



AMERICAN FORK CITY COUNCIL  
APRIL 28, 2026  
WORK 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 work session on Tuesday, April 28, 2026, in the City Administration Conference Room, located at 51 East Main Street, commencing at 4:00 p.m. The agenda shall be as follows:

WORK SESSION

*The purpose of the City Work Sessions is to prepare the City Council for upcoming agenda items on future City Council Meetings. The Work Session is not an action item meeting. No one attending the meeting should rely on any discussion or any perceived consensus as action or authorization. These come only from the City Council Meeting.*

1. Discussion on the fiscal year 2027 General Fund, Capital Projects, Fleet Fund, and Fitness Center fund.
2. Training in Ethics and Conflict of Interest.
3. Adjourn.

Dated the 23rd day of April 2026.

/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.

**General Fund**  
**General Fund - Roads**  
**Fitness Center**  
**General Capital Projects Funds**  
**Fleet Funds**

Fiscal Year 2027 Budget  
Work Session April 28, 2026



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**General Fund**



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## General Fund Revenues


Revenues	FY 2025 Actual	FY 2026 Approved	FY 2027 Recommended	Difference
Sales Tax	\$14,628,950	\$13,591,797	\$14,885,000	\$1,293,203
Property Tax + Growth	7,645,989	7,486,008	7,592,243	106,235
Property Tax-New	0	0	660,000	660,000
Franchise Tax	3,001,775	2,700,000	2,820,000	120,000
Other Tax	544,971	535,000	525,000	(10,000)
Licenses and Permits	1,347,180	1,202,000	1,053,500	(148,500)
Intergovernmental	493,522	188,808	148,734	(40,074)
Charges for Services	10,385,991	10,463,822	11,059,224	595,402
Fines & Forfeitures	400,808	310,000	305,000	(5,000)
Use of Money & Property/Other	1,685,897	1,264,098	1,211,114	(52,984)
Transfers In	52,694	332,638	0	(332,638)
<b>Total General Fund Revenues</b>	<b>\$40,187,777</b>	<b>\$38,074,171</b>	<b>\$40,259,815</b>	<b>\$2,185,644</b>



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## General Fund Revenues

- Taxes up \$2,169,438 or 8.9%
  - Includes 9% proposed property tax increase (\$660,000)
  - Sales tax & Franchise tax true up
- Licenses and Permits down \$148,500 or 12.4%
  - number of permits and permit valuation trending down
- Intergovernmental down \$40,074 or 21.2%
  - Budget only what is awarded & offset by expense
  - Communities that Care not continued
- Charges for Services up \$595,402 or 5.7%
  - Public safety fees up - cedar hills, ambulance fees, police services reimb
  - Community Services Fees (recreation, parks, cemetery, library) flat
  - Administrative charges to fitness center & enterprise funds up 8.3%



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# Notice of Proposed Tax Increase

NOTICE OF PROPOSED TAX INCREASE

AMERICAN FORK CITY

DRAFT

The City of American Fork is proposing to increase its property tax revenue. The City of American Fork tax on a \$492,300 residence would increase from \$376 to \$410, which is \$34 per year. The City of American Fork tax on a \$492,300 business would increase from \$684 to \$745, which is \$62 per year. If the proposed budget is approved, the City of American Fork would receive an additional \$660,000 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, the City of American Fork would increase its property tax budgeted revenue by 9% above last year's property tax budgeted revenue excluding eligible new growth. The City of American Fork invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: August 11, 2026 7:00 p.m. Location: 31 N Church Street, American Fork, UT 84003. Virtual Meeting Link: (Internet address for remote participation and live streaming options). To obtain more information regarding the tax increase, citizens may contact the American Fork City at (801) 763-3000 or visit [americanfork.gov](http://americanfork.gov).

