



Notice of Electronic Meeting

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

The American Fork City Council will hold a public hearing in conjunction with the regular session on Tuesday, May 12, 2026, in the American Fork City Hall, 31 North Church Street, commencing at 7:00 p.m. The agenda shall be as follows:

PUBLIC HEARING

1. Receive public comments on the declaration of real property at approximately 1000 North 700 West to be surplus and disposed of.

REGULAR SESSION

1. Pledge of Allegiance; Invocation by Invitation; roll call.
2. Swearing In of Tanner Ballamis as an American Fork Police Officer,
3. Swearing In of Delton Choates as an American Fork Police Officer.
4. Twenty-minute public comment period - limited to two minutes per person.
5. City Administrator's Report
6. Council Reports
7. Mayor's Report

COMMON CONSENT AGENDA

(*Common Consent* is that class of Council action that requires no further discussion or which is routine in nature. All items on the Common Consent Agenda are adopted by a single motion unless removed from the Common Consent Agenda.)

1. Approval of the March 31, 2026, work session minutes.
2. Approval of the April 14, 2026, city council minutes.
3. Approval of the authorization to release the Improvements Construction Guarantee in the amount of \$45,313.44 and issue a Notice of Acceptance for the Ragan Residence construction of public improvements located at 425 North 900 East.
4. Ratification of an agreement with Modern Display for the Royalty Float.
5. Ratification of city payments (April 8, 2026, to May 5, 2026) and approval of purchase requests over \$50,000.

STATEMENTS

1. The Budget Officer intends to state that the tentative budget for fiscal year ending June 30, 2027, includes a proposed property tax rate increase.
2. Statement of the Budget Officer that the tentative budget for fiscal year ending June 30, 2027, includes a proposed property tax rate increase and the city intends to adopt a tax rate that exceeds the certified tax rate.

ACTION ITEMS

3. Review and action on a resolution adopting the fiscal year 2026-2027 American Fork property tax impact schedule.
4. Review and action on a resolution adopting a tentative budget for American Fork City for fiscal year beginning July 1, 2026 and ending June 30, 2027 and setting June 9, 2026 as the date for public hearing to consider the tentative budget for adoption
5. Review and action on a resolution stating the City Council's intent to consider a tax rate that exceeds the Certified Tax Rate and establishing a Truth-in-Taxation Public Hearing.
6. Review and action on appointment of Ric Cantrell to the Historic Preservation Commission.
7. Review and action on a resolution approving amendments to the General Fee Schedule for facility rentals.
8. Review and action on an ordinance amending Section 5.06.010 of the American Fork City Code regarding the definition of special events.
9. Review and cation on approval of a master services agreement with Sunrise Engineering for building inspection services.
10. Approval to award a professional services agreement to Infrastructure Power Group for Street Light Repair, Construction, and Maintenance Services.
11. Consideration and action to enter into a closed session to discuss the sale and/or purchase of real estate as described in Utah State Code 52-4-204 and 52-4-205.
12. Adjournment.

Dated this 8th day of May 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.



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Public Works Director Approval Sam Kelly

AGENDA ITEM (Common Consent Agenda) - Consideration regarding authorization to release the Improvements Construction Guarantee in the amount of \$45,313.44 and issue a Notice of Acceptance for the Ragan Residence construction of public improvements located at 425 North 900 East.

SUMMARY RECOMMENDATION The City Engineer recommends that the Improvements Construction Guarantee (ICG) be released. The improvements were found in a condition meeting City standards and specifications and in conformance with the approved project construction plans.

BACKGROUND Pursuant to the terms of Sections 17.9.100 and 17.9.304 of the City Development Code, the City Council may authorize the release of the ICG and issue a "Notice of Acceptance" of the project improvements. Following the issuance of the Notice of Acceptance, the City accepts ownership of the project improvements. The project will then enter the one (1) year Durability Testing Period as specified in section 17.9.400 of the City Development Code.

In issuing a Notice of Acceptance, the City Council finds that:

- The condition of the improvements are found to be satisfactory.
- All liens have been released, all outstanding fees paid, costs of administration paid, and reimbursement payments to prior developers (if any) have been made.
- The project clean-up is found to be satisfactory.

The City may request a current title report or other such measures or reports as deemed appropriate by the City as a means of determining the existence of any unreported liens or other claims upon the project. All financial information (if any) provided by the developer is attached. The Council may request additional information as deemed necessary.

BUDGET IMPACT Following the release of the ICG, there is a one (1) year Durability Testing Period wherein ten percent (10%) of the total ICG is held to ensure the durability of the constructed improvements.

SUGGESTED MOTION Move to accept the improvements and authorize the Mayor to execute the Notice of Acceptance for the Ragan Residence public improvements located at 425 North 900 East. To authorize the issuance of documents and/or payments to release the

Improvement Construction Guarantee (ICG). Commence the Durability Testing Period by retaining ten percent (10%) of the ICG. To find that the project improvements are in a condition meeting City ordinances, standards, and specifications and are in conformance with the approved project construction plans.

Note: With passage of the Common Consent Agenda items, the City Council will enact the motion and findings as noted in the "Suggested Motion" heading found above.

SUPPORTING DOCUMENTS

Ragan final bond release for City Council 5-12-26 (PDF)



**NOTICE OF ACCEPTANCE /
IMPROVEMENT COMPLETION ASSURANCE
RELEASE AUTHORIZATION**

The City Council of American Fork City, a Municipal Corporation and Body Politic in the State of Utah, hereby authorizes the release of the Improvement Completion Assurance RAGAN RESIDENCE. The City Council accepts the improvements completed with the finding that said improvements are in a condition meeting City ordinances, standards, and specifications, are in conformance with the approved project construction plans, and all conditions for release as detailed in section 17.9.304 of the City Code have been satisfied.

The City Council hereby authorizes the issuance of a letter to the financial guarantee institution authorizing release of the Improvement Completion Assurance or to issue an authorized City check as appropriate for the type of guarantee provided, pursuant to the recommendation of staff and the receipt of reports, documents, and other correspondence. Upon issuance of this Notice of Acceptance, the Improvement Warranty Period shall commence as detailed in section 17.9.400 of the City Development Code. An amount totaling ten percent (10%) of the Improvement Completion Assurance funds will be held as the Improvement Warranty pursuant to the City Performance Guarantee ordinance.

Amount Released: \$45,313.44

PASSED THIS 12 DAY OF MAY 2026

City Representative, American Fork City

ATTEST:

Terilyn Lurker, City Recorder

Attachment: Ragan final bond release for City Council 5-12-26 (Final Bond Release)

Name of Development: The Ragan Residence

Date		Date		Date		Date		Date		Date	
12/9/2025	Partial		Final								

Description of Item	Quantity	Unit	Unit Price	Total	Release #1	Amount Requested	Release #2	Amount Requested	Release #3	Amount Requested	Release #4	Amount Requested	Release #5	Amount Requested	Release #6	Amount Requested	Balance
SITE PREPARATION																	
Mobilization	1	LS	\$3,500.00	\$3,500.00		\$0.00	1	\$3,500.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Demolition	1	LS	\$3,318.00	\$3,318.00		\$0.00	1	\$3,318.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Remove and dispose concrete curb and gutter		LF	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Remove and dispose asphalt	132.4444	SY	\$35.00	\$4,635.56		\$0.00	132.4444	\$4,635.55		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Remove and dispose concrete sidewalk	22.22222	SY	\$40.00	\$888.89		\$0.00	22.22222	\$888.89		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Traffic control plan	1	LS	\$6,000.00	\$6,000.00		\$0.00	1	\$6,000.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
SWPPP																	
Silt Fence	181	LF	\$3.50	\$633.50	181	\$633.50		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Portable Toilet - In Construction Project Bid		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Reinforced Check Dam		LF	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Terracing		LS	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Vehicle Tracking Control - Existing Decomposed Asphalt		LS	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
EARTHWORK - Included in other Unit Numbers																	
Grade Trench Spoils		CY	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Select Imported Backfill for Road/Curb		Ton	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Excavation (including hauling off of materials)		CY	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
SEWER																	
4" PVC Sewer Line - In ROW	20	LF	\$165.00	\$3,300.00	20	\$3,300.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Sanitary Sewer Lateral Connection	1	Each	\$5,320.00	\$5,320.00	1	\$5,320.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
30" Sewer Manhole Frame and Cover		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Cover Collar for Sewer Manhole Lids		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Connect to Existing		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
TV Inspection			\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Air Testing			\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Cap Existing Sewer Line	1	Each	\$2,200.00	\$2,200.00	1	\$2,200.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
CULINARY WATER																	
Fire Hydrant Assembly	1	Each	\$8,000.00	\$8,000.00	1	\$8,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
1" Water Service Lateral	35	LF	\$55.00	\$1,925.00	35	\$1,925.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Asphalt Sawcut, Remove & Replace		LF	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Fire Line Tap	1	Each	\$6,500.00	\$6,500.00	1	\$6,500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Fire Line	35	LF	\$65.00	\$2,275.00	35	\$2,275.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Water Line Tap	1	Each	\$3,500.00	\$3,500.00	1	\$3,500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Cap Old Water Line	1	Each	\$500.00	\$500.00	1	\$500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
STREETS																	
Asphalt 3" - Standard Road	1192	SF	\$5.50	\$6,556.00		\$0.00	1192	\$6,556.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Roadbase 8" Hauled, Placed & Compacted	1192	SF	\$2.00	\$2,384.00		\$0.00	1192	\$2,384.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Sub Base 8" Hauled, Placed & Compacted	1192	SF	\$2.00	\$2,384.00		\$0.00	1192	\$2,384.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
24" Curb & Gutter (4" untreated base course included)	212	LF	\$31.00	\$6,572.00		\$0.00	212	\$6,572.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Sidewalk 4" Thick (4" untreated base course included)	80	SF	\$6.50	\$520.00		\$0.00	80	\$520.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Saw Cutting	270	LF	\$2.50	\$675.00		\$0.00	270	\$675.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
ADA Ramp (6" concrete 6" base course included)		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Curb Tie In	2	Each	\$200.00	\$400.00		\$0.00	2	\$400.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Truncated Dome Pads		SF	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Driveway Apron (6" concrete over 6" untreated base course)	140	SF	\$12.00	\$1,680.00		\$0.00	140	\$1,680.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Concrete testing			\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
CONSTRUCTION MANAGEMENT/MISC.																	
As Builts Mylar & Disks	1	Each	\$800.00	\$800.00		\$0.00	1	\$800.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Construction Staking	1	LS	\$2,500.00	\$2,500.00		\$0.00	1	\$2,500.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Testing, Cleaning, Inspections	1	LS	\$2,500.00	\$2,500.00		\$0.00	1	\$2,500.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Street Sign		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Traffic Sign		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Subdivision Monument		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
CBU Mailbox		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
LANDSCAPING 10-2315-000																	
Street Trees		Each	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00

Improvement Completion Assurance	\$79,466.94	\$34,153.50	\$45,313.44	\$0.00	\$0.00	\$0.00	\$0.00
Improvement Warranty	\$7,946.69						
TOTAL	\$87,413.64						

\$7,946.69 Durability Period

Recording Fees		10-3470-500	
Plat (Base)		\$50.00	\$ -
Plus Per Lot		\$2.00	\$ -
First Page		\$40.00	\$ -
Each additional description or unit over ten		\$2.00	\$ -
Subtotal			\$ -

Street Lights		10-4410-276	
Street Lights		\$ -	\$ -

Total Fees \$0.00

Total Bond & Fees \$87,413.64



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Ratification of an agreement with Modern Display for the Royalty Float.

SUMMARY RECOMMENDATION

Staff would recommend approval of the ratification.

BACKGROUND

This agreement is for updating the float, which is used by the Royalty for various parades.

BUDGET IMPACT

\$15,000

SUGGESTED MOTION

A motion to approve the common consent agenda approves the ratification of the agreement.

SUPPORTING DOCUMENTS

Modern Display Float Agreement 5.4.2026 (PDF)



Invoice

3370 W 500 S
Salt Lake City, UT 84104
(801) 355-7427

Date: 4/29/2026
Invoice #: 1021314
Terms: Net 30
Due Date: 5/29/2026
PO #:
Sales Rep: Commercial Deco Sales
Shipping Method: No Shipping
Ship Date: 4/29/2026
Tracking #:
Memo:

Bill To
American Fork City
51 E Main St
American Fork UT 84003

Ship To
American Fork City
51 E Main St
American Fork UT 84003

Item	Description	Quantity	Units	Rate	Amount	SKU
Commercial Deco Misc	Parade Float Build 2026 American Fork City DEPOSIT		1	7,500.00	7,500.00	CDM

Subtotal 7,500.00
Shipping Cost (No Shipping) 0.00
Total \$7,500.00

Return/Exchange Policy:
SEASONAL SALE & CLEARANCE ITEMS ARE NON-RETURNABLE!
All regularly priced "SEASONAL" items are returnable up to 5 business days before the Holiday occurs!
All regularly priced "non-seasonal" items are returnable within 30 days of purchase if accompanied with a receipt!
All normal warrantied items sold at more than 40% off do not carry a warranty.

*Certain restrictions may apply to this return policy!

Modern Display Service, Inc.

Please Enter Your Credit Card Information

Type: Discover Master Card VISA American Express
Credit Card #: _____
Expiration Date: _____ Month _____ Year
Signature: _____

Remittance Slip

Customer 2928-5 American Fork Flo...
Invoice # 1021314
Amount Due \$7,500.00
Amount Paid _____

Make Checks Payable To

Modern Display
3370 W 500 S



1021314

Attachment: Modern Display Float Agreement 5.4.2026 (Royalty Float)

SERVICES AGREEMENT AND LETTER OF ENGAGEMENT

DATE April 29, 2026

CLIENT NAME: American Fork City

DESCRIPTION OF WORK: Parade Float Build 2026

GENERAL SERVICE PROVIDER: Modern Display Service, Inc.
3370 West 500 South
Salt Lake City, Utah 84104

KEY CONTACT PERSONS:

Modern Representative: Name: Monet Young
E-mail: Monet@Moderndisplay.com

Modern Representative: Name: Dan Popek
E-mail: DPopek@Moderndisplay.com

Client Representative: Name: Camden Bird
E-mail: Cbird@americanfork.gov



SERVICES AGREEMENT AND LETTER OF ENGAGEMENT

SCOPE OF WORK Parade Float Build 2026

This Services Agreement ("Agreement"), dated April 29, 2026 is made by and between Modern Display Service, Inc., ("Modern"), and American Fork City ("CLIENT").

Modern is in the business of providing Seasonal Floats, including but not limited to; design, build out, supply of product, installation, parade services, dismantling and storage of Floats.

CLIENT desires to enter into an agreement with Modern to provide a Parade Float for 1 contract year

SERVICES AGREEMENT

1. ENGAGEMENT

1.1. CLIENT engages Modern, and Modern accepts the engagement, upon the terms and conditions set forth in this Agreement, to perform the work described in Section 6. The Work shall include all labor, materials, equipment and services necessary for Modern to fulfill its obligations.

2. PRICING

2.1. Pricing for services provided to CLIENT is established in **Schedule 1** which is attached to this Agreement by reference.

2.2. All other pricing not specifically set forth in the attached schedule, will be quoted and provided on an "as agreed upon" basis.

2.3. Modern reserves the right to reasonably change or modify pricing to CLIENT during the term of this Agreement.

3. PAYMENT

3.1. A deposit equal to 50% of the ESTIMATED ANNUAL BILLING is due and payable to Modern upon presentation of an invoice and prior to the first day of production.

3.2. Any remaining amount due Modern by CLIENT for services is due and payable upon presentation of an invoice upon completion of float, and in no case more than 30 days from date of invoice.

4. TERM, TERMINATION, CANCELLATION

4.1. This Agreement will commence on the date set forth above and expire upon the latter of completion of the Work and delivery of any Work Product according to this Agreement, or September 1, 2026, unless earlier terminated in accordance with this Article.

4.2. **Termination.** CLIENT may terminate this Agreement, or any part thereof, for cause in the event of any default by Modern, defined as failure to deliver work conforming to the requirements of this Agreement, upon no less than 30 days written notice. CLIENT shall provide Modern reasonable opportunity to remedy any alleged breach in accordance with Section 6 of this Agreement. In the event of termination for cause, CLIENT shall pay Modern for all work performed and accepted prior to termination, and any work in progress of which CLIENT, at its sole discretion, chooses to become the owner.

SERVICES AGREEMENT AND LETTER OF ENGAGEMENT

Modern may terminate this Agreement upon no less than 30 days written notice to CLIENT prior to the termination date of this Agreement should CLIENT fail to compensate Modern in a timely manner for services rendered in the course of performing The Work. Modern shall provide CLIENT reasonable opportunity to remedy any alleged breach in accordance with Section 6 of this Agreement.

4.3. Cancellation. Should CLIENT cancel the float, prior to the first day of production, as a result of a national or state emergency, natural disaster, act of war, terrorism, damage or destruction to the host facility, invocation of law, strike or other extreme circumstance beyond CLIENT's control, Modern shall be entitled to recover its actual costs incurred as liquidated damages.

Should CLIENT, because of non-emergency business, political, scheduling or economic factors, cancel the float prior to the first day of completion, Modern shall be entitled to compensation for cancellation based on the schedule below:

- Less than 90 days prior to completion – 25% of estimated total Annual billing
- Less than 46 days prior to completion – 50% of estimated total Annual billing
- Less than 31 days prior to completion – 75% of estimated total Annual billing
- Less than 11 days prior to completion – 90% of estimated total Annual billing
- Less than 1 day prior to completion – 100% of estimated total Annual billing

6. RELATIONSHIP OF THE PARTIES; PERFORMANCE OF THE WORK.

6.1. Status as an Independent Contractor. This Agreement establishes an independent contractor relationship between CLIENT and Modern. Modern will provide the services and materials, and will receive compensation as specified in Section 4 above. Nothing herein shall be construed to establish any partnership, joint venture, or employment relationship between the parties.

6.2. Specifics of the Work

6.2.a All designs, renderings, samples and models shall remain the sole property of Modern. At the time the CLIENT is ready to change their float design, Modern will have right of first refusal to take back at no cost any props, decorations and other items associated with construction of the parade float, with the exception of items specifically provided by the CLIENT. Modern will be responsible for collecting and transporting anything they wish to keep.

6.2.b Modern will construct the parade float on a trailer supplied and owned by CLIENT. CLIENT will be responsible for maintaining all the mechanical elements of the parade float. Should CLIENT require Modern to assist them in any repairs or maintenance of the float, this will be accomplished as a separate fee item over and above the amount of this Agreement.

6.2.c CLIENT will be responsible for transporting the float chassis to the Modern Expo Warehouse for Construction and picked up within a reasonable amount of time following completion. CLIENT will also be responsible for transporting the float to and from the parade site and conducting the float through parade(s).

6.3. Method of Performing the Work. Modern shall determine the method, details, and means of performing the Work. The design and construction of a parade float is a creative process and imperfect science. As such, there are variables that may affect the final product. Variables such as, dimensions of the float chassis, lines of sight for the driver, and design variables may result in alterations to the approved design. CLIENT hereby allows Modern to make minor design modifications or changes and will rely on Modern's expertise and experience in making such modifications as necessary.

SERVICES AGREEMENT AND LETTER OF ENGAGEMENT

6.5. Sufficient Time to Perform the Work. CLIENT will insure Modern has sufficient time in which to reasonably perform the Work. This includes access to the float chassis with sufficient time in advance on the completion date. Failure to provide sufficient time to perform the work may result in increased costs to Modern and may result in a surcharge to CLIENT.

7. CONFIDENTIALITY.

7.1. Obligation Not to Disclose Confidential Information. Modern shall maintain in strict confidence, and shall use and disclose only as authorized by CLIENT, all Confidential Information (as defined herein) that Modern receives in connection with the performance of the Work. Modern shall require Modern's personnel and any sub-contractors to whom it must disclose Confidential Information to agree to do likewise.

7.2. Definition of Confidential Information. For purposes of this Agreement, "Confidential Information" means: (a) any information relating to the contracts, agreements, business plans, budgets, or results of operations, or any other financial information of CLIENT (other than this Agreement), to the extent such information has not been made available to the public by CLIENT; and (b) any other trade secret, proprietary information or information marked or noted to be confidential by CLIENT at the time of disclosure.

8. INSURANCE.

8.1. Without limiting any other obligation of either party under this Agreement, Modern shall purchase and maintain in force and effect for the entire period that this Agreement (and any extensions thereof), and for six (6) months after the expiration of the term of this Agreement, insurance coverage containing the terms and conditions described in, and with limits of not less than those standard in its industry and sufficient for Work outlined in this Agreement. Modern shall also cause all sub-contractors and all other parties with which Modern contracts in connection with this Agreement to provide and maintain insurance coverage necessary and customary for such contracts.

9. INDEMNIFICATION

9.1. Indemnity. Each party will indemnify, defend and hold harmless, the other, its parent, subsidiary, and affiliated corporations and their respective directors, officers, employees, agents, successors and assigns, from and against any and all claims, demands, actions and causes of action arising out of or related to this Agreement, provided however, that the Indemnifying Party shall not hold the Indemnified Party harmless from the Indemnified Party's own negligence, gross negligence, willful misconduct or violation of law.

10. COMPLIANCE WITH LAWS.

10.1. Licenses and Permits. Modern shall comply with all applicable laws and governmental rules and regulations in performing the Work. Modern shall bear sole responsibility to obtain and maintain all necessary and appropriate licenses, permits and approvals, and give all required governmental notices necessary for proper performance of the Work.

11. GENERAL PROVISIONS.

11.1. Governing Law, Venue and Jurisdiction. This Agreement shall be construed in accordance with, and governed by the substantive laws of, the State of Utah, without reference to principles governing choice or conflict of laws. The parties agree that any actions brought to enforce this Agreement shall be in the federal and state courts of the State of Utah, and hereby consent to the jurisdiction of such courts.

11.2. Waiver. The failure of either party at any time to require performance by the other party of any one or more of the provisions of this Agreement shall not affect the right to require such performance at any

SERVICES AGREEMENT AND LETTER OF ENGAGEMENT

In Witness Whereof, the parties have executed this Agreement as of the day and year first written above.

"Modern"

Modern Display Service, Inc.

