				
Administrative	\$ -	\$ 27,400	\$ 23,250	\$ 10,000
Parks and Recreation	697,000	350,000	350,000	350,000
Friends of American Fork Library	29,097	-	-	-
American Fork Library	18,000	-	-	-
Timpanogos Arts Foundation	245,000	-	-	-
Harrington Center for the Arts	149,507	-	-	-
Wasatch Music Alliance	45,000	-	-	-
Fox Hollow Golf Course	16,250	-	-	-
Live AF	28,060	-	-	-
Other Grants	7,000	1,150,000	1,500,000	1,150,000
Admin Charge-General Fund	24,712	23,250	-	23,250
Total Operating Expenditures	1,259,626	1,550,650	1,873,250	1,533,250
Transfers Out				
Transfer to General Fund	33,545	77,500	77,500	77,500
Total Transfers Out	33,545	77,500	77,500	77,500
TOTAL EXPENDITURES	\$ 1,293,171	1,628,150	\$ 1,950,750	1,610,750
PARC Tax Fund Net Revenue	652,918	(329,796)	(385,750)	(45,750)
Beginning Fund Balance	235,299	888,217	888,217	558,421
Ending Fund Balance	\$ 888,217	\$ 558,421	\$ 502,467	512,671

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Contributions/Donations	\$ 9,244	\$ 20,537	\$ 21,000	\$ 21,000
Other Event Income	12,163	14,188	20,000	20,000
Total Operating and Capital Revenues	21,407	34,725	41,000	41,000
Transfers In				
Transfer From General Fund	37,256	41,945	38,000	38,000
Total Transfers In	37,256	41,945	38,000	38,000
TOTAL REVENUES	\$ 58,663	\$ 76,670	\$ 79,000	\$ 79,000
EXPENDITURES				
Operating				
Supplies/Equipment	12,738	24,054	27,000	29,000
Carnival	11,644	16,778	20,000	20,000
Miss American Fork Pageant	14,281	13,090	8,000	10,000
Float	-	2,748	4,000	-
Steel Days Contract	20,000	20,000	20,000	20,000
Total Operating Expenditures	58,663	76,670	79,000	79,000
TOTAL EXPENDITURES	\$ 58,663	\$ 76,670	\$ 79,000	\$ 79,000
Celebration Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Interest Revenue	\$ 6,366	\$ 4,761	\$ 500	\$ 500
Total Operating and Capital Revenues	6,366	4,761	500	500
TOTAL REVENUES	\$ 6,366	\$ 4,761	\$ 500	\$ 500
EXPENDITURES				
Operating				
Professional & Technical	-	-	80,700	112,645
Total Operating Expenses	-	-	80,700	112,645
TOTAL EXPENDITURES	\$ -	\$ -	\$ 80,700	\$ 112,645
Downtown Redevelopment Net Revenue	6,366	4,761	(80,200)	(112,145)
Beginning Fund Balance	101,018	107,384	107,384	112,145
Ending Fund Balance	\$ 107,384	\$ 112,145	\$ 27,184	\$ -



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Haircut-East Side	\$ 69,519	\$ 68,399	\$ 50,000	\$ -
Interest Earnings	12,413	13,543	1,000	1,000
Total Operating and Capital Revenues	81,932	81,942	51,000	1,000
TOTAL REVENUES	\$ 81,932	\$ 81,942	\$ 51,000	\$ 1,000
EXPENDITURES				
Operating				
Haircut Expenditures	\$ -	\$ -	\$ 51,000	\$ 371,291
Total Operating Expenses	-	-	51,000	371,291
TOTAL EXPENDITURES	\$ -	\$ -	\$ 51,000	\$ 371,291
East Side RDA Fund Net Revenue	81,932	81,942	-	(370,291)
Beginning Fund Balance	206,417	288,349	288,349	370,291
Ending Fund Balance	\$ 288,349	\$ 370,291	\$ 288,349	\$ -



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Haircut	\$ 373,628	\$ 379,785	\$ 350,000	\$ 350,000
Interest Earnings	173,964	168,878	30,000	30,000
Total Operating and Capital Revenues	547,592	548,663	380,000	380,000
TOTAL REVENUES	\$ 547,592	\$ 548,663	\$ 380,000	\$ 380,000
EXPENDITURES				
Operating				
Haircut Expenditures	-	-	380,000	380,000
Total Operating Expenditures	-	-	380,000	380,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 380,000	\$ 380,000
Business Park RDA Fund Net Revenue	547,592	548,663	-	-
Beginning Fund Balance	3,047,967	3,595,559	3,595,559	4,144,222
Ending Fund Balance	\$ 3,595,559	\$ 4,144,222	\$ 3,595,559	\$ 4,144,222



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Tax Increment	\$ 808,799	\$ 887,065	\$ 800,000	\$ 800,000
Tax Increment - Housing	202,200	221,766	200,000	200,000
Interest Earnings	45,039	111,506	10,000	10,000
Total Operating and Capital Revenues	1,056,038	1,220,337	1,010,000	1,010,000
TOTAL REVENUES	\$ 1,056,038	\$ 1,220,337	\$ 1,010,000	\$ 1,010,000
EXPENDITURES				
Operating				
Administrative Expenses	\$ 24,118	\$ 31,367	\$ 31,342	\$ 39,082
Total Operating Expenses	24,118	31,367	31,342	39,082
Capital				
Storm Drain Improvements	-	30,924	589,671	589,671
Widening of 1500 South	5,358	-	1,325,141	1,370,352
Widening of 1100 South	38,976	1,770	2,247,379	3,235,000
Total Capital Expenditures	44,334	32,694	4,162,191	5,195,023
Transfers Out				
Transfer to General Fund	15,807	-	-	-
Transfer to Culinary Water Fund	155,602	221,766	200,000	200,000
Total Transfers Out	171,409	221,766	200,000	200,000
TOTAL EXPENDITURES	\$ 239,861	\$ 285,827	\$ 4,393,533	\$ 5,434,105
Egg Farm EDA Fund Net Revenue	816,177	934,510	(3,383,533)	(4,424,105)
Beginning Fund Balance	2,673,418	3,489,595	3,489,595	4,424,105
Ending Fund Balance	\$ 3,489,595	\$ 4,424,105	\$ 106,062	\$ -



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Special Revenue Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Tax Increment	\$ 949,026	\$ 1,183,519	\$ 977,497	\$ 1,219,025
Tax Increment - Housing	253,074	315,605	260,666	325,073
Tax Increment - Administration	63,268	78,901	65,166	81,268
Interest Earnings	1,807,425	1,682,198	500,000	500,000
Total Operating and Capital Revenues	3,072,793	3,260,223	1,803,329	2,125,366
Transfers In				
Transfer From General Fund	1,059,824	-	-	-
Total Transfers In	1,059,824	-	-	-
TOTAL REVENUES	\$ 4,132,617	\$ 3,260,223	\$ 1,803,329	\$ 2,125,366
EXPENDITURES				
Operating				
Administrative Expenses	\$ -	\$ -	\$ 65,166	\$ 81,268
Low/Moderate Income Housing	-	-	260,666	325,073
Total Operating Expenses	-	-	325,832	406,341
Capital				
200 South Improvements	2,250,146	138,302	25,677,254	31,507,407
Property Purchase	199,051	-	-	-
Total Capital Expenditures	2,449,197	138,302	25,677,254	31,507,407
Debt Service				
2022 Redevelopment Bonds	2,008,850	2,010,600	2,010,600	2,010,600
Trustee Fees	2,000	2,000	2,000	2,000
Total Debt Service Expenditures	2,010,850	2,012,600	2,012,600	2,012,600
TOTAL EXPENDITURES	\$ 4,460,047	\$ 2,150,902	\$ 28,015,686	\$ 33,926,348
Patriot Station CRA Fund Net Revenue	(327,430)	1,109,321	(26,212,357)	(31,800,982)
Beginning Fund Balance	31,019,091	30,691,661	30,691,661	31,800,982
Ending Fund Balance	\$ 30,691,661	\$ 31,800,982	\$ 4,479,304	\$ -



Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)

Debt Service Fund

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Debt Service Fund Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ 580,388	\$ 582,638	\$ 582,638	\$ 582,638
PARC Tax Grant	350,000	350,000	350,000	350,000
Interest Earnings	21,042	21,928	3,500	3,500
Total Operating and Capital Revenues	951,430	954,566	936,138	936,138
Transfers In				
Transfer From Park Impact Fund	120,147	117,835	117,835	117,835
Transfer from Fire Impact Fees Fund	319,213	419,499	419,499	419,499
Transfer from Police Impact Fees Fund	261,175	163,139	163,139	163,137
Total Transfers In	700,535	700,473	700,473	700,471
TOTAL REVENUES	\$ 1,651,965	\$ 1,655,039	\$ 1,636,611	\$ 1,636,609
EXPENDITURES				
Debt Service				
2020 General Obligation Bonds	580,388	582,638	582,638	582,638
2018 Sales Tax Revenue Bonds	470,147	467,835	467,835	467,835
Trustee Fees	2,000	2,000	2,000	2,000
Total Debt Service Expenditures	1,052,535	1,052,473	1,052,473	1,052,473
Transfers Out				
Transfer to Capital Projects Fund	580,388	582,638	582,638	582,638
Total Transfers Out	580,388	582,638	582,638	582,638
TOTAL EXPENDITURES	\$ 1,632,923	\$ 1,635,111	\$ 1,635,111	\$ 1,635,111
Debt Service Fund Net Revenue	19,042	19,928	1,500	1,498
Beginning Fund Balance	366,611	385,653	385,653	405,581
Ending Fund Balance	\$ 385,653	\$ 405,581	\$ 387,153	\$ 407,079

Capital Projects Funds

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)





American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets

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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ 750,000	\$ -	\$ -	\$ 500,000
Sales Tax	1,640,746	-	-	-
Class C Road Funds	1,672,639	-	-	-
Cemetery Lot Sales	71,600	45,943	56,000	56,000
Grants-PARC Tax	214,938	600,000	-	-
Grants-Boat Harbor	-	3,656,643	3,641,643	-
Grants-MAG	-	-	3,652,528	3,652,528
Grants-Utah DOT	-	-	50,000	74,000
Lease Revenue	360,354	222,165	189,497	-
Other Revenue	70,186	3,012	-	-
Interest Earnings	1,120,457	841,010	200,000	200,000
Total Operating and Capital Revenues	5,900,920	5,368,773	7,789,668	4,482,528
Transfers In				
Transfer From General Fund	4,322,205	2,076	356,980	-
Transfer From Fitness Center	183,750	122,256	128,006	204,000
Transfer From Park Impact Fee Fund	-	437,593	-	-
Transfer from Culinary Water	51,500	-	-	-
Transfer From Debt Service Fund	580,388	-	582,638	582,638
Total Transfers In	5,137,843	561,925	1,067,624	786,638
TOTAL REVENUES	\$ 11,038,763	\$ 5,930,698	\$ 8,857,292	\$ 5,269,166
EXPENDITURES				
Capital Expenditures				
Broadband				
Fiber Design and Materials	3,686,094	1,372,247	-	-
Total Broadband	3,686,094	1,372,247	-	-
Cemetery				
Expansion	-	46,000	46,000	56,000
General Improvements	1,064	10,000	10,000	-
Total Cemetery	1,064	56,000	56,000	56,000

(continued on next page)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets

General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
Streets				
Infrastructure Management Plan (IMP)	4,657,244	-	-	-
Overlay	3,161,023	-	-	-
Sidewalks	174,770	19,654	50,000	-
700 N Connection	75,599	-	-	-
ADA/Sidewalk Improvements	-	-	-	52,000
Safe Route to Schools	-	-	-	100,000
Transit Loop Feasibility	-	-	-	88,488
Traffic Calming	-	10,000	10,000	10,500
Striping & Signage	-	-	-	298,012
Street Lighting Upgrades	-	-	25,000	25,000
Total Streets	8,068,636	29,654	85,000	574,000
Parks & PARC				
200 South Bike/Pedestrian Path	-	-	3,652,528	3,652,528
Automall Dr Trail	-	73,083	-	-
Art Dye Infield	21,237	-	-	10,000
Art Dye Repairs	35,895	25,000	25,000	-
Boat Harbor Improvements	121,263	4,094,236	3,535,380	-
Dog Park	34,032	-	31,000	10,000
Fox Hollow Subsidy	240,000	240,000	240,000	240,000
General Improvements	20,683	15,000	15,000	-
Irrigation Filters	50,687	23,828	18,500	-
Parking Lot Maintenance	72,158	17,000	17,000	17,000
Pickleball Resurfacing	-	7,000	7,000	7,500
Playground Replacement	102,900	113,379	120,000	120,000
Restroom Upgrades	2,160	11,840	11,840	9,000
Rockscape	7,000	7,000	7,000	7,000
Rotary Park Field Lights	-	225,000	225,000	-
Sidewalk Replacement	12,773	-	-	8,000
Skate Park Repairs	16,064	-	5,436	-
Sprinkler Automation	14,091	23,554	-	-
Trail Maintenance	13,627	8,000	8,000	8,000
PARC-Art Dye Trailhead Restroom	274,852	638	-	-
PARC-Bike Rack Program	2,996	2,003	2,003	-
PARC-Disc Golf Course	-	53,000	53,000	-
PARC-Greenwood Park Playground	75,568	-	-	-
PARC-Greenwood Park Restroom	117,129	5,895	5,658	-
PARC-Hindley Park Restroom	156,462	-	-	-
PARC-Kimberly Park Playground	-	74,000	74,000	-

(continued on next page)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets

General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
Parks & PARC (continued)				
PARC-Library Balcony Arts	-	69	-	-
PARC-Library Learning Center	7,206	-	-	-
PARC-Improvements/Equipment	33,765	18,000	18,000	-
PARC-Miller Park Playground	87,658	-	-	-
PARC-Monarch Park Improvements	-	30,000	30,000	-
PARC-Park Amenities	20,709	-	-	-
PARC-Pickleball Courts	424,458	-	-	-
PARC-Pool Shade Structure	27,395	-	-	-
PARC-Rotary Field Lights	-	225,000	225,000	-
PARC-Rotary Park Basketball Court	46,323	-	-	-
Total Parks & PARC	2,039,091	5,292,525	8,326,345	4,089,028
Fitness Center				
Boiler Room Door	-	7,000	7,000	-
Comp Pool UV Replacement	-	-	55,000	-
Facility Paint and Flooring	21,279	-	-	11,000
Fire Sprinklers	-	-	-	13,000
HVAC Units/Water Heater/Boiler	92,652	25,000	25,000	40,000
Lighting Upgrades	6,440	9,560	9,560	-
Leisure Pool Pipe Repair	-	-	-	40,000
Pool Deck Drain Replacement	-	15,000	15,000	-
Pool Deck Resurfacing	18,000	10,000	10,000	-
Pool Rehab	-	-	-	100,000
Raquetball Court Resurfacing	2,554	6,446	6,446	-
Spa UV Replacement	22,825	49,250	-	-
Sand Filter	20,000	-	-	-
Total Fitness Center	183,750	122,256	128,006	204,000
Building & Grounds				
Engineering Basement Remodel	2,539	-	-	-
Facility Improvements-Administration	-	-	-	10,000
Facility Improvements-Station 51	-	-	-	6,000
Facility Improvements-Legion Hall	1,040	-	-	-
Facility Improvements-Library	-	-	-	25,000
Facility Improvements-Police	-	582,519	443,731	30,000
Facility Improvements-Senior Center	38,542	24,946	24,946	12,000
Facility Paint and Flooring-Engineering	40,491	-	-	-
Fire Panel-Police	-	30,000	-	-
HVAC System Replacements	-	46,818	47,000	-
Lighting Upgrades	-	18,079	20,000	8,000

(continued on next page)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets

General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENDITURES				
Building & Grounds				
Parking Lot Maintenance	11,004	15,000	15,000	-
Public Works Garage Doors	-	5,000	5,000	-
Roof Replacement-Police	108,646	-	-	-
Sidewalk Replacement-Police	7,695	-	-	-
Technology Upgrade-City Hall	49,613	13,500	-	-
Water Heater Replacements	28,700	-	-	-
Total Building & Grounds	288,270	735,862	555,677	91,000
Other				
Electronic Billboard	-	-	400,000	-
Downtown Revitalization	-	-	850,000	-
Total Other	-	-	1,250,000	-
Total Capital Expenditures	14,266,905	7,608,544	10,401,028	5,014,028
Transfers Out				
Transfer to Culinary Water	141,487	-	-	-
Transfer to Local Building Authority	-	636,918	650,000	-
Transfer to PARC Tax Fund	47,014	-	-	-
Transfer to Police Impact Fee Fund	-	-	-	582,519
Transfer to Roads CIP	-	4,569,954	-	-
Transfer to General Fund	-	-	-	255,138
Total Transfers Out	188,501	5,206,872	650,000	837,657
TOTAL EXPENDITURES	\$ 14,455,406	\$ 12,815,416	\$ 11,051,028	\$ 5,851,685
Debt Service Fund Net Revenue	(3,416,643)	(6,884,718)	(2,193,736)	(582,519)
Beginning Fund Balance	24,574,833	21,158,190	21,158,190	14,273,472
Ending Fund Balance	\$ 21,158,190	\$ 14,273,472	\$ 18,964,454	\$ 13,690,953