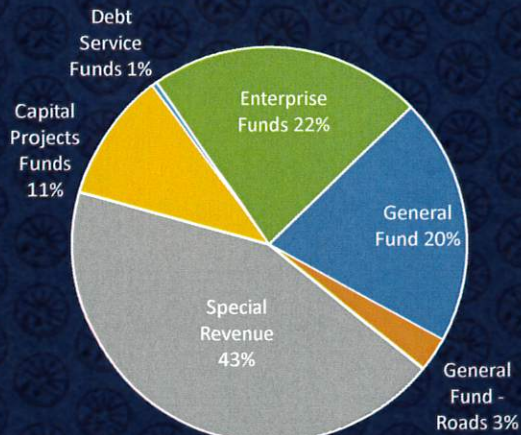


\*Draft notice only – most likely will change with information received from Utah County in June

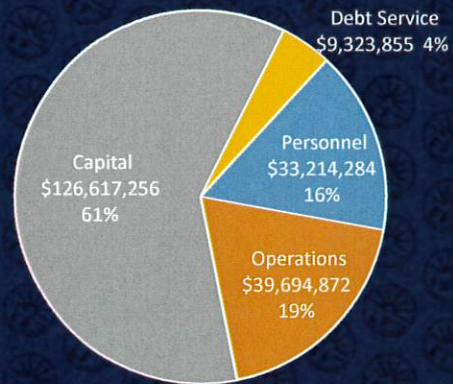
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# Citywide Expenditures Proposed FY 2027

Expenditure by Fund



Expenditures by Type




Citywide Budget = \$208,850,267  
(not including transfers)



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## Personnel – Citywide FTE changes

Department	Full-time Proposed	Part-time Proposed	Notes
Admin	1.00	0.60	Add 1.0 FT Accountant, 0.6 PT Communications Interns, combine two PT CSRs into one FT CSR (no FTE change)
Police	2.00	1.00	Add 2 FT Officers, 2 PT Crossing Guards
Fire	9.00	2.30	Add 3 FT Fire Captains, 3 FT Lieutenants, 3 FT AEMT, 2.3 FTE (6400 hours) PT Transport
Building Inspection	(1.00)	0.50	Reclass FT Inspector to 0.50 FTE PT Inspector, Reclass Building Inspector III to Assistant Building Official (no FTE change)
Parks		1.20	Add 1.2 FTE PT seasonal (2440 hours) includes landscaping @ city buildings
Cemetery		0.25	Add .25 FTE PT seasonal
<b>Total Proposed Additions</b>	<b>11.00</b>	<b>5.85</b>	
Approved FTE FY 2026	207.00	88.50	
Proposed FTE FY 2027	218.00	94.35	




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## General Fund Expenditures – by Department

Expenditures	FY 2025 Actual	FY 2026 Approved	FY 2027 Recommended	Difference
General Services	\$3,201,851	\$3,904,298	\$4,079,443	\$175,145
Community Services	5,837,911	5,182,827	5,441,813	258,986
Police	10,147,906	11,105,726	12,236,376	1,130,650
Fire	8,106,654	9,307,398	11,389,286	2,081,888
Public Works*	4,197,267	2,669,027	2,740,326	71,299
Development Services	1,570,180	2,045,663	2,005,668	(39,995)
<b>Total Expenditures</b>	<b>\$33,061,770</b>	<b>\$34,214,939</b>	<b>\$37,893,515</b>	<b>3,678,576</b>
Transfers Out	6,502,627	3,859,232	6,366,300	2,507,068
<b>Total General Fund Expenditures</b>	<b>\$39,564,397</b>	<b>\$38,074,171</b>	<b>\$44,259,212</b>	<b>\$6,185,041</b>

\*Public Works – reclassification of Streets division to Secondary General Fund



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## Expenditures – Community Services

- Personnel – increase \$253,727 or 7.4%
  - Parks - Add 1.2 FTE part time
  - Cemetery – Add .25 FTE part time
  
- Operations – increase \$5,259 or 0.3%
  - Parks – decrease in landscaping contract offset by increase in personnel
  - Seniors – increase in excursion expenses offset by program revenue



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## Expenditures – Police

Expenditures	FY 2025 Actual	FY 2026 Approved	FY 2027 Recommended	Difference
Police	\$10,147,906	\$11,105,726	\$12,236,376	\$1,130,650