By: Monet Young

Monet Young

Director Commercial Decor

Date: 4/29/2020

"CLIENT"

CLIENT

By: David H. Bulker

NAME: DAVID H. BULKER

POSITION: CITY ADMINISTRATOR

Date: 5/1/2020

Attachment: Modern Display Float Agreement 5.4.2026 (Royalty Float)

SERVICES AGREEMENT AND LETTER OF ENGAGEMENT

SCHEDULE 1

Parade Float Build 2026

\$15,000

Please fill out the information below:

Date of First Parade: JUNE 6 (CEDAR HILLS)

How many Royalty/People on the float: 3-6 (3 WOMEN + 3 GIRLS WHO TYPICALLY SIT)

Primary Contact for season

Name: CAMDEN BIRD

Phone: _____

Email: CBIRD@AMERICANFORK.GOV

Attachment: Modern Display Float Agreement 5.4.2026 (Royalty Float)

Suggested amendment:

6.2.a

All designs, renderings, samples and models shall remain the sole property of Modern. At the time the CLIENT is ready to change their float design, Modern will have right of first refusal to a take back at no cost any props, decorations and other items associated with the construction of the parade float, with the exception of items specifically provided by the CLIENT. Modern will be responsible for collecting and transporting anything they wish to keep.



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM The Budget Officer intends to state that the tentative budget for fiscal year ending June 30, 2027, includes a proposed property tax rate increase.

SUMMARY RECOMMENDATION

Accept Budget Officer intent to state that the tentative budget includes a proposed property tax rate increase

BACKGROUND

During the 2026 Utah Legislative Session, HB 236 - Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided with clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

Among other changes, the amendments clarify requirements for fiscal-year taxing entities regarding the initial public presentation of the tentative budget. Specifically, the statute requires that, at the public meeting where the tentative budget is first presented, the budget officer must state whether the tentative budget includes a proposed property tax rate increase and present the associated property tax impact schedule. In addition, the meeting agenda must include a separate item notifying the public that the budget officer intends to make this statement.

This agenda item is included to comply with Utah Code § 59-2-919(4)(a)(ii) by providing notice of the budget officer's intent to state that the tentative budget includes a proposed property tax rate increase, thereby ensuring transparency and public awareness consistent with Truth-in-Taxation requirements.

BUDGET IMPACT

Fiscal impacts are outlined in the fiscal year 2026-2027 American Fork City Tentative Budget and Property Tax Impact Schedule.

SUPPORTING DOCUMENTS



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Budget Officer statement that the tentative budget for fiscal year ending June 30, 2027, includes a proposed property tax rate increase.

SUMMARY RECOMMENDATION

Acceptance of statement that the tentative budget for fiscal year ending June 30, 2027, includes a proposed property tax rate increase.

BACKGROUND

During the 2026 Utah Legislative Session, HB 236 - Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

Among other changes, the amendments clarify requirements for fiscal-year taxing entities regarding the initial public presentation of the tentative budget. Specifically, the statute requires that, at the public meeting where the tentative budget is first presented, the budget officer must state whether the tentative budget includes a proposed property tax rate increase and present the associated property tax impact schedule, which will be presented as a separate agenda item.

This agenda item is included to comply with Utah Code § 59-2-919(4)(a)(i) by providing notice and an official statement by the Budget Officer that the tentative budget includes a proposed property tax rate increase. Additional details regarding the proposed property tax rate increase will be presented during the formal presentation and adoption of the fiscal year 2026-2027 American Fork City Interim Budget and the Property Tax Impact Schedule.

BUDGET IMPACT

Budget impacts are detailed in the Fiscal Year 2026-2027 Interim Budget, available on the City's website www.americanfork.gov/finance

SUPPORTING DOCUMENTS



REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Review and action on a resolution adopting the fiscal year 2026-2027 American Fork property tax impact schedule.

SUMMARY RECOMMENDATION

Acceptance of a Property Tax Impact Schedule

BACKGROUND

During the 2026 Utah Legislative Session, HB 236 - Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided with clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption. Accordingly, the City is required to prepare and present a Property Tax Impact Schedule that illustrates the estimated effect of the proposed tax rate on typical residential and non-residential properties and present and make it available to the public separate from other budget documents.

Public safety is a priority for the city council, staff and community of American Fork. Due to increased call volume resulting from population growth, a new fire station is needed on the lakeside region of the city. In order to staff a new station, the fire department is requesting nine fulltime firefighter/paramedics. Total additional staffing costs, including benefits, for the requested nine firefighters is \$1.4 million. The proposed tax increase will generate an estimated \$660,000 in additional revenue, with remaining cost of \$755,000 not being directly passed to the taxpayer. The 9% proposed increase will be to the city property tax only, not to the residents' entire tax bill, which also includes assessments from the school district, county and water districts. The 9% increase will equate to approximately \$2.83 per month per household for a median home valuation of \$492,300. This is only a 1.4% increase to a resident's total property taxes and a 1.6% increase to the city's total general fund revenue.

Impact of Tax Increase - The Fire department has requested staffing for a new fire station with 9 additional full-time personnel for a total cost of \$1,415,000. The property tax increase will fund staffing for 4 of 9 fulltime firefighter/paramedics. Should the proposed property tax increase not be passed, the new fire station will not have full shift coverage, leaving only 5 of the 9 positions filled resulting in gaps without staff at the new station.

Additional information on the property tax Impact Schedule is included on page 34 of the interim

budget. Adoption of the Property Tax Impact Schedule does not finalize the property tax rate. Final consideration and adoption of the property tax rate will occur following the required public hearing and completion of all applicable notice and review periods.

BUDGET IMPACT

Adoption of the Property Tax Impact Schedule itself does not have a direct fiscal impact. The schedule is a disclosure document that illustrates the estimated effect of a proposed property tax rate increase. Any actual fiscal impact will be determined by the final property tax rate adopted by the City Council as part of the final budget process.

SUGGESTED MOTION

I move to approve a resolution adopting the fiscal year 2026-2027 Property Tax Impact Schedule for American Fork City, Utah

SUPPORTING DOCUMENTS

3. Resolution-Tax Impact Schedule (DOCX)

RESOLUTION NO. _____

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 PROPERTY TAX IMPACT SCHEDULE FOR AMERICAN FORK CITY, STATE OF UTAH

WHEREAS, State law requires each municipality to prepare and consider a tentative operating and capital budget prior to adoption of a final budget; and

WHEREAS, the tentative budget includes a proposed property tax rate increase, necessitating compliance with applicable Truth-in-Taxation notice and disclosure requirements.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF AMERICAN FORK CITY, UTAH, as follows:

Section 1. That the City Council of American Fork City, State of Utah, hereby adopts the Property Tax Impact Schedule, attached herein, for the proposed property tax rate increase associated with the Fiscal Year 2026–2027 interim budget, as prepared and presented in accordance with the requirements of Utah Code § 59-2-924, as amended by HB 236 – Truth in Taxation Amendments. The Property Tax Impact Schedule sets forth the estimated impact of the proposed property tax rate increase on residential and non-residential properties and is incorporated herein by reference as part of the City’s Truth-in-Taxation process.

PASSED AND SIGNED THIS 12 DAY OF MAY, 2026.

APPROVED:

Bradley J. Frost, Mayor

ATTEST:

Terilyn Lurker, City Recorder

Attachment: 3. Resolution-Tax Impact Schedule (Property Tax Impact Schedule)

Property Tax Impact Schedule

American Fork City will consider an increase to its property tax rate from .001389 to .001514 (estimated) to generate an additional \$660,000. The following information is intended to provide decision makers and the public with an explanation of how the City’s operations would be affected if the proposed property tax increase is adopted.

American Fork City’s Current Property Tax Rate	.001389
American Fork City’s Current Property Tax Revenue	\$7,335,305
Proposed Revenue with Tax Change	\$7,995,305
New Property Tax Revenue to American Fork City	\$660,000

Estimated Increase to American Fork City’s Property Tax Revenue 9.0%

Estimated annual increase to a primary residence of \$492,300	\$34.00 or 9.0% increase
Estimated annual increase to a business valued at \$492,300	\$61.54 or 9.0% increase

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Fire	\$11,330,026	\$10,670,026	\$660,000

Impact of Tax Increase – The Fire department has requested staffing for a new fire station with 9 additional full-time personnel for a total cost of \$1,415,000. The property tax increase will fund staffing for 4 of 9 fulltime firefighter/paramedics.

Should the proposed property tax increase not be passed, the new fire station will not have full shift coverage, leaving only 5 of the 9 positions filled resulting in gaps without staff at the new station.

Attachment: 3. Resolution-Tax Impact Schedule (Property Tax Impact Schedule)



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Review and action on a resolution adopting a tentative budget for American Fork City for fiscal year beginning July 1, 2026, and ending June 30, 2027 and setting June 9, 2026, as the date for public hearing to consider the tentative budget for adoption.

SUMMARY RECOMMENDATION

Staff recommends approval resolution adopting the tentative budget and setting a date for the budget public hearing.

BACKGROUND

The process of adopting the Fiscal Year 2027 budget requires several actions to ensure compliance with state statute. Utah Code § 10-6-111(1) requires the Budget Officer to present a tentative budget for each City fund no later than the first regularly scheduled meeting in May. The tentative budget has been presented and discussed in several work sessions on March 17, March 31, and April 28, 2026. A budget open house was also held on May 5, 2026 where the public was invited to attend and ask questions regarding the budget.

In addition, the related Property Tax Impact Schedule, as required under Utah Code § 59-2-924. Utah Code § 10-6-111(3) further requires the City Council to adopt the tentative budget at this meeting. The tentative budget and Property Tax Impact Statement will be available for review at the city recorders office and on the city's website.

Following adoption of the tentative budget, the Council may review and amend the tentative budget as needed prior to final adoption. The tentative budget serves as a working document from which the formal budget adoption process begins and may be modified before final approval.

Public Hearing for adoption of the tentative budget is scheduled for June 9 at 7:00. A public hearing for the proposed property tax and adoption of the final budget is scheduled for August 11, 2026 at 7:00. Both public hearings will be located at 31 North Church Street, American Fork, Utah.

BUDGET IMPACT

Budget impacts are detailed in the Fiscal Year 2026-2027 Proposed Budget, available for viewing on the City's website www.americanfork.gov/finance <<http://www.americanfork.gov/finance>>.

SUGGESTED MOTION

I move that we approve a resolution adopting the American Fork City Tentative Budget beginning July 1, 2026 and Ending June 30, 2027 and establishing a budget public hearing for Tuesday, June 9, 2026 at 7:00pm.

SUPPORTING DOCUMENTS

4. Resolution-Tentative Budget FY2027 (DOCX)
- FY2026-27 Tentative Budget Book (PDF)

RESOLUTION NO. _____

A RESOLUTION ADOPTING A TENTATIVE BUDGET FOR AMERICAN FORK CITY FOR FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027 AND SETTING JUNE 9, 2026 AS THE DATE FOR A PUBLIC BUDGET HEARING.

WHEREAS, the American Fork City Budget Officer has filed a proposed budget and a separately available Property Tax Impact Schedule with the American Fork City Council for the fiscal year commencing July 1, 2026, and ending June 30, 2027; and

WHEREAS, the City Council agendas for the May 12, 2026 study meeting included a separate agenda item indicating that “an executive officer or budget officer of the City intends to state in this public meeting that the tentative budget includes a proposed tax rate increase”; and

WHEREAS, the City Council agendas for the May 12, 2026 study meeting and the May 26, 2026 regular meeting each included a separate agenda item in which an executive officer or budget officer of the City made the statement that “the tentative budget includes a proposed tax rate increase; and

WHEREAS, the City Council approved a resolution adopting a property tax impact schedule as defined in Utah Code Section 59-2- 924”; and

WHEREAS, the City Council has carefully reviewed and considered the budget and has determined that it should be tentatively adopted; and

WHEREAS, Utah laws governing budget adoption and setting of tax rates and federal laws governing receipt and disbursement of federal funds have been or will be complied with; and

WHEREAS, it is the intent and desire of American Fork City to comply with all applicable state and local laws regarding the adoption of the budget; and

WHEREAS, the City Council of American Fork City, Utah, hereby determines that it is in the best interests of the citizens of American Fork City to adopt a tentative budget for American Fork City for the 2026-2027 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the City Council of American Fork City, Utah, as follows:

1. The budget attached hereto (herein the “Tentative Budget”) with all funds and accounts as presented, is hereby tentatively adopted pursuant to Section 10-6-101, et seq., Utah Code Annotated 1953, as amended.

2. A public hearing to consider the Tentative Budget for adoption shall be held on June 9, 2026, at 7:00 p.m. in the American Fork City Council chambers located at 31 North Church Street, American Fork City, Utah. The City Recorder is hereby directed to give notice of said hearing as required by state law.

3. A copy of the Tentative Budget shall be placed on record at the City Recorder’s Office at the same address indicated above, at least ten days prior to the adoption of the final Budget, for inspection by the general public during normal office hours.

4. The Property Tax Impact Schedule, presented as part of the Tentative Budget and also as a separate item available apart from any other budget documents, is hereby adopted. The Property Tax Impact Schedule shall remain available for public inspection during normal office hours until all required hearings have occurred and a final budget is adopted for the 2026-2027 fiscal year.

5. The adopted Tentative Budget shall be considered to be the “Interim Budget” as defined in Utah Code Section 59-2-924(1)(s).

PASSED AND SIGNED THIS 12 DAY OF MAY, 2026.

APPROVED:

Bradley J. Frost, Mayor

ATTEST:

Terilyn Lurker, City Recorder

Attachment: 4. Resolution-Tentative Budget FY2027 (FYE June 30, 2027, Tentative Budget)

American Fork City, Utah • Tentative

BUDGET

FISCAL YEAR 2026-2027



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City, Utah

Tentative Budget

Fiscal Year 2026-2027

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



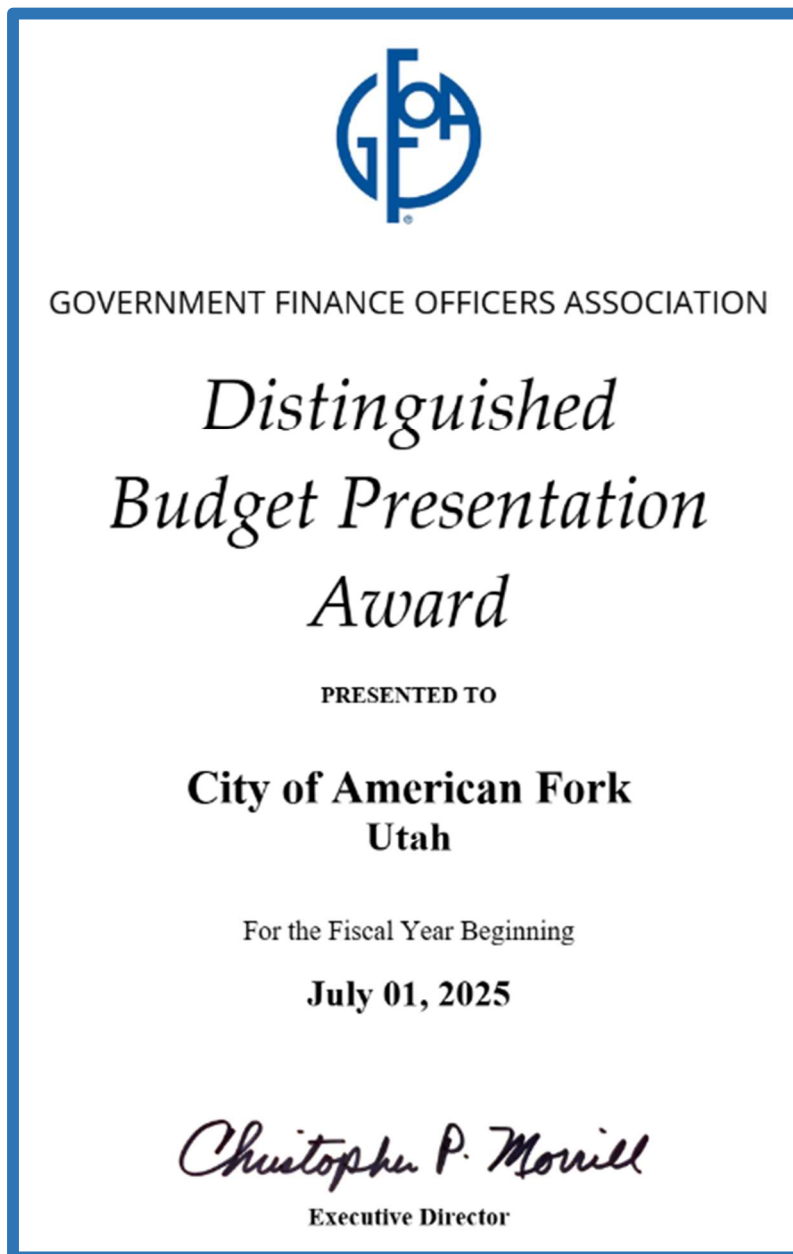


Budget Award

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, 2025.

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.



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

Introduction

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)





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Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative 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

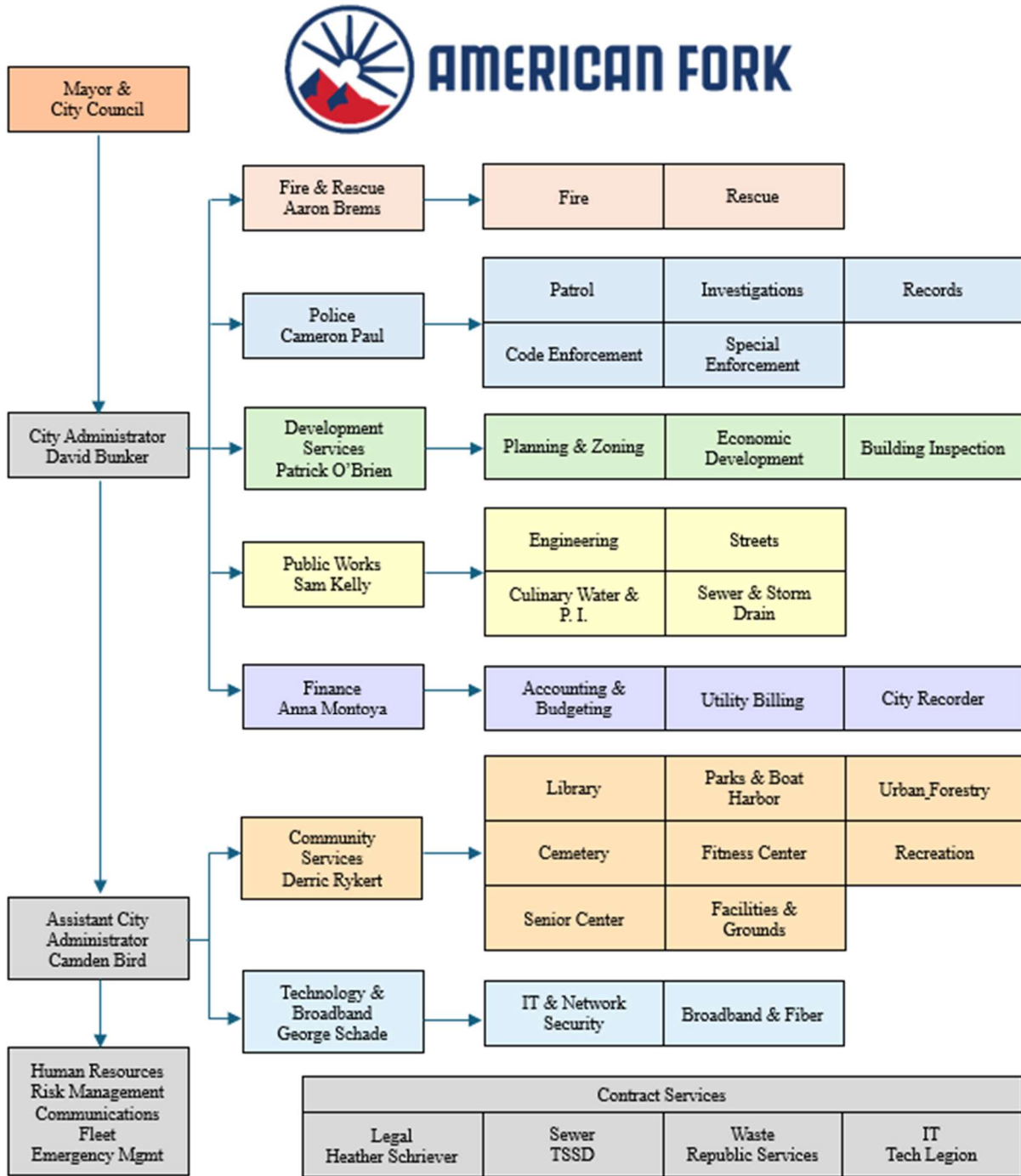
DEPARTMENT DIRECTORS

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	Derric Rykert
Broadband & Technology Director	George Schade

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



City-Wide Organizational Chart



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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.



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Introduction

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 and region. American Fork values the benefits of well-maintained and modern transportation, water, sewer, storm drain, and recognizes the role that such plays in both economic development and community health and safety.

Initiatives

- 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.
- Develop facilities master plan that incorporates the city’s facility and personnel growth needs over the next 30 years.



Strategic Goals

- Begin construction for a new public works facility which houses the water, sewer, storm drain, engineering, planning & zoning, building inspection, streets, water, utility billing, and parks divisions.
- Open and staff a new fire station 53 strategic to the city's population growth in the lakeview region of the city south of interstate 15. This third fire station at its temporary location is expected to be operational in October 2026.
- Relocate the public safety evidence building near the city's police substation at Station 52 and finish tenant improvements to expand the third floor of the existing policy facility.

ROAD IMPROVEMENT AND CONNECTIVITY

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.



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Introduction

Budget Message

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

We are pleased to provide the American Fork City budget for fiscal year 2027 for your review. The 2027 fiscal year, which begins July 1, 2026, and ends June 30, 2027, 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 general fund expenditures will not exceed general fund 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 acts to fulfil city needs while responding to inflationary realities. Revenue estimates in fiscal year 2027 have been scrupulously evaluated based on current economic conditions, with the high inflationary and interest rates, housing shortages, and low unemployment. Excluding bond proceeds received last year, citywide revenue estimates have remained flat compared to the prior budget year, while demand for services also continues to increase as the city grows and the cost of services rises. Staff strives to “tighten our belts” by reviewing each line-item expense in detail for necessity. 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 2027 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. A large portion of the reduced general fund balance is proposed to be used for fitness center maintenance and repairs in the amount of \$4 million. This is a one-time capital outlay and will reduce the general fund balance from the maximum 35% allowed by state code to 25% of revenues.