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ -	\$ 500,000	\$ 500,000	\$ -
Sales Tax	-	1,681,842	1,550,000	1,600,000
Class C Road Funds	-	1,942,002	1,450,000	1,800,000
Grants-Utah DOT	-	-	1,300,488	-
Total Operating and Capital Revenues	-	4,123,844	4,800,488	3,400,000
Transfers In				
Transfer From General Fund	-	4,595,954	26,000	-
Total Transfers In	-	4,595,954	26,000	-
TOTAL REVENUES	\$ -	\$ 8,719,798	\$ 4,826,488	\$ 3,400,000
EXPENDITURES				
Streets				
Infrastructure Management Plan (IMP)	\$ -	\$ 76,223	\$ 3,435,657	\$ 3,368,066
IMP-Automall Dr	-	598,372	-	-
IMP-100 West	-	157,536	-	-
Overlay	-	616	-	-
HA5 Treatment	-	200,000	-	-
Sidewalks	-	2,122	64,343	31,934
700 N Connection	-	16,153	1,138,000	-
Safe Route to Schools	-	-	100,000	-
Striping	-	-	50,000	-
Transit Loop Feasibility	-	-	88,488	-
Total Streets	-	1,051,022	4,876,488	3,400,000
Total Capital Expenditures	-	1,051,022	4,876,488	3,400,000
TOTAL EXPENDITURES	\$ -	\$ 1,051,022	\$ 4,876,488	\$ 3,400,000
Debt Service Fund Net Revenue	-	7,668,776	(50,000)	-
Beginning Fund Balance	-	-	-	7,668,776
Ending Fund Balance	\$ -	\$ 7,668,776	\$ (50,000)	\$ 7,668,776

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Interest Earnings	\$ 18,507	\$ -	\$ -	\$ -
Total Operating and Capital Revenues	18,507	-	-	-
Transfers In				
Transfer From Fire Impact Fees Fund	1,442,117	-	-	-
Transfer From Police Impact Fees Fund	558,970	-	-	-
Total Transfers In	2,001,087	-	-	-
TOTAL REVENUES	\$ 2,019,594	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Expenditures				
Fire Station 52	2,735,063	-	-	-
Cost of Issuance/Bond Fees	-	-	-	-
Total Capital Expenditures	2,735,063	-	-	-
TOTAL EXPENDITURES	\$ 2,735,063	\$ -	\$ -	\$ -
Debt Service Fund Net Revenue	(715,469)	-	-	-
Beginning Fund Balance	715,469	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -





American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets

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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Sale of Capital Assets	\$ 270,000	\$ -	\$ -	\$ -
Intergovernmental	33,478	-	-	-
Total Operating and Capital Revenues	303,478	-	-	-
Transfers In				
Transfer From General Fund	532,706	457,673	439,294	179,590
Transfer From Fitness Center	35,972	20,000	50,000	50,000
Total Transfers In	568,678	477,673	489,294	229,590
TOTAL REVENUES	\$ 872,156	\$ 477,673	\$ 489,294	\$ 229,590
EXPENDITURES				
Capital Expenditures				
Police				
Fingerprinting Machine	\$ -	\$ -	\$ 9,300	\$ -
Swat Gear	-	-	-	55,530
Radio Replacement	239,747	-	-	-
Total Police	239,747	-	9,300	55,530
Fire				
Tech/Rescue Equipment	34,982	10,000	10,000	12,000
Radio Replacement	4,561	-	-	-
Paratech Struts	21,664	-	-	-
Swat Medic Gear	-	15,000	15,000	5,000
Lucas CPR Devices	-	41,337	45,000	-
Stair Chairs	-	40,264	39,000	-
Other Equipment	-	6,262	6,262	-
Total Fire	61,207	112,863	115,262	17,000
Parks				
Mower Replacement	26,667	25,000	25,294	39,437
Equipment Shed	-	6,323	8,000	-
Park Furnishings	10,482	23,518	23,518	-
Toolcat & Stump Grinder	97,041	-	-	-
Other Equipment	3,995	26,000	-	-
Total Parks	138,185	80,841	56,812	39,437

(continued on next page)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets

Capital Equipment Fund

DEPARTMENT BUDGET

Description	Actual 2022-23	Estimated 2023-24	Approved 2023-24	Adopted 2024-25
Streets				
Trackhoe	\$ 23,000	\$ 16,459	\$ 16,400	\$ -
Trailer	54,088	-	-	-
Loader	225,000	-	-	-
Bobtail	69,800	75,000	75,000	-
Total Streets	371,888	91,459	91,400	-
Cemetery				
Backhoe	9,518	75,338	85,000	-
Excavator Leases	11,703	13,213	13,584	13,873
Mower	-	20,427	19,936	19,750
Total Cemetery	21,221	108,978	118,520	33,623
Fitness Center/Recreation				
Chlorine System	21,302	-	-	-
Pool Slide Replacement	-	-	30,000	-
Fitness Equipment	35,972	20,000	20,000	25,000
Field Painting Equipment	-	17,090	18,000	9,000
Leisure Pool Toy	-	-	-	25,000
Soccer Goals	4,201	-	-	-
Total Fitness Center/Recreation	61,475	37,090	68,000	59,000
Other				
Fiber Optic Trailer	-	17,000	-	-
Holiday Decorations	19,728	29,442	30,000	25,000
Total Other	19,728	46,442	30,000	25,000
Total Capital Expenditures	913,451	477,673	489,294	229,590
TOTAL EXPENDITURES	\$ 913,451	\$ 477,673	\$ 489,294	\$ 229,590
Capital Equipment Fund Net Revenue	(41,295)	-	-	-
Beginning Fund Balance	80,895	39,600	39,600	39,600
Ending Fund Balance	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 1,134,435	\$ 611,138	\$ 1,500,000	\$ 1,500,000
Grants-MAG	-	-	592,000	592,000
Interest Earnings	423,655	384,756	50,000	50,000
Total Operating and Capital Revenues	1,558,090	995,894	2,142,000	2,142,000
TOTAL REVENUES	\$ 1,558,090	\$ 995,894	\$ 2,142,000	\$ 2,142,000
EXPENDITURES				
Operating				
Professional and Technical	282	11,474	11,895	11,945
Total Operating Expenditures	282	11,474	11,895	11,945
Capital				
Art Dye Improvements	(54,484)	-	25,000	25,000
Art Dye Trail	16,668	3,750	649,042	649,042
200 South Bike/Pedestrian Path	135,630	3,326	-	-
Automall Dr Trail	-	64,553	-	403,000
Slough Trail Design & Improvements	-	-	38,000	38,000
30 Acres Design & Improvements	-	-	82,000	82,000
Monarch Park Design & Improvements	-	-	57,000	57,000
Power Corridor Design & Improvements	-	-	39,000	39,000
Pump Track Design & Improvements	-	-	16,000	16,000
Disc Course Design & Improvements	-	-	24,000	-
Developer Reimbursement	-	-	10,000	-
Total Capital Expenditures	97,814	71,629	940,042	1,309,042
Transfers Out				
Transfer to Debt Service Fund	120,147	117,835	117,835	117,835
Total Transfers Out	120,147	117,835	117,835	117,835
TOTAL EXPENDITURES	\$ 218,243	\$ 200,938	\$ 1,069,772	\$ 1,438,822
Park Impact Fee Fund Net Revenue	1,339,847	794,956	1,072,228	703,178
Beginning Fund Balance	16,522,871	17,862,718	17,862,718	18,657,674
Ending Fund Balance	\$ 17,862,718	\$ 18,657,674	\$ 18,934,946	\$ 19,360,852

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 1,112,874	\$ 609,592	\$ 1,500,000	\$ 1,500,000
Intergovernmental	-	-	2,016,750	5,153,902
Interest Earnings	406,907	275,016	30,000	30,000
Total Operating and Capital Revenues	1,519,781	884,608	3,546,750	6,683,902
TOTAL REVENUES	\$ 1,519,781	\$ 884,608	\$ 3,546,750	\$ 6,683,902
EXPENDITURES				
Operating				
Professional and Technical	27,581	18,964	63,609	121,495
Total Operating Expenditures	27,581	18,964	63,609	121,495
Capital				
700 N Connection	-	-	272,000	3,283,604
200 South Improvements	828,398	-	-	-
Public Works Facility	-	-	7,900	500,000
100 West Improvements	-	215,034	-	-
Public Works Facility	-	1,809	-	-
Traffic Signal-500 E Automall	-	4,100	-	-
Traffic Signal-620 S 600 E	418,886	13,871	7,270	-
400 S Connection to 500 E	-	-	750,000	-
300 W Pacific Dr Improvements	14,743	341	812,029	-
300 N 600 E Intersection	1,806	14,994	100,000	300,000
Automall Dr Connection	35,426	281,910	1,028,500	-
Automall Dr Connection Sidepath	-	-	403,000	-
Lakeshore Drive Improvements	-	-	1,000,000	1,200,000
700 S Exension	-	-	500,000	500,000
Pony Express Corridor	-	-	-	101,550
Art Dye Bridge	180,720	16,713	20,000	-
Roundabout-200 S 300 W	47,413	3,915	2,108,500	2,108,500
Roundabout-100 E 200 S	-	-	2,651,000	2,651,000
Property Purchase	2,013,644	723,921	1,000,000	-
Developer Reimbursement	48,521	254,207	25,000	250,000
Total Capital Expenditures	3,589,557	1,530,815	10,685,199	10,894,654
TOTAL EXPENDITURES	\$ 3,617,138	\$ 1,549,779	\$ 10,748,808	\$ 11,016,149
Road Impact Fee Fund Net Revenue	(2,097,357)	(665,171)	(7,202,058)	(4,332,247)
Beginning Fund Balance	8,004,954	5,907,597	5,907,597	5,242,426
Ending Fund Balance	\$ 5,907,597	\$ 5,242,426	\$ (1,294,461)	\$ 910,179

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 186,013	\$ 100,285	\$ 250,000	\$ 250,000
Interest Earnings	114,375	17,475	10,000	10,000
Total Operating and Capital Revenues	300,388	117,760	260,000	260,000
TOTAL REVENUES	\$ 300,388	\$ 117,760	\$ 260,000	\$ 260,000
EXPENDITURES				
Operating				
Professional and Technical	-	10,000	10,000	10,000
Total Operating Expenses	-	10,000	10,000	10,000
Capital				
Station 53 Temp Location	-	-	-	200,000
Station 53 Design	-	-	50,000	-
Total Capital Expenses	-	-	50,000	200,000
Transfers Out				
Transfer to Debt Service Fund	319,213	417,879	419,499	419,499
Transfer to Bond Capital Fund	1,442,117	-	-	-
Transfer to Fleet Capital Fund	212,785	211,889	211,890	315,584
Total Transfers Out	1,974,115	629,768	631,389	735,083
TOTAL EXPENDITURES	\$ 1,974,115	\$ 639,768	\$ 691,389	\$ 945,083
Fire Impact Fee Fund Net Revenue	(1,673,727)	(522,008)	(431,389)	(685,083)
Beginning Fund Balance	1,993,465	319,738	319,738	(202,270)
Ending Fund Balance	\$ 319,738	\$ (202,270)	\$ (111,651)	\$ (887,353)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Capital Project Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 127,411	\$ 71,253	\$ 100,000	\$ 100,000
Interest Earnings	134,324	199,462	10,000	10,000
Total Operating and Capital Revenues	261,735	270,715	110,000	110,000
Transfers In				
Transfer From General CIP	-	-	-	582,519
Total Transfers In	-	-	-	582,519
TOTAL REVENUES	\$ 261,735	\$ 270,715	\$ 110,000	\$ 692,519
EXPENDITURES				
Capital				
Police Building Renovation	-	-	-	1,607,655
Evidence Building	-	-	300,000	300,000
Total Capital Expenses	-	-	300,000	1,907,655
Transfers Out				
Transfer to Debt Service Fund	261,175	162,509	163,139	163,137
Transfer to Bond Capital Projects	558,970	560,866	-	-
Total Transfers Out	820,145	723,375	163,139	163,137
TOTAL EXPENDITURES	\$ 820,145	\$ 723,375	\$ 463,139	\$ 2,070,792
Police Impact Fee Fund Net Revenue	(558,410)	(452,660)	(353,139)	(1,378,273)
Beginning Fund Balance	2,389,343	1,830,933	1,830,933	1,378,273
Ending Fund Balance	\$ 1,830,933	\$ 1,378,273	\$ 1,477,794	\$ -





Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)

Permanent Fund

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Permanent Fund Budget



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Perpetual Care	\$ 39,600	\$ 34,450	\$ 28,000	\$ 28,000
Interest Earnings	45,421	45,926	5,000	5,000
Loan Payment-Lot Sales	47,350	33,850	35,000	35,000
Total Operating and Capital Revenues	132,371	114,226	68,000	68,000
TOTAL REVENUES	\$ 132,371	\$ 114,226	\$ 68,000	\$ 68,000
EXPENSES				
Transfers Out				
Transfer to General Fund	2,000	-	-	-
Total Transfers Out	2,000	-	-	-
TOTAL EXPENDITURES	\$ 2,000	\$ -	\$ -	\$ -
Perpetual Care Trust Net Revenue	130,371	114,226	68,000	68,000
Beginning Fund Balance	1,088,658	1,219,029	1,219,029	1,333,255
Ending Fund Balance	\$ 1,219,029	\$ 1,333,255	\$ 1,287,029	\$ 1,401,255



Proprietary Funds

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)





Public Works – Culinary & Pressurized Irrigation

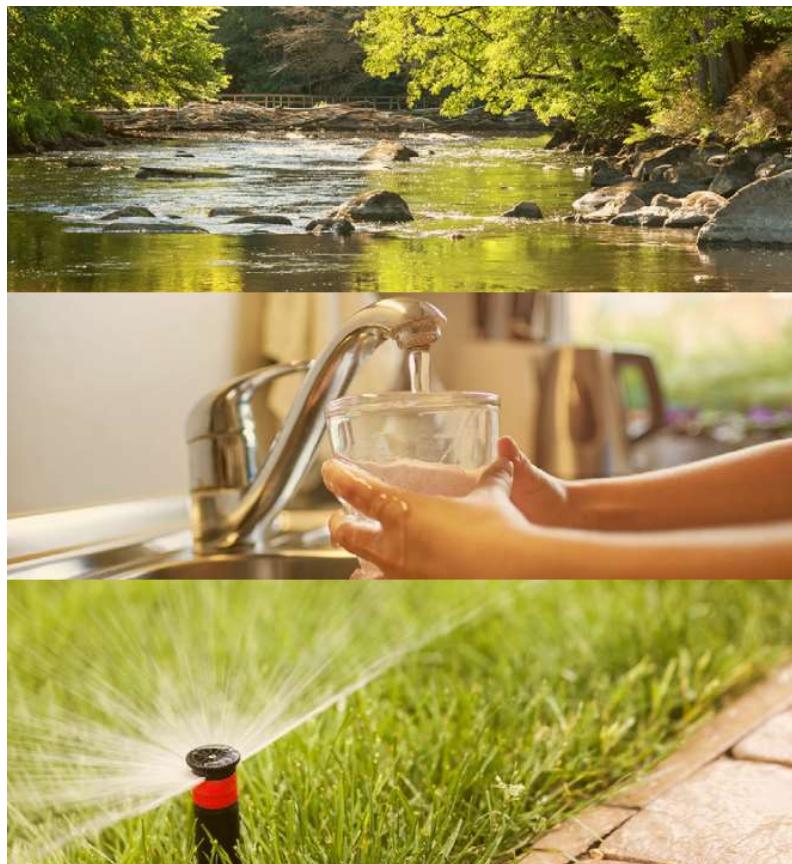
FUND SUMMARY

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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Waterline repairs	85	89	88	90	90
Hydrant Repairs	7	6	7	7	7
Work orders	5,358	5,485	9,187	8,000	8,000
Blue staking	n/a	n/a	n/a	n/a	n/a
Routine Sampling (number of 100% pass rate)	442	435	600	600	600
Culinary water usage per acre feet (yearly)	4,555	4,302	4,399	4,500	4,500
Pressurized irrigation water usage (yearly)	8,239	8,706	10,297	10,000	10,000





Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Water Sales	\$ 4,710,514	\$ 4,764,444	\$ 4,944,000	\$ 5,094,000
CUP Water Fee	1,164,253	1,156,205	1,140,000	1,200,000
Connection Fee	177,264	168,232	200,000	175,000
Late Fee	235,071	248,898	200,000	200,000
Intergovernmental	-	450,000	350,000	350,000
Miscellaneous	58,870	51,594	50,000	40,000
Insurance Proceeds	-	10,107	-	-
Water Rights Review	4,250	5,667	-	-
Capital Projects Inspection	7,329	6,888	-	-
Interest Earnings	953,017	828,857	120,000	120,000
Credit Card Processing Fees	-	-	25,000	15,000
Developer Contributions	1,535,572	2,000,000	-	1,000,000
Total Operating and Capital Revenues	8,846,140	9,690,892	7,029,000	8,194,000
Transfers In				
Transfer from Culinary Impact Fund	1,079,811	636,000	597,413	597,503
Transfer from Capital Projects	141,487	-	-	-
Transfer from Storm Drain	9,167	-	-	-
Transfer From Egg Farm EDA	155,602	202,200	200,000	200,000
Total Transfers In	1,386,067	838,200	797,413	797,503
TOTAL REVENUES	\$ 10,232,207	\$ 10,529,092	\$ 7,826,413	\$ 8,991,503
EXPENSES				
Personnel				
Salaries and Wages	\$ 342,178	\$ 370,534	\$ 508,595	\$ 440,553
Benefits	332,298	164,916	200,685	179,856
Total Personnel Expenses	674,476	535,450	709,280	620,409
Operating				
Subscriptions & Memberships	2,493	2,607	2,535	2,535
Education & Travel	2,766	4,882	4,550	4,550
Office Expense and Supplies	3,180	2,441	2,000	2,000
Equipment Supplies and Maintenance	43,084	11,423	23,000	23,000
Insurance	64,049	77,538	95,000	101,408
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	80,000	80,000
Clothing Allowance	2,035	4,239	2,520	2,240
Department Branding	-	1,599	315	280
Debris Hauling	3,691	16,834	10,000	15,000
Department Expense and Supplies	78,460	116,480	80,000	80,000