- Personnel – increase \$694,397
  - Add 2.0 FTE full time officers
  - Add 1.0 FTE part time crossing guards
  
- Operations – increase \$4,664
  
- Capital – increase \$431,589
  - FY2026 – 10 leases \$122,529 & 6 purchases \$377,252
  - FY2027 – 4 leases \$35,952, 6 lease replacements/purchases \$370,000 & 8 purchases \$525,418



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## Expenditures – Public Works

- Personnel – increase \$44,346
  - No FTE changes
- Operations – decrease \$40,047
  - Public Infrastructure – 3<sup>rd</sup> party inspections are done in house
- Capital – increase \$67,000
  - FY 2026 – 4 Leases \$26,000
  - FY 2027 – 3 Leases \$18,000, 1 lease replacement/purchase \$75,000




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## Expenditures – Development Services

Expenditures	FY 2025 Actual	FY 2026 Approved	FY 2027 Recommended	Difference
Planning	\$315,203	\$466,787	\$393,392	\$(73,396)
Building Inspection	1,254,977	1,368,876	1,369,277	401
Economic Development	0	210,000	243,000	33,000
<b>Total Development Services</b>	<b>\$1,570,180</b>	<b>\$2,045,663</b>	<b>\$2,005,668</b>	<b>\$(39,995)</b>

- Personnel – increase \$4,104
  - Building Inspection – Reduce 1.0 FTE fulltime, Add 0.50 FTE part time for building inspector
- Operations – decrease \$37,859
  - Planning – code rewrite complete



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## General Fund – Roads Revenue

Revenues	FY 2025 Actual	FY 2026 Approved	FY 2027 Recommended	Difference
Sales Tax	\$0	\$1,600,000	\$2,000,000	\$400,000
Property Tax	0	500,000	500,000	0
Intergovernmental	0	1,800,000	2,075,000	275,000
Capital Contributions	0	500,000	100,000	(400,000)
Use of Money & Property/Other	0	0	100,000	100,000
Transfers In	0	8,745,857	0	(8,745,857)
<b>Total General Fund Revenues</b>	<b>\$0</b>	<b>\$13,145,857</b>	<b>\$4,775,000</b>	<b>\$(8,370,857)</b>

- True up Class C and Sales Tax revenue based on trends
- Capital contributions for developer streetlights (offset by expense) decrease due to fewer permits
- One time transfer moving reserves from Roads & General Capital Projects funds



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## General Fund Roads Expenditures – by Type

Expenditures	FY 2025 Actual	FY 2026 Approved	FY 2027 Recommended	Difference
Personnel	\$0	\$845,857	\$868,821	\$22,974
Operating	0	1,947,134	1,697,331	(249,803)
Capital	0	2,108,934	3,428,820	1,319,886
Transfers Out	0	0	494,758	494,758
<b>Total GF Roads Expenditures</b>	<b>\$0</b>	<b>\$4,901,915</b>	<b>\$6,489,730</b>	<b>\$1,564,841</b>

- Personnel – increase \$22,974 (no FTE changes)
- Operating – decrease \$249,803
  - Transit Loop Feasibility & 900 W Striping complete
  - Sidewalk maintenance reduced to \$270K (decrease of \$80,000)
  - Road maintenance reduced to \$500,000 (decrease of \$68,170)
  - Includes professional services for traffic study



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## Fitness Center

Revenues	FY 2025 Actual	FY 2026 Approved	FY 2027 Recommended	Difference
Charges for Services	\$2,046,557	\$2,132,500	\$2,174,100	2.0%
Transfer from General Fund	1,175,089	1,192,216	1,192,098	0.0%
<b>Total Revenues</b>	<b>\$3,221,646</b>	<b>\$3,324,716</b>	<b>\$3,366,198</b>	<b>1.2%</b>
Expenditures	FY 2025 Actual	FY 2026 Approved	FY 2027 Recommended	Difference
Personnel	\$1,771,969	\$1,795,343	\$1,920,088	6.9%
Operating	1,276,481	1,275,373	1,401,110	9.9%
Transfer to Capital Projects/Equipment	173,196	254,000	45,000	-82.3%
<b>Total Expenditures</b>	<b>\$3,221,646</b>	<b>\$3,324,716</b>	<b>\$3,366,198</b>	<b>1.2%</b>