Budget Message

REVENUES

Utility fees are evaluated closely every budget year. Each fee collected is restricted and used for the utility purpose it is assessed. Culinary water rates are expected to increase by 12% to meet the capital needs as outlined in the infrastructure facilities plan. Pressurized irrigation water rates are expected to adjust in the next fiscal year due irrigation usage as captured by newly installed pressurized irrigation meters. Costs for state mandated storm drain compliance and maintenance of the storm drain system have compelled the need to increase the storm drain fee by \$2.00 monthly. To offset this increase, a savings in the sewer fund allows for city sewer services fees to be reduced by \$2.00 per month. Although sewer costs assessed by Timpanogos Special Services District are expected to increase by 15% on January 1, the city will absorb this increase without passing the increase on to city consumers. Currently, the costs of services for garbage and recycling collections are expected to rise due to increases in contracted services. However, the city has elected to absorb the increased costs by not passing on the extra cost to our utility customers for sanitation and recycling services. See pages 33 for more information on utility fees.



During the fiscal year 2022 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 to be held to evaluate the need for a property tax rate increase. After much deliberation, a property tax increase is proposed in the current 2026-2027 budget. This would be a 9% increase in general fund property tax revenue amounting to \$660,000 per year in additional revenue. The revenue increase would be used solely for the purpose of partially staffing a new fire station in the lakeview region of the city. The location of the 3rd fire station will be temporary until a new permanent station is constructed in a future year. See more information regarding property taxes on pages 29, a property tax impact statement on page 34, and information regarding public safety funding below.

BUDGET HIGHLIGHTS:

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 2027 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:





American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Introduction

Budget Message

Public Safety

Public safety continues to be a top priority for both the City Council and staff of American Fork City, with 62% of the general fund departmental 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.



As the city strives to provide the best possible service to meet increased call volume, a third fire station in the southwest portion of the city is expected to open in October 2026. To staff the new station, an additional 11.25 full-time equivalent (FTE) is proposed for the fire department. The increase in personnel costs for the fire department is \$2 million for the 2027 budget year. The city is proposing a 9% increase in property tax which equates to \$660,000 in increased revenue to partially fund the additional staff.

The police department has requested 2 additional fulltime officers and 2 parttime crossing guard/crossing guard coordinator. Total increased cost for police personnel is nearly \$695,000 for the year, which also includes adjustments to pay range, merit and health insurance costs. Budget items also increased for police fleet by \$432,000 to replace leased vehicles with purchased vehicles.

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 2026-2027 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 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 2027, the city added a new fund to provide better transparency of existing road operations and improvements expenditures. See General Fund-Roads budget on page 127 for more detail. New roads and widening or upsizing of roads will still be found in the road impact fee fund. Total road repair and improvements expected to begin or continue in fiscal year 2026-27 totals \$15.7 million. Significant road improvements are highlighted as follows:



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Introduction

Budget Message

- 700 North Extension from 100 East to 200 East - \$2,589,681
- Lakeshore Drive Phase 1 from the existing Lakeshore Drive terminating at 1500 South/100 West - \$3,720,000
- Roundabout at 300 West and 200 South - \$780,000 (carryover from fiscal year 2025-26)
- Improvements to 1100 South at 100 East intersection - \$775,000
- 100 West Improvements from 100 North to 700 North - \$1,150,000
- Overlay - \$500,000
- Microsurface, Crack Seal, and Slurry - \$1,161,820

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 a budget of \$33.1 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 notable community services, facility, and infrastructure projects during the 2026-2027 fiscal year are as follows:

- Fitness center repairs and improvements - \$4,000,000
- Lakeview Park construction - \$4,000,000
- Art Dye Trail improvements - \$1,565,000
- Policy facility tenant improvements (3rd floor expansion) - \$1,500,000
- Waterline improvements - \$7.2 million
- Boley Well improvements - \$1.1 million
- Dixie Well construction - \$7,120,000
- Sewer lining project - \$1,500,000
- Storm drain and curb/gutter improvements - \$2.6 million
- Public works facility construction \$40 million

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.



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Introduction

Budget Message

As we look to the future to eventual build-out, city staff 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 2026-2027 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



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Introduction

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.



American Fork Hospital



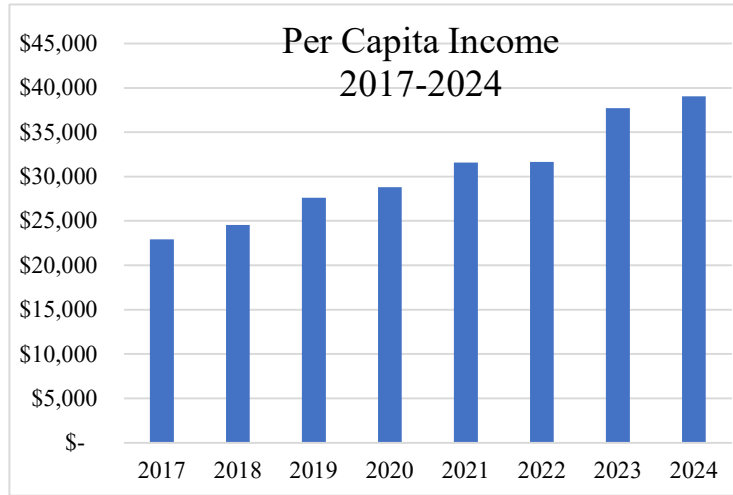
Community Profile

DEMOGRAPHIC PROFILE

Population 2010	26,263
Population 2025 (estimated)	48,536
Households	11,516
Persons per households	3.19
Median home value	\$496,700
Median household Income	\$98,878

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)
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	32,405	\$915,243,875	\$27,625	2.7%
2020	33,365	\$961,380,082	\$28,814	5.2%
2021	35,752	\$1,066,191,765	\$31,571	2.8%
2022	43,322	\$1,212,957,609	\$31,641	2.5%
2023	45,291	\$1,347,919,534	\$37,710	2.8%
2024	47,796	Not available	\$39,056	3.3%
2025	48,536	Not available	Not available	3.9%

(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: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)





Budget Process and Overview



American Fork River

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 2026-2027 budget was developed in compliance with state law and is approved by the City Council after a public hearing was held. The interim fiscal year 2026-2027 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 2026-2027 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

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

principal debt payments, recording depreciation, and recording developer contributions.

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

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Budget Process and Overview

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:

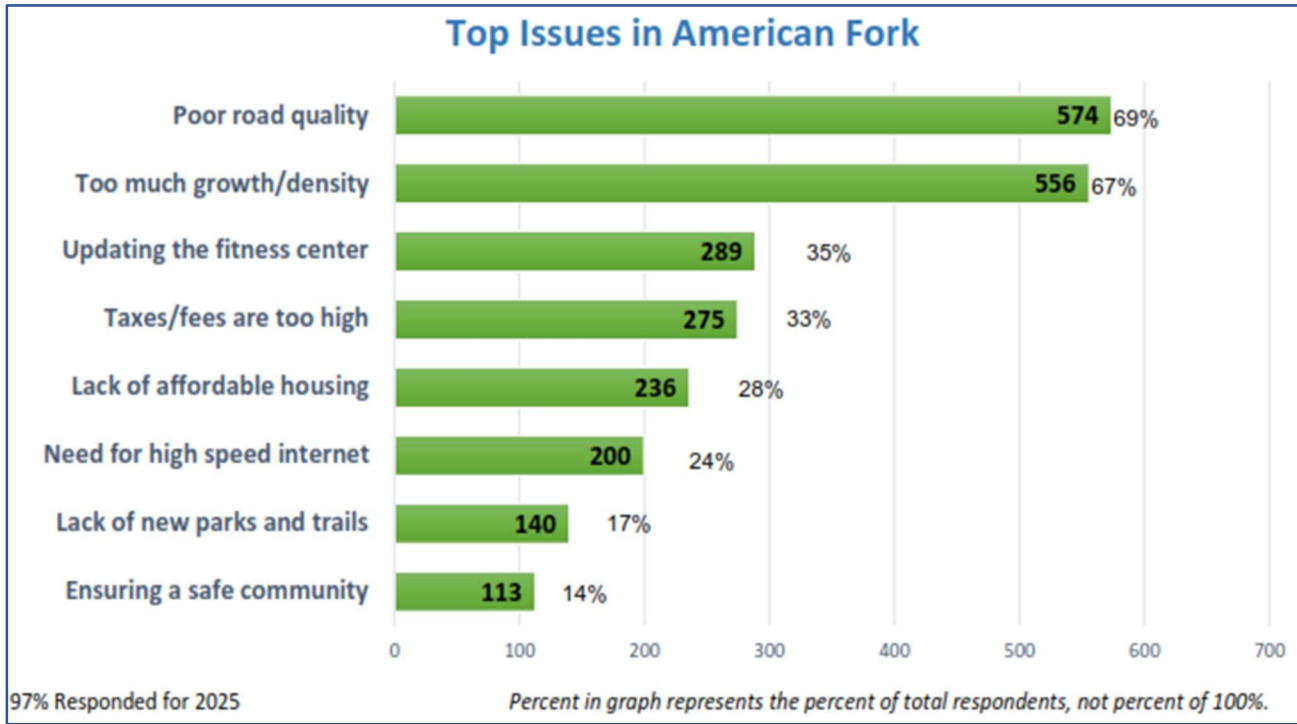
December	The city solicits a community survey to residents to gauge resident satisfaction and to enlist top priorities and issues residents are facing regarding city services.
December-January	Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state 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.
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.



Budget Process and Overview

COMMUNITY INPUT

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



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

BUDGET OVERVIEW

The comprehensive annual city budget is a combination of all the individual funds, which include general, enterprise, special revenue, and capital projects funds. The graphs below break down the budget by fund and expenditures type, respectively, by the percentage of the total budget. The individual funds generally serve a distinct purpose or will cover the costs of operation for specific departments. Excluding transfers, the total combined city budget for fiscal year 2027 is \$208,907,880 for all funds.

Fund Type

The Total Budget by Fund Type graph below shows the majority of the City’s budget, \$100,700,871 or 48%, 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, PARC tax fund Roads Fund, and Municipal Building Authority, which accounts for bond proceeds to fund the public works facility improvements in the amount of \$40 million.

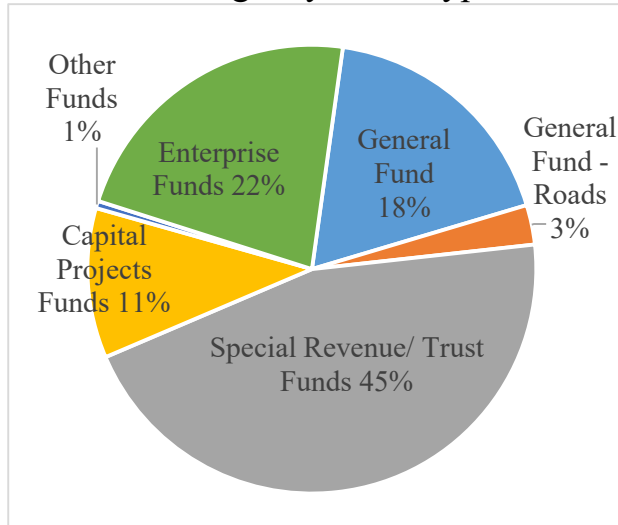
Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



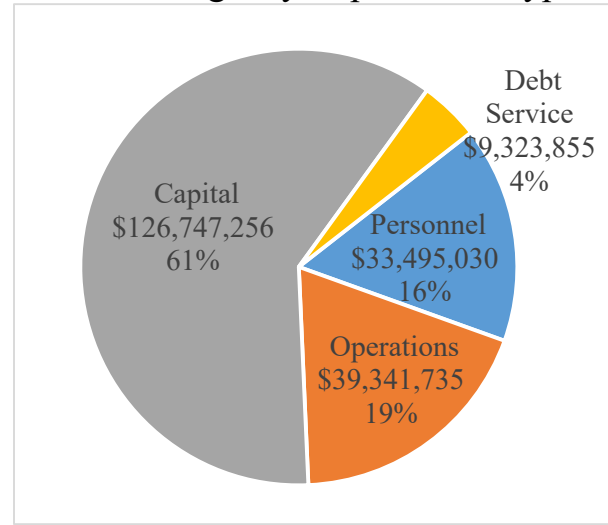
Budget Process and Overview

The Enterprise funds have 22% 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 18% of the total budget and pays for services such as police, fire, engineering, administration, 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 61% of the budget dedicated to capital improvements. These capital projects include, but are not limited to, \$48.8 million in road and public works improvements including improvements to 200 South, 700 North, Lakeshore Drive and 100 West. Other capital improvements include facility improvements in the amount of \$44 million for the public works facility construction and repairs to the fitness center, \$6.8 million in parks and trails improvements including the construction of Lakeview Park, and \$22 million in utility infrastructure improvements. Of the total budget, 16% of expenditures are for personnel, which include police officers, firefighters, streets crew, park staff, administration, public works personnel and more.

BUDGET CHANGES

Changes to the budget after the interim budget is approved will be outlined prior to presenting the final budget for adoption.

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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

- **General Fund Roads**—this is a new fund beginning in fiscal year 2026-2027. This combines the streets operations previously reported in the general fund with the roads capital projects previously reported in the Roads CIP Fund. This aims to provide transparency by budgeting all roads operations, repair and improvements for existing roads in one combined fund. Improvements for any new roads will continue to be budgeted and reported in the Roads Impact Fee Fund. The General Fund Roads Fund will be budgeted and maintained separately as a secondary general fund for budgeting purposes, similar to a special revenue fund, but will be combined with the primary general fund for annual financial reporting purposes.
- **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 (RDA). The Agency is established to further redevelopment of certain City areas. For budgeting purposes, the City's RDA funds are budgeted separately, but are consolidated for financial reporting purposes. Redevelopment funds include Eastside RDA, Business Park RDA, Egg Farm Economic Development Area (EDA) and Patriot Station Community Development Area (CRA).
- **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.

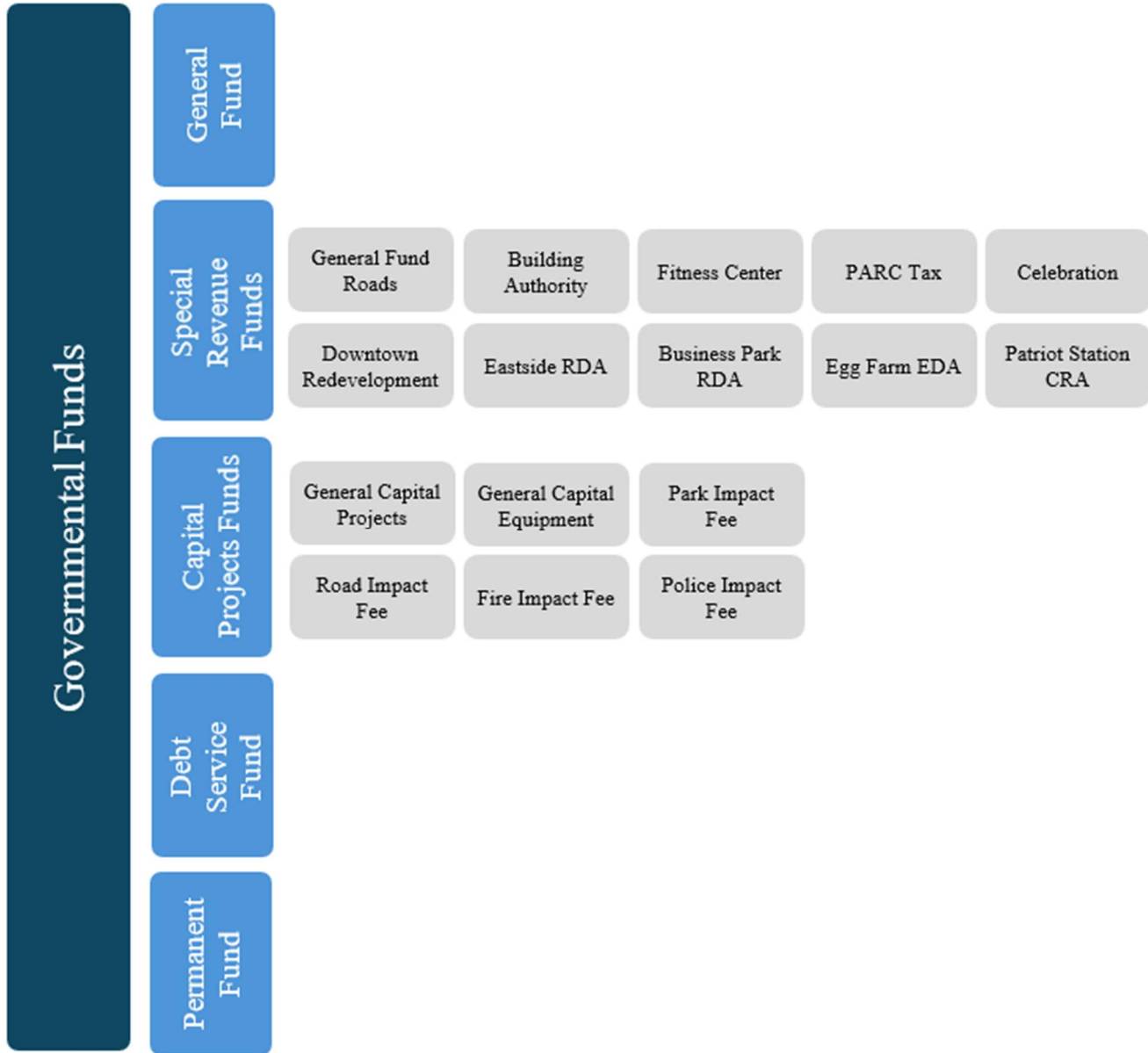
Permanent Fund

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



Fund Types and Financial Structure

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



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

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.



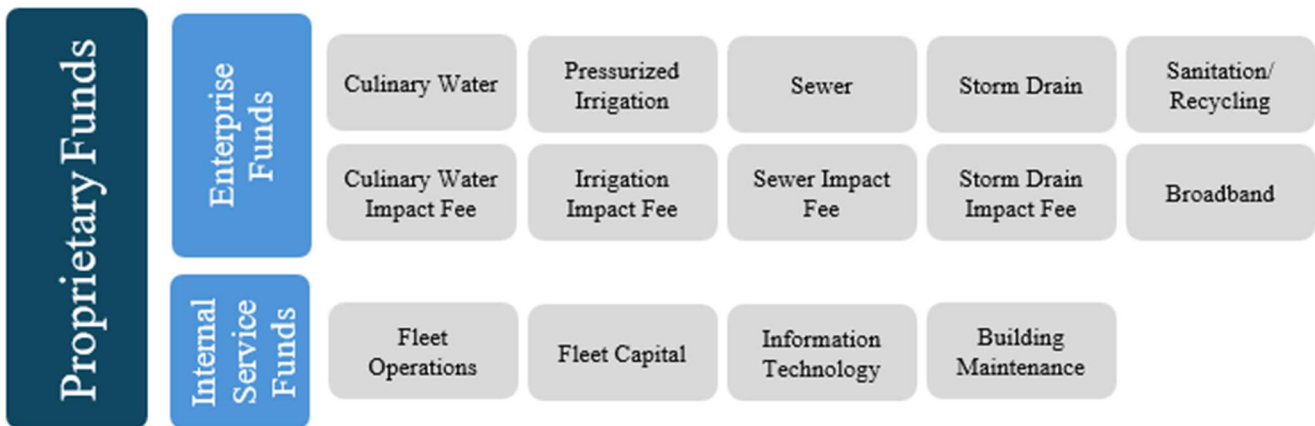
Fund Types and Financial Structure

- Sanitation and Recycling Fund—Accounts for the activities of the City’s sanitation and recycling operations.

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

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





Fund Types and Financial Structure

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

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

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Revenue Overview

This section is offered to provide a more detailed analysis of the origin of how American Fork City receives the revenues needed to provide services to its residents. Government finances can be complex, since revenues originate from a variety of sources and often are restricted in use for specific purposes. The intent of this section is to present the City’s financial structure in a straightforward and transparent manner. The city receives revenue from several types of activities for which all fees are adopted annually by the City Council. These include general activities, special revenue activities, and enterprise activities. Each of these revenue sources is described below.

GENERAL ACTIVITIES

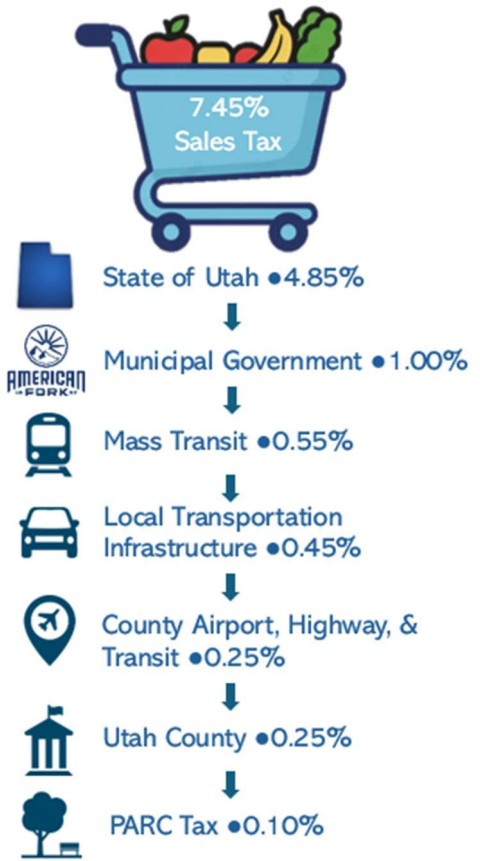
General activities include those functions most typically associated with a municipal government. These include police, fire, streets, parks, recreation, and community development. While some services provided by these functions are associated with a fee for use, the vast majority are not. Rather, they are funded through various taxes collected by the City. The three largest sources of tax revenue are sales tax, property tax, and franchise tax.

Sales Tax

Sales tax is the largest single source of revenue for American Fork City. Sales tax accounts for 56.2% of total general fund tax revenue and 36.8% of total general fund revenue. The collection of sales taxes in the state of Utah is administered by the Utah State Tax Commission, and the distribution formula is determined by the Utah State legislature. Monthly sales tax is remitted to the city 60 days after point of sale.