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American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets

Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENSES				
Operating				
CUP-Water Assessment and Fees	508,029	917,388	920,000	920,000
Postage	13,972	12,861	15,000	15,000
Credit Card/Bank Processing Fees	41,089	55,371	50,000	50,000
Land Lease	9,177	8,080	8,000	8,000
Meter Replacement	328,996	181,127	300,000	400,000
Department Technology	-	12,533	13,500	16,050
Depreciation	1,192,958	1,200,000	1,250,000	1,360,000
Admin Charge-General Fund	480,076	554,726	650,634	711,772
Admin Charge-Broadband	4,676	2,985	2,848	3,577
Internal Charges-Building Maintenance	-	-	-	53,419
Internal Charges-Fleet Operations	21,904	26,968	24,500	28,500
Internal Charges-Technology	31,959	11,216	8,775	14,398
Total Operating Expenses	3,000,976	3,338,257	3,752,177	4,100,729
Capital				
Equipment	-	-	16,400	-
Water Line Repair Projects	60,211	928,859	335,333	500,000
Water Line Replacement-Streets Projects	-	-	1,634,501	907,980
Water Line Replacement-Emergency	-	442,102	500,000	-
Water Line Replacement-CDBG	-	512,951	761,685	761,685
Meters-AMI Reading Equipment	-	840,000	-	-
Fire Hydrants	33,741	15,256	40,000	40,000
36" Water Line Replacement	63,960	6,554,222	1,306,720	-
UDOT Betterment - State Street	-	3,513,535	1,450,000	-
100 E Water Improvements	-	2,734,155	2,700,000	1,000,000
Boley Well	-	-	300,000	-
Race Track Well	-	-	800,000	1,500,000
Lower Tank Xeroscape	7,500	-	-	50,000
Upper Pond Concrete Wall	-	-	-	200,000
Valve Replacement Program	-	51,400	50,000	50,000
Mobile Generator	-	-	-	500,000
Internal Charges-Fleet Capital	-	-	-	120,000
Total Capital Expenses	165,412	15,592,480	9,894,639	5,629,665

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Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENSES				
Debt Service				
2020 Waterline Bonds	104,161	848,000	796,550	796,670
Cost of Issuance/Bond Fees	2,000	2,000	2,000	2,000
Total Debt Service	106,161	850,000	798,550	798,670
TOTAL EXPENSES	\$ 3,947,025	\$ 20,316,187	\$ 15,154,646	\$ 11,149,473
Culinary Water Fund Net Revenue	6,285,182	(9,787,095)	(7,328,233)	(2,157,970)
Beginning Available Fund Balance	3,422,830	9,708,012	9,708,012	(79,083)
Ending Available Fund Balance	\$ 9,708,012	\$ (79,083)	\$ 2,379,779	(2,237,053)

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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	0.70	(0.30)
Total Culinary Water Positions	7.35	7.35	6.30	(1.05)

STAFFING NOTES

- 1) Reallocate Assistant Public Works Director to General Fund Public Works Administration Department.
- 2) Change 2 part-time meter specialist to one full-time position (allocated 70% culinary & 30% irrigation)
- 3) Reallocate Public Infrastructure Manager and Bluestakes Technician to Public Infrastructure Division.



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets



Culinary Water Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 1,281,305	\$ 684,499	\$ 800,000	\$ 600,000
Interest Earnings	235,710	69,185	20,000	20,000
Total Operating and Capital Revenues	1,517,015	753,684	820,000	620,000
TOTAL REVENUES	\$ 1,517,015	\$ 753,684	\$ 820,000	\$ 620,000
EXPENSES				
Operating				
Professional and Technical	5,398	25,620	16,068	16,082
Total Operating Expenses	5,398	25,620	16,068	16,082
Capital				
42" Water Line	-	-	200,000	200,000
200 South Improvements	107,083	-	-	-
Public Works Facility	-	-	7,900	-
TOD Well	-	-	1,000,000	2,000,000
Developer Reimbursement	29,500	66,375	500,000	500,000
Total Capital Expenses	136,583	66,375	1,707,900	2,700,000
Transfers Out				
Transfer to Culinary Water	1,079,811	704,553	822,413	597,503
Total Transfers Out	1,079,811	704,553	822,413	597,503
TOTAL EXPENSES	\$ 1,221,792	796,548	2,546,381	3,313,585
Culinary Water Impact Net Revenue	295,223	(42,864)	(1,726,381)	(2,693,585)
Beginning Fund Balance	4,782,749	5,077,972	5,077,972	5,035,108
Ending Fund Balance	\$ 5,077,972	\$ 5,035,108	3,351,591	2,341,523





Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Water Sales	\$ 3,181,010	\$ 3,254,664	\$ 3,167,000	\$ 3,217,000
Connection Fee	71,892	40,153	75,000	50,000
Capital Projects Inspection	15,541	3,564	-	-
Interest Earnings	4,785	1,130	2,000	2,000
Credit Card Processing Fees	-	-	10,000	15,000
Grant Revenue	4,201,042	-	-	-
Developer Contributions	200,245	200,000	-	200,000
Total Operating and Capital Revenues	7,674,515	3,499,511	3,254,000	3,484,000
Transfers In				
Transfer From Pressurized Irrigation Impact	377,122	-	-	-
Total Transfers In	377,122	-	-	-
TOTAL REVENUES	\$ 8,051,637	\$ 3,499,511	\$ 3,254,000	\$ 3,484,000
EXPENSES				
Personnel				
Salaries and Wages	214,149	232,361	282,568	228,966
Benefits	75,628	98,029	113,443	86,533
Total Personnel Expenses	289,777	330,390	396,011	315,499
Operating				
Education and Travel	-	-	-	1,500
Office Expense and Supplies	3,129	2,546	1,500	1,500
Equipment Supplies/Maintenance	21,401	5,495	50,000	50,000
Insurance	110,757	43,003	45,000	45,153
Telephone	400	300	-	650
Professional and Technical	21,602	13,728	80,000	80,000
Clothing	1,313	1,577	1,080	960
Department Branding	259	-	135	120
Department Expense and Supplies	19,053	18,385	30,000	30,000
Postage	12,392	13,291	9,000	15,000
Credit Card/Bank Processing Fees	29,830	25,211	20,000	25,000
Bad Debt Expense	797	12,559	-	-
Department Technology	10,069	19,775	13,500	15,050
Depreciation	1,320,919	1,380,000	1,380,000	1,400,000
Admin Charge-General Fund	363,252	412,112	412,112	464,287
Admin Charge-Broadband	222	214	214	1,138
Internal Charges-Building Maintenance	-	-	-	53,419
Internal Charges-Fleet Operations	(761)	2,500	2,500	1,500
Internal Charges-Technology	9,111	8,775	8,775	14,398
Total Operating Expenses	1,923,745	1,959,471	2,053,816	2,199,675

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Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENSES				
Capital				
Equipment	-	16,400	16,400	-
Automall Extention	-	80,815	-	-
Filter Screens	-	400,000	400,000	-
Lower Filter Station	54,364	90,240	168,069	-
PI Meters-City-wide	-	943,743	4,295,708	-
Total Capital Expenses	54,364	1,531,198	4,880,177	-
Debt Service				
2016 General Obligation Bonds	841,077	2,468,250	2,468,250	2,466,500
2015 General Obligation Bonds	163,761	509,638	509,638	510,038
Trustee Fees	1,000	1,000	1,000	1,000
Total Debt Service	1,005,838	2,978,888	2,978,888	2,977,538
TOTAL EXPENSES	\$ 3,273,724	6,799,947	\$ 10,308,892	5,492,712
Pressurized Irrigation Fund Net Revenue	4,777,913	(3,300,436)	(7,054,892)	(2,008,712)
Beginning Available Fund Balance	6,559,893	11,337,806	11,337,806	8,037,370
Ending Available Fund Balance	\$ 11,337,806	\$ 8,037,370	\$ 4,282,914	6,028,658

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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	-
Water Meter Specialist	-	-	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	3.45	(0.45)

STAFFING NOTES

- 1) Reallocate Assistant Public Works Director to General Fund Public Works Administration Department.
- 2) Change 2 part-time meter specialist to one full-time position (allocated 70% culinary & 30% irrigation)
- 3) Reallocate Public Infrastructure Manager and Bluestakes Technician to Public Infrastructure Division.



Pressurized Irrigation Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 411,983	\$ 203,050	\$ 600,000	\$ 250,000
Total Operating and Capital Revenues	411,983	203,050	600,000	250,000
TOTAL REVENUES	\$ 411,983	\$ 203,050	\$ 600,000	\$ 250,000
EXPENSES				
Operating				
Professional and Technical	10,242	13,224	32,540	31,701
Total Operating Expenses	10,242	13,224	32,540	31,701
Capital				
Water Recycling	-	12,919	1,000,000	1,000,000
Automall Extension	-	27,000	-	-
Public Works Facility	-	-	7,900	-
Developer Reimbursement	53,050	80,806	300,000	100,000
Total Capital Expenses	53,050	120,725	1,307,900	1,100,000
Transfers Out				
Transfer to Pressurized Irrigation	377,122	107,140	225,000	-
Total Transfers Out	377,122	107,140	225,000	-
TOTAL EXPENSES	\$ 440,414	\$ 241,089	\$ 1,565,440	\$ 1,131,701
Secondary Water Impact Net Revenue	(28,431)	(38,039)	(965,440)	(881,701)
Beginning Fund Balance	(10,254,823)	(10,283,254)	(10,283,254)	(10,321,293)
Ending Fund Balance	\$ (10,283,254)	\$ (10,321,293)	\$ (11,248,694)	\$ (11,202,994)





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 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Target FY 2026
Sewer line cleaning (linear feet)	134,400	142,800	128,200	140,000	140,000
Sewer line camera (linear feet)	12,560	8,510	23,764	25,000	25,000
Inspections on residential sewer laterals	643	562	259	Transferred to Public Infrastructure	Transferred to Public Infrastructure
Sewer main backups	0	0	0	0	0
Oversaw TSSD line cleaning (linear feet)	299,200	325,600	413,800	450,00	400,000
TSSD line camera	47,045	51,650	28,403	30,000	30,000
SWPPP inspections	682	-	-	-	-





American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Sewer Sales	\$ 8,291,237	\$ 9,739,768	\$ 8,625,750	\$ 9,933,104
Connection Fee	83,341	48,746	100,000	60,000
Capital Projects Inspection	7,329	3,564	-	-
Interest Earnings	950,999	969,349	300,000	300,000
Credit Card Processing Fees	-	-	30,000	30,000
Developer Contributions	326,421	300,000	300,000	300,000
Total Operating and Capital Revenues	9,659,327	11,061,427	9,355,750	10,623,104
Transfers In				
Transfer From Sewer Impact	219,118	107,140	-	-
Total Transfers In	219,118	107,140	-	-
TOTAL REVENUES	\$ 9,878,445	\$ 11,168,567	\$ 9,355,750	\$ 10,623,104
EXPENSES				
Personnel				
Salaries and Wages	270,552	284,455	306,492	246,606
Benefits	130,702	128,419	144,432	113,493
Total Personnel Expenses	401,254	412,874	450,924	360,099
Operating				
Subscriptions & Memberships	211	-	1,235	1,235
Education and Travel	4,310	438	1,750	1,750
Office Expense and Supplies	3,129	3,640	2,000	2,000
Equipment Supplies and Maintenance	2,932	4,031	15,000	15,000
Insurance	76,010	123,640	124,000	125,000
Telephone	4,540	4,011	3,600	4,320
Professional and Technical	699	720	13,000	13,000
Clothing	1,921	3,130	1,200	1,000
Department Branding	780	-	150	125
Department Expense and Supplies	9,797	15,704	2,500	5,000
Timpanogos Special Service District	3,445,243	4,753,494	4,803,791	5,466,518
Postage	13,050	14,384	12,000	12,000
Credit Card/Bank Processing Fees	62,408	69,282	60,000	70,000
Loss on Disposition of Assets	1,195	-	-	-
Bad Debt Expense	-	8,140	-	-
Sewer System Maintenance	201	-	40,000	40,000
Department Technology	9,866	14,338	9,450	10,625
Depreciation	426,592	460,000	460,000	480,000
Trackhoe Lease	11,000	11,500	11,500	11,500
Admin Charge-General Fund	551,784	641,349	641,349	710,728
Admin Charge-Broadband	1,511	1,268	1,268	1,475

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American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Operating				
Internal Charges-Building Maintenance	-	-	-	53,419
Internal Charges-Fleet Operations	15,852	15,500	15,500	15,500
Internal Charges-Technology	7,559	7,416	7,416	9,560
Total Operating Expenses	4,650,590	6,151,985	6,226,709	7,049,755
Capital				
Equipment	-	16,459	16,400	-
Sewer Lining/Bursting	5,953	180,000	1,500,000	1,500,000
Sewer Repair Projects	-	114,888	800,000	500,000
450 W Upsizing	-	-	310,744	310,744
TSSD 54" Outfall Pipe	-	3,696	-	10,000
6" Pump	-	-	-	90,000
Internal Charges-Fleet Capital	-	50,000	50,000	-
Total Capital Expenses	5,953	365,043	2,677,144	2,410,744
TOTAL EXPENSES	\$ 5,057,797	\$ 6,929,902	\$ 9,354,777	\$ 9,820,598
Sewer Fund Net Revenue	4,820,648	4,238,665	973	802,506
Beginning Available Fund Balance	14,980,155	19,800,803	19,800,803	24,039,468
Ending Available Fund Balance	\$ 19,800,803	\$ 24,039,468	\$ 19,801,776	\$ 24,841,974

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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	0.50	0.50	-
Public Infrastructure Manager	0.25	0.25	-	(0.25)
Total Sewer Positions	4.00	3.75	3.00	(0.75)

STAFFING NOTES

- 1) Reallocate Assistant Public Works Director to General Fund Public Works Administration Department.
- 2) Reallocate Public Infrastructure Manager and Bluestakes Technician to Public Infrastructure Division.

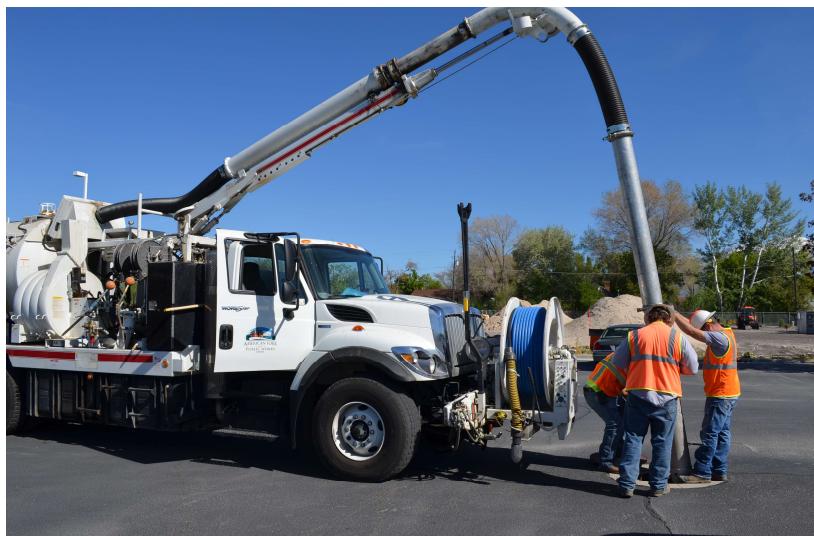
American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets



Sewer Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 428,726	\$ 272,517	\$ 320,000	\$ 260,000
Interest Earnings	137,664	127,802	15,000	15,000
Total Operating and Capital Revenues	566,390	400,319	335,000	275,000
TOTAL REVENUES	\$ 566,390	\$ 400,319	\$ 335,000	\$ 275,000
EXPENSES				
Operating				
Professional and Technical	11,138	17,436	16,071	16,079
Total Operating Expenses	11,138	17,436	16,071	16,079
Capital				
450 W Upsizing	-	-	223,768	223,768
Public Works Facility	-	-	7,900	-
Developer Reimbursement	36,450	9,223	400,000	400,000
Total Capital Expenses	36,450	9,223	631,668	623,768
Transfers Out				
Transfer to Sewer Fund	219,118	107,140	225,000	-
Total Transfers Out	219,118	107,140	225,000	-
TOTAL EXPENSES	\$ 266,706	133,799	872,739	639,847
Sewer Impact Fee Fund Net Revenue	299,684	266,520	(537,739)	(364,847)
Beginning Fund Balance	2,435,822	2,735,506	2,735,506	3,002,026
Ending Fund Balance	\$ 2,735,506	\$ 3,002,026	\$ 2,197,767	2,637,179