- Personnel – increase \$124,745 or 6.9%
- Operations – increase \$125,737 or 9.9% due to credit card fees and utilities
- Transfers for capital – decrease \$209,000 or 82.3%
  - Equipment replacement only
  - Does not include \$4 million for facility improvements from reserves



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## General Capital Projects




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## Capital Equipment – Public Safety

Equipment	FY 2027 Recommended	Funded by
Fire-Swat/Rescue Gear	15,000	General Fund
Fire-Stryker Service Agreement	15,000	General Fund
Fire-Ventilator	20,000	General Fund
Fire-CPR Device	20,000	General Fund
Fire-Washer/Dryer Replacement	15,000	General Fund
Police-Swat Gear (year 2/2)	55,530	General Fund
<b>Total Equipment-Public Safety/Public Works</b>	<b>\$140,530</b>	



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# Fleet Capital

Vehicle Purchases	FY 2027 Recommended	Funded by
Police-Fleet Purchase w/Upfit (8) - Patrol, K-9, Detective	\$525,418	General Fund
Police-Lease Replacement (6)	370,000	General Fund
Fire-Lease Replacement	75,000	General Fund
Fleet Replacement Reserves	505,000	General Fund
PW-Lease Replacement	75,000	General Fund
Culinary Water-Truck (2)	130,000	General Fund
Vehicle Leases	FY 2027 Recommended	Funded by
Police-Current leases (4)	35,952	General Fund
Fire-Current Lease (2)	21,888	General Fund
Fire-Fire Truck New Lease 1/7	192,765	Impact Fees
Fire-Fire Truck/Ambulance Leases (2020 lease retires 11/27)	244,363	General Fund/Impact Fees
Leases-Admin, Community Services, DSD, Public Works (7)	45,200	General Fund
<b>Total Fleet Capital</b>	<b>\$2,220,586</b>	



# Utah Municipal Ethics Act – Council Training Summary

*(Utah Code §§ 10-3-1301 through 1311 (AFMC § 2.08.130 Ethics Act Compliance Required))*

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## Purpose of the Ethics Act

The Utah Municipal Officers' and Employees' Ethics Act is intended to:

- Ensure that public decisions are made in the public interest
- Prevent officials from using their position for personal gain
- Promote transparency and public trust in municipal government

At its core, the Act requires elected officials to identify, disclose, and appropriately manage conflicts of interest.

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## Key Principle

**A City official should not participate in decisions where their personal financial interests could influence—or appear to influence—their judgment.**

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## What is a Conflict of Interest?

A conflict of interest arises when:

- A Council member has a personal or financial interest, and
  - The City is making a decision (formal or informal) that could affect that interest
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# Key Provisions of the Ethics Act

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## 1. Use of Office for Personal Benefit (advancing self-interest)

*(Utah Code § 10-3-1304(2))*

A Council member may not:

- Use their official position to secure special privileges for yourself or others
- Use their elected position to advance personal economic interests

**Example:**

A councilmember owns a small share in a construction company and advocates internally for that company to be selected for a City project. Even without a formal vote, using the position to influence the outcome may violate this provision.

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## 2. Compensation for Assisting in City Transactions

*(Utah Code § 10-3-1305)*

A Council member may not:

- Receive compensation (through employment or direct payment) for helping a person or business in a matter involving the City

**Unless:**

- A sworn written disclosure is filed, and
- The interest is disclosed in a public meeting before discussion

**Example:**

A councilmember works for a consulting firm that is helping a developer obtain City approvals. If the councilmember is paid for that work, disclosure is required before the City considers the project.

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## 3. Interest in Businesses Regulated by the City

*(Utah Code § 10-3-1306)*

Applies when a Council member has a “substantial interest” in a business regulated by the City.