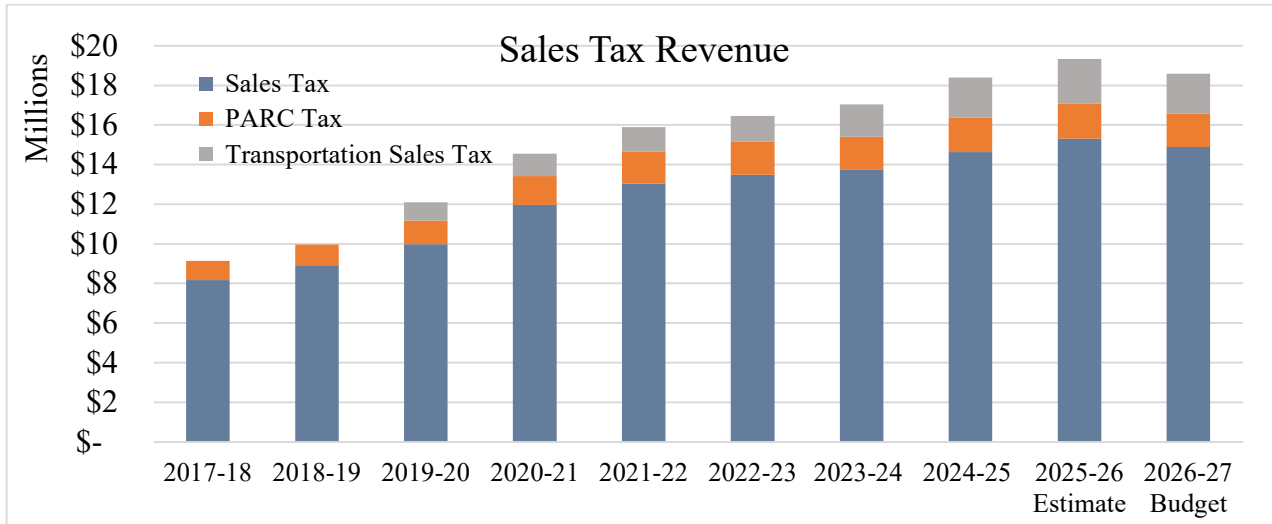
All taxable sales that take place in American Fork are taxed at a rate of 7.45%. One percent of the 7.45% is distributed to local taxing entities. According to the formula established by the State, one-half of this 1% is distributed directly to the local taxing entity in which the sale occurred. The other half is put into a statewide pool and distributed based on the population of all local taxing entities. Beginning in 2015, voter approved a 0.10% sales tax for community services Park, Arts, Recreation and Culture (PARC) program. The city also began receiving Transportation Sales Tax (quarter cent) distribution in September 2019 and a "5th 5th" (or 5th Quarter) transportation tax local option sales tax beginning in 2023. Both the PARC tax and transportation sales tax are restricted revenues.

Since 2018, the city has experienced significant sales tax revenue growth each year. Fiscal year 2027 sales tax revenues are forecasted to be \$14.9 million, slightly lower than the prior year estimates.





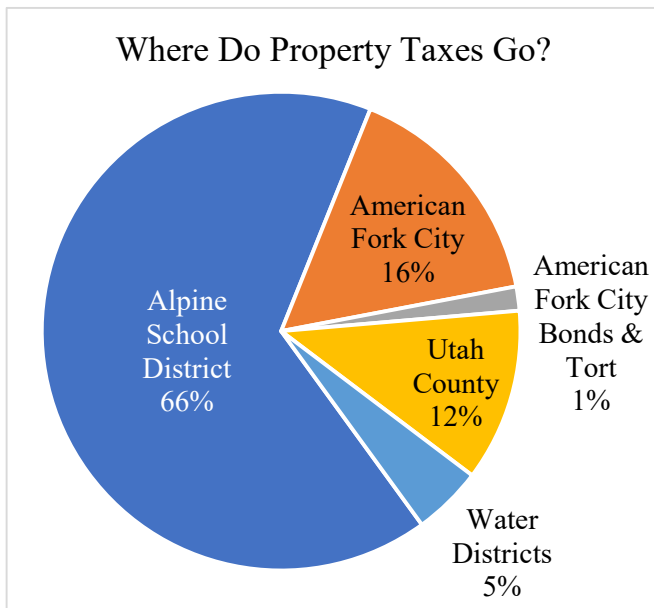
Revenue Overview



Property Tax

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

Property tax is American Fork’s third largest source of revenue in the general fund, accounting for approximately 20 percent of general fund revenue. Relevant factors in the preliminary property tax forecast include changes to the certified tax rate, property tax appreciation (or depreciation), and new growth.



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

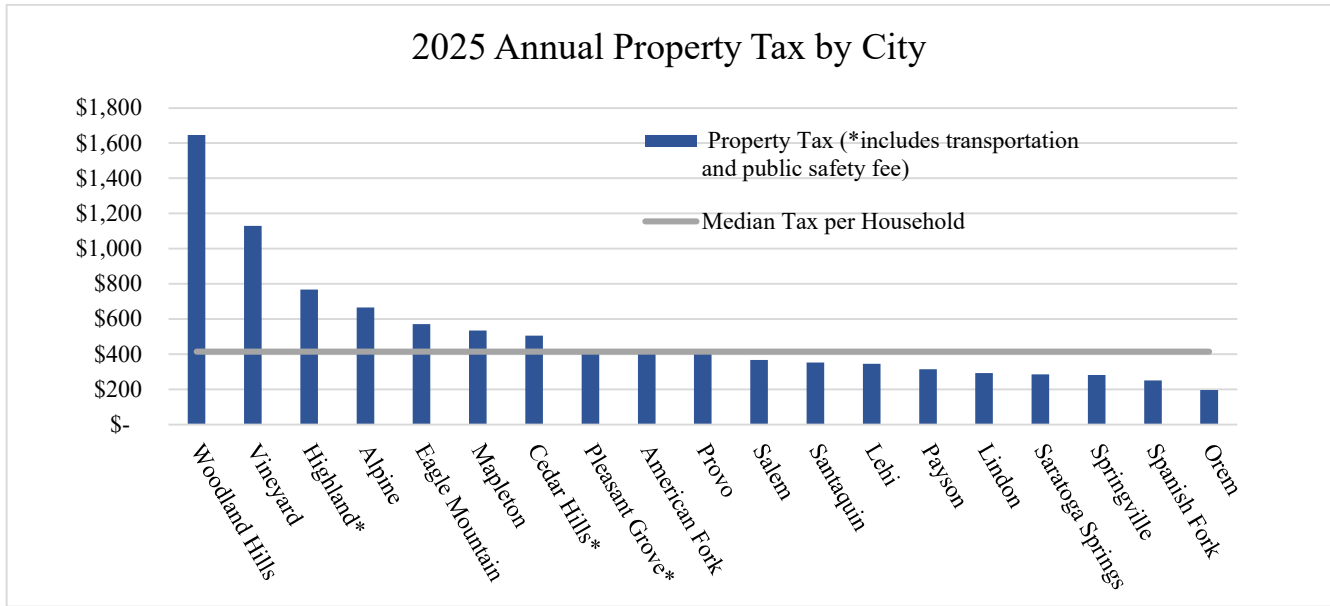
Property tax is assessed as only 55% of residential home value. During the Fiscal Year 2025-2026, the American Fork City general tax rate was .1389 per every \$1,000 of assessed value. For the median home value of \$492,300, the city would receive \$376 per year. Only 16% of a total residential tax bill was received by American Fork City for general fund use. The remaining allocations went to Alpine School



Revenue Overview

District, Utah County, Central Utah Water Conservation District, and North Utah County Water District. Due to population growth and increased call volume, the city is opening a new fire station with an estimated opening date of October 2026. Total costs to fully staff the station with nine full-time firefighter/paramedics is budgeted at \$1.5 million annually. To partially fund the additional costs of staffing Station 53, a 9% property tax increase is proposed for \$660,000 in additional revenue. This equates to \$2.83 per month for home valued at \$492,300. Without additional property tax revenue, the new station will not be fully staffed to meet the public safety needs of the city. See the tax impact statement section on page X.

The following table shows a comparison of property tax paid on the median value of homes in each city in Utah County. This includes transportation utility fees and public safety fees assessed by neighboring cities for services that would otherwise be funded from property tax. Annual residential property tax in 2025 for American Fork is at median compared to other Utah County cities.



Franchise Tax

The City also collects franchise taxes from utilities which use the City’s infrastructure right-of-way. The four utilities on which this fee is collected are: Natural Gas, Electricity, Cable TV, and Telephone. State law limits the amount of the franchise fee for natural gas and electricity to 6% and the amount charged for telephone usage to 3.5%, which is the amount charged by the City. Cable TV is assessed a franchise tax of 5%.



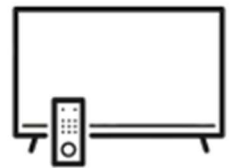
6%



6%



3.5%



5%



Revenue Overview

SPECIAL REVENUE ACTIVITIES

Certain revenues received by the City are collected and restricted for a specific purpose and are accounted for in a separate fund. These Special Revenue funds allow the City to closely monitor the revenue and expenditure activity of these specific activities.



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.

Class C Road Funds are used in the General Roads Fund and are used to maintain, repair and improve our existing road infrastructure. Revenue has increased consistently over the last several fiscal years due to increased population and adding mileage to our road network. Budgeted Class C Road Allotment is \$2 million in fiscal year 2026-2027, up from \$1.8 million budgeted in the prior year.



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. All of the fitness center's revenue comes from user charges. The fitness center, however, is not self-sustaining. For fiscal year 2026-2027, approximately 35% of the center's budgeted operating expenditures are subsidized by a transfer from the general fund. The 35% subsidy has remained the average target for the last six years of operations.



Redevelopment Agency

The American Fork Redevelopment Agency was established to manage the City's urban renewal areas. American Fork currently has four active project areas: (1) East Side Redevelopment Area, North Business Park Redevelopment Area, Egg Farm Economic Development Area, and the Patriot Station Community Reinvestment Area. Revenues are generated by the incremental tax revenue produced within those areas.

These revenues are then distributed according to individual development agreements and project area plans.

ENTERPRISE ACTIVITIES

The City maintains the following utilities: Culinary Water, Pressurized Irrigation, Sewer, and Storm Drain, and Sanitation Fund. Each of these services is funded through user fees. As enterprise funds, the user fees are intended to cover the entire cost of providing these services, including personnel, operating costs, debt service, and system infrastructure improvements. The City makes use of rate studies to forecast projected needs to ensure adequate funds will be available to provide reliable services. The city



Revenue Overview

evaluates each utility rate every year. This annual evaluation involves the development of long-term capital and replacement plans, staffing plans and adherence to debt covenants.



Culinary Water and Pressurized 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.

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 recent water rate fee study for both the culinary water and pressurized irrigation rates has been presented to City Council in several work sessions. A new rate structure is proposed to 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 2027.



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.

The City underwent a rate study and approved a storm rate increase in December 2021 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 2026-2027, however, the city is proposing to absorb the next increase, while also reducing the city sewer rates by \$2.00 per month.



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Budget and Financial Overview

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. Contract service rates will go up again this budget year. However, the staff proposes to absorb the increased cost by not raising customer rates in fiscal year 2026-2027. 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.

Utility rates will be presented and adopted as part of the comprehensive fee schedule. Below are the various utility rates expected budgeted for fiscal year 2026-2027.



Residential Rate (monthly)	Current Charges	Proposed Charges	Residential Increases	Absorbed by City
CUP Water	\$6.50	\$6.50		
Culinary Base ¹	16.49	18.47	\$1.98	
Pressurized Irrigation Base	21.68	21.68		
Storm Drain ^{1,2}	10.50	12.50	\$2.00	
Sewer – AF City	15.89	15.89	\$(2.00)	
Sewer – TSSD ³	36.40	41.86		\$5.46
Garbage ³	12.50	12.95		.45
Garbage – Xtra Can ³	8.20	8.50		.30
Recycling ³	7.35	7.60		.25
Total Monthly Base Utilities	\$135.51	\$145.95	\$1.98	\$6.46

Notes:

- 1) Increases to cover operational and capital cost increases. Based on completed fee study.
- 2) Rate increase implemented May 2026.
- 3) Contract increases that the city is absorbing and not passing along to residents



Property Tax Impact Schedule

As of the 2026 General Session, the Utah Legislature passed HB 236 Truth in Taxation Amendments, requiring taxing entities (cities, school districts) to provide detailed property tax impact statements in public meetings when proposing tax rate increases. This law ensures residents receive clear notice and understand the extra revenue a tax hike will generate before it is finalized. The law aims to increase transparency by requiring earlier notifications and better public engagement by making available a "property tax impact schedule" as are required to reserve a portion of general fund revenue in a restricted general ledger account.

Proposed Property Tax Impact Schedule

American Fork City will consider an increase to its property tax rate from .001389 to .001514 (estimated) to generate an additional \$660,000. The following information is intended to provide decision makers and the public with an explanation of how the City’s operations would be affected if the proposed property tax increase is adopted.

American Fork City’s Current Property Tax Rate	.001389
American Fork City’s Current Property Tax Revenue	\$7,335,305
Proposed Revenue with Tax Change	\$7,995,305
New Property Tax Revenue to American Fork City	\$660,000
Estimated Increase to American Fork City’s Property Tax Revenue	9.0%
Estimated annual increase to a primary residence of \$492,300	\$34.00 or 9.0% increase
Estimated annual increase to a business valued at \$492,300	\$61.54 or 9.0% increase

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Fire	\$11,330,026	\$10,670,026	\$660,000
Impact of Tax Increase – The Fire department has requested staffing for a new fire station with 9 additional full-time personnel for a total cost of \$1,415,000. The property tax increase will fund staffing for 4 of 9 fulltime firefighter/paramedics.			

Impact to Resident

Public safety is a priority for the city council, staff and community of American Fork. Due to increased call volume resulting from population growth, a new fire station is needed on the lakeside region of the city. In order to staff a new station, the fire department is requesting nine fulltime firefighter/paramedics. Total additional staffing costs, including benefits, for the requested nine firefighters is \$1.4 million. The proposed tax increase will generate an estimated \$660,000 in additional revenue, with remaining cost of \$840,000 not being directly passed to the taxpayer. The 9% proposed increase will be to the city’s portion of property tax only, not to the entire tax assessment, which also includes assessments from the school district, county and water districts. The 9% increase will equate to approximately \$2.83 per month per household for a median home valuation of \$492,300. This is only a 1.4% increase to a resident’s total property taxes and a 1.6% increase to the city’s total general fund revenue.

Should the proposed property tax increase not be passed, the new fire station will not have full shift coverage, leaving only 5 of the 9 positions filled resulting in gaps without staff at the new station.



Financial Policies

FUND BALANCE AND RESERVES

General Fund (Adopted June 22, 2021)

Purpose

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

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

Background

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

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

Fund Balance Limits and Conditions for Use of Reserves

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



Financial Policies

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

DEBT MANAGEMENT

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

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



Tibble Fork Reservoir
American Fork Canyon

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

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



Financial Policies

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

Refunding

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

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





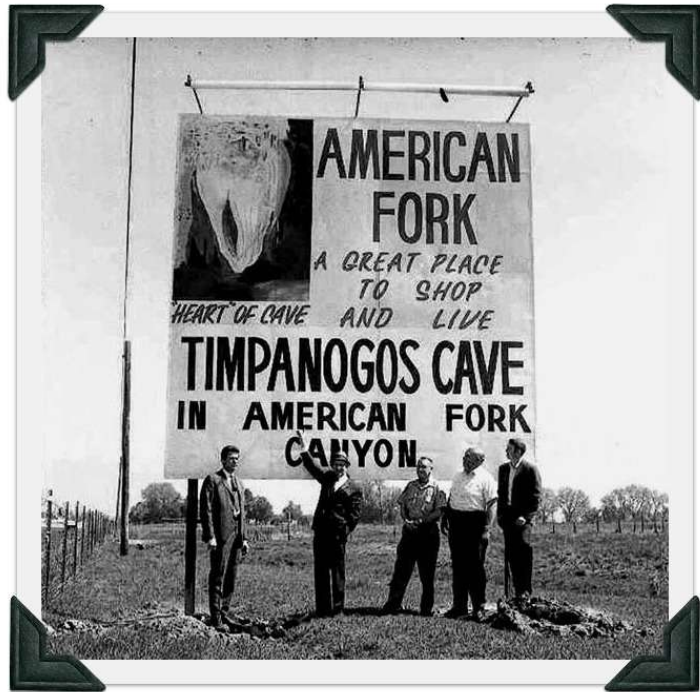
Financial Policies

Conduit Debt

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

GRANTS

A grant is an award of financial assistance in the form of money or property by a funding source including the Federal Government, State Government, other local governments, non-profit agencies, and private businesses and citizens. The city will seek grant funding whenever possible and feasible. The city program, department, or division desiring to submit a grant application soliciting funds will prepare a request as outlined by the grantor's requirements. The department head or designee should sign the grant application as approval that funds are available and that they are supportive of the fiscal impacts to the department. The department applying for the grant should make every effort to project all initial and



ongoing costs associated with the grant program, including but not limited to staff support, needed assistance for computer systems, office space, utilities, systems furniture, vehicles, office equipment, office supplies, computer software, and hardware/telephone charges.

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

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



Financial Policies

City departments should notify the Finance Department if:

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

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



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

AUDITING AND FINANCIAL REPORTING

Accounting Practices

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

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

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



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Budget and Financial Overview

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.



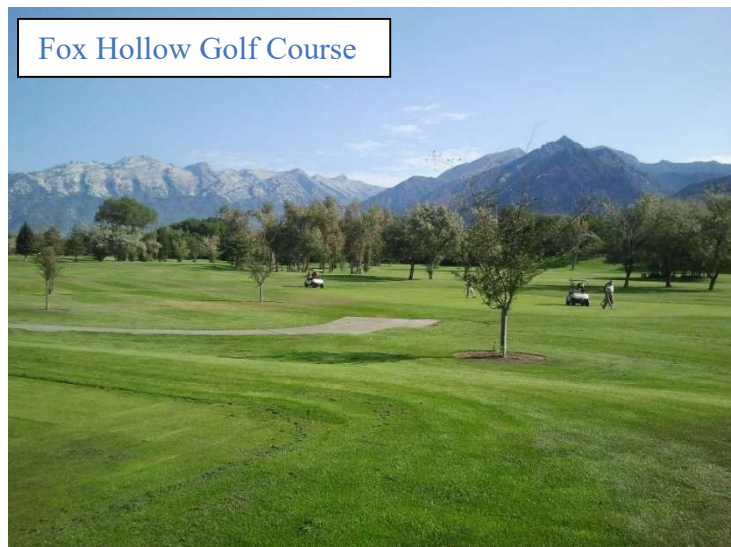
Financial Policies

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 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.



The first year of the CIP will be included in the proposed budget.

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

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

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

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



Financial Policies

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

REVENUE POLICY

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

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

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

User charges and fees should be at a level that reflect service costs. Components of user charges should include operating and capital costs, as well as the direct and indirect costs of providing that service. Full cost charges should be imposed unless it is determined that policy, legal, or market factors require lower fees. The city, when setting fees and charges, should consider policy objectives, market rates, and charges levied by other public and private organizations for similar services. Non-resident fees should be set at market levels to minimize the tax burden on city residents.



Timpanogos Cave
American Fork Canyon

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



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	FY2026-27 Proposed	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	FY2030-31 Projected
Taxes	\$26,496,402	\$27,291,294	\$28,110,033	\$28,953,334	\$29,821,934
Licenses & Permits	1,053,500	1,085,105	1,117,658	1,151,188	1,185,724
Grants & Intergovernmental	148,734	153,196	157,792	162,526	167,401
Charges for Services	11,059,224	11,391,001	11,732,731	12,084,713	12,447,254
Fines & Forfeitures	305,000	314,150	323,575	333,282	343,280
Use of Money & Property	1,227,302	1,264,121	1,302,045	1,341,106	1,381,339
Transfers In	139,280	143,458	147,762	152,195	156,761
TOTAL REVENUES	\$40,429,442	\$41,642,325	\$42,891,595	\$44,178,343	\$45,503,693
General Fund Expenditures	FY2026-27 Proposed	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	FY2030-31 Projected
General Services	\$4,179,439	\$4,304,822	\$4,433,967	\$4,566,986	\$4,703,995
Community Services	5,435,685	5,598,756	5,766,718	5,939,720	6,117,911
Public Safety	23,566,402	24,273,394	25,001,596	25,751,644	26,524,193
Public Works	2,742,327	2,824,597	2,909,335	2,996,615	3,086,513
Development Services	2,005,669	2,065,839	2,127,814	2,191,649	2,257,398
Transfers Out	2,499,920	2,574,918	2,652,165	2,731,730	2,813,682
TOTAL EXPENDITURES	\$40,429,442	\$41,642,326	\$42,891,595	\$44,178,343	\$45,503,694

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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 construction of a third fire station in the south portion of the city and an expanded public facilities yard and engineering building. The city is also exploring the need for a larger community and fitness center and a downtown revitalization area to include a centralized civic center and community commons. Also identified as a strategic goal is road connectivity due to growth. The city is planning for and participating in several regional road expansion projects that will help to manage better traffic flow throughout the city. 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.



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Budget and Financial Overview

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):

Assessed Valuation	\$5,582,404,204
Estimated Market Value	8,282,524,605
Debt Limit (12% of estimated actual value)	993,902,953
Less Outstanding General Obligation Bonds	25,955,000
Total Amount of Debt Applicable to Debt Limit	25,955,000
Legal Debt Margin	\$967,947,953

A brief description of American Fork City's debt issues (as of June 30, 2027) 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.
- During fiscal year 2026 the city entered into a capital lease agreement for the purchase of fire engine for the fire department. The city financed the purchase over 84 months with a stated interest rate of 4.47 percent and annual payments of \$192,765 through January 2033.

Description	End Balance June 30, 2026	Additions FY 2027	Principal Due FY 2027	End Balance June 30, 2027
2015 General Obligation Bonds	\$3,995,000	-	\$400,000	\$3,595,000
2016 General Obligation Bonds	18,635,000	-	1,800,000	16,835,000
2020 General Obligation Bonds	5,930,000	-	405,000	5,525,000
2018 Sales Tax Revenue Refunding Bonds	895,000	-	440,000	455,000
2020 Water Revenue Bonds	19,673,000	-	594,000	19,079,000
2022 Tax Increment Revenue Bonds	26,875,000	-	770,000	26,105,000
2026 Lease Revenue Bonds	40,000,000	-	210,000	39,790,000
2019 Capital Lease – Ambulance/Brush Truck	32,380	-	32,280	-
2019 Capital Lease – Ladder Truck	295,788	-	207,933	87,855
2026 Capital Lease – Fire Engine	1,137,152	-	141,934	995,218
Total Long-term Debt	\$117,468,220	-	\$5,001,147	\$112,467,073



Debt Overview

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. 2015 General Obligation Refunding Bonds debt service for fiscal year 2026-2027 is \$521,488 and is paid with utility user fees.
- 2016 General Obligation Refunding Bonds: \$30,285,000 General Obligation Refunding Bonds due in annual principal and semi-annual interest payments through May 2035 – Interest is at a varying rate of 2.00% to 5.00%. Proceeds were used to advance refund the 2008 GO Bonds, which partially financed the City’s pressurized irrigation system. 2016 General Obligation Refunding Bonds debt service for fiscal year 2026-2027 is \$2,465,570 and is paid with utility user fees.
- 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. 2020 General Obligation Bonds debt service for fiscal year 2026-2027 is \$582,038 and is paid with voter approved property tax.