American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets

Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Storm Drain Fee	\$ 2,391,763	\$ 3,164,193	\$ 2,442,000	\$ 2,950,000
SWPPP Inspections	23,462	46,626	-	25,000
Intergovernmental	-	-	200,000	150,000
Capital Projects Inspection	7,329	3,564	-	-
Interest Earnings	213,511	186,384	80,000	80,000
Credit Card Processing Fees	-	-	7,500	7,500
Developer Contributions	358,130	150,000	-	150,000
Total Operating and Capital Revenues	2,994,195	3,550,767	2,729,500	3,362,500
Transfers In				
Transfer from Culinary Water	92,539	-	-	-
Transfer from Storm Drain Impact	219,118	1,519,223	-	-
Total Transfers In	311,657	1,519,223	-	-
TOTAL REVENUES	\$ 3,305,852	\$ 5,069,990	\$ 2,729,500	\$ 3,362,500
EXPENSES				
Personnel				
Salaries and Wages	295,917	332,477	380,065	306,053
Benefits	129,811	136,825	179,245	138,197
Total Personnel Expenses	425,728	469,302	559,310	444,250
Operating				
Education and Travel	-	940	1,750	1,750
Office Expense and Supplies	3,129	2,546	-	-
Equipment Supplies/Maintenance	9,823	18,813	10,000	10,000
Insurance	26,643	33,428	35,000	35,000
Telephone	974	817	-	-
Professional & Technical	13,492	10,139	132,000	132,000
Storm Water Management	-	200	64,500	64,500
Clothing	1,483	1,761	1,200	1,000
Department Branding	125	-	150	125
Debris Basin	-	20,000	17,500	17,500
Debris Hauling	12,541	18,273	5,000	5,000
Department Expense and Supplies	12,454	29,856	10,000	10,000
Operations & Maintenance	-	-	-	40,000
Tree Trimming and Hauling	56,300	51,230	103,000	103,000
Flood Mitigation	8,877	-	-	-
Postage	12,227	13,132	12,000	12,000
Credit Card/Bank Processing Fees	21,664	19,054	15,000	20,000
Loss on Disposition of Assets	1,195	-	-	-
Department Technology	13,416	19,807	13,500	14,675

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American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets

Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Operating				
Depreciation	324,722	340,000	340,000	360,000
Admin Charge-General Fund	431,887	507,791	507,791	549,839
Admin Charge-Broadband	222	214	214	74
Internal Charges-Building Maintenance	-	-	-	53,419
Internal Charges-Fleet Operations	(304)	1,000	1,000	3,500
Internal Charges-Technology	7,559	7,416	7,416	9,560
Total Operating Expenses	958,429	1,096,417	1,277,021	1,442,942
Capital				
Equipment	-	16,459	16,400	-
AF River Rehabilitation	522,519	-	-	150,000
Curb and Gutter Repairs	120,316	306,457	379,684	20,000
Curb and Gutter Replacements	-	104,867	-	250,000
Curb and Gutter - Infrastructure Plan	201,153	985,991	850,819	-
Debris Basin Outlet Rebuild	10,000	5,110	-	-
Bridge Repair	-	-	300,000	100,000
Storm Water Improvements	-	-	1,000,000	783,900
Storm Water Repairs	-	-	-	500,000
AF River Repairs	-	11,944	296,956	215,500
Internal Charges-Fleet Capital	-	100,000	100,000	-
Total Capital Expenses	853,988	1,530,828	2,943,859	2,019,400
TRANSFERS OUT				
Transfer to Culinary Water	9,167	-	-	-
Total Transfers Out	9,167	-	-	-
TOTAL EXPENSES	\$ 2,247,312	\$ 3,096,547	\$ 4,780,190	\$ 3,906,592
Storm Drain Fund Net Revenue	1,058,540	1,973,443	(2,050,690)	(544,092)
Beginning Available Fund Balance	1,376,141	2,434,681	2,434,681	4,408,124
Ending Available Fund Balance	\$ 2,434,681	\$ 4,408,124	\$ 383,991	3,864,032



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets

Public Works - Storm Drain Fund

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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	0.50	0.50	-
Public Infrastructure Manager	0.25	0.25	-	(0.25)
Total Storm Drain Positions	4.50	4.75	4.00	(0.75)

STAFFING NOTES

- 1) Reallocate Assistant Public Works Director to General Fund Public Works Administration Department.
- 2) Reallocate Public Infrastructure Manager and Bluestakes Technician to Public Infrastructure Division.





Storm Drain Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 230,554	\$ 137,340	\$ 400,000	\$ 250,000
Interest Earnings	56,735	-	10,000	10,000
Total Operating and Capital Revenues	287,289	137,340	410,000	260,000
TOTAL REVENUES	\$ 287,289	\$ 137,340	\$ 410,000	\$ 260,000
EXPENSES				
Operating				
Professional and Technical	21,703	1,603	16,603	18,001
Total Operating Expenses	21,703	1,603	16,603	18,001
Capital				
1120 North Bridge	-	93,496	85,000	-
Public Works Facility	-	-	7,900	-
Developer Reimbursement	-	101,529	300,000	200,000
Total Capital Expenses	-	195,025	392,900	200,000
Transfers Out				
Transfer to Storm Drain Fund	219,118	107,140	225,000	-
Total Transfers Out	219,118	107,140	225,000	-
TOTAL EXPENSES	\$ 240,821	303,768	634,503	218,001
Storm Drain Impact Net Revenue	46,468	(166,428)	(224,503)	41,999
Beginning Fund Balance	1,085,689	1,132,157	1,132,157	965,729
Ending Fund Balance	\$ 1,132,157	\$ 965,729	\$ 907,654	1,007,728



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Refuse Collection Fees	\$ 1,872,654	\$ 1,938,867	\$ 1,800,000	\$ 1,925,000
Recycling Fees	539,773	559,004	525,000	550,000
Interest Earnings	21,279	26,366	5,000	5,000
Credit Card Processing Fees	-	-	9,000	9,000
Total Operating and Capital Revenues	2,433,706	2,524,237	2,339,000	2,489,000
TOTAL REVENUES	\$ 2,433,706	\$ 2,524,237	\$ 2,339,000	\$ 2,489,000
EXPENSES				
Operating				
Recycling Fees	552,701	577,548	562,679	597,762
Office Expense and Supplies	3,129	2,546	2,000	2,000
Waste Disposal-First Can	863,577	897,885	878,635	929,311
Waste Disposal-Additional Can	152,303	165,748	150,000	171,549
Solid Waste/Tipping Fees	535,411	572,443	561,289	596,486
Department Expense and Supplies	329	748	500	500
Credit Card/Bank Processing Fees	20,434	18,156	18,000	18,000
Postage	12,202	13,109	11,000	11,000
Bad Debt Expense	-	6,563	-	-
Admin Charge-General Fund	92,228	113,081	113,081	136,623
Internal Charges-Technology	4,811	5,429	5,429	5,880
Total Operating Expenses	2,237,125	2,373,256	2,302,613	2,469,111
TOTAL EXPENSES	\$ 2,237,125	\$ 2,373,256	\$ 2,302,613	\$ 2,469,111
Sanitation/Recycling Net Revenue	196,581	150,981	36,387	19,889
Beginning Fund Balance	363,102	559,683	559,683	710,664
Ending Fund Balance	\$ 559,683	\$ 710,664	\$ 596,070	\$ 730,553



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.



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Enterprise Funds Budgets



Broadband

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Leasing Fiber Lines	\$ 130,503	\$ 117,224	\$ 120,000	\$ 120,000
Administrative Charges	98,458	104,551	104,551	104,421
Total Operating and Capital Revenues	228,961	221,775	224,551	224,421
Transfers In				
Transfer From General Fund	234,719	184,952	197,042	228,946
Contribution from General Fund	21,659	22,189	22,189	22,668
Total Transfers In	256,378	207,141	219,231	251,614
TOTAL REVENUES	\$ 485,339	\$ 428,916	\$ 443,782	\$ 476,035
EXPENSES				
Personnel				
Salaries and Wages	194,772	204,788	206,226	215,325
Benefits	95,035	98,376	102,255	102,801
Total Personnel Expenses	289,807	303,164	308,481	318,126
Operating				
Utilities	372	372	500	300
Bad Debt Expense	37,180	-	-	-
Office Supplies	1,362	1,269	1,950	1,275
Insurance	2,259	2,968	2,200	3,116
Telephone	1,820	1,680	2,640	2,640
Professional & Technical	518	14,000	14,000	14,000
Pole Fees	43	47	50	50
Blue Stakes	3,627	6,646	8,000	7,000
Bandwidth for Connection	17,859	-	8,500	8,500
Uniform	200	400	200	200
Department Branding	-	-	100	100
Department Expense and Supplies	198	500	1,200	1,200
Depreciation	50,711	50,000	50,000	50,000
Broadband System	8,249	5,441	15,000	15,000
Admin Charge-General Fund	22,086	21,488	21,488	14,302
Internal Charges-Building Maintenance	-	-	-	5,442
Internal Charges-Fleet Operations	(72)	1,200	1,200	1,200
Internal Charges-Technology	8,668	8,273	8,273	10,916
Total Operating Expenses	155,080	114,284	135,301	135,241
TOTAL EXPENSES	444,887	417,448	443,782	453,367
Broadband Fund Net Revenue	40,452	11,468	-	22,668
Beginning Fund Balance	(1,837,388)	(1,796,936)	(1,796,936)	(1,785,468)
Ending Fund Balance	\$ (1,796,936)	\$ (1,785,468)	\$ (1,796,936)	(1,762,800)

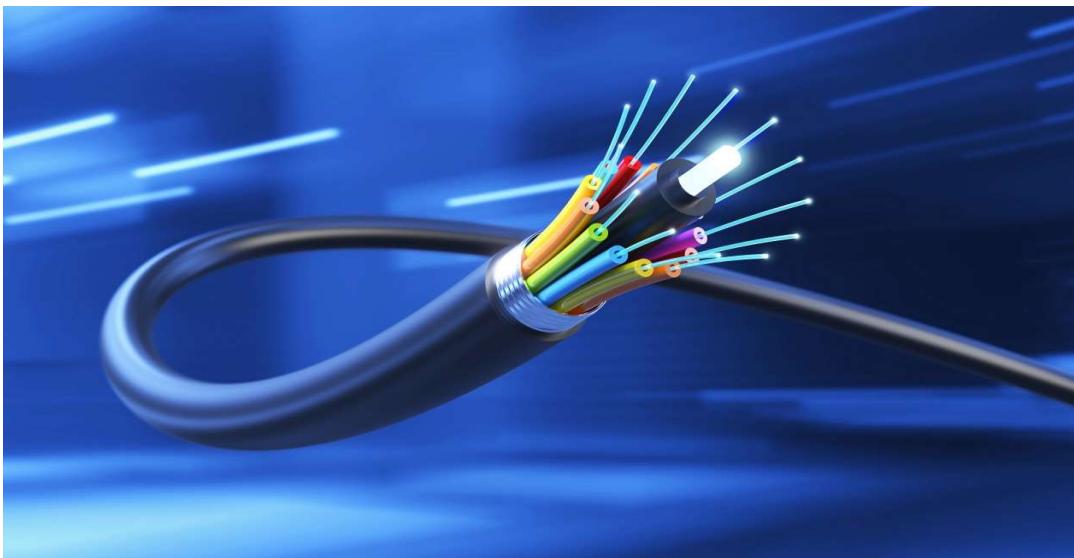
American Fork City Proposed Annual Budget Fiscal Year 2025-2026
 Enterprise Funds Budgets



Broadband

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	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	-





American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Internal Service Funds Budgets

Building Maintenance

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	\$ -	\$ -	\$ -	\$ 862,051
Charges From Fitness Center Fund	-	-	-	49,232
Charges From Culinary Water	-	-	-	53,419
Charges From Secondary Water	-	-	-	53,419
Charges From Sewer Fund	-	-	-	53,419
Charges From Storm Drain Fund	-	-	-	53,419
Charges From Broadband Fund	-	-	-	5,442
Total Operating and Capital Revenues	-	-	-	1,130,401
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 1,130,401
EXPENSES				
Personnel				
Salaries and Wages	\$ -	\$ -	\$ -	\$ 222,233
Benefits	-	-	-	84,230
Total Personnel Expenses	-	-	-	306,463
Operating				
Education and Travel	-	-	-	1,500
Telephone	-	-	-	2,160
Employee Appreciation	-	-	-	60
Clothing Allowance	-	-	-	900
Department Branding	-	-	-	100
Maintenance/Repairs-Legion Hall	-	-	-	6,200
Maintenance/Repairs-Public Works	-	-	-	45,550
Maintenance/Repairs-Misc Properties	-	-	-	3,000
Maintenance/Repairs-Engineering	-	-	-	40,550
Maintenance/Repairs-Library	-	-	-	136,100
Maintenance/Repairs-Senior Center	-	-	-	20,400
Maintenance/Repairs-Admin Building	-	-	-	28,923
Maintenance/Repairs-Cemetery	-	-	-	18,970
Maintenance/Repairs-Police	-	-	-	171,770
Maintenance/Repairs-Courts	-	-	-	60,470
Maintenance/Repairs-City Hall	-	-	-	19,100
Maintenance/Repairs-Station 51	-	-	-	55,000
Maintenance/Repairs-Station 52	-	-	-	50,000
Asphalt Maintenance	-	-	-	25,000
Admin Charge-Broadband	-	-	-	951

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American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Internal Service Funds Budgets

Building Maintenance

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
EXPENSES				
Operating				
Internal Charges-Utility Funds	-	-	-	111,350
Internal Charges-Fleet Operations	-	-	-	14,000
Internal Charges-Technology	-	-	-	11,884
Total Operating Expenses	-	-	-	823,938
TOTAL EXPENSES	-	-	-	1,130,401
Building Maintenance Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2023-24	FTE 2024-25	Proposed 2025-26	Increase (Decrease)
Building Maintenance Superintendent	-	-	1.00	1.00
Building Maintenance Technician	-	-	1.00	1.00
Total Broadband Positions	-	-	2.00	2.00

STAFFING NOTES

1) Reallocate to Building Maintenance Internal Service Fund. Two building maintenance technicians retired.

BUDGET NOTES

Building Maintenance was reallocated from a general fund division to a separate internal service fund. All building maintenance expenses are funded through an internal charge to each department that has allocated and/or direct building maintenance expenses.

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Internal Service Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	\$ 644,795	\$ 686,292	\$ 591,400	\$ 608,700
Charges From Fitness Center Fund	2,943	575	1,200	1,300
Charges From Culinary Water	31,454	36,932	24,500	28,500
Charges From Secondary Water	(761)	-	2,500	1,500
Charges From Sewer Fund	15,852	19,116	15,500	15,500
Charges From Storm Drain Fund	(304)	4,678	1,000	3,500
Charges From Broadband Fund	(72)	-	1,200	1,200
Charges From Building Maintenance Fund	-	-	-	14,000
Miscellaneous	17,903	4,097	-	-
Total Operating and Capital Revenues	711,810	751,690	637,300	674,200
TOTAL REVENUES	\$ 711,810	\$ 751,690	\$ 637,300	\$ 674,200
EXPENSES				
Operating				
Insurance	9,285	20,262	5,000	-
Vehicle Maintenance	512,432	520,709	486,400	515,100
Vehicle Repair	155,333	210,719	150,900	159,100
Total Operating Expenses	677,050	751,690	637,300	674,200
TOTAL EXPENSES	\$ 677,050	\$ 751,690	\$ 637,300	\$ 674,200
Fleet Operations Fund Net Revenue	34,760	-	-	-
Beginning Fund Balance	(34,760)	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Internal Service Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	\$ 984,932	\$ 1,110,849	\$ 1,068,556	\$ 852,113
Charges From Culinary Water	-	153	-	120,000
Charges From Sewer Fund	-	71,966	50,000	-
Charges From Storm Drain	-	101,073	100,000	-
Sale of Capital Assets	38,188	35,340	-	-
Interest Earnings	5,306	-	-	-
Miscellaneous	20,878	-	-	-
Total Operating and Capital Revenues	1,049,304	1,319,381	1,218,556	972,113
Transfers In				
Transfer From Fire Impact Fee Fund	212,785	211,889	211,890	315,584
Total Transfers In	212,785	211,889	211,890	315,584
TOTAL REVENUES	\$ 1,262,089	\$ 1,531,270	\$ 1,430,446	\$ 1,287,697
EXPENSES				
Operating				
Depreciation	1,034,320	-	-	-
Total Operating Expenses	1,034,320	-	-	-
Capital				
Administrative Vehicles	11,885	8,500	8,500	8,500
Public Works Admin Vehicles	12,955	4,336	12,336	8,000
Police Vehicles and Upfitting	101,941	92,425	508,698	879,282
Fire Vehicles and Upfitting	16,933	12,153	16,000	528,500
Community Services Vehicles	3,120	3,120	28,120	3,120
Parks Vehicles	7,436	-	45,309	-
Cemetery Vehicles	-	61,475	70,000	-
Streets Vehicles	-	136,716	144,000	-
Engineering Vehicles	8,672	8,672	43,672	-
Building Inspection Vehicles	6,240	217,987	248,120	-
Public Infrastructure Vehicles	-	104,986	100,000	-
Planning Vehicles	-	3,120	3,120	6,240
Culinary Water Vehicles	-	153	-	120,000
Sewer Vehicles	-	71,966	70,000	-
Storm Drain Vehicles	-	101,073	145,000	-
Total Capital Expenses	169,182	826,682	1,442,875	1,553,642

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American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Internal Service Funds Budgets



Fleet Capital Fund

DEPARTMENT BUDGET

Description	Actual 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
Debt Service				
Capital Lease-Principal	-	274,807	274,807	343,869
Capital Lease-Interest	19,135	14,940	14,941	49,573
Total Debt Service Expenses	19,135	289,747	289,748	393,442
TOTAL EXPENSES	\$ 1,222,637	\$ 1,116,429	\$ 1,732,623	\$ 1,947,084
Fleet Capital Fund Net Revenue	39,452	414,841	(302,177)	(659,387)
Beginning Available Fund Balance	525,254	564,706	564,706	979,547
Ending Available Fund Balance	\$ 564,706	\$ 979,547	\$ 262,529	\$ 320,160



American Fork City Proposed Annual Budget Fiscal Year 2025-2026
Internal Service Funds Budgets