Substantial interest generally means:

- 10% or more ownership, OR
- Serving as an officer, director, or employee of the business

**Requirement:**

- File a written disclosure statement

**Example:**

A councilmember is an officer in a company that must obtain a City license or permit. The relationship must be disclosed, even if the councilmember does not participate in the decision.

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## **4. Interest in Businesses Doing Business with the City**

*(Utah Code § 10-3-1307)*

Applies when a Council member has a substantial interest in a business or is an officer or employee that:

- Contracts with the City, or
- Seeks to do business with the City

**Requirement:**

- File a written disclosure statement

**Example:**

A councilmember owns 15% of a landscaping company that submits a bid for a City park project. The ownership interest must be disclosed.

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## **Important Note on the 10% Rule**

The 10% threshold determines when certain disclosures are required, but:

Conflicts can still exist below 10% ownership, especially where a financial benefit is involved.

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## 5. Gifts and Favors

*(Utah Code § 10-3-1304)*

A Council member may not accept:

- Gifts intended to influence official action
- Gifts given as a reward for official action

### **Exception:**

- Occasional non-cash gifts under \$50 (safe harbor)

### **Example:**

A company invites a councilmember to a \$75 dinner event. Even if no matter is currently before the City, the value exceeds the statutory exception and should be carefully evaluated.

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## Disclosure Requirements

When a conflict exists or may exist:

### **1. Written Disclosure**

- Filed with the Mayor and City Recorder
  - Required for:
    - Substantial business interests
    - Compensation for assisting
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### **2. Public Disclosure**

- Must be made in an open meeting
  - Must occur before discussion
  - Must be recorded in the minutes
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## Participation and Recusal

The Ethics Act focuses on disclosure, but:

## **Disclosure alone may not be sufficient**

A Council member should consider refraining from participation when:

- A decision could affect personal income
  - There is a direct financial connection
  - A reasonable person would question impartiality
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## **Practical Example of Recusal**

A council member whose employer is bidding on a City contract:

- Discloses the relationship
  - Does not participate in discussion or vote
  - Avoids influencing staff or other councilmembers
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## **Public Trust and Perception**

Even when conduct may be legally permissible:

- The appearance of fairness matters
  - Maintaining public trust may require:
    - Disclosure
    - Limiting participation
    - Declining opportunities
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## **Simple Decision Framework**

Before participating in a decision, ask:

1. Do I have a financial interest?
2. Is the City making a decision affecting that interest?
3. Would a reasonable person question my impartiality?

**If yes to any of these, disclosure—and often recusal—is appropriate.**

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# Key Takeaways

- The Ethics Act is about transparency, fairness, and public trust
- Financial interests are the primary trigger, but not the only one
- The 10% ownership rule is not a safe harbor – conflicts can exist regardless of the 10% ownership threshold
- Disclosure is required, but recusal is often the safest course
- When in doubt: disclose and seek guidance from the City Attorney

# **FACTUAL SCENARIOS:**

## **Scenario #1 – Outside Employment & City Contracts**

### **Factual Scenario**

A City Council member serves as President of a local nonprofit arts council and receives compensation for that role.

The arts council:

- Enters into an annual agreement with the City
- Receives \$10,000 in City funding
- Uses limited City resources to facilitate the festival (traffic control/parks/waste management)
- Organizes a community arts festival

## **Scenario #2 – Service on Another Public Board**

### **Factual Scenario**

A City Council member serves on the board of a waste management special service district.

- The position is unpaid
- The district operates within the City's boundaries
- The City does not directly regulate the district
- District projects may be subject to City land use regulations

## **Scenario #3 – Business Ownership Interest - Active Involvement**

### **Factual Scenario**

- A Council member owns less than 10% equity in a landscaping business
- The councilmember is actively involved in the business
- The business bids on a City parks project

## **Scenario #4 – Invitation to Gala - Gift**

### **Factual Scenario**

- A City Council member is invited to attend a gala
- The gala is hosted by three different sponsors
- The estimated value of the dinner is \$75 per person
- The sponsors do not currently have business with the City