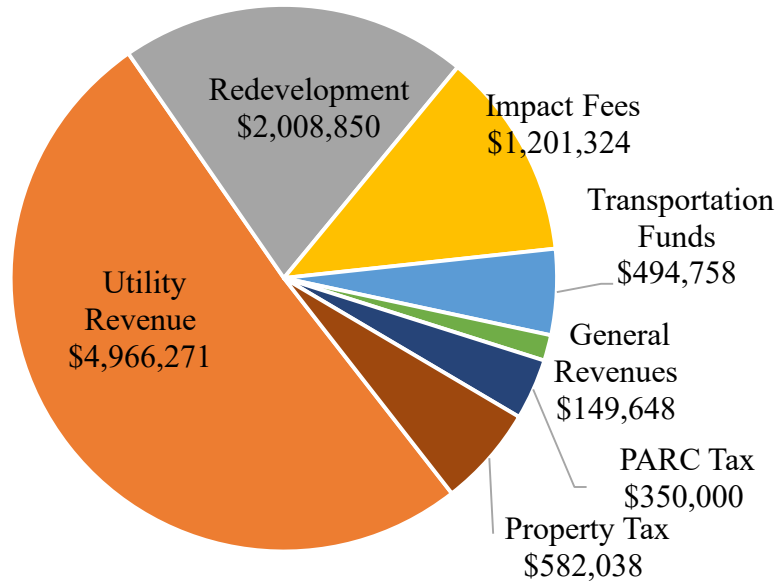
Revenue Bonds:

- 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. 2018 Sales Tax Revenue and Refunding Bonds debt service for fiscal year 2026-2027 is \$467,208 and is paid with \$350,000 in PARC tax grant with the remaining paid through impact fees.
- 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. 2020 Water Revenue Bonds debt service for fiscal year 2026-2027 is \$796,670 and is paid with utility user fees.
- 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. 2022 Subordinate Sales Tax and Increment Revenue Bonds debt service for fiscal year 2026-2027 is \$2,008,850 and is paid with tax increment revenue.
- 2026 Lease Revenue Bonds: \$40,000,000 due in annual principal and semi-annual interest payments through May 2056 – Interest is at a rate of 4.00 to 5.00%. Proceeds are used for the construction of a new public works facility. 2026 Lease Revenue Bonds debt service for fiscal year 2026-2027 is \$2,473,791 and is paid with utility user fees with a portion allocated for the streets department paid using transportation funding.



Debt Overview

Debt Service Funding



Debt Service:

As of June 30, 2025, the total general obligation bonded debt equals \$535 per capita. Total Water Revenue Bonds debt represents approximately \$1,582 per utility rate customer.

Bond Ratings:

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

- August 18, 2022 - S&P Global Ratings assigned its 'AA+' with a stable outlook.
- December 17, 2025 – Moody's Investors Service has assigned a Aa1 issuer rating reflecting the city's "growing economy with healthy and improving economic metrics, maintenance of strong available fund balance and liquidity, and moderate long-term liabilities and fixed costs."



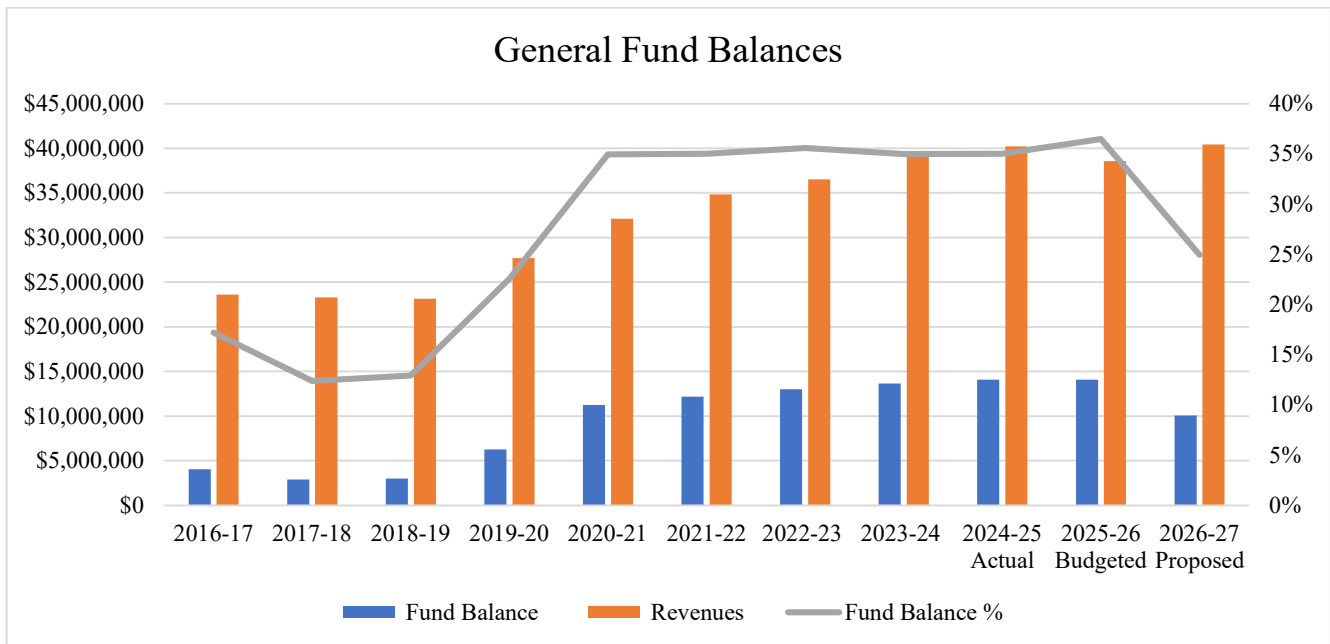
Fund Balance Overview

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. The city has maintained the maximum allowable fund balance as defined by state code for the last six fiscal years. For fiscal year 2026-2027, however, the City has budgeted \$4 million of General Fund reserves to be used towards one-time repair and improvement cost for the fitness center. This will decrease the fund balance to 25% of revenues for the first time since fiscal year 2019-2020. At the close of every audited fiscal year, any general fund net revenues will be kept in reserves until the maximum 35% is reached. After which, any additional reserves over 35% will be transferred to capital project funds.



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

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Fund Balance Overview

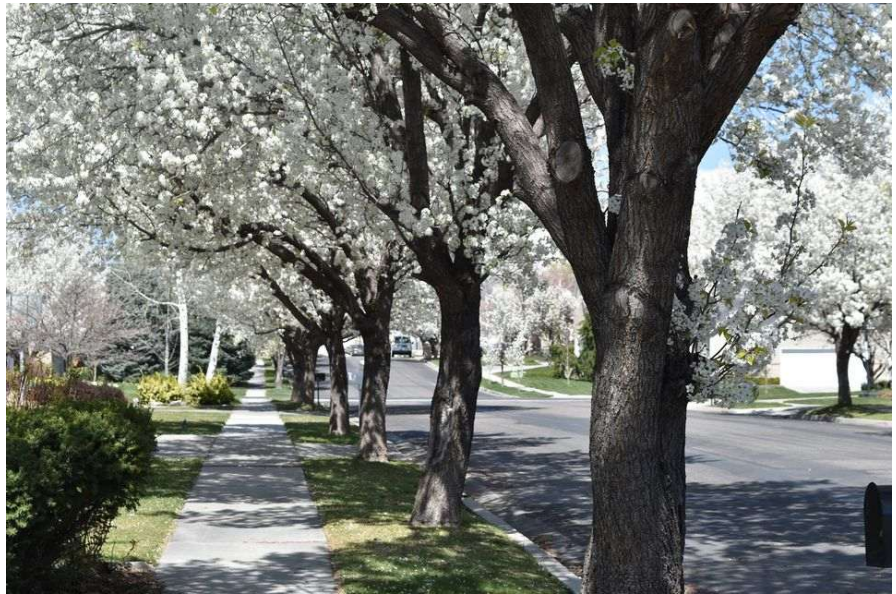
of an economic slowdown due to the Corona Virus pandemic. Although City facilities were closed for a period due to state and federal mandates, tax revenue remained strong, creating a net overall gain for fiscal years ending 2020 and 2021, thus increasing the amount set aside for future needs. The city has resumed pre-pandemic service levels and will not see the same percentage increase in reserves in the coming years.

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, Patriot Station CRA and the Municipal Building Authority Fund. 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. The construction of the public works facility will deplete the bond proceeds and fund balance in the Municipal Building Authority 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 \$10.9 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 \$16.5 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. The city has undergone rate studies to ensure that utility rates 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: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Budget Summaries



Fund Balances

GOVERNMENTAL FUNDS

Fund	Available Fund Balance 2024-25	Estimated Fund Balance 2025-26	Estimated Revenues 2026-27	Adopted Expenditures 2026-27	Net Transfers 2026-27	Increase (Decrease) 2026-27	Estimated Fund Balance 2026-27
General Fund	\$ 13,660,345	\$ 18,801,904	\$ 40,290,162	\$ 37,929,522	\$ (6,360,640)	\$ (4,000,000)	\$ 14,801,904
Special Revenue Funds							
General Fund - Roads	-	11,204,644	4,775,000	5,994,972	(494,758)	(1,714,730)	\$ 9,489,914
Municipal Building Authority	761	41,000,963	500,000	42,474,841	2,473,790	(39,501,051)	1,499,912
Fitness Center	-	-	2,172,060	3,313,498	1,141,438	-	-
PARC Tax	1,106,512	1,275,373	1,750,000	1,779,700	-	(29,700)	1,245,673
Celebration	-	-	20,000	45,000	25,000	-	-
Downtown Redevelopment	112,827	112,827	500	113,327	-	(112,827)	-
RDA - East Side	372,671	473,168	15,000	488,168	-	(473,168)	-
RDA - Business Park	4,166,663	4,711,000	100,000	4,811,000	-	(4,711,000)	-
EDA - Egg Farm	4,492,435	5,338,276	1,080,000	4,599,699	(200,000)	(3,719,699)	1,618,577
CRA - Patriot Station TOD	32,381,116	33,508,645	3,690,868	37,060,233	(139,280)	(33,508,645)	-
Total Special Revenue Funds	42,632,985	97,624,896	14,103,428	100,680,438	2,806,190	(83,770,820)	13,854,076
Debt Service Fund	410,373	427,677	933,038	1,051,246	117,208	(1,000)	426,677
Capital Projects Funds							
General Capital Projects	17,909,079	21,282,556	56,000	6,369,100	4,721,000	(1,592,100)	19,690,456
Roads Capital Projects	8,745,857	-	-	-	-	-	-
Capital Projects - Equipment	98,000	98,000	-	368,380	368,380	-	98,000
Meadows Special Improvement District	66,619	66,619	-	-	-	-	66,619
Park Impact Fees	8,473,517	9,129,442	2,132,000	5,566,214	(117,208)	(3,551,422)	5,578,020
Road Impact Fees	6,513,958	2,877,490	3,058,871	8,511,125	-	(5,452,254)	(2,574,764)
Fire Impact Fees	(191,765)	(781,420)	150,000	-	(404,654)	(254,654)	(1,036,074)
Police Impact Fees	2,021,277	2,144,668	110,000	1,800,000	-	(1,690,000)	454,668
Total Capital Project Funds	43,636,542	34,817,355	5,506,871	22,614,819	4,567,518	(12,540,430)	22,276,925
Permanent Fund							
Perpetual Care Fund	1,333,254	1,442,751	87,500	-	-	87,500	1,530,251
Total Permanent Fund	1,333,254	1,442,751	87,500	-	-	87,500	1,530,251
TOTAL GOVERNMENTAL FUNDS	\$ 101,673,499	\$ 153,114,583	\$ 60,920,999	\$ 162,276,025	\$ 1,130,276	\$ (100,224,750)	\$ 52,889,833

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Budget Summaries



Fund Balances

ENTERPRISE FUNDS

Fund	Available Fund Balance 2024-25	Estimated Fund Balance 2025-26	Estimated Revenues 2026-27	Adopted Expenditures 2026-27	Net Transfers 2026-27	Increase (Decrease) 2026-27	Estimated Fund Balance 2026-27
Enterprise Funds							
Culinary Water	\$ 10,424,600	\$ 13,011,257	\$ 8,326,000	\$ 14,524,353	\$ 302,790	\$ (5,895,563)	\$ 7,115,694
Culinary Water Impact Fees	4,987,612	4,945,727	600,000	7,221,372	(597,548)	(7,218,920)	(2,273,193)
Secondary Irrigation	8,080,825	5,888,960	3,481,500	5,806,605	(494,758)	(2,819,863)	3,069,097
Secondary Irrigation Impact Fees	(13,315,356)	(13,177,926)	250,000	51,630	-	198,370	(12,979,556)
Sewer	24,651,501	29,692,448	12,511,100	11,039,037	(494,758)	977,305	30,669,753
Sewer Impact Fees	2,915,158	3,132,784	300,000	51,014	-	248,986	3,381,770
Storm Drain	4,450,187	5,298,984	3,720,000	5,215,263	(494,758)	(1,990,021)	3,308,963
Storm Drain Impact Fees	(719,873)	(686,333)	200,000	101,098	-	98,902	(587,431)
Sanitation and Recycling	734,296	767,499	2,579,000	2,644,801	-	(65,801)	701,698
Broadband	(1,785,021)	(1,742,707)	206,905	451,007	244,102	-	(1,742,707)
Total Enterprise Funds	40,423,929	47,130,693	32,174,505	47,106,180	(1,534,930)	(16,466,605)	30,664,088

TOTAL GOVERNMENTAL AND

ENTERPRISE FUNDS	\$ 142,097,428	\$ 200,245,276	\$ 93,095,504	\$ 209,382,205	\$ (404,654)	\$ (116,691,355)	\$ 83,553,921
Internal Service Funds							
Building Maintenance	-	-	1,067,564	1,067,564	-	-	-
Fleet Operations & Maintenance	-	-	668,100	668,100	-	-	-
Fleet Capital	861,675	925,180	1,815,931	2,220,585	404,654	-	925,180
Information Technology	429,787	439,569	520,505	720,505	-	(200,000)	239,569
Total Internal Service Funds	1,291,462	1,364,749	4,072,100	4,676,754	404,654	(200,000)	1,164,749
TOTAL CITY-WIDE	\$ 143,388,890	\$ 201,610,025	\$ 97,167,604	\$ 214,058,959	\$ (0)	\$ (116,891,355)	\$ 84,718,669



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Budget Summaries

Combined Revenue Summary - All Funds

BY FUND

Fund	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES (Excludes Transfers)				
General Fund	\$ 40,135,082	\$ 40,474,841	\$ 37,741,533	\$ 40,290,162
Special Revenue Funds				
General Fund - Roads	\$ -	\$ 5,347,062	\$ 4,400,000	\$ 4,775,000
Municipal Building Authority	-	41,884,799	41,888,000	500,000
Fitness Center	2,046,557	2,050,500	2,132,500	2,172,060
PARC Tax	1,830,524	1,860,766	1,565,000	1,750,000
Celebration	39,228	48,447	41,000	20,000
Downtown Redevelopment	5,443	-	500	500
RDA - East Side	84,322	100,497	1,000	15,000
RDA - Business Park	571,104	544,337	380,000	100,000
EDA - Egg Farm	1,254,579	1,110,372	1,010,000	1,080,000
CRA - Patriot Station TOD	3,166,118	2,857,300	2,125,366	3,690,868
Total Special Revenue Funds	8,997,875	55,804,080	53,543,366	14,103,428
Debt Service Fund	959,357	951,942	936,138	933,038
Capital Projects Funds				
General Capital Projects	2,678,215	4,753,299	4,696,770	56,000
Roads Capital Projects	4,447,169	-	-	-
Park Impact Fees	1,013,997	928,208	2,142,000	2,132,000
Road Impact Fees	1,804,129	817,431	6,683,902	3,058,871
Fire Impact Fees	120,320	149,543	260,000	150,000
Police Impact Fees	353,482	400,358	110,000	110,000
Total Capital Project Funds	10,417,312	7,048,839	13,892,672	5,506,871
Permanent Fund				
Perpetual Care Fund	114,225	109,497	68,000	87,500
Total Permanent Fund	114,225	109,497	68,000	87,500
Enterprise Funds				
Culinary Water	8,696,851	8,551,778	8,194,000	8,326,000
Culinary Water Impact Fees	754,226	713,240	620,000	600,000
Secondary Irrigation	4,595,230	3,594,244	3,484,000	3,481,500
Secondary Irrigation Impact Fees	250,452	275,445	250,000	250,000
Sewer	12,038,169	12,417,214	10,623,104	12,511,100
Sewer Impact Fees	391,623	356,897	275,000	300,000
Storm Drain	4,787,609	3,753,964	3,681,250	3,720,000
Storm Drain Impact Fees	112,594	206,288	260,000	200,000
Sanitation and Recycling	2,541,662	2,600,285	2,489,000	2,579,000
Broadband	211,809	189,166	224,421	206,905
Total Enterprise Funds	34,380,225	32,658,521	30,100,775	32,174,505
TOTAL REVENUES GOVERNMENTAL AND ENTERPRISE FUNDS	95,004,076	137,047,720	136,282,484	93,095,504

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
 Budget Summaries

Combined Revenue Summary - All Funds

BY FUND

Internal Service Funds

Building Maintenance	-	1,130,401	1,130,401	1,067,564
Fleet Operations & Maintenance	694,083	682,258	674,200	668,100
Fleet Capital	1,288,485	2,221,461	2,479,127	1,815,931
Information Technology	340,253	506,278	495,490	520,505
Total Internal Service Funds	2,322,821	4,540,398	4,779,218	4,072,100
TOTAL CITY-WIDE REVENUES	\$ 97,326,896	\$ 141,588,118	\$ 141,061,702	\$ 97,167,604

BY TYPE

Category Type	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES (Excludes Transfers)				
Property Taxes	\$ 8,728,627	\$ 8,591,064	\$ 8,568,646	\$ 8,688,440
Property Taxes-New	-	-	-	660,000
Property Taxes-Increment	3,135,041	3,500,453	2,975,366	3,890,868
Sales Taxes	18,399,824	19,332,383	16,741,797	18,585,000
Other Taxes	3,546,746	3,575,146	3,235,000	3,345,000
Licenses & Permits	1,347,180	1,113,267	1,202,000	1,053,500
Intergovernmental	6,087,435	6,712,179	13,344,230	6,214,605
Charges for Services	38,837,298	40,636,096	38,264,347	41,795,789
Impact Fees	2,803,119	2,814,487	4,710,000	2,650,000
Fines & Forfeitures	400,808	334,901	310,000	305,000
Proceeds from Debt	-	41,884,799	41,888,000	-
Developer Contributions	3,441,747	1,832,000	1,650,000	1,450,000
Use of Money & Property	8,276,251	6,720,945	3,393,098	4,457,302
TOTAL REVENUES GOVERNMENTAL AND ENTERPRISE FUNDS	\$ 95,004,076	\$ 137,047,720	\$ 136,282,484	\$ 93,095,504

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Budget Summaries



Combined Expenditure Summary - All Funds

BY FUND

Fund	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES (Excludes Transfers)				
General Fund	\$ 33,130,023	\$ 32,715,556	\$ 34,276,939	\$ 37,929,522
Special Revenue Funds				
General Fund - Roads	\$ -	\$ 3,651,973	\$ 4,901,915	\$ 5,994,972
Municipal Building Authority	647,058	884,597	885,043	42,474,841
Fitness Center	3,048,450	3,121,916	3,070,716	3,313,498
PARC Tax	1,612,230	1,614,405	1,533,250	1,779,700
Celebration	81,213	87,739	79,000	45,000
Downtown Redevelopment	-	-	112,645	113,327
RDA - West Side	-	-	-	20,433
RDA - East Side	-	-	371,291	488,168
RDA - Business Park	-	-	380,000	4,811,000
EDA - Egg Farm	51,739	63,626	5,234,105	4,599,699
CRA - Patriot Station TOD	1,933,504	2,090,871	33,926,348	37,060,233
Total Special Revenue Funds	7,374,194	11,515,127	50,494,313	100,700,871
Debt Service Fund	1,052,473	1,052,473	1,052,473	1,051,246
Capital Projects Funds				
General Capital Projects	7,153,013	1,613,460	7,261,940	6,369,100
Roads Capital Projects	271,266	-	-	-
Capital Projects - Equipment	439,982	263,627	327,590	368,380
Park Impact Fees	10,285,362	154,448	4,358,987	5,566,214
Road Impact Fees	1,197,768	4,453,899	13,408,853	8,511,125
Fire Impact Fees	-	4,114	210,000	-
Police Impact Fees	-	113,828	1,907,655	1,800,000
Total Capital Project Funds	19,347,391	6,603,376	27,475,025	22,614,819
Enterprise Funds				
Culinary Water	5,702,439	6,762,624	13,119,433	14,524,353
Culinary Water Impact Fees	45,359	157,622	2,837,082	7,221,372
Secondary Irrigation	3,158,185	5,786,109	7,257,982	5,806,605
Secondary Irrigation Impact Fees	51,269	138,015	1,259,901	51,630
Sewer	6,458,870	7,376,267	9,911,368	11,039,037
Sewer Impact Fees	7,247	139,271	760,847	51,014
Storm Drain	2,201,214	2,905,167	4,751,281	4,720,505
Storm Drain Impact Fees	67,662	172,748	339,001	101,098
Sanitation and Recycling	2,367,049	2,567,082	2,469,111	2,644,801
Broadband	419,125	398,466	447,925	451,007
Total Enterprise Funds	20,478,419	26,403,371	43,153,931	46,611,422
TOTAL EXPENDITURES GOVERNMENTAL AND ENTERPRISE FUNDS				
	81,382,500	78,289,903	156,452,681	208,907,880