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 2023-24	Estimated 2024-25	Approved 2024-25	Proposed 2025-26
REVENUES				
Operating and Capital Revenue				
Charges From General Fund	\$ 315,031	\$ 238,349	\$ 238,441	\$ 398,873
Charges From Fitness Center Fund	15,058	13,691	13,691	20,020
Charges From Culinary Water	15,021	8,775	8,775	14,398
Charges From Secondary Water	9,111	8,775	8,775	14,398
Charges From Sewer Fund	7,559	7,416	7,416	9,560
Charges From Storm Drain Fund	7,559	7,416	7,416	9,560
Charges From Sanitation Fund	4,811	5,429	5,429	5,880
Charges From Broadband Fund	8,668	8,273	8,273	10,916
Charges From Building Maintenance	-	-	-	11,884
Interest Earnings	16,383	18,057	-	-
Total Operating and Capital Revenue	399,201	316,181	298,216	495,489
TOTAL REVENUES	\$ 399,201	\$ 316,181	\$ 298,216	\$ 495,489
EXPENSES				
Operating				
Contracted IT Support	51,040	78,600	51,975	59,850
Software Maintenance	1,263	7,787	81,823	142,270
Software Renewals	189,235	207,759	78,318	135,109
Telephone System	6,249	15,124	42,000	14,160
Admin Charge-Broadband	44,100	44,100	44,100	44,100
Total Operating Expenses	291,887	353,370	298,216	395,489
Capital				
Hardware Purchases	90,933	75,609	100,000	200,000
Software Purchases	-	-	200,000	100,000
Total Capital Expenses	90,933	75,609	300,000	300,000
TOTAL EXPENSES	\$ 382,820	\$ 428,979	\$ 598,216	\$ 695,489
Information Technology Net Revenue	16,381	(112,798)	(300,000)	(200,000)
Beginning Fund Balance	525,270	541,651	541,651	428,853
Ending Fund Balance	\$ 541,651	428,853	241,651	228,853



Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)

Capital Investments

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



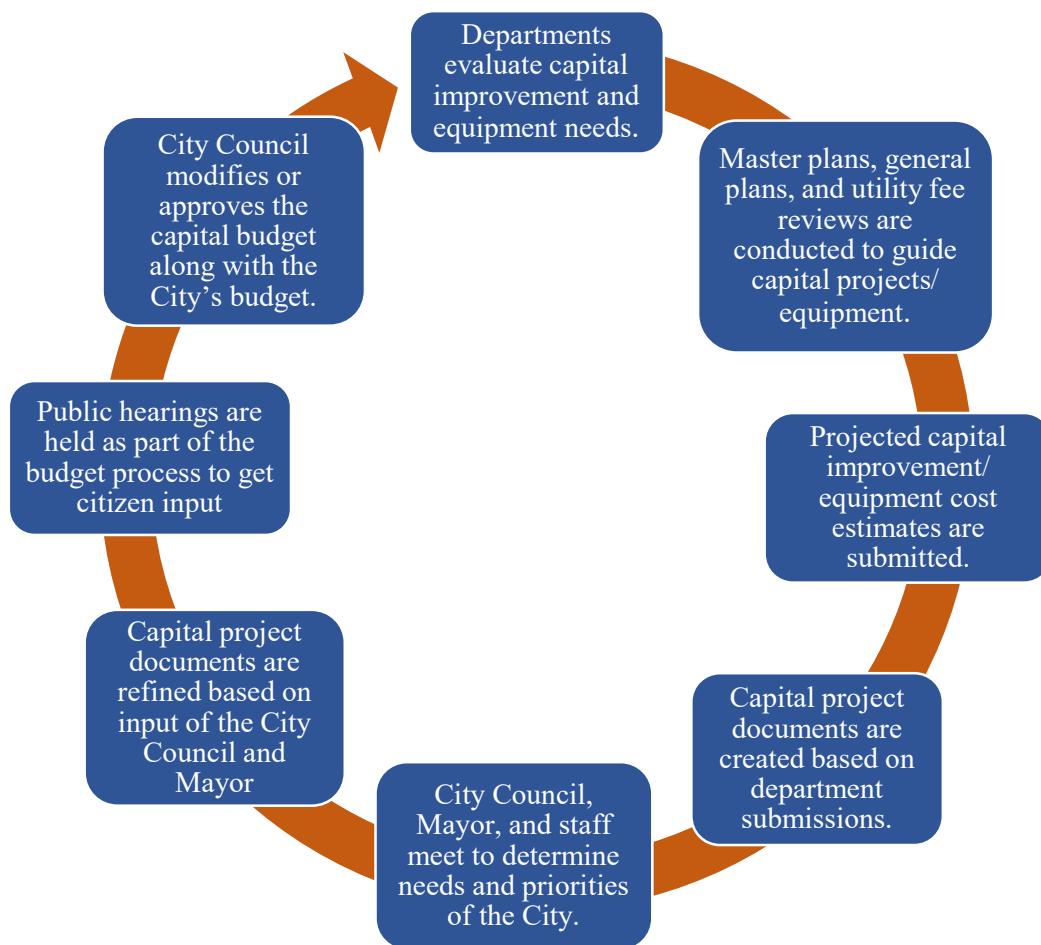


Capital Projects Overview

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:

Plan	Description
<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:

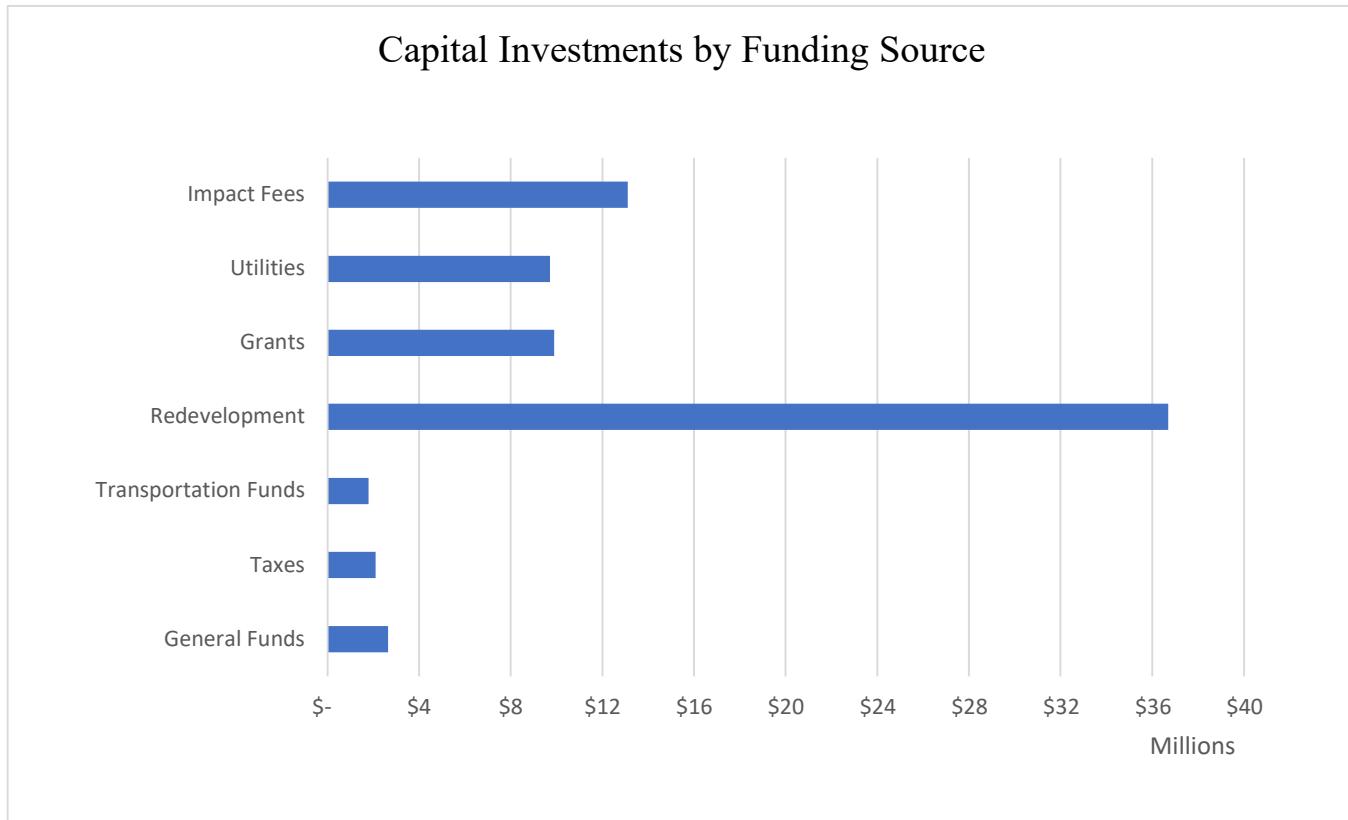
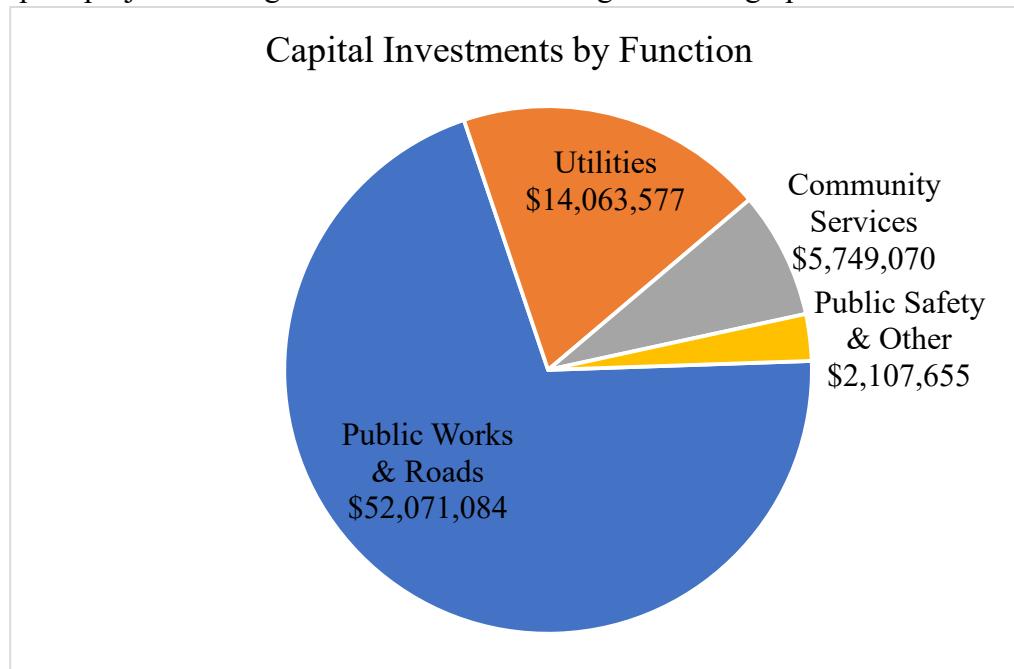
1. Have their own funding source.
2. Remedy safety issues.
3. Are necessary for the continuation of the city's core services.



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 2026 CAPITAL PROJECTS

Total Capital projects proposed for fiscal year 2025-2026 totals \$75,972,975. Significant recommended projects are as follows:

- **200 South Road Rehabilitation - \$31,507,408** – 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. Phase 1 was completed in 2024 with a new roundabout at the intersection of 200 South and Frontage Road and road improvements to 570 West. 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—\$3,400,000**— 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 \$3,400,000 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 and a transportation sales tax. In addition to the road portion of the pavement management plan \$2.3 million is appropriated for waterline improvements and \$700,000 for storm drain improvements related to those street projects.

- **700 North Connection – \$3,283,604** - 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.



- **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.



Capital Projects Overview

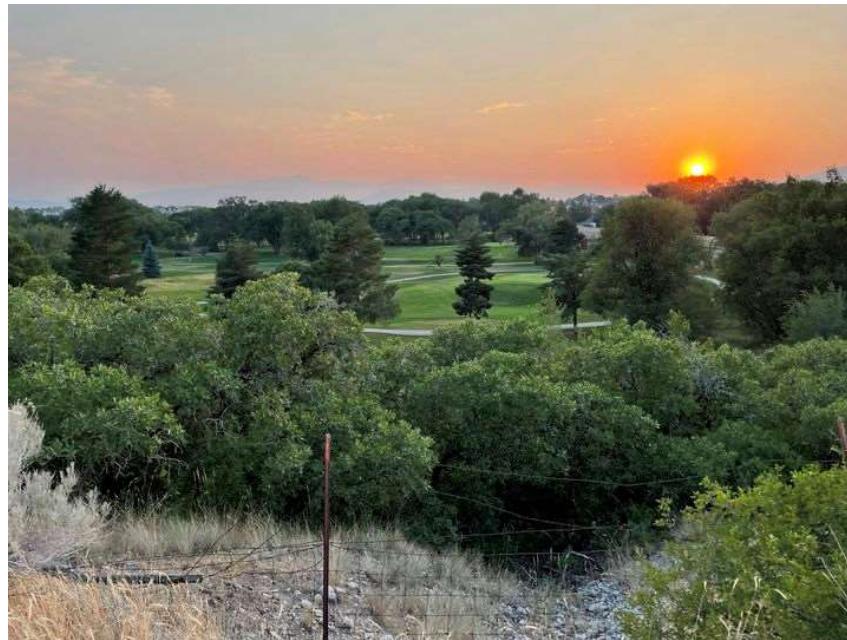
- **Egg Farm EDA Projects—\$5,495,022** – Three streets projects are budgeted in the Egg Farm Economic Development in the current year. Completion of 1100 South project, in the amount of \$3,235,000, will be a continuation from prior year of a roundabout at 1100 South and 500 East. Also budgeted are storm drain improvements estimated at \$589,671 and 1500 South Widening in the amount of \$1,370,351.
- **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.



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 \$3.4 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 is 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.



- 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, engineering/public works buildings, and park facilities and is strategically looking at expansion opportunities as part of the current budget's strategic goals.



Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Streets & Public Works							
Roads-Infrastructure Management Plan	Sales Tax Class C	1,600,000 1,800,000	-	1,648,000 1,854,000	1,697,440 1,909,620	1,748,363 1,966,909	1,800,814 2,025,916
Roads-Infrastructure Management Plan	General Funds	-	-	27,563	13,164	70,000	70,000
Sidewalks-Infrastructure Mgmt	Impact Fees	101,550	-	430,000	-	-	-
Pony Express Corridor	Grants	-	-	-	150,000	606,157	-
Mill Pond Widening	Impact Fees	500,000	-	-	-	-	-
Public Works Expansion	Impact Fees	-	750,000	-	-	-	-
Road Connection-400 S to 500 E*	Grants	2,591,604	-	-	-	-	-
Road Connection-700 N*	Impact Fees	692,000	-	-	-	-	-
Road Connection-700 N ROW*	Impact Fees	500,000	-	-	-	-	-
Road Connection-700 S	Impact Fees	1,200,000	-	-	-	-	-
Road Connection-Lakeshore Dr	Impact Fees	3,235,000	-	-	-	-	-
Road Improvements-1100 South*	Redevelopment	1,370,351	-	-	-	-	-
Road Improvements-1500 South	Redevelopment	31,507,408	-	-	-	-	-
Road Improvements-200 S	Grants	1,636,250	-	-	-	-	-
Roundabout-100 E 200 S	Impact Fees	1,014,750	-	-	-	-	-
Roundabout-100 E 200 S	Impact Fees	2,108,500	-	-	-	-	-
Roundabout-200 S 300 W	Grants	74,000	-	76,960	80,038	83,240	86,570
Safe Route to Schools	Property Tax	26,000	-	27,040	28,122	29,246	30,416
Safe Route to Schools	Property Tax	52,000	-	54,080	56,243	58,493	60,833
Sidewalk Improvements-ADA	Property Tax	589,671	-	-	-	-	-
Storm Drain Pipe	General Funds	500,000	-	-	-	-	-
Street Light Capital Improvements	Property Tax	25,000	-	26,000	27,040	28,122	29,246
Street Lighting Upgrades	Property Tax	64,343	-	66,917	69,593	72,377	75,272
Striping-900 West	Property Tax	233,669	-	315,043	307,645	299,951	291,949
Striping & Signage	Property Tax	10,500	-	10,920	11,357	11,811	12,284
Traffic Calming	Impact Fees	300,000	-	-	-	-	-
Traffic Signal-300 N 600 E	Property Tax	88,488	-	-	-	-	-
Transit Loop Feasibility*	Property Tax	-	-	-	-	-	-

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Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Streets & Public Works (continued)							
Developer Reimbursements	Impact Fees	52,071,084	250,000	250,000	4,786,523	250,000	250,000
Total Streets & Public Works			1,000,000		4,600,262	5,224,669	250,000
Parks							4,733,300
Fox Hollow Subsidy	General Funds	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Improv-Filters	General Funds	-	9,705	-	-	-	-
Park Expansion-30 Acres	Impact Fees	82,000	3,768,000	-	-	-	-
Park Expansion-Art Dye Parking Lot	Impact Fees	25,000	-	-	-	-	-
Park Expansion-Power Corridor	Impact Fees	39,000	-	-	-	-	-
Park Expansion-Pump Track	Impact Fees	16,000	-	-	-	-	-
Park Improv-Centennial Fence	General Funds	-	12,100	-	-	-	-
Park Improv-Easton Park Dog Park	General Funds	10,000	14,100	-	-	-	-
Park Improv-Monarch Park	Impact Fees	57,000	-	-	-	-	-
Park Improv-Quail Cove Pavers	General Funds	-	10,700	-	-	-	-
Park Improv-Restroom Upgrades	General Funds	9,000	-	-	9,000	-	9,000
Park Improv-Rockscapes	General Funds	7,000	-	-	-	-	-
Park Maint-Art Dye Infield	General Funds	10,000	-	-	10,000	-	10,000
Park Maint-Parking Lots	General Funds	17,000	-	18,000	-	-	-
Park Shop Relocation	General Funds	-	150,000	-	18,000	19,000	19,000
Pickleball Resurfacing	General Funds	7,500	-	7,500	7,500	7,500	7,500
Playground Replacement	General Funds	120,000	-	125,000	125,000	130,000	135,000
Sidewalk Replacement-Robinson Park	General Funds	8,000	-	-	-	-	-
Trails-200 South Bike/Pedestrian Path	Grants	3,652,528	-	-	-	-	-
Trails-Art Dye Trail*	Grants	592,000	-	-	-	-	-
Trails-Art Dye Trail*	Impact Fees	57,042	-	-	-	-	-
Trails-Automall Sidepath	Impact Fees	403,000	-	-	-	-	-
Trails-Maintenance	General Funds	8,000	-	-	-	-	-
Trails-Slough Trail	Impact Fees	38,000	-	-	-	-	-
Total Parks		5,398,070	3,964,605	150,500	169,500	156,500	180,500
							(continued on next page)



Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Cemetery	General Funds \$ 56,000 General Funds -	General Funds \$ 56,000 General Funds -	General Funds \$ 200,000 General Funds 200,000	General Funds \$ 56,000 General Funds -			
Total Cemetery	56,000		200,000	56,000	56,000	56,000	56,000
Fitness Center							
Bubble & Air Handler Replacement	General Funds \$ -	General Funds \$ -	General Funds \$ 85,000	General Funds \$ -	General Funds \$ 900,000	General Funds \$ -	General Funds \$ -
Comp Pool Sand Coping Replacement	General Funds -	General Funds -	General Funds -	General Funds -	General Funds 250,000	General Funds -	General Funds -
Comp Pool Sand Filter Replacement	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -
Comp Pool UV Replacement	General Funds 11,000	General Funds -	General Funds 11,000	General Funds 11,000	General Funds 13,000	General Funds 13,000	General Funds 13,000
Facility Paint and Flooring	General Funds 13,000	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -
Fire Sprinklers	General Funds -	General Funds -	General Funds -	General Funds 95,000	General Funds -	General Funds -	General Funds -
East Side Pavilion Improvements	General Funds -	General Funds -	General Funds 26,000	General Funds -	General Funds -	General Funds -	General Funds -
Group Fitness Improvements	General Funds 40,000	General Funds 40,000	General Funds 40,000	General Funds -	General Funds -	General Funds -	General Funds -
HVAC Units	General Funds 40,000	General Funds 40,000	General Funds 40,000	General Funds -	General Funds -	General Funds -	General Funds -
Leisure Pool Pipe Repair	General Funds -	General Funds -	General Funds 17,000	General Funds -	General Funds -	General Funds -	General Funds -
Lighting Upgrades	General Funds -	General Funds -	General Funds 3,000,000	General Funds -	General Funds -	General Funds -	General Funds -
Locker Room Improvements	General Funds -	General Funds -	General Funds 225,000	General Funds -	General Funds 22,000	General Funds -	General Funds -
PA System	General Funds -	General Funds -	General Funds -	General Funds 600,000	General Funds -	General Funds -	General Funds -
Pool & Spa Resurfacing	General Funds 100,000	General Funds -	General Funds 225,000	General Funds -	General Funds 25,000	General Funds -	General Funds -
Pool Rehab	General Funds -	General Funds -	General Funds -	General Funds 6,000	General Funds 6,000	General Funds 70,000	General Funds 7,000
Pool Deck Resurfacing	General Funds -	General Funds -	General Funds -	General Funds -	General Funds 25,000	General Funds -	General Funds -
Racquetball Court Resurfacing	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -
Roof Replacement	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -
Slide Repair/Resurfacing	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -
Spa UV Replacement	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds -	General Funds 40,000
Water Heater Replacement	General Funds -	General Funds -	General Funds -	General Funds -	General Funds 40,000	General Funds -	General Funds -
Total Fitness Center	204,000	3,393,000	-	759,000	1,323,000	13,000	155,000

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Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Building & Grounds							
Boiler Replacements-Cemetery	-	7,000	-	-	-	-	-
Car Wash Replacement-Public Works	General Funds	-	35,000	-	-	-	-
Elevator Rupture Test	General Funds	10,000	13,500	-	-	-	-
Facility Improvements-Administration	General Funds	10,000	30,000	150,000	-	-	23,500
Facility Improvements-Engineering	General Funds	-	8,000	-	-	-	-
Facility Improvements-Legion Hall	General Funds	-	-	20,000	-	-	-
Facility Improvements-Library	General Funds	-	-	65,000	-	-	-
Facility Improvements-Police	General Funds	-	-	450,000	-	-	-
Facility Improvements-Senior Center	General Funds	-	-	30,000	-	-	-
Fire Station Emergency Generator Swap	General Funds	6,000	-	-	-	-	-
Garage Door Repair-Public Works	General Funds	-	12,000	10,000	10,000	-	-
HVAC Replacements-Fire	General Funds	-	-	80,000	-	-	-
HVAC Replacements-Public Works	General Funds	-	-	-	14,000	-	-
Lighting Upgrades-City Hall	General Funds	-	15,000	-	-	-	-
Lighting Upgrades-Library	General Funds	8,000	-	-	-	-	-
Lighting Upgrades-Police	General Funds	-	10,000	-	10,000	-	10,000
Parking Lot-Public Works	General Funds	-	-	25,000	-	-	-
Public Works Automated Gate	General Funds	-	25,000	-	-	-	-
Rain Gutter Repair-Streets	General Funds	-	-	-	-	9,000	-
Security Upgrade-Library	General Funds	25,000	25,000	-	-	-	-
Security Upgrade-Police	General Funds	-	300,000	-	-	-	-
Stucco Repair-Police	General Funds	20,000	-	-	20,000	-	-
Stair/Walkway Repair-Senior Center	General Funds	12,000	-	-	-	-	-
Total Building & Grounds	91,000	445,500	865,000	54,000	54,000	61,000	33,500 (continued on next page)



Capital Projects - General Capital Projects

GOVERNMENTAL FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Other							
Police Facility Expansion	Impact Fees	1,607,655	-	-	-	-	-
Police Evidence Building	Impact Fees	300,000	-	-	-	-	-
Station 53	Impact Fees	200,000	-	-	-	20,000,000	-
Station 51 Expansion	Impact Fees	-	4,750,000	-	-	-	-
Total Other		2,107,655	4,750,000			20,000,000	
TOTAL EXPENDITURES		\$ 59,927,809	\$ 13,753,105	\$ 6,617,023	\$ 6,202,762	\$ 25,511,169	\$ 5,158,300

ENTERPRISE FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Culinary Water							
42" Water Line Replacement	Impact Fees	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Waterline-200 W (500 N to 990 N)	Culinary Water	500,000	-	-	-	-	-
Waterline-700 N	Culinary Water	407,980	-	-	-	-	-
Waterline-State Street (200 W to 100 E)	Culinary Water	-	750,000	-	-	-	-
Water Line Repair Projects	Culinary Water	500,000	-	-	-	-	-
Water Line Replacement-Infrastructure	Culinary Water	-	1,314,209	-	-	-	-
100 E Waterline	Culinary Water	1,000,000	-	2,478,473	-	2,000,000	2,000,000
New Culinary Well in TOD Area	Impact Fees	2,000,000	-	-	-	-	-
Race Track Well Repairs	Culinary Water	1,500,000	-	-	-	-	-
Boley Well Repairs	Culinary Water	-	-	-	-	-	-
Valve Replacement Program	Culinary Water	50,000	-	-	-	-	-
Upper Pond-Concrete Wall	Culinary Water	200,000	-	-	-	-	-
Lower Tank Xeriscape	Culinary Water	50,000	-	-	-	-	-
Fire Hydrants	Culinary Water	40,000	-	-	-	-	-
Annual CDBG Water Line Replacement	Culinary Water	411,685	-	-	-	-	-
Annual CDBG Water Line Replacement Grants	Grants	350,000	-	-	-	-	-
Developer Reimbursement	Impact Fees	500,000	-	-	-	-	-
Total Culinary Water		7,709,665	850,000	2,214,209	2,478,473	2,000,000	2,000,000

(continued on next page)



Capital Projects - General Capital Projects

ENTERPRISE FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Secondary Irrigation							
Water Recycling*	Grants \$ 1,000,000 Impact Fees \$ 100,000	\$ 1,000,000 \$ 100,000	\$ 100,000 \$ 100,000				
Developer Reimbursement							
Total Secondary Irrigation							
Sewer							
450 W Upsizing*	Sewer \$ 310,744 Impact Fees \$ 223,768	\$ 310,744 \$ 223,768	\$ - \$ -				
450 W Upsizing*	Sewer \$ 1,500,000	\$ 1,500,000	\$ -	\$ 700,000	\$ 700,000	\$ 1,500,000	\$ 1,500,000
Slip Lining/Bursting	Sewer \$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
TSSD Outfall Pipe Inspections	Sewer \$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Repair Projects	Sewer \$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -
6" Pump	Impact Fees \$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Developer Reimbursement							
Total Sewer							
Storm Drains							
Curb and Gutter Repairs	Storm Drain \$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Curb and Gutter Replacement	Storm Drain \$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Curb and Gutter-50/50	Storm Drain \$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drain-Infrastructure Mgmt	Storm Drain \$ -	\$ -	\$ -	\$ 452,326	\$ 1,689,546	\$ 900,000	\$ 900,000
Storm Drain-700 North	Storm Drain \$ 533,900	\$ 533,900	\$ -	\$ -	\$ -	\$ -	\$ -
AF River-S Main St	Storm Drain \$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
AF River-400 N 400 E	Storm Drain \$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
AF River-Golf Course	Storm Drain \$ 69,000	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ -
AF River-Boat Harbor	Storm Drain \$ 21,500	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -
AF River-Environmental	Storm Drain \$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
Flooding Mitigation	Storm Drain \$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bridge Repair	Storm Drain \$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Reimbursement	Impact Fees \$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Storm Drains							
TOTAL EXPENDITURES	\$ 14,063,577	\$ 1,550,000	\$ 4,066,535	\$ 6,368,019	\$ 5,100,000	\$ 5,100,000	\$ 10,258,300
TOTAL CITY-WIDE	\$ 73,991,386	\$ 15,303,105	\$ 10,683,558	\$ 12,570,781	\$ 30,611,169	\$ 10,258,300	

2.3.b

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



Capital Projects - General Capital Projects

PROJECT FUNDING

Description	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Class C Allotment	\$ 1,800,000	\$ -	\$ 1,854,000	\$ 1,909,620	\$ 1,966,909	\$ 2,025,916
Sales Tax	1,600,000	-	1,648,000	1,697,440	1,748,363	1,800,814
Property Tax	500,000	-	500,000	500,000	500,000	500,000
General Funds	1,287,500	4,235,105	1,858,063	1,615,664	356,500	495,000
Redevelopment	36,702,430	-	-	-	-	-
Impact Fees	13,115,265	10,218,000	1,380,000	950,000	20,950,000	950,000
Grants	9,896,382	-	76,960	230,038	689,397	86,570
Culinary Water	4,659,665	850,000	2,214,209	2,478,473	2,000,000	2,000,000
Sewer	2,410,744	-	700,000	1,500,000	1,500,000	1,500,000
Storm Drain	2,019,400	-	452,326	1,689,546	900,000	900,000
TOTAL REVENUES	\$ 73,991,386	\$ 15,303,105	\$ 10,683,558	\$ 12,570,781	\$ 30,611,169	\$ 10,258,300

*Projects budgeted in prior years; remaining appropriations carried forward to fiscal year 2026.



Capital Projects - Capital Equipment/Fleet

GOVERNMENTAL FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Administration							
Fleet-Leases Existing	General Funds	\$ 8,500	\$ -	\$ 8,500	\$ 8,755	\$ 8,755	\$ 9,018
Total Administration		\$ 8,500	\$ -	\$ 8,500	\$ 8,755	\$ 8,755	\$ 9,018
Community Services Administration	General Funds	\$ 3,120	\$ -	\$ 3,120	\$ 3,214	\$ 3,214	\$ 3,310
Total Community Services Administration		\$ 3,120	\$ -	\$ 3,120	\$ 3,214	\$ 3,214	\$ 3,310
Public Works Administration	General Funds	\$ 8,000	\$ -	\$ 8,000	\$ 8,240	\$ 8,240	\$ 8,487
Total Public Works Administration		\$ 8,000	\$ -	\$ 8,000	\$ 8,240	\$ 8,240	\$ 8,487
Planning	General Funds	\$ 6,240	\$ -	\$ 6,240	\$ 6,427	\$ 6,427	\$ 6,620
Total Planning		\$ 6,240	\$ -	\$ 6,240	\$ 6,427	\$ 6,427	\$ 6,620
Cemetery	General Funds	\$ 19,750	\$ -	\$ -	\$ 21,000	\$ -	\$ 21,500
Mower Program	General Funds	13,873	-	14,000	14,000	15,000	15,000
Total Cemetery		33,623	-	14,000	35,000	15,000	36,500
Parks	General Funds	\$ 39,437	\$ -	\$ -	\$ 35,500	\$ -	\$ 36,500
Mower Program	General Funds	-	5,100	-	-	-	-
Toolcat Auger	General Funds	-	165,000	-	-	-	-
Front End Loader	General Funds	-	5,500	-	-	-	-
Trailer	General Funds	-	50,000	-	-	-	-
Wood Chipper & Trailer	General Funds	-	5,000	-	-	-	-
Jumping Jack	General Funds	-	14,176	-	-	67,000	-
Toolcat & Stump Grinder	General Funds	-	150,000	-	-	-	-
Vehicle Purchase & Upfitting	General Funds	-	-	35,500	67,000	67,000	36,500
Total Parks		39,437	394,776	-	35,500	67,000	36,500



Capital Projects - Capital Equipment/Fleet

GOVERNMENTAL FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Fitness Center							
Cardio & Weight Equipment	General Funds \$ 25,000	\$ 16,000	\$ 45,000	\$ 44,000	\$ 47,000	\$ 46,000	
Red Light Therapy Room	General Funds -	-	20,000	-	-	-	
Batting Cage Nets East Gym	General Funds -	-	19,000	-	-	-	
Saunas	General Funds -	-	45,000	-	-	-	
Pool Robot Cleaner	General Funds -	12,000	-	-	-	-	
Black Tarp Replacement	General Funds -	-	55,000	-	-	-	
Leisure Pool Aquatic Playground	General Funds 25,000	-	-	-	-	-	
Surveillance Camera	General Funds -	12,000	-	-	-	-	
Women's Locker Replacement	General Funds -	-	30,000	-	-	-	
Total Fitness Center	50,000	40,000	214,000	44,000	47,000	46,000	
Fire							
Vehicle Purchase & Upfitting-Ambulance	General Funds \$ 500,000	\$ 465,000	\$ 465,000	\$ 495,000	\$ 495,000	\$ 495,000	
Vehicle Purchase & Upfitting-Brush Truck	General Funds -	-	290,000	-	-	-	
Impact Fees	Impact Fees -	-	1,400,000	-	-	-	
Impact Fees	Impact Fees -	-	-	-	-	-	
Fleet-Leases Existing	General Funds 93,858	-	-	-	-	-	
Fleet-Leases New	General Funds 12,500	-	12,500	12,875	12,875	12,875	13,261
Technical Rescue Gear	General Funds 12,000	3,000	-	-	-	-	
SWAT Medic Gear	General Funds 5,000	5,000	-	-	-	-	
Thermal Camera	General Funds -	13,000	-	-	-	-	
Station 51-MOPA Alerting System	General Funds -	55,000	-	-	-	-	
Station 51-Fitness Equipment	General Funds -	35,000	-	-	-	-	
Station 52-Scissor Lift	General Funds -	10,000	-	-	-	-	
Stryker Service Agreement	General Funds -	20,000	-	-	-	-	
Hamilton T1 Ventilators	General Funds -	40,000	-	-	-	-	
Air Hawk Exhaust Removal	General Funds -	95,000	-	-	-	-	
Station 51-Update Furniture	General Funds -	33,000	-	-	-	-	
Station 51-Washers/Dryers	General Funds -	36,000	-	-	-	-	
Station 51-Turnout Dryer	General Funds -	7,000	-	-	-	-	
Total Fire	623,358	352,000	2,167,500	2,167,500	12,875	3,007,875	1,513,261

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)



Capital Projects - Capital Equipment/Fleet

GOVERNMENTAL FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Recreation							
Vehicle Purchase	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Machine Pitch Machine	General Funds	-	-	5,500	-	-	-
Field Paint Machine	General Funds	9,000	-	9,000	9,000	9,000	9,000
Soccer Goals	General Funds	-	-	6,000	-	-	-
Golf Cart Replacement	General Funds	-	-	12,000	-	-	-
Total Recreation	9,000			32,500	44,000	9,000	9,000
Police							
Vehicle Purchase & Upfitting	General Funds	\$ 374,940	\$ 136,226	526,501	542,296	558,565	575,322
Fleet-Leases Existing	General Funds	62,127	-	62,127	63,991	63,991	65,911
Fleet-Leases New	General Funds	62,714	-	62,714	64,595	64,595	66,533
SWAT Gear	General Funds	55,530	55,530	-	-	-	-
Total Police	555,311			651,342	670,882	687,151	707,766
Other							
Library Sorting Machine	General Funds	-	-	150,000	-	-	-
Holiday Decorations	General Funds	\$ 25,000	\$ 34,823	\$ 44,000	\$ 44,000	\$ 46,000	\$ -
Total Other	25,000		34,823	194,000	44,000	46,000	-
TOTAL EXPENDITURES	\$ 1,361,589		\$ 821,599	\$ 3,299,202	\$ 912,893	\$ 3,905,662	\$ 2,376,462