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Budget Summaries

Combined Expenditure Summary - All Funds

BY FUND

	Actual	Estimated	Approved	Proposed
Internal Service Funds				
Building Maintenance Fund	\$ -	\$ 1,122,402	\$ 1,130,401	\$ 1,067,564
Fleet Operations & Maintenance	694,083	682,258	674,200	668,100
Fleet Capital	1,281,481	2,369,956	3,174,213	2,220,585
Information Technology	452,117	496,496	695,490	720,505
Total Internal Service Funds	2,427,681	4,671,112	5,674,304	4,676,754
TOTAL CITY-WIDE EXPENDITURES	\$ 83,810,181	\$ 82,961,015	\$ 162,126,985	\$ 213,584,634

BY TYPE

Category Type	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES (Excludes Transfers)				
Personnel	\$ 27,682,370	\$ 28,588,383	\$ 30,008,773	\$ 33,495,030
Operations	27,628,983	29,146,918	31,798,771	39,341,739
Capital	21,880,263	12,828,767	86,918,856	126,747,256
Debt Service	4,190,884	7,725,835	7,726,281	9,323,855
TOTAL EXPENDITURES GOVERNMENTAL AND ENTERPRISE FUNDS	\$ 81,382,500	\$ 78,289,903	\$ 156,452,681	\$ 208,907,880



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Budget Summaries

Full-time Equivalent Summary

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
GOVERNMENTAL FUNDS				
Executive	0.50	0.50	0.50	-
Legislative	2.50	2.50	2.50	-
Administration	15.40	14.75	16.40	1.65
Community Services	2.00	2.00	2.00	-
Parks and Boat Harbor	14.16	15.66	16.83	1.17
Tree Maintenance	0.70	0.70	0.70	-
Cemetery	5.18	5.43	5.68	0.25
Building Maintenance	4.00	-	-	-
Library	16.00	16.00	16.00	-
Recreation	8.53	8.53	8.53	-
Senior Center	5.25	5.25	5.25	-
Police	70.22	70.72	73.72	3.00
Fire and Rescue	54.95	55.25	66.50	11.25
Public Works Administration	2.00	3.00	3.00	-
Streets	7.83	-	-	-
Engineering	8.00	8.00	8.00	-
Public Infrastructure	3.00	5.00	5.00	-
Planning	2.45	2.45	2.45	-
Building Inspection	10.55	10.55	10.05	(0.50)
Fitness Center	40.72	40.72	40.72	-
Total Governmental Funds	233.22	226.29	243.11	16.82
ENTERPRISE AND INTERNAL SERVICE FUNDS				
Culinary Water	7.35	6.30	6.30	-
Secondary Irrigation	3.90	3.45	3.45	-
Sewer	3.75	3.00	2.50	(0.50)
Storm Drain	4.75	4.00	4.50	0.50
Broadband	2.00	2.00	2.00	-
Building Maintenance	-	2.00	2.00	-
Total Enterprise Funds	21.75	20.75	20.75	-
TOTAL FTE POSITIONS	295.69	287.76	304.58	16.82

STAFFING NOTES

Staffing Additions:

- Administration - add 1.0 FTE accountant (full-time) and 0.60 FTE communications specialist (part-time)
- Parks - add 1.65 FTE for part-time seasonal laborers
- Parks - add 0.25 FTE for part-time seasonal laborers
- Police - add 2.0 FTE for 2 full-time sworn officers and 1.0 FTE for 2 part-time crossing guard/coordinator
- Fire - add 9.0 FTE for 9 full-time firefighter/paramedics and 2.25 FTE for part-time transport shifts
- Building Inspection - move a building inspector from full-time to part-time
- Sewer/Storm Drain - reallocate positions from one division to another (no FTE change)

General Fund

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



General Fund Summary

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Taxes	\$ 25,821,685	\$ 26,386,703	\$ 24,312,805	\$ 26,496,402
Licenses & Permits	1,347,180	1,113,267	1,202,000	1,053,500
Grants & Intergovernmental	493,522	156,879	188,808	148,734
Charges for Services	10,385,990	11,091,791	10,463,822	11,059,224
Fines & Forfeitures	400,808	334,901	310,000	305,000
Use of Money & Property	1,685,897	1,391,300	1,264,098	1,227,302
Transfers In	52,694	77,500	332,638	139,280
TOTAL REVENUES	\$ 40,187,776	\$ 40,552,341	\$ 38,074,171	\$ 40,429,442
EXPENDITURES				
General Services	\$ 3,259,586	\$ 3,594,450	\$ 3,966,298	\$ 4,179,439
Community Services	5,837,910	5,126,268	5,182,827	5,435,685
Public Safety	18,254,561	20,248,642	20,413,124	23,566,402
Public Works	4,207,789	2,177,050	2,669,027	2,742,327
Development Services	1,570,177	1,569,146	2,045,663	2,005,669
Transfers Out	6,502,629	2,695,226	3,859,232	6,499,920
TOTAL EXPENDITURES	\$ 39,632,652	\$ 35,410,782	\$ 38,136,171	\$ 44,429,442
General Fund Net Revenue	555,124	5,141,559	(62,000)	(4,000,000)
Beginning Fund Balance	13,660,345	14,215,469	14,215,469	19,357,027
Ending Fund Balance	\$ 14,215,469	\$ 19,357,027	\$ 14,153,469	15,357,027

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
General Services				
Executive	\$ 48,964	\$ 41,871	\$ 43,938	\$ 47,387
Legislative	189,836	205,414	205,202	214,452
Legal	505,196	639,782	747,875	741,243
Administration	2,512,015	2,693,880	2,943,796	3,163,057
Citizens Committees	3,575	13,503	25,487	13,300
Total General Services	3,259,586	3,594,450	3,966,298	4,179,439
Community Services				
Community Services Administration	286,065	303,287	297,239	320,302
Parks & Boat Harbor	1,479,495	1,503,313	1,541,052	1,611,811
Tree Maintenance	239,652	240,545	220,192	219,032
Cemetery	617,407	571,235	572,583	605,872
Building Maintenance	1,058,122	-	-	-
Library & Literacy Center	1,241,800	1,526,533	1,596,376	1,666,835
Recreation	694,502	713,880	745,221	755,644
Senior Center	220,867	267,475	210,164	256,189
Total Community Services	5,837,910	5,126,268	5,182,827	5,435,685
Public Safety				
Police	10,147,906	11,008,414	11,105,726	12,236,376
Fire	8,106,655	9,240,228	9,307,398	11,330,026
Total Public Safety	18,254,561	20,248,642	20,413,124	23,566,402
Public Works				
Public Works Administration	316,336	506,164	510,197	626,270
Streets	2,353,740	-	-	-
Engineering	1,020,449	1,105,319	1,384,713	1,394,024
Public Infrastructure	517,264	565,567	774,117	722,033
Total Public Works	4,207,789	2,177,050	2,669,027	2,742,327
Development Services				
Planning	315,201	416,395	466,787	393,392
Building Inspection	1,254,976	1,152,751	1,368,876	1,369,277
Economic Development	-	-	210,000	243,000
Total Development Services	1,570,177	1,569,146	2,045,663	2,005,669
Total Departmental Expenditures	33,130,023	32,715,556	34,276,939	37,929,522

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



General Fund Expenditure Summary

BY FUNCTION AND DEPARTMENT

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Transfers Out				
Transfer to Fitness Center Fund	1,175,089	1,192,216	1,192,216	1,186,438
Transfer to Celebration Fund	41,985	38,000	38,000	25,000
Transfer to Capital Projects Fund	3,668,055	989,567	2,197,812	4,721,000
Transfer to Roads Capital Projects Fund	-	-	-	-
Transfer to Capital Equipment	448,772	223,829	179,590	323,380
Transfer to Broadband Fund	197,042	228,946	228,946	221,434
Fund Balance Contribution to Broadband	22,189	22,668	22,668	22,668
Transfer to Patriot Station CRA	949,497	-	-	-
Total Transfers Out	6,502,629	2,695,226	3,859,232	6,499,920
TOTAL EXPENDITURES	\$ 39,632,652	\$ 35,410,782	\$ 38,136,171	\$ 44,429,442

BY TYPE

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Personnel	23,701,521	24,009,077	25,002,737	28,296,673
Operations	8,253,579	7,530,388	8,098,111	7,946,918
Capital	1,174,923	1,176,091	1,176,091	1,685,931
Transfers Out	6,502,629	2,695,226	3,859,232	6,499,920
TOTAL EXPENDITURES	\$ 39,632,652	\$ 35,410,782	\$ 38,136,171	\$ 44,429,442



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

General Fund Budgets

General Fund Revenue Detail

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Taxes				
Property Taxes ¹	\$ 7,645,989	\$ 7,508,426	\$ 7,486,008	\$ 7,606,402
Property Taxes-New	-	-	-	660,000
Motor Vehicle Fees	497,103	488,094	500,000	480,000
Sales Tax	14,628,950	15,303,131	13,591,797	14,885,000
Transient Room Tax	47,868	49,612	35,000	45,000
Franchise Tax	332,173	345,540	300,000	320,000
Energy Sales & Use Tax	2,669,602	2,691,900	2,400,000	2,500,000
Total Taxes	25,821,685	26,386,703	24,312,805	26,496,402
Licenses & Permits				
Business Licenses	113,734	119,680	100,000	110,000
Short term Rental Registration	4,025	3,700	2,000	3,500
Building Permits	907,080	863,992	950,000	800,000
Occupancy Fee	16,250	16,000	15,000	15,000
Alarm Permit	43,946	27,025	30,000	30,000
Other Permits	244,678	71,240	90,000	80,000
Special Events Permits	17,467	11,630	15,000	15,000
Total Licenses & Permits	1,347,180	1,113,267	1,202,000	1,053,500
Grants & Intergovernmental				
Grants-Police	284,740	81,731	110,308	69,734
Grants-Boat Harbor	-	-	-	-
Grants-Senior Center	-	-	-	10,000
Grants-Fire	15,200	6,148	5,000	6,000
Grants-Parks	45,484	-	-	-
Grants-Library	70,666	15,000	9,500	9,000
Other Reimbursements	1,688	-	10,000	-
State Liquor Fund Allotment	75,744	54,000	54,000	54,000
Total Grants & Intergovernmental	493,522	156,879	188,808	148,734
Charges for Services				
Fire Services	1,260,472	1,297,391	1,271,153	1,372,100
Ambulance Fees	2,977,467	3,430,016	3,100,000	3,200,000
Police Services	1,236,688	1,277,009	1,337,125	1,316,574
Development Inspection Fee	285,096	265,231	210,000	220,000
Site Inspection Fees	18,480	15,840	1,000	5,000
Development Engineering	-	-	-	100,000
Capital Projects Engineering	56,832	116,278	30,000	50,000
Capital Projects Inspection	300,223	210,342	200,000	200,000
Inspection Cancellation Fee	500	-	-	-
Reinspection Fee	18,832	10,457	5,000	5,000

(continued on next page)

¹Includes delinquencies, penalties, and interest



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

General Fund Budgets

General Fund Revenue Detail

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Charges for Services				
Development Fees	38,355	40,689	30,000	30,000
Plan Check Fees	430,030	455,131	350,000	400,000
Recording Fees	-	-	5,000	-
Recreation-Youth Soccer	127,848	131,743	108,000	125,000
Recreation-Adult Softball	40,170	40,550	40,000	40,000
Recreation-Flag Football	52,817	53,622	56,000	50,000
Recreation-Youth Basketball	148,349	154,722	156,000	150,000
Recreation-Youth Baseball	106,786	108,538	127,000	100,000
Recreation-Field Rentals	35,005	31,380	25,000	25,000
Recreation-Other	89,431	87,435	46,800	60,000
Boat Harbor Fees	36,283	40,001	60,000	50,000
Park Fees	10,737	10,113	8,000	10,000
Library Development Funds	5,888	5,890	-	6,000
Library Fees	30,483	31,549	23,000	25,000
Senior Center Fees	116,975	62,081	43,000	60,000
Group Excursions	-	48,483	57,000	66,220
Resale Merchandise	280	163	-	-
Concessions	725	-	-	-
Cemetery Lot Sales	85,000	84,771	91,000	84,500
Grave Opening Fees	148,100	132,343	135,000	130,000
Other Cemetery Fees	4,040	8,486	2,500	4,000
After Hours Fee	1,200	1,371	1,000	800
Candidate Filing Fee	330	-	-	-
GRAMA Requests	10,788	3,957	6,000	2,000
Police Reports	32,905	37,331	35,000	35,000
Application Processing Fee	30,960	24,634	30,000	25,000
Total Charges for Services	7,738,075	8,217,547	7,589,578	7,947,194
Fines & Forfeitures				
Fines	68,308	4,716	90,000	5,000
Fines - Attorney Fees	304,744	328,850	-	300,000
Fines - Prosecution Restitution	3,751	32	200,000	-
Traffic School	5,960	-	20,000	-
Youth Court	3,045	1,303	-	-
Building Permit Violations	15,000	-	-	-
Total Fines & Forfeitures	400,808	334,901	310,000	305,000
Use of Money & Property				
Interest Earnings	781,264	619,892	568,784	499,767
Purchasing Card Rebate	9,007	8,308	8,500	8,500
Sale of Capital Assets	1,600	2,846	-	-
Facility Rentals	662,044	653,462	617,314	648,035
Cell Tower Lease	52,051	50,664	50,000	50,000

(continued on next page)

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

General Fund Budgets

General Fund Revenue Detail

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Use of Money & Property				
Credit Card Processing Fees	18,820	30,066	15,000	20,000
Insurance Proceeds	6,330	14,748	-	-
Developer Contributions-St Lights	94,699	-	-	-
Donations	54,131	10,200	-	-
Other Revenue	2,113	585	4,500	1,000
Internal Recycling	3,838	529	-	-
Total Use of Money & Property	1,685,897	1,391,300	1,264,098	1,227,302
Charges for Services-Interdept				
Administrative Charge - Fitness Center	235,081	209,058	711,772	219,304
Administrative Charge - PARC Tax	23,250	23,250	1,082	25,500
Administrative Charge - Park Impact	1,895	1,945	710,728	1,214
Administrative Charge - Road Impact	3,609	6,495	1,079	6,394
Administrative Charge - Culinary Water	650,634	711,772	549,839	742,099
Administrative Charge - Culinary Water Imp	1,068	1,082	3,001	1,372
Administrative Charge - Pressurized Irrigati	412,112	464,287	464,287	482,296
Administrative Charge - Pressurized Irrigati	2,540	1,701	1,701	1,630
Administrative Charge - Sewer	641,349	710,728	1,945	807,851
Administrative Charge - Sewer Impact	1,071	1,079	6,495	1,014
Administrative Charge - Storm Drain	507,791	549,839	136,623	592,191
Administrative Charge - Storm Drain Impac	1,603	3,001	209,058	1,098
Administrative Charge - Sanitation	113,081	136,623	23,250	137,724
Administrative Charge - Broadband	21,488	14,302	39,082	14,192
Administrative Charge - Building Maintena	-	-	-	32,205
Administrative Charge - Redevelopment	31,342	39,082	14,302	45,946
Total Charges for Services - Interdept	2,647,914	2,874,244	2,874,244	3,112,030
Transfers In				
Transfer From PARC Tax	52,694	77,500	77,500	-
Transfer From RDA	-	-	-	139,280
Transfer From General Capital Projects	-	-	255,138	-
Total Transfers In	52,694	77,500	332,638	139,280
TOTAL REVENUES	\$ 40,187,776	\$ 40,552,341	\$ 38,074,171	\$ 40,429,442

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Mayor & City Council

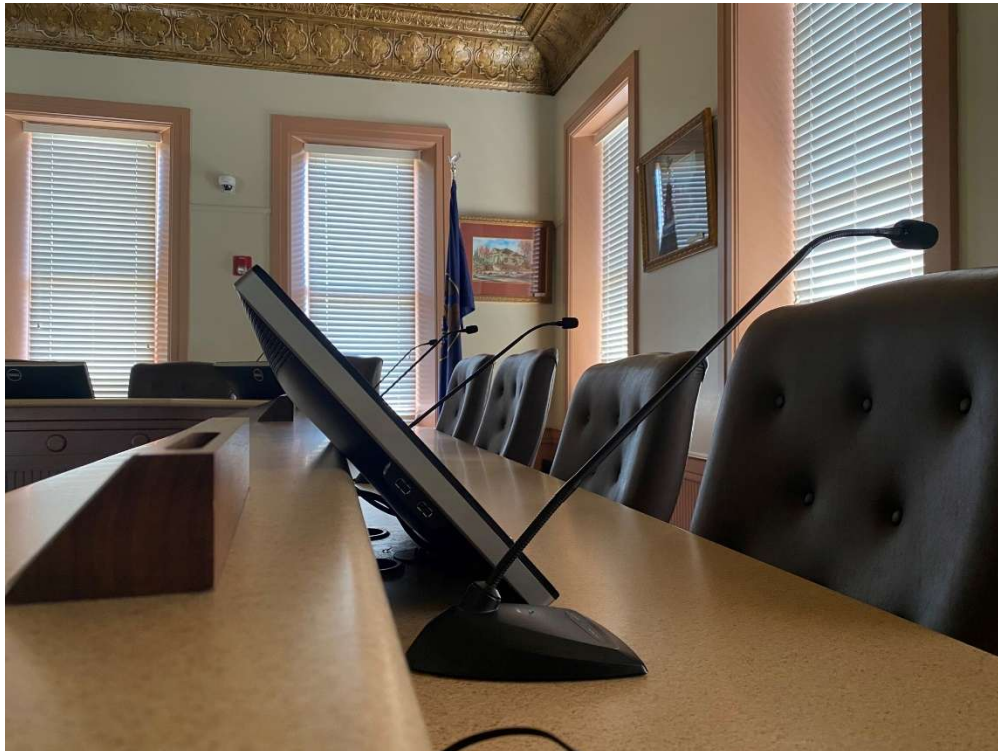


DEPARTMENT MISSION

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 Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 30,012	\$ 29,197	\$ 29,900	\$ 31,370
Benefits	18,413	10,426	12,358	13,337
Total Personnel Expenses	48,425	39,623	42,258	44,707
Operating				
Employee Development	-	-	-	1,000
Supplies	-	-	500	200
Department Branding	-	-	200	-
Computers & Accessories	-	1,800	500	1,000
Telephone and WiFi	492	1	480	480
Special Departmental Supplies	47	447	-	-
Total Operating Expenditures	539	2,248	1,680	2,680
TOTAL EXECUTIVE	\$ 48,964	\$ 41,871	\$ 43,938	\$ 47,387

DEPARTMENT PERSONNEL

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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 Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 69,878	\$ 68,197	\$ 67,000	\$ 72,200
Benefits	56,816	68,176	67,702	70,552
Total Personnel Expenses	126,694	136,373	134,702	142,752
Operating				
Subscriptions & Memberships	57,735	63,435	62,000	65,000
Employee Development	4,698	5,000	5,000	5,000
Department Branding	-	500	500	500
Computers & Accessories	-	-	1,000	1,000
Special Departmental Supplies	709	106	2,000	200
Total Operating Expenditures	63,142	69,041	70,500	71,700
TOTAL LEGISLATIVE	\$ 189,836	205,414	\$ 205,202	214,452

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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 Tentative Annual Budget Fiscal Year 2026-2027
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	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Operating				
Professional & Technical	\$ 7,386	\$ 6,456	\$ -	\$ 10,000
Attorney-Civil	180,264	191,835	194,670	232,590
Attorney - Public Defender	132,000	132,000	144,640	132,000
Attorney - Criminal	185,056	230,926	330,000	249,690
Youth Court Services	490	-	-	-
Internal Charges-Building Maintenance	-	78,565	78,565	116,963
Total Operating Expenditures	505,196	639,782	747,875	741,243
TOTAL LEGAL	\$ 505,196	\$ 639,782	\$ 747,875	\$ 741,243



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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Number of Active Utility Billing Accounts	10,736	12,043			
Utility Bills Created	134,369	153,678			
Total Cash Receipts Processed	147,325	158,443			
Accounts Payable Checks Issued	3,258	3,522			
ACH Payments Issued	905	890			
Payroll/Direct Deposit Issued	12,926	14,318			

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Number of Action Items	218	203	173	146	170
Number of Discussion Items	37	31	35	30	35
Hours of Council Meetings	55	53	54	60	55
Resolutions	47	43	40	41	40
Ordinances	48	57	28	25	30
Approved Annexations	4 - 27 acres	4-34 acres	9-165 acres	5-155 acres	30 acres
Recorded Annexations	2 - 15 acres	3-26 acres	7-36 acres	2-39 acres	20 acres
GRAMA Requests	206	212	218	215	210
New Lots/Units Created	342	88	300	100	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%	100%

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 employe at a reasonable level

Performance Measure	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Benefits Expense per FTE	\$25,965	\$25,454			

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

Performance Measure	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Full-time Employee Turnover Rate	10.5%	14.0%	10%	9%	9%

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Total city social media posts (not including dept. specific platforms)	1,223	1,053	868	900	900
Number of Facebook Page Followers	4,818	5,668	6,571	7,500	7,000
Number of X Followers	1,342	1,384	1,417	1,500	1,500
Number of Instagram Followers	2,038	2,742	3,771	4,700	5,000
Email List Subscribers	3,139	3,410	7,033^	8,500^	8,500

^Numbers are higher because list now includes Yoppify subscribers

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

General Fund Budgets

Administration

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 1,227,960	\$ 1,236,506	\$ 1,354,660	\$ 1,485,357
Benefits	485,436	453,314	486,554	631,132
Total Personnel Expenses	1,713,396	1,689,820	1,841,214	2,116,489
Operating				
Subscriptions & Memberships	6,920	6,270	6,750	8,090
Ordinances, Public Notices, Printing	113	251	450	450
Communications	32,931	34,297	35,000	35,000
Employee Development	12,906	14,153	11,500	11,500
Employee Recognition	20,279	23,920	25,000	23,250
Employee Wellness Program	7,735	10,553	12,500	12,000
Human Resources	839	2,529	10,000	9,960
Risk Management	928	4,665	7,875	6,500
Employee Training	313	8,247	5,000	5,000
Supplies	16,583	9,621	15,000	15,000
Department Branding	1,107	-	700	-
Promotional & Community Events	16,124	20,999	20,000	20,000
Computers & Accessories	29,417	-	-	-
Telephone and WiFi	3,360	5,382	2,880	6,720
Software Licensing & Maintenance Agreem	-	48,112	58,112	29,876
Professional & Technical	107,625	120,062	115,100	131,325
Special Departmental Supplies	6,188	7,130	6,000	6,000
Insurance and Surety Bonds	477,343	523,338	523,338	575,667
Postage & Shipping	7,344	6,815	7,200	7,200
Credit Card/Bank Processing Fees	10,724	13,978	10,000	14,000
Election Costs	-	24,869	110,000	-
Recording Services	447	-	2,400	500
Admin Charge-Broadband	2,982	1,856	1,856	1,843
Internal Charges-Fleet Operations	6,393	2,792	1,700	2,000
Internal Charges-Technology	20,982	39,775	39,775	40,949
Internal Charges-Building Maintenance	-	65,946	65,946	74,538
Total Operating Expenditures	789,583	995,560	1,094,082	1,037,368
Capital				
Internal Charges-Fleet Capital Fund	9,036	8,500	8,500	9,200
Total Capital Expenditures	9,036	8,500	8,500	9,200
TOTAL ADMINISTRATION	\$ 2,512,015	\$ 2,693,880	\$ 2,943,796	3,163,057

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
 General Fund Budgets



Administration

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	1.65	1.00	1.65	0.65
City Recorder	1.00	1.00	1.00	-
UB/Business Licensing Supervisor	1.00	1.00	1.00	-
Accountant	1.00	1.00	2.00	1.00
Administrative Assistant/Management 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	3.50	3.50	3.50	-
Deputy City Recorder	0.50	0.50	0.50	-
Total Administration Positions	15.40	14.75	16.40	1.65

STAFFING NOTES

- 1) Propose additional 1.0 FTE for a fulltime accountant for fiscal year 2026-2027
- 2) Propose additional 0.60 FTE for part-time communications specialist

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Operating				
Historical Committee	\$ -	\$ 297	\$ 1,000	\$ 800
Beautification	852	852	8,500	1,200
Veterans	1,851	1,052	2,500	1,500
Planning Commission	872	425	2,100	2,100
Parks & Recreation Committee	-	-	500	500
Internal Charges-Building Maintenance	-	10,877	10,887	7,200
Total Operating Expenditures	3,575	13,503	25,487	13,300
TOTAL CITIZEN COMMITTEES	\$ 3,575	\$ 13,503	\$ 25,487	\$ 13,300





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.