ENTERPRISE FUNDS

Department/Project	Funding 2025-2026	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
Public Works							
Vehicle Purchase & Upfitting	Culinary Water	\$ 120,000	\$ -	\$ 75,000	\$ -	\$ 220,000	\$ 270,000
10 Wheel Dump Truck	Culinary Water	-	-	250,000	-	-	-
Hydro Excavator	Culinary Water	-	-	-	-	-	450,000
Mobile Generator for Wells	Culinary Water	500,000	-	-	-	-	-
Total Public Works	620,000			325,000	-	220,000	720,000
TOTAL EXPENDITURES	-	\$ 620,000	\$ -	\$ 325,000	\$ -	\$ 220,000	\$ 720,000
TOTAL CITY-WIDE	\$ 1,981,589	\$ 821,599	\$ 3,624,202	\$ 912,893	\$ 4,125,662	\$ 3,096,462	



Capital Projects - Capital Equipment/Fleet

PROJECT FUNDING

Description	Proposed 2025-2026	Unfunded 2025-2026	Requested 2026-27	Requested 2027-28	Requested 2028-29	Requested 2028-30
General Funds	\$ 1,361,589	\$ 821,599	\$ 1,899,202	\$ 912,893	\$ 1,405,662	\$ 876,462
Impact Fees	-	-	1,400,000	-	2,500,000	1,500,000
Culinary Water	620,000	-	325,000	-	220,000	720,000
Sewer						
Secondary Irrigation						
Storm Drain						
TOTAL REVENUES	\$ 1,981,589	\$ 821,599	\$ 3,624,202	\$ 912,893	\$ 4,125,662	\$ 3,096,462



Capital Projects - Operating Budget Effects

CAPITAL PROJECTS

Department/Project	Funding Source	Increase/(Decrease) in Operating Expenditures				2028-30
		2025-2026	2026-27	2027-28	2028-29	
Public Works						
Traffic Signal-300 N 600 E	General Fund	\$ 420	\$ 433	\$ 446	\$ 459	\$ 473
Total Public Works		420	433	446	459	473
Parks						
200 South Bike/Pedestrian Trail	General Fund	3,200	3,296	3,395	3,497	3,602
Total Parks		3,200	3,296	3,395	3,497	3,602
Building & Grounds						
Police Facility Expansion	General Fund	18,000	18,540	19,096	19,669	20,259
Evidence Building	General Fund	240	247	255	262	270
Station 51 Expansion	General Fund	-	18,000	18,540	19,096	19,669
Total Building & Grounds		18,240	36,787	37,891	39,028	40,198
Culinary Water						
New Culinary Well in TOD Area	Culinary Water	840	865	891	918	945
Total Culinary Water		840	865	891	918	945
TOTAL EXPENDITURES		\$ 22,700	\$ 41,381	\$ 42,622	\$ 43,901	\$ 45,218



Capital Projects - Operating Budget Effects

CAPITAL EQUIPMENT

Department/Project	Funding Source	2024-25	2025-26	2026-27	2027-28	2028-29	Increase/(Decrease) in Operating Expenditures
Parks							
Vehicle Purchase & Upfitting	General Fund	\$ 3,000		3,090		3,183	3,278
Total Parks		3,000		3,090		3,183	3,278
Fitness Center							
Red Light Therapy Room	General Fund	-	-	-	400	412	424
Saunas	General Fund	-	-	-	900	927	955
Total Fitness Center		-		-		1,300	1,339
Fire							
Fire Engine	General Fund	-	-	-	9,600	9,888	20,369
Ladder Truck	General Fund	-	-	-	-	14,400	16,132
Fleet Additions-Leases	General Fund	1,200		1,236		1,273	
Total Fire		1,200		1,236		10,873	25,599
Recreation							
Fleet Additions	General Fund	-	-	-	1,273	1,311	1,351
Total Recreation		-		-		1,273	1,311
Police							
Fleet Additions-Leases	General Fund	4,800		4,944		5,092	5,245
Total Police		4,800		4,944		5,092	5,245
TOTAL EXPENDITURES		\$ 9,000		\$ 9,270		\$ 21,721	\$ 36,773
TOTAL CITY-WIDE		\$ 31,700		\$ 50,651		\$ 64,344	\$ 80,674
							\$ 94,579
							\$ 49,361



Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)

Appendix

Attachment: Budget book proposed FY2026 Final (Adoption of Fiscal Year 2025-2026 Budget)





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 July 1 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.



REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
JUNE 17, 2025

Department Public Works Director Approval Sam Kelly

AGENDA ITEM Review and Action on the approval of change order #3 for the Auto Mall Drive Extension Project awarded to Landmark Excavating, Inc.

SUMMARY RECOMMENDATION

Staff recommends the City Council approve change order #3 for the Auto Mall Drive Extension Project awarded to Landmark Excavating, Inc. (ST2024005).

BACKGROUND

City Council awarded to Landmark Excavating Inc. the contract to construct the Auto Mall Drive Extension Project at the February 11, 2025 City Council Regular Meeting. The Public Works Department identified additional culinary water infrastructure to be installed as part of the project. The original contract was awarded for \$1,786,402.50.

The additional work includes installation within 100 East of approximately 560 linear feet of additional 12" culinary water main line and related laterals, valves, fire hydrants, and meter boxes. This additional work is the remaining culinary water main line replacement in this area. The existing infrastructure has exceeded its design life and has experienced problematic leaks.

Substantial completion for this project will be extended to September 30, 2025.

BUDGET IMPACT

This project is funded by Culinary Water Fund.

SUGGESTED MOTION

Mr. Mayor, I move that the City approve change order #3 for the Auto Mall Drive Extension Project in the amount of \$331,552.10 to Landmark Excavating, Inc.

SUPPORTING DOCUMENTS

Notice of Award_Auto Mall Dr (PDF)
 Landmark (20250110 Auto Mall Ext) Chg #3 - 331552.10 (PDF)
 Pages from (2025.05.08) Auto Mall Drive CO3 (PDF)

Section 00630
NOTICE OF AWARD

TO: Landmark Excavating, Inc.

195 E 620 S

American Fork, UT 84003

PROJECT: Auto Mall Drive Extension Project

PROJECT NUMBER: ST2024005

The OWNER has considered the BID submitted by you for the above described WORK in response to its Advertisement for Bids dated January, 2025, and Information for Bidders.

You are hereby notified that your BID has been accepted for items in the amount of \$1,786,402.50.

You are required by the Information for Bidders to execute the Agreement and furnish the required CONTRACTOR'S PERFORMANCE BOND, PAYMENT BOND and Certificates of Insurance within ten (10) days from the date of this Notice to you.

If you fail to execute said Agreement and to furnish said BONDS within ten (10) days from the date of this Notice, said OWNER will be entitled to consider all your rights arising out of the OWNER'S acceptance of your BID as abandoned and as forfeiture of your BID BOND. The OWNER will be entitled to such other rights as may be granted by law.

You are required to return an acknowledged copy of this NOTICE OF AWARD to the OWNER.

Dated this 11th day of February, 2025.

CITY OF AMERICAN FORK

By _____
David Bunker, City Manager

Receipt of the NOTICE OF AWARD is hereby acknowledged by:

_____ this the _____ day of _____, 202____.

By _____
Title _____



AMERICAN FORK

CHANGE ORDER REQUEST

Supplier Name Landmark Excavating
Street 195 East 600 South

City American Fork State UT
Zip 84003

P.O.	20250110
Change Order #	3
Req.	
Date	6/4/2025
Required Del.	

Terms _____

Requesting Department **Public Works**

Requesting Division Engineering

Account Number _____

PROJECT TITLE		Auto Mall Drive Extension	
A.	ORIGINAL CONTRACT PRICE	\$	1,786,402.5
B.	TOTAL OF PREVIOUS CHANGE ORDERS	\$	74,493.8
C.	AMOUNT OF THIS CHANGE ORDER	\$	331,552.1
D.	NEW CONTRACT PRICE (ADD A THROUGH C)	\$	2,192,448.4

Justification:

Division Head
Department Head
Finance Director (Over \$5,000)
City Administrator (Over \$25,000)

Section 00660
PROJECT CHANGE ORDER FORM

Effective Date: 5/28/2025Change Order No.: 3PO No.: 20250110

OWNER: American Fork City	OWNER's Contract No.: ST2024005
CONTRACTOR: Landmark Excavating	CONTRACTOR's Project No.: 2504
ENGINEER: Mustang Design	ENGINEER's Project No.:
Project Name: Auto Mall Drive Extension	Date of Contract: 2/11/2025

Changes to be Made to the Contract Documents:

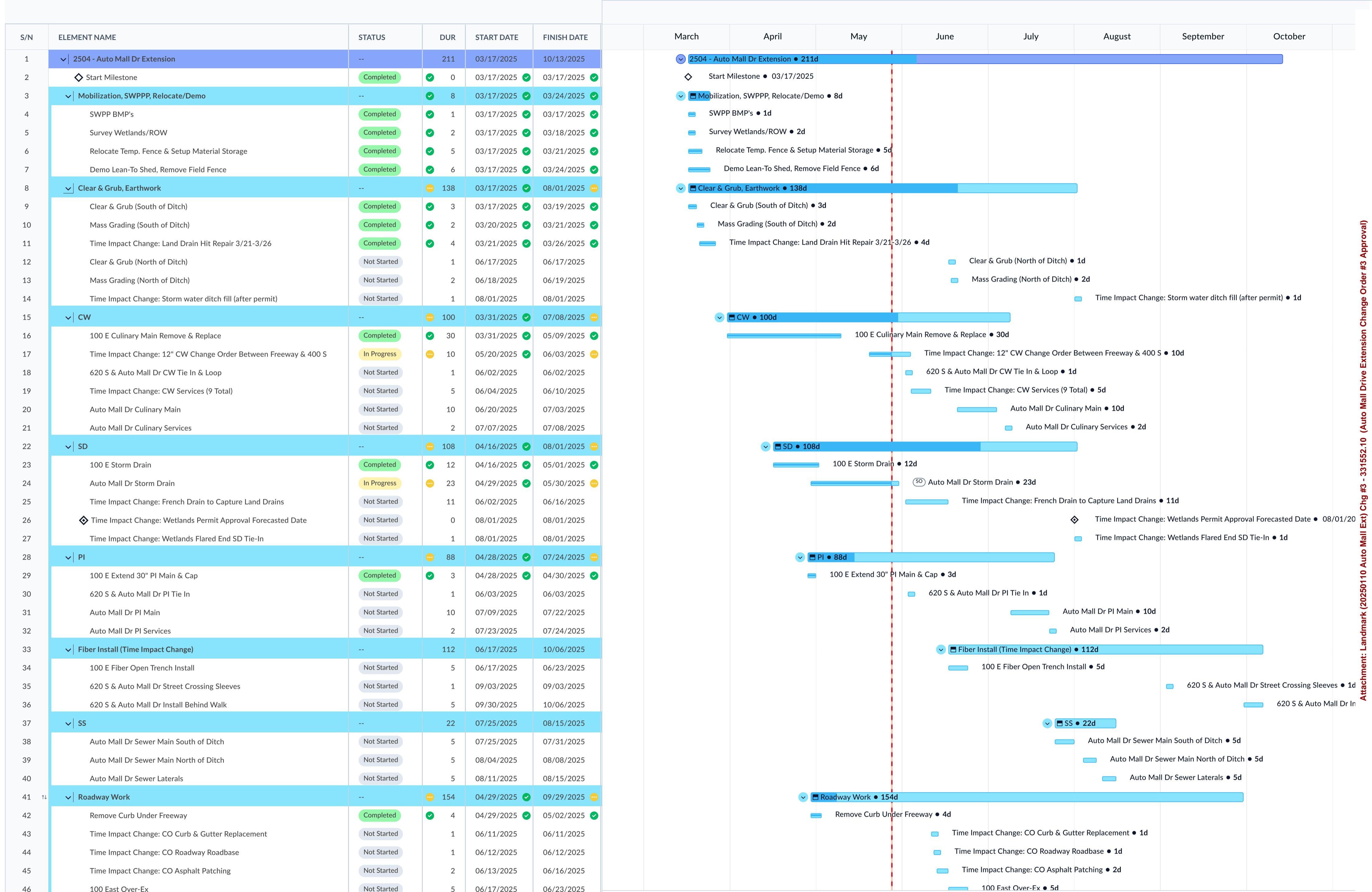
Extending the 12" Culinary Water Main north on 100 E from the north side of I-15 to the south side of the 400 S intersection. All City-side infrastructure touching the main line and each service lateral shall be replaced, including: service saddle, corporation stop, service lateral pipe, meter setter, fire hydrant, etc.

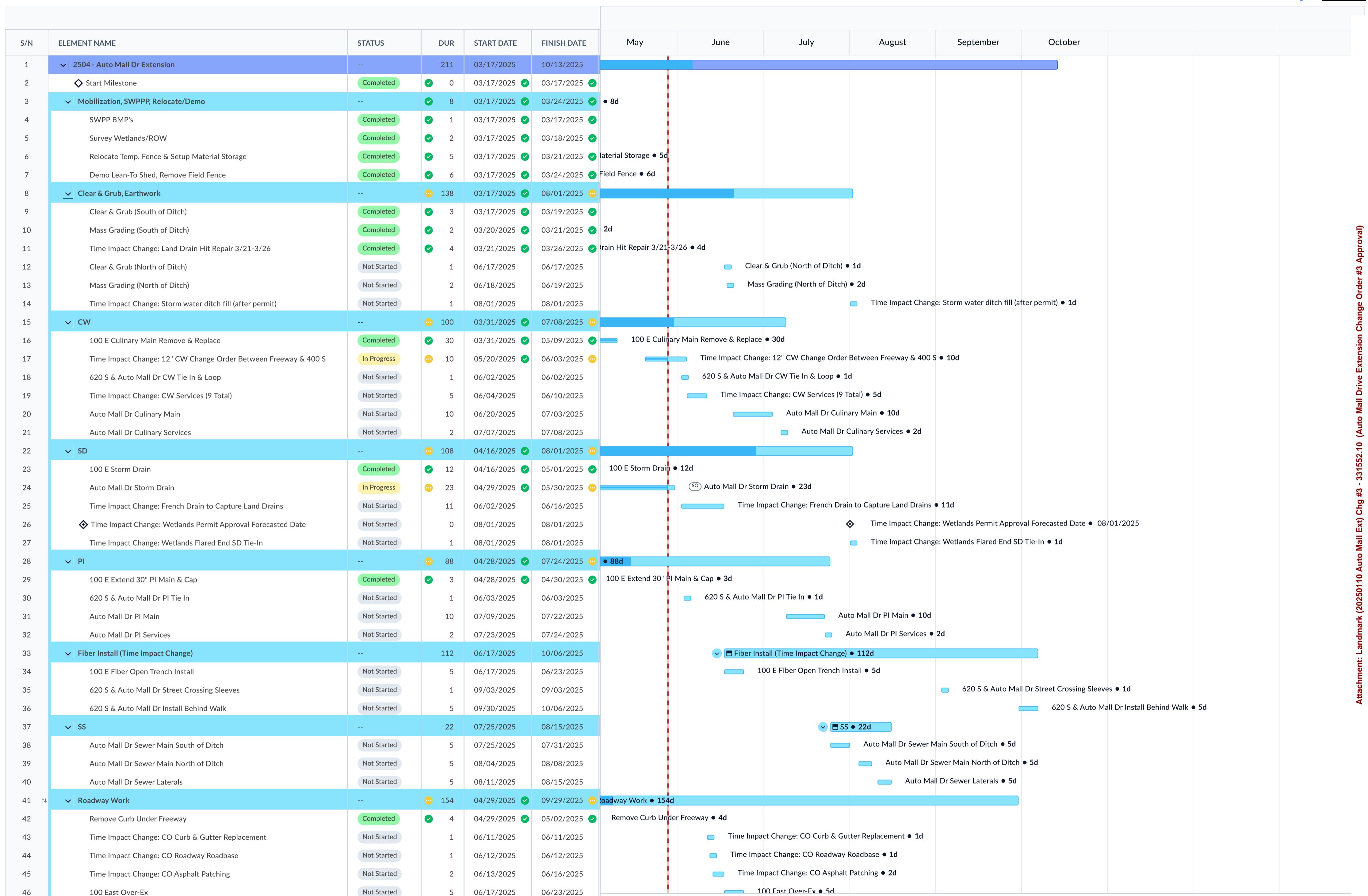
A. ORIGINAL CONTRACT PRICE	\$1,786,402.50
B. TOTAL OF PREVIOUS CHANGE ORDERS	\$74,493.87
C. AMOUNT OF THIS CHANGE ORDER	\$331,552.10
D. NEW CONTRACT PRICE (ADD A THROUGH C)	\$2,192,448.47