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Community Services-Administration

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 193,280	\$ 206,462	\$ 206,517	\$ 222,805
Benefits	72,648	76,259	67,422	75,565
Total Personnel Expenses	265,928	282,721	273,939	298,370
Operating				
Subscriptions & Memberships	140	300	300	-
Employee Development	1,715	1,800	2,000	2,000
Employee Recognition	419	-	40	300
Supplies	375	54	500	300
Department Branding	90	-	100	-
Telephone and WiFi	960	823	960	960
Special Departmental Supplies	470	189	2,000	300
Admin Charge-Broadband	531	484	484	481
Internal Charges-Technology	9,197	10,916	10,916	11,591
Total Operating Expenditures	13,897	14,566	17,300	15,932
Capital				
Internal Charges-Fleet Capital	6,240	6,000	6,000	6,000
Total Capital Expenditures	6,240	6,000	6,000	6,000
TOTAL COMMUNITY SERVICES	\$ 286,065	\$ 303,287	\$ 297,239	\$ 320,302

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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			
Total Acres of Park Space (excluding Fox Hollow golf course and Meadows shopping center wetlands)	285	285			
Playgrounds	27	27			
Swing sets	10	10			
Number of Parks	30	30			
Existing Bike/Shared Use Pathways	6.76	6.76			

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

General Fund Budgets

Community Services - Parks

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 706,435	\$ 764,316	\$ 707,206	\$ 810,984
Benefits	251,137	230,512	255,734	283,465
Total Personnel Expenses	957,572	994,828	962,940	1,094,449
Operating				
Employee Development	3,197	3,293	3,500	3,500
Employee Recognition	1,354	828	120	2,318
Employee Training	-	-	-	700
Supplies	51	247	-	-
Department Branding	1,508	1,886	1,100	-
Small Equipment	11,641	6,676	24,100	22,000
Computers & Accessories	-	-	-	-
Portable Restrooms	4,410	5,229	6,600	5,200
Christmas Decorations	6,171	8,678	15,000	10,000
Uniforms & PPE	2,177	3,086	1,800	3,000
Utilities	152,828	182,574	162,000	162,000
Telephone and WiFi	4,746	4,466	5,440	4,800
Facilities & Grounds Maintenance & Repair	105,193	98,511	92,150	90,650
Equipment Maintenance & Repair	30,523	25,586	27,255	26,700
Software Licensing & Maintenance Agreem	1,043	8,452	-	-
Professional & Technical	53,507	37,033	40,600	7,200
Debris Hauling	6,900	-	6,900	6,900
Parks Fertilizer Program	17,120	7,694	20,000	20,000
Special Departmental Supplies	29,783	7,199	24,070	24,070
Equestrian Park Coop	-	-	25,000	-
Admin Charge-Broadband	1,699	2,154	2,154	2,144
Internal Charges-Fleet Operations	54,541	49,136	51,000	50,000
Internal Charges-Technology	8,562	9,171	9,171	9,815
Internal Charges-Building Maintenance	-	3,319	3,319	7,071
Total Operating Expenditures	496,954	465,218	521,279	458,068
TOTAL PARKS	\$ 1,454,526	\$ 1,460,046	\$ 1,484,219	\$ 1,552,517

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Community Services - Parks

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	9.45	1.17
Total Parks Positions	12.78	14.28	15.45	1.17

STAFFING NOTES

- 1) Propose additional 1.20 FTE of part time seasonal parks laborers for fiscal year 2026-2027





Community Services - Boat Harbor

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 15,284	\$ 29,052	\$ 40,894	\$ 45,197
Benefits	1,368	2,372	3,516	3,897
Total Personnel Expenses	16,652	31,424	44,410	49,094
Operating				
Department Branding	-	-	2,000	-
Portable Restrooms	304	-	-	-
Utilities	20	2,373	-	2,400
Telephone and WiFi	563	519	1,600	480
Facilities & Grounds Maintenance & Repair	938	3,158	1,500	1,500
Special Departmental Supplies	2,583	1,805	1,700	1,700
Credit Card/Bank Processing Fees	3,441	3,365	5,000	3,500
Admin Charge-Broadband	468	623	623	620
Total Operating Expenditures	8,317	11,843	12,423	10,200
TOTAL BOAT HARBOR	\$ 24,969	\$ 43,267	\$ 56,833	\$ 59,294

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Boat Harbor	1.38	1.38	1.38	-
Total Boat Harbor Positions	1.38	1.38	1.38	-



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Community Services - Tree Maintenance

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 52,908	\$ 69,099	\$ 53,543	\$ 51,703
Benefits	19,516	27,075	19,276	22,808
Total Personnel Expenses	72,424	96,174	72,819	74,511
Operating				
Subscriptions & Memberships	95	-	-	-
Employee Development	880	-	1,500	1,500
Employee Recognition	-	-	-	105
Supplies	136	33	750	750
Department Branding	50	-	50	-
Small Equipment	12,036	20,000	20,000	15,000
Computers & Accessories	-	-	-	-
Uniforms & PPE	300	300	300	300
Telephone and WiFi	360	411	720	720
Facilities & Grounds Maintenance & Repair	58,061	32,000	32,000	32,000
Software Licensing & Maintenance Agreement	880	-	-	-
Professional & Technical	82,855	80,000	80,000	80,000
Special Departmental Supplies	523	84	2,000	2,000
Insurance Claims	2,175	-	-	-
Admin Charge-Broadband	318	317	317	315
Internal Charges-Fleet Operations	878	3,990	2,500	3,000
Internal Charges-Technology	7,681	7,236	7,236	8,831
Total Operating Expenditures	167,228	144,371	147,373	144,521
TOTAL TREE MAINTENANCE	\$ 239,652	\$ 240,545	\$ 220,192	\$ 219,032

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Arborist	0.70	0.70	0.70	-
Total Tree Maintenance Positions	0.70	0.70	0.70	-



Community Services – Cemetery

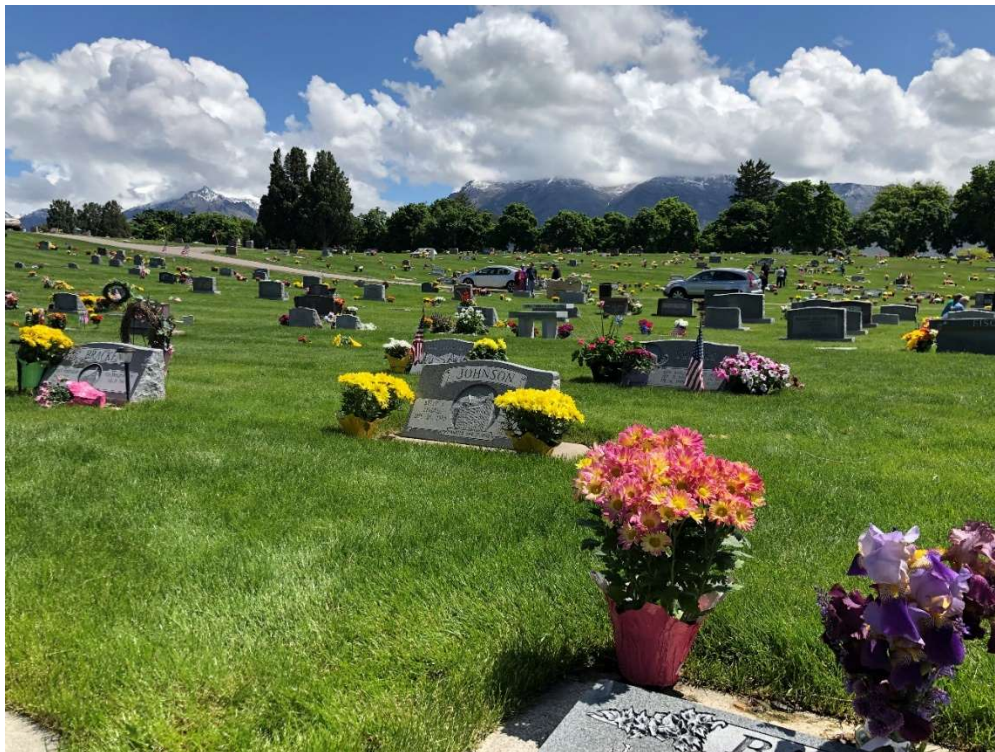
DIVISION SUMMARY

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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Burials	157	177			
Lot Sales	207	169			
Estimated Years Until All Lots are Sold	11	10			
Estimated Years Until All Burials Occur	43	43			



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Community Services - Cemetery

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 309,154	\$ 314,112	\$ 282,777	\$ 303,014
Benefits	112,227	106,222	114,531	120,891
Total Personnel Expenses	421,381	420,334	397,308	423,905
Operating				
Employee Development	135	-	2,500	2,000
Employee Recognition	2,015	521	400	818
Supplies	2,183	1,880	3,960	2,500
Flag Rotation	8,164	6,606	6,900	7,200
Small Equipment	7,643	10,677	17,000	15,500
Computers & Accessories	-	1,495	-	-
Christmas Decorations	540	3,326	3,000	2,000
Uniforms & PPE	1,040	1,543	1,200	900
Telephone and WiFi	1,715	1,588	1,680	1,680
Facilities & Grounds Maintenance & Repair	49,053	30,831	46,280	40,000
Equipment Maintenance & Repair	25,037	21,654	23,470	22,800
Software Licensing & Maintenance Agreement	3,253	2,571	2,445	2,900
Professional & Technical	95	489	-	-
Cemetery Headstone Replacement	1,850	11,991	4,850	5,000
Special Departmental Supplies	2,275	2,968	3,930	3,200
Postage & Shipping	94	108	130	120
Credit Card/Bank Processing Fees	992	888	2,500	1,000
Admin Charge-Broadband	1,251	694	694	760
Internal Charges-Fleet Operations	21,616	15,735	19,000	18,800
Internal Charges-Technology	9,637	11,884	11,884	12,574
Internal Charges-Building Maintenance	-	23,452	23,452	42,215
Total Operating Expenditures	138,588	150,901	175,275	181,967
Capital				
Internal Charges-Fleet Capital Fund	57,438	-	-	-
Total Capital Expenditures	57,438	-	-	-
TOTAL CEMETERY	\$ 617,407	571,235	\$ 572,583	605,872

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	1.93	2.18	0.25
Total Cemetery Positions	5.18	5.43	5.68	0.25

STAFFING NOTES

1) Propose to add 0.50 FTE for part time seasonal labor

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Community Services - Building Maint

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Maintenance - Senior Center				
Salaries and Wages	\$ 298,966	\$ -	\$ -	\$ -
Benefits	171,104	-	-	-
Total Personnel Expenses	470,070	-	-	-
Operating				
Employee Development	173	-	-	-
Utilities	25,236	-	-	-
Telephone and WiFi	3,355	-	-	-
Special Departmental Supplies	434	-	-	-
Buildings Maintenance & Repair	558,854	-	-	-
Total Operating Expenditures	588,052	-	-	-
TOTAL BUILDING MAINTENANCE	\$ 1,058,122	\$ -	\$ -	\$ -

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Building Maint Superintendent	1.00	-	-	-
Building Maintenance Technician II	1.00	-	-	-
Building Maintenance Technician I	2.00	-	-	-
Total Building Maintenance Positions	4.00	-	-	-

BUDGET NOTES

Beginning in fiscal year 2025-2026, 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.

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Registered Users	21,755	24,084	27,367	29,500	32,000
Items Checked Out	519,153	561,352	607,570	637,500	670,000
Physical Volumes	93,406	86,327	90,520	92,000	95,000
Teen Programs	133	141	198	215	230
Public Computer Internet Sessions	7,004	7,453	8,795	9,250	9,500
Wireless Network Sessions	30,660	38,695	34,310	36,000	38,000
Library Volunteer Hours	1,185	691	603	650	675
Downloadable Volumes	420,659	423,844	422,490	486,061	490,000
Library Program Attendance	27,986	36,851	45,414	49,500	53,000
Children's Programs	297	447	581	625	650
All Programs	660	715	944	1,100	1,300
Library Visits	229,602	247,749	272,748	300,000	320,000



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

General Fund Budgets

Community Services - Library

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 728,529	\$ 787,320	\$ 842,197	\$ 886,620
Benefits	200,013	193,022	228,255	236,852
Total Personnel Expenses	928,542	980,342	1,070,452	1,123,472
Operating				
Subscriptions & Memberships	981	1,180	1,740	1,240
Employee Development	5,592	5,569	5,500	4,000
Employee Recognition	2,381	2,184	1,200	2,400
Supplies	15,336	15,822	14,700	12,000
Department Branding	1,092	2,019	1,010	-
Computers & Accessories	2,247	9,775	-	-
Telephone and WiFi	480	2,334	960	3,840
Software Licensing & Maintenance Agreem	64,076	59,595	59,275	49,185
Programs Expense and Supplies	14,864	17,640	16,900	16,000
Literacy	3,466	4,101	4,000	3,800
Audio/Visual	6,138	6,391	6,180	6,180
Cataloging	16,030	23,309	14,673	14,700
Non-Fiction Material	27,417	16,124	25,574	25,574
Fiction Material	30,826	30,662	28,450	28,450
Children's Materials	27,418	31,231	29,688	29,688
Young Adult Fiction	9,293	7,524	11,733	11,100
Electronic Resources	41,277	45,010	40,000	40,000
Non-Traditional Materials	1,321	2,252	3,250	2,500
Special Departmental Supplies	5,711	5,605	6,000	5,000
Postage & Shipping	512	263	500	500
Credit Card/Bank Processing Fees	1,730	2,742	2,000	2,500
Grant Expenditures	-	1,928	-	-
Admin Charge-Broadband	1,317	778	778	772
Internal Charges-Fleet Operations	-	340	-	300
Internal Charges-Technology	33,753	66,277	66,277	67,870
Internal Charges-Building Maintenance	-	185,536	185,536	215,764
Total Operating Expenditures	313,258	546,191	525,924	543,363
TOTAL LIBRARY	\$ 1,241,800	\$ 1,526,533	\$ 1,596,376	\$ 1,666,835

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Community Services - Library

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	7.30	7.30	7.30	-
Total Library Positions	16.00	16.00	16.00	-



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Flag Football	918	817			
Spring Soccer	1,471	1,348			
Fall Soccer	863	847			
Baseball/Softball	1,217	1,240			
Adult Softball	800	1,024			
Tennis	156	161			
Golf	112	160			
Ski Bus	52	54			
Basketball	1,946	1,921			
Steel Days Events	9	10			

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Community Services-Recreation

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 317,144	\$ 334,153	\$ 389,184	\$ 400,071
Benefits	100,369	101,431	117,632	115,227
Total Personnel Expenses	417,513	435,584	506,816	515,298
Operating				
Subscriptions & Memberships	258	450	500	500
Advertising	532	-	1,200	800
Employee Development	3,414	2,904	2,500	2,500
Employee Recognition	1,887	5,093	1,060	1,275
Supplies	16,341	15,198	13,000	13,000
Department Branding	1,000	1,778	1,150	-
Telephone and WiFi	2,001	1,873	1,680	1,920
Facilities & Grounds Maintenance & Repair	2,483	824	1,600	1,200
Software Licensing & Maintenance Agreement	7,049	13,873	10,735	11,435
Professional & Technical	326	-	-	-
Programs Expense and Supplies	54,356	50,657	36,400	35,700
Programs-Youth Soccer	19,650	22,611	18,000	17,000
Programs-Adult Softball	25,987	24,974	8,200	21,000
Programs-Flag Football	21,948	14,075	8,800	10,800
Programs-Youth Basketball	55,636	53,401	63,000	54,000
Programs-Youth Baseball/Softball	48,065	49,000	49,000	48,000
Special Departmental Supplies	155	1,005	500	500
Postage & Shipping	11	-	-	-
Admin Charge-Broadband	1,558	948	948	942
Internal Charges-Fleet Operations	1,565	-	500	300
Internal Charges-Technology	12,767	19,632	19,632	19,474
Total Operating Expenditures	276,989	278,296	238,405	240,346
TOTAL RECREATION	\$ 694,502	\$ 713,880	\$ 745,221	\$ 755,644

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
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	-

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Memberships	319	349			
Meals Served		22,242			
Volunteer Hours	Not Available	20,000			
Value of Food Donations		\$66,000			



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Personnel				
Salaries and Wages	\$ 75,529	\$ 79,430	\$ 79,327	\$ 81,694
Benefits	14,948	14,430	15,358	16,303
Total Personnel Expenses	90,477	93,860	94,685	97,997
Operating				
Employee Development	180	466	2,000	500
Supplies	1,720	1,180	1,500	1,200
Department Branding	-	699	320	85
Computers & Accessories	799	-	-	-
Programs-Senior Meals	48,797	43,346	25,000	42,600
Programs-Excursions	-	62,621	15,000	60,200
Special Departmental Supplies	68,341	21,668	18,500	11,100
Credit Card/Bank Processing Fees	1,641	1,785	1,500	1,750
Grant Expenditures	-	-	10,000	-
Admin Charge-Broadband	321	110	110	109
Internal Charges-Fleet Operations	274	191	-	300
Internal Charges-Technology	8,317	8,981	8,981	10,607
Internal Charges-Building Maintenance	-	32,568	32,568	29,741
Total Operating Expenditures	130,390	173,615	115,479	158,192
TOTAL SENIOR CENTER	\$ 220,867	\$ 267,475	\$ 210,164	\$ 256,189

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	0.75	0.75	0.75	-
Janitor	0.50	0.50	0.50	-
Total Senior Center Positions	5.25	5.25	5.25	-



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, 2 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 police services contracted to the City of Cedar Hills.

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

- Patrol operations
- General investigations detectives
- Special victims detectives (SVU)
- Special Enforcement Team (SET) detectives
- Utah County Major Crimes Task Force (MCTF) detectives
- K-9 team (comprised of two dual-certified police canines)
- Internet Crimes Against Children (ICAC)
- Victim advocacy
- Mental health and police social work
- Crime analytics
- Tactical team operations and response
- Police bicycle operations
- Police motorcycle operations
- Police drone operations
- N.O.V.A. program (seven elementary schools)
- School resource (SRO) detectives
 - 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
- 1 youth summer camps



Public Safety - Police

- 1 youth crime scene academy
- 8 total law enforcement classes offered at secondary schools
 - American Fork High School (two classes each semester)
 - American Fork Junior High School (one class each semester)
 - Summit & Polaris High Schools (one class each semester)
- N.O.V.A. programs implemented in all seven elementary schools

Core Training Program: In conjunction with legislative changes, the department will further refine its training model with an established mandatory minimum training curriculum for all sworn officers. This will result in our officers receiving at least 70 hours of training per year, with many officers receiving even more.