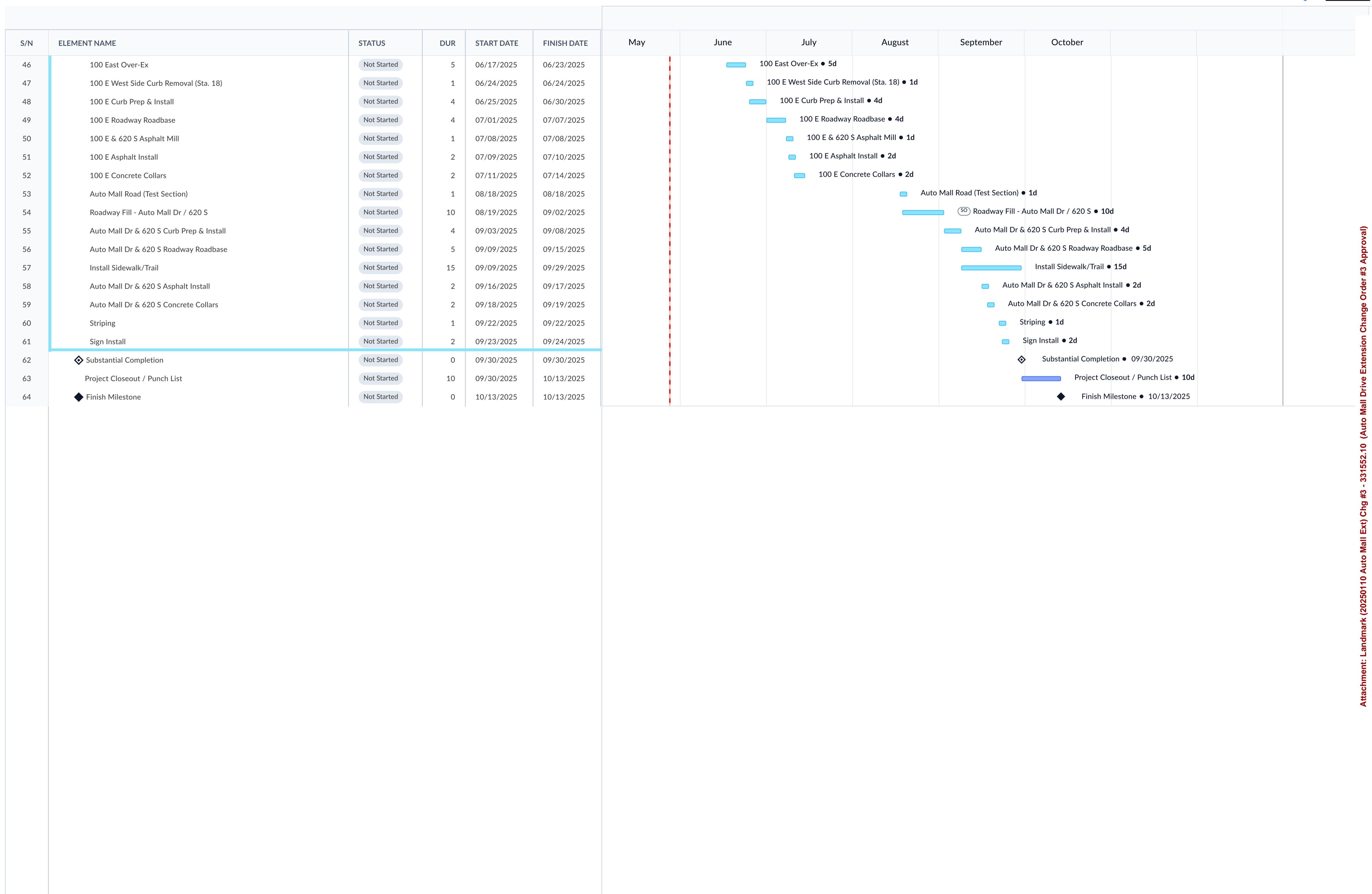
E. CHANGES IN CONTRACT TIME	16 days
F. NEW SUBSTANTIAL COMPLETION DATE	9/30/2025

Signature Required for Approval:

PROJECT MANAGER:	Date
CONTRACTOR:	Date
ENGINEER:	Date
OWNER:	Date
SECRETARY:	Date









Landmark Excavating, Inc
195 East 600 South
American Fork, UT 84003
Phone (801) 554-3255
Fax (801) 660-1419

To:	American Fork City		Contact:		
Address:	51 East Main Street, 31 North Church Street American Fork, UT 84003		Phone:		
Project Name:	Automall Drive Extension		Fax:		
Project Location:	500 South To 400 South, American Fork City, UT		Bid Number:		
Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
1	Mobilization	1.00	LS	\$38,860.00	\$38,860.00
2	Construction Surveying	1.00	LS	\$11,825.00	\$11,825.00
3	Traffic Control	1.00	LS	\$26,390.00	\$26,390.00
4	Erosion Control & SWPPP	1.00	LS	\$10,530.00	\$10,530.00
5	Clearing, Grubbing, Fence & Tree Removal	1.00	LS	\$5,854.00	\$5,854.00
6	Demo, Sawcut & Remove Asphalt	9,500.00	SF	\$0.40	\$3,800.00
7	CW Main 12" PVC C-900 DR18 w/Valves, fittings, bends and collars	560.00	LF	\$118.50	\$66,360.00
8	CW Fire Hydrant w/ Valve	2.00	EACH	\$9,350.00	\$18,700.00
9	Asphalt Pavement 5" Thick	8,730.00	SF	\$2.87	\$25,055.10
10	Concrete Remove & Replace Curb & Gutter 24" Hand Formed	70.00	LF	\$55.00	\$3,850.00
11	Pavement Marking/Striping	1.00	LS	\$1,032.00	\$1,032.00
12	As-Built/Record Drawings	1.00	LS	\$4,300.00	\$4,300.00
13	Soft Spot Stabilization	100.00	SY	\$14.70	\$1,470.00
14	Remove And Replace 4" Wide Curbing Border	140.00	LF	\$71.40	\$9,996.00
15	4-inch Asphalt Pavement Trail W/ 6" Roadbase	700.00	SF	\$26.60	\$18,620.00
16	CW Service 12x1"	9.00	EACH	\$6,090.00	\$54,810.00
17	Landscape/Hardscape Replacement	1.00	LS	\$30,100.00	\$30,100.00
				Bid Price Subtotal:	<u>\$331,552.10</u>
				Total Bid Price:	<u>\$331,552.10</u>

Notes:

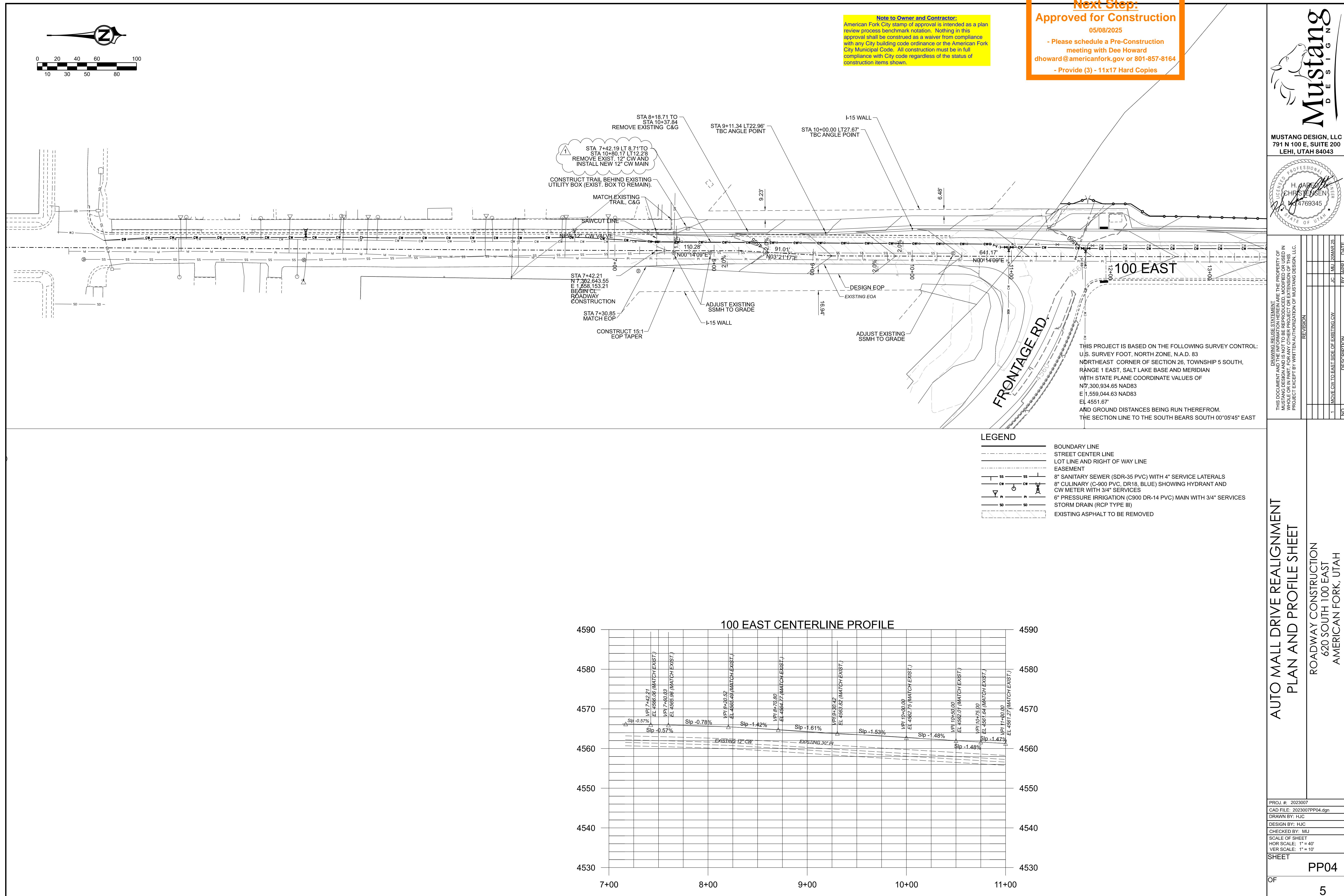
- Bid Excludes Permits, Permit Fees, Survey Monuments, Signing & Striping, Landscaping, SWPPPs, Dry Utilities, Collapsible Soil Remediation, Unsuitable Material Haul Off, Imported Material for Building Pads, and all other items not specifically noted in the Bid.
- DEWATERING - PUMPING IS NOT INCLUDED UNLESS OTHERWISE STATED IN THIS PROPOSAL
- Bid excludes the handling or removal of hazardous waste. (OWNER IS TO NOTIFY US OF ANY CONTAMINATES BEFORE WORK BEGINS - WE TAKE NO LIABILITY FOR CLEANUP)
- Bid DOES NOT include modifications of any existing utilities (GAS, POWER, FIBER, PHONE, ETC.)
- NO HARD ROCK EXCAVATION IS INCLUDED UNLESS OTHERWISE STATED IN THIS PROPOSAL
- Bid proposal reflects the current price for Materials. We can only hold the suppliers price for 30 days from the date of this proposal. We reserve the right to pass on any increases to owner.
- Bid pricing is valid for a period of 30 days from the date indicated at the top of this Bid Proposal.
- Bid excludes any work that is not shown on the plans or specifically outlined in this Bid Proposal.

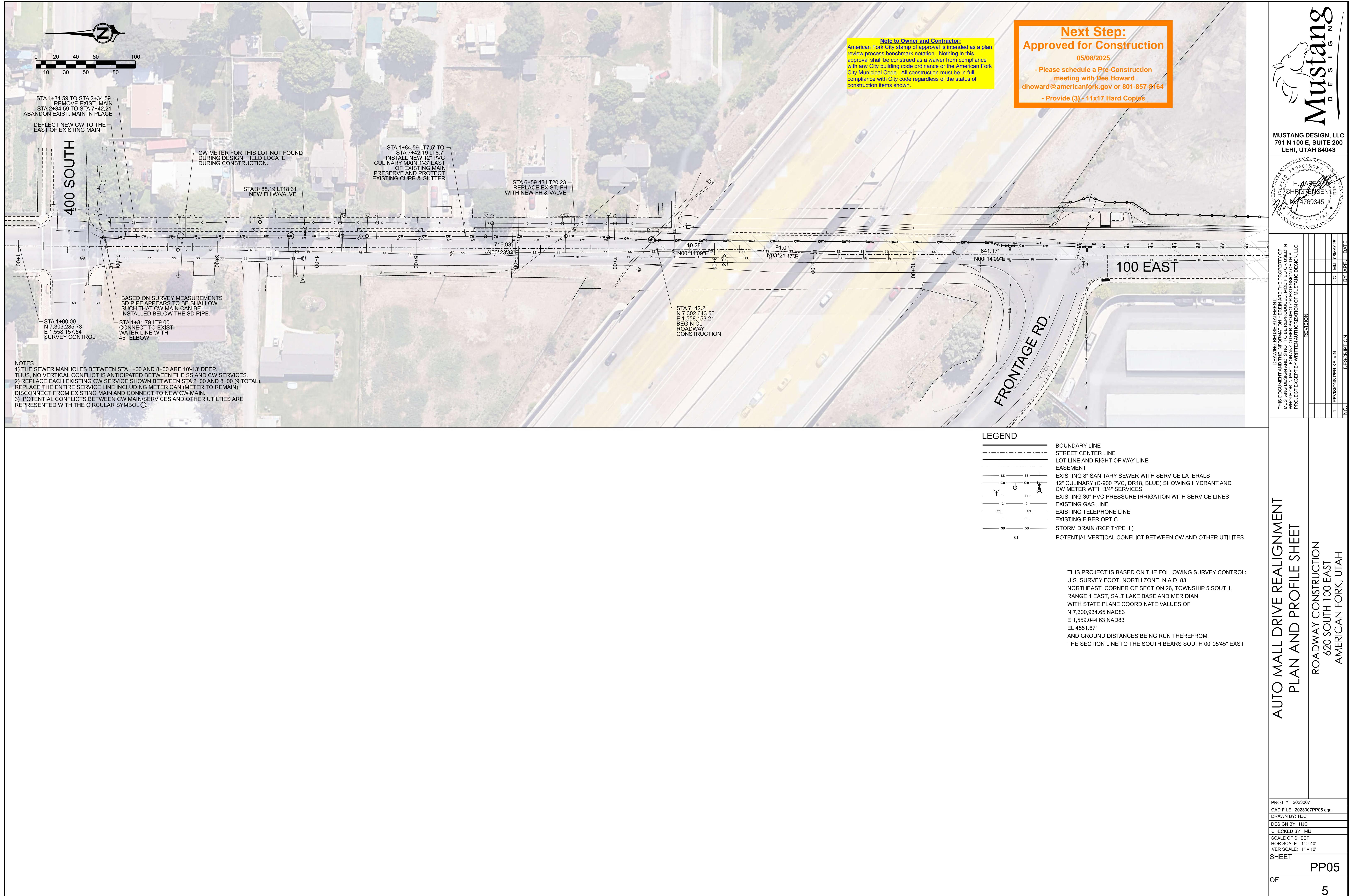
• **BID EXCLUSIONS:**

Bonds; Permits & Fees; Soils & Compaction Testing; Surveying; Survey Monuments; SWPPP BMPs & Associated NOI, Permit, & Inspections; Site Security, Fencing, & Gates; Traffic Control & MOT; Striping and Signs; Fencing, Gates, Guardrail; Dewatering; Bypass Pumping; Rock Excavation; Drilling & Blasting; Dry Utilities & Associated Trenching/Backfill; Topsoil, Landscaping, and Irrigation Systems; Temporary Seeding & Mulching; Mailbox & Dumpster Foundations/Pads; Preservation Coat for Asphalt Pavement; Hazardous Materials, Testing, Removal, & Disposal; Winter Conditions & Snow Removal; Unsuitable Soil Remediation, Removal, & Replacement; Excavation/Backfill for Other Trades; Flowable Fill; Repair or Relocation of Utilities not Shown on Plans; Soft Spot Repair or Material Replacement

- Bid DOES NOT include modifications to any existing utilities (GAS, POWER, FIBER, PHONE, ETC.)
- Bid assumes all grubbing and excess material will be wasted onsite.
- Bid assumes native fill is acceptable for use as fill, embankment, and trench backfill without modification or amending.
- Bid excludes import of lot fill and grading of lots.
- Bid includes 1 Mobilization. Additional Mobilizations will be paid by the Customer at a rate of \$1,500 Each.
- Quantities provided in this Bid Proposal are an approximation. Actual billing will be based upon field measurements at the end of each billing period.
- Due to material price volatility, any increase in material pricing will be assumed by the customer.
- Due to unstable energy prices, this contract is subject to a fuel surcharge on equipment, trucking, and materials. Customer agrees to assume increases in fuel above the benchmark average weekly rates in the applicable region from the date of this proposal as listed on the U.S. Energy Information Association's website: https://www.eia.gov/dnav/pet/pet_pri_gnd_dcus_r40_w.htm
- Bid excludes any additional costs & work arising from "Acts of God".
- Landmark Excavating, Inc. shall not be responsible for damage to its work that is created by others.
- Landmark Excavating, Inc. is not responsible for Damages or Penalties resulting from delays caused by others.
- Bid assumes a 50 hour work week (Monday-Friday). Any costs associated with schedule acceleration, for any reason not caused by Landmark Excavating, will be assumed by the customer.
- Any work beyond the scopes of work outlined in this bid proposal, based upon the plans and specifications on the date of the bid, will not commence without a written Change Order signed by an authorized owner's representative. Each Change Order shall include a detailed scope of work, extension to contract time, and method of payment.
- Bid proposal includes Liability Insurance of \$2,000,000 General Aggregate, and \$1,000,000 Each Occurrence. Requirements over these limits are subject to additional pricing.
- Landmark Excavating, Inc does not agree to Arbitration for the settlement of Disputes.
- In the event of a Dispute/Claim, Landmark Excavating, Inc. shall be entitled to Attorney's Fees and Reasonable Expenses resulting from the Dispute/Claim.
- Landmark assumes no responsibility for the residential water lines between the house and the water meter. As a courtesy, Landmark Excavating, Inc. will make a good faith effort to re-connect the waterline at each house to its respective water meter but this effort will not extend beyond 5 feet past the location of the existing water meter.

<p>ACCEPTED: The above prices, specifications and conditions are satisfactory and hereby accepted.</p> <p>Buyer: _____</p> <p>Signature: _____</p> <p>Date of Acceptance: _____</p>	<p>CONFIRMED: Landmark Excavating, Inc</p> <p>Authorized Signature: _____</p> <p>Estimator: Jeremy Fowler (801) 664-3840 JFowler@landmarkexc.com</p>
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MUSTANG
DESIGN, LLC

791 N 100 E, SUITE 200
LEHI, UTAH 84043



STATE OF UTAH

CHRISTENSEN

8331

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