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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Total Calls for Service	28,155	27,457	30,588	30,500	30,500
Total Officer-Initiated Calls for Service	10,008	10,981	12,034	11,703	12,000
Total Adult Arrests	1,040	1,272	1,199	1,141	1,100
Total Juvenile Referrals	300	362	383	252	250
DUI's	68	61	104	120	130
Total Traffic Collision	1,300	1,423	1,402	1,407	1,350
Total Traffic Stops	6,385	6,974	7,992	7,800	8,200
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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Adult Citizen Academy Attendees	26	32	16	20	32
Youth Citizen Academy Attendees	12	30	28	30	20
Elementary Students Taught (N.O.V.A.)	750	780	780	700	700
Jr. High and High School Students Taught (Law Enforcement Class)	262	339	299	320	320

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

General Fund Budgets

Public Safety - Police

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 5,299,938	\$ 5,869,311	\$ 5,565,737	\$ 5,913,764
Benefits	2,714,716	2,689,492	3,069,127	3,415,497
Total Personnel Expenses	8,014,654	8,558,803	8,634,864	9,329,261
Operating				
Subscriptions & Memberships	2,425	3,951	2,000	2,000
Employee Development	16,566	10,007	12,500	12,500
Employee Recognition	10,930	18,156	2,075	11,055
Employee Training	29,006	49,261	30,000	29,480
Human Resources-Health/Wellness	32,680	44,095	20,000	25,795
Post Retiree Mental Health	-	-	900	900
Supplies	14,296	15,492	11,354	11,354
Department Branding	2,998	8,200	4,100	-
Small Equipment	78,404	-	16,800	5,000
Computers & Accessories	16,712	27,300	-	-
Uniforms & PPE	128,464	121,845	98,920	126,914
Telephone and WiFi	71,661	68,924	68,226	78,052
Software Licensing & Maintenance Agreem	126,855	268,535	169,783	191,785
Professional & Technical	6,493	5,991	2,000	1,200
Dispatch/UCAN Fees	417,794	473,836	564,653	544,911
Animal Control	90,758	104,130	104,130	107,254
Ammunition/Firearms	21,114	2,521	18,492	16,944
Major Crimes Task Force	22,858	20,114	10,000	21,335
K-9 Program	8,828	11,763	7,000	7,000
NOVA and Citizens Programs	16,870	19,416	14,000	14,000
Special Enforcement Fund	14,107	13,703	10,000	10,000
Alcohol Grant Expenditures	33,898	54,346	54,000	54,000
Communities that Care	37,769	-	26,000	-
VOCA Grant	-	-	55,000	55,000
Evidence Supplies	215	7,853	5,000	5,000
Special Departmental Supplies	62,360	33,917	66,740	60,000
Insurance Claims	9,347	4,528	25,000	20,000
Postage & Shipping	1,086	1,289	1,354	1,354
Credit Card/Bank Processing Fees	1,403	1,617	1,620	1,620
Admin Charge-Broadband	22,833	27,029	27,029	27,817
Internal Charges-Fleet Operations	222,563	194,606	205,000	200,000
Internal Charges-Technology	50,036	106,762	106,762	109,059
Internal Charges-Building Maintenance	-	230,643	230,643	224,416
Total Operating Expenditures	1,571,329	1,949,830	1,971,081	1,975,745

(continued on next page)



Public Safety - Police

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Capital				
Internal Charges-Fleet Capital Fund	561,923	499,781	499,781	931,370
Total Capital Expenditures	561,923	499,781	499,781	931,370
TOTAL POLICE	\$ 10,147,906	\$ 11,008,414	\$ 11,105,726	\$ 12,236,376

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	-
Sworn Officers/Detectives	41.00	41.00	43.00	2.00
Records/Information/Administration	10.50	11.00	11.00	-
Code Enforcement/Animal Control	2.00	2.00	2.00	-
Crossing Guard	3.72	3.72	4.72	1.00
Total Police Positions	70.22	70.72	73.72	3.00

STAFFING NOTES

- 1) Propose to add 2.0 fulltime officers in fiscal year 2026-2027
- 2) Propose to add 1.0 partime crossing guard & cooridinator in fiscal year 2026-2027





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.





American Fork City Tentative Annual Budget Fiscal Year 2026-2027 General Fund Budgets

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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Calls for Service	4,750	4,743			
EMS Related Calls for Service	3,600	3,556			
Fire Related Calls for Service	1,150	1,187			
Mutual Aid Responses	185	227			
Mutual Aid Received from Surrounding Jurisdictions	50	93			
Man, Hours of Fire/EMS Training	900+	900+			
Medical Transports from AF Hospital	1,500	1,311			
Average EMS Response (Dispatched to Arrival)	7.30	7.39			
Average Fire Response (Dispatched To Arrival)	6.71	6.91			
ISO Rating	2	2			
Total Fire Inspections	570	586			
Total Training Hours	1000+	1000+			



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

General Fund Budgets

Public Safety - Fire

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 4,936,310	\$ 5,387,449	\$ 5,139,444	\$ 5,788,415
Salaries and Wages-Property Tax Impact	-	-	-	660,000
Benefits	1,871,509	1,881,358	2,148,157	2,850,774
Total Personnel Expenses	6,807,819	7,268,807	7,287,601	9,299,189
Operating				
Subscriptions & Memberships	2,588	1,200	1,900	2,700
Employee Development	18,314	14,319	10,500	10,500
Employee Recognition	3,445	2,294	-	10,140
Employee Training	21,045	7,195	18,500	25,800
Human Resources-Health/Wellness	-	2,840	10,000	11,288
Post Retiree Mental Health	-	-	500	500
Supplies	5,773	5,127	7,600	7,600
Janitorial Supplies	9,043	8,958	10,000	10,000
Flag Rotation	4,102	-	2,678	2,678
Promotional & Community Events	11,432	13,238	12,000	12,000
Small Equipment	36,306	37,807	45,000	40,000
Computers & Accessories	19,753	8,222	12,000	12,000
Uniforms & PPE	131,598	133,066	136,200	127,039
Telephone and WiFi	19,892	23,260	18,000	18,000
Equipment Maintenance & Repair	18,000	14,320	12,500	12,500
Software Licensing & Maintenance Agreem	42,944	47,684	44,500	46,000
Professional & Technical	38,916	33,702	30,000	32,796
Dispatch/UCAN Fees	79,580	79,146	107,553	91,018
Ambulance Assessments	133,724	141,282	130,000	144,000
Ambulance Billings	169,141	163,816	170,500	176,000
Medical Supplies	121,736	108,106	140,000	128,000
Medic Program	35,845	37,267	31,500	18,000
North Utah County Training Alliance	19,633	17,140	10,000	10,000
Special Departmental Supplies	53,296	29,399	55,000	49,000
Insurance Claims	-	10,000	-	-
Postage & Shipping	567	256	775	500
Credit Card/Bank Processing Fees	12,524	12,572	22,000	15,000
Admin Charge-Broadband	8,933	5,872	5,872	7,265
Internal Charges-Fleet Operations	187,685	243,408	205,000	215,000
Internal Charges-Technology	15,163	25,247	25,247	25,374
Internal Charges-Building Maintenance	-	127,108	126,902	135,778
Total Operating Expenditures	1,220,978	1,353,851	1,402,227	1,396,476

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Public Safety - Fire

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Capital				
Internal Charges-Fleet Capital	77,858	617,570	617,570	634,361
Total Capital Expenditures	77,858	617,570	617,570	634,361
TOTAL FIRE	\$ 8,106,655	\$ 9,240,228	\$ 9,307,398	\$ 11,330,026

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Fire Chief	1.00	1.00	1.00	-
Battalion Chief	3.00	3.00	3.00	-
Captain	6.00	6.00	9.00	3.00
Deputy Fire Marshal	1.00	1.00	1.00	-
Lieutenant	6.00	6.00	9.00	3.00
Fire Marshal	1.00	1.00	1.00	-
Firefighter/Paramedic/EMT	27.00	27.00	30.00	3.00
Firefighter/Paramedic/EMT Part-time	7.50	7.50	7.50	-
Ambulance Transport	1.45	1.75	4.00	2.25
Executive Assistant	1.00	1.00	1.00	-
Total Fire Positions	54.95	55.25	66.50	11.25

STAFFING NOTES

- 1) Propose to add 9.0 FTE full time to staff the opening of a new (temporary) fire station
- 2) Propose to add 2.25 FTE part time staff for ambulance transports





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 Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Public Works - Administration

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 192,173	\$ 326,376	\$ 329,093	\$ 354,266
Benefits	81,765	115,551	119,749	138,432
Total Personnel Expenses	273,938	441,927	448,842	492,698
Operating				
Subscriptions & Memberships	40	450	650	464
Employee Development	1,405	1,250	2,000	2,000
Employee Recognition	603	850	40	488
Supplies	5,416	5,543	4,575	4,575
Department Branding	495	476	100	-
Computers & Accessories	748	-	-	-
Uniforms & PPE	307	1,194	300	600
Telephone and WiFi	2,863	4,386	1,920	5,680
Software Licensing & Maintenance Agreem	616	2,212	840	1,260
Professional & Technical	-	-	-	10,000
Special Departmental Supplies	3,790	872	4,000	3,600
Postage & Shipping	882	1,213	525	1,200
Credit Card/Bank Processing Fees	-	304	-	-
Admin Charge-Broadband	709	895	895	890
Internal Charges-Fleet Operations	1,948	1,382	2,300	1,500
Internal Charges-Technology	9,735	12,272	12,272	12,971
Internal Charges-Building Maintenance	-	16,938	16,938	7,344
Total Operating Expenditures	29,557	50,237	47,355	52,572
Capital				
Internal Charges-Fleet Capital	12,841	14,000	14,000	81,000
Total Capital Expenditures	12,841	14,000	14,000	81,000
TOTAL STREETS	\$ 316,336	\$ 506,164	\$ 510,197	\$ 626,270

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Public Works Director	1.00	1.00	1.00	-
Assistant Public Works Director	-	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total Public Works Admin Positions	2.00	3.00	3.00	-



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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Active Developments (Including plan reviews)	269	194	249	260	250
200 South Design Phase 1		100%			
200 South Construction Ph 1		90%	100%		
700 North Connector Design	25%	60%	100%		
700 North Connector Construction				30%	100%
Fire Station 52 Design	100%				
Fire Station 52 Construction	100%				
Segment 3 Waterline Construction	50%	100%			
Segment 4 Waterline Design	100%				
Segment 4 Waterline Construction	30%	100%			
Auto Mall Extension Design		100%			
Auto Mall Extension Construction			50%	100%	
100 West (Frontage-700 South) Rehabilitation Design		50%	100%		

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets

Public Works – Engineering

Performance Measure (Continued)	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
100 West (Frontage-700 South) Rehabilitation Construction			100%		
600 East 620 South Signal		100%			
Lake Shore Drive Design			30%	60%	100%
300 West 200 South Roundabout Design		30%	100%		
300 West 200 South Roundabout Construction				30%	100%
300 North Caveman Signal		30%	100%		
FEMA Flood Repairs		25%	75%	100%	
1100 South 500 East Roundabout Design		60%	80%	90%	100%
1100 South 500 East Roundabout Construction					75%
200 South Phase 2 Design		60%			100%
200 South Phase 2 Construction					20%
Art Dye Trail Design		30%	60%	100%	
Art Dye Trail Construction					100%
100 West (100 North-700 North) Utility Rehabilitation Design		50%	50%	100%	
100 West (100 North-700 North) Utility Rehabilitation Construction				30%	100%
100 West (100 North-700 North) Road Rehabilitation Design				60%	100%
100 West (100 North-700 North) Road Rehabilitation Construction					40%
900 West, 1120 North Microsurface				100%	
2026 Overlay Project				20%	100%
2026 Sewer Sliplining				100%	
2026 Slurry Seal				100%	
2026 Crack Seal				100%	
CDBG 11 King Street Design & Construction					100%

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets

Public Works – Engineering

Performance Measure (Continued)	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
200 West (400 North–700 North) Waterline Design				90%	100%
600 West (700 N–750 North) Waterline Design				90%	100%
600 West (700 N–750 North) Waterline Construction					100%
Dixie Well Design				30%	100%
Dixie Well Drilling				30%	100%
Dixie Well Construction					30%
100 East (700 N-1120 N) Design				100%	
100 East (700 N-1120 N) Construction					100%
500 E 1500 S Utilities Design				30%	100%
500 E 1500 S Utilities Construction					100%
Boley Well Rehabilitation Design				30%	100%
Boley Well Rehabilitation Construction					30%
Pony Express (Lehi-AF) Design				30%	60%
Upper Pond Improvements				30%	100%
1300 S 860 E Storm Drain Design				30%	100%
1300 S 860 E Storm Drain Construction					30%
100 E 1100 South Intersection Improvements				30%	100%

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Public Works - Engineering

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 479,211	\$ 551,262	\$ 756,789	\$ 763,509
Benefits	198,820	207,538	310,943	320,519
Total Personnel Expenses	678,031	758,800	1,067,732	1,084,028
Operating				
Subscriptions & Memberships	1,112	3,059	3,966	3,471
Employee Development	2,720	2,967	4,000	4,000
Employee Recognition	154	179	180	1,200
Supplies	1,325	2,155	1,000	1,200
Department Branding	450	833	350	-
Small Equipment	2,141	250	6,000	2,500
Computers & Accessories	1,750	-	4,000	2,000
Uniforms & PPE	1,403	2,557	2,100	1,400
Telephone and WiFi	1,647	1,705	3,360	3,360
Software Licensing & Maintenance Agreem	35,014	24,826	43,685	32,007
Professional & Technical	55,340	12,315	40,000	40,000
Development Review	224,402	244,460	150,000	150,000
Special Departmental Supplies	1,269	281	3,000	3,000
Admin Charge-Broadband	1,855	1,659	1,659	1,556
Internal Charges-Fleet Operations	1,293	1,092	5,500	2,000
Internal Charges-Technology	12,297	19,243	19,243	17,110
Internal Charges-Building Maintenance	-	16,938	16,938	33,192
Total Operating Expenditures	344,172	334,519	304,981	297,996
Capital				
Internal Charges-Fleet Capital	(1,754)	12,000	12,000	12,000
Total Capital Expenditures	(1,754)	12,000	12,000	12,000
TOTAL ENGINEERING	\$ 1,020,449	\$ 1,105,319	\$ 1,384,713	\$ 1,394,024

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	1.00	-
Intern	1.00	1.00	1.00	-
Total Engineering Positions	8.00	8.00	8.00	-

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Public Works - Streets

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 505,821	\$ -	\$ -	\$ -
Benefits	247,460	-	-	-
Total Personnel Expenses	753,281	-	-	-
Operating				
Employee Development	1,765	-	-	-
Employee Recognition	286	-	-	-
Supplies	454	-	-	-
Computers & Accessories	529	-	-	-
Uniforms & PPE	3,628	-	-	-
Utilities	58,232	-	-	-
Telephone and WiFi	5,226	-	-	-
Equipment Maintenance & Repair	37,372	-	-	-
Software Licensing & Maintenance Agreem	13,246	-	-	-
Professional & Technical	95	-	-	-
Debris Hauling	13,563	-	-	-
Road Maintenance	413,877	-	-	-
Sidewalk Maintenance	222,980	-	-	-
Street Lights Maintenance	218,965	-	-	-
Traffic Signal Maintenance	10,418	-	-	-
Street Signs & Pavement Markings	212,362	-	-	-
Special Departmental Supplies	12,413	-	-	-
Insurance Claims	15,266	-	-	-
Admin Charge-Broadband	2,398	-	-	-
Internal Charges-Fleet Operations	88,301	-	-	-
Internal Charges-Technology	10,302	-	-	-
Total Operating Expenditures	1,341,678	-	-	-
Capital				
Internal Charges-Fleet Capital	120,701	-	-	-
Street Lights Capital Improvement	138,080	-	-	-
Total Capital Expenditures	258,781	-	-	-
TOTAL STREETS	\$ 2,353,740	\$ -	\$ -	\$ -

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Public Works - Streets

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Street Superintendent	1.00	-	-	-
Street Lead Maintenance Operator	1.00	-	-	-
Street Maintenance Operator I	1.83	-	-	-
Public Works Technician II	2.00	-	-	-
Public Works Technician I	2.00	-	-	-
Total Streets Positions	7.83	-	-	-

STAFFING NOTES

1) Reallocated to General Fund Streets Fund beginning fiscal year 2025-2026

BUDGET NOTES

Beginning in fiscal year 2025-2026, the streets department was reallocated to the new secondary general fund titled "General Fund-Roads" and combined with streets capital projects. This aims to provide transparency to view streets operations and improvements budgeted in one place. The General Funds-Roads Fund is tracked separately from the primary general fund for budgetary purposes, but will be consolidated the the primary fund for financial statement reporting purposes.





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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Improvement Assurance Inspections	57	33	26	30	30
Durability Inspections	25	33	35	30	30
Site Inspections (Occupancy)	456	498	341	330	330
Capital Projects Inspected	9	17	12	10	10
Blue staking	9,948	7,468	4,561	5,500	5,500
Sewer Lateral Inspections	Not available	Not available	180	175	175
Right of Way Permits	135	127	132	130	130



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Public Works - Public Infrastructure

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 224,939	\$ 354,406	\$ 409,373	\$ 387,446
Benefits	123,888	174,369	220,063	226,184
Total Personnel Expenses	348,827	528,775	629,436	613,630
Operating				
Subscriptions & Memberships	255	1,432	1,500	1,250
Employee Development	2,852	2,292	2,000	3,000
Employee Recognition	86	-	100	750
Department Branding	-	434	250	-
Small Equipment	93	-	1,000	1,000
Uniforms & PPE	1,160	1,869	2,000	2,000
Telephone and WiFi	3,119	3,530	5,040	5,040
Software Licensing & Maintenance Agreem	6,756	1,359	9,700	11,760
Professional and Technical	95	1,300	50,000	30,000
Development Inspection Services	-	-	30,000	20,000
Special Departmental Supplies	14,810	217	10,000	2,000
Admin Charge-Broadband	1,796	2,072	2,072	2,062
Internal Charges-Fleet Operations	21,911	8,468	17,200	15,000
Internal Charges-Technology	10,518	13,819	13,819	14,541
Total Operating Expenditures	63,451	36,792	144,681	108,403
Capital				
Internal Charges-Fleet Capital	104,986	-	-	-
Total Capital Expenditures	104,986	-	-	-
TOTAL PUBLIC INFRASTRUCTURE	\$ 517,264	\$ 565,567	\$ 774,117	\$ 722,033

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	5.00	5.00	-



Development Services

DEPARTMENT MISSION

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

DEPARTMENT GOALS

1. Revise development review process – continue to update and adapt as opportunities come up to enhance the process for the public and for staff. This is a continuing process as new legislation impacts existing processes requiring updates to be implemented on an almost annual basis.
2. Update of Municipal Code – currently in process. This is being managed cooperatively between the City Attorney and Development Services. Should be completed by end of CY24.
3. Creation of single Point of Contact for Development Projects and to manage review process. This role has been adopted in the organizational chart and is currently staffed. The position has been positive, with significant feedback coming from the development community about the role and the impacts on the process and ease of attaining information and updates.
4. Update of General Plan – funding has been awarded. Staff has received \$200,000 in funding for an update to the General Plan’s Land Use and Transportation Elements. This will support a full rewrite of the General Plan.
5. Implementation of Online Development Portal – Currently working on implementation steps. All testing and trials have occurred. Pathways being established and online application protocols being put in place. Initial implementation will be for select types of applications will full rollout expected after live testing of selected processes.
6. Adoption of Station Area Plan – Moved to Phase II SAP – Included in General Plan funding received to finalize an SAP that can be approved, adopted and certified. Anticipated deadline is end of CY24.

DEPARTMENT SUMMARY

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



Development Services – Planning

DIVISION SUMMARY

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

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

PERFORMANCE MEASURES

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

Performance Measure	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Acres in process of annexation	25.28	174.69	46.83	234.42	150
Units approved – residential lots	461	413	577	398	400
Commercial site plan approvals	20	15	15	15	15
Amended Site Plan Approvals (Administrative)	n/a	n/a	n/a	9	10

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Development Services-Planning

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 184,154	\$ 198,886	\$ 254,528	\$ 236,397
Benefits	66,979	64,880	74,590	85,102
Total Personnel Expenses	251,133	263,766	329,118	321,499
Operating				
Subscriptions & Memberships	303	1,354	1,712	1,712
Employee Development	2,104	2,500	3,000	3,000
Employee Recognition	482	212	80	518
Supplies	804	1,202	900	900
Department Branding	-	-	200	-
Computers & Accessories	751	-	-	-
Uniforms & PPE	183	1,015	600	600
Telephone and WiFi	1,232	1,432	2,400	2,400
Software Licensing & Maintenance Agreem	8,739	8,880	16,799	26,899
Professional and Technical	10,578	106,401	80,000	10,000
Economic Development	22,000	-	-	-
Special Departmental Supplies	2,258	1,603	3,000	2,500
Postage & Shipping	166	-	-	-
Admin Charge-Broadband	953	951	951	1,039
Internal Charges-Fleet Operations	214	52	1,000	800
Internal Charges-Technology	10,958	14,787	14,787	15,525
Total Operating Expenditures	61,725	140,389	125,429	65,893
Capital Expenditures				
Internal Charges-Fleet Capital	2,343	12,240	12,240	6,000
Total Capital Expenditures	2,343	12,240	12,240	6,000
TOTAL PLANNING	\$ 315,201	\$ 416,395	\$ 466,787	\$ 393,392

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	-

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



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.



DEPARTMENT PRIORITIES & PERFORMANCE MEASURES

The Development Services Department is committed to continuously improving service delivery, transparency, and efficiency in all aspects of development review and permitting. Key performance priorities include:

1. **Timeliness of Review Processes** – Continue efforts to reduce review timelines for development applications through process improvements, internal coordination, and the implementation of the online development portal. Emphasis will be placed on meeting or exceeding established review deadlines.
2. **Customer Service & Communication** – Maintain a high level of customer service by ensuring clear, consistent, and timely communication with applicants, residents, and stakeholders. The Single Point of Contact model will continue to be refined to improve accessibility and responsiveness.
3. **Process Transparency & Accessibility** – Expand public access to development information through digital tools and clear application requirements. The online portal will serve as a central resource for application tracking, submission, and status updates.
4. **Regulatory Compliance & Consistency** – Ensure all development review and inspection processes are consistent with current State law and City ordinances, with ongoing updates as legislation changes.
5. **Interdepartmental Coordination** – Strengthen coordination between divisions and departments to ensure efficient and unified review of development projects.

PERFORMANCE MEASURES					
Department/Division Objective: Provide timely building permits and inspections.					
Performance Measure	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Permits issued	906	906	945	680	850
Number of inspections performed	26,102	26,102	9,251	7,000	7,500
Total Permit Valuations	\$180,878,651	\$180,878,651	\$165,040,645	\$148,250,000	\$150,00,000

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Development Services - Building Inspection

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Personnel				
Salaries and Wages	\$ 715,718	\$ 711,028	\$ 800,753	\$ 813,570
Benefits	329,046	276,088	362,848	361,754
Total Personnel Expenses	1,044,764	987,116	1,163,601	1,175,324
Operating				
Subscriptions & Memberships	4,686	2,729	8,000	2,500
Employee Development	5,611	5,838	7,000	4,500
Employee Recognition	431	510	200	1,695
Employee Training	-	-	5,000	3,000
Supplies	1,737	1,817	2,000	2,000
Department Branding	463	-	500	-
Computers & Accessories	4,689	310	-	-
Uniforms & PPE	1,725	1,800	1,800	1,500
Telephone and WiFi	7,498	6,740	7,680	7,680
Software Licensing & Maintenance Agreements	34,784	50,000	58,625	58,625
Professional and Technical	4,725	-	30,000	40,000
Plan Check Services	21,010	16,960	20,000	10,000
Special Departmental Supplies	403	681	500	500
Postage & Shipping	-	-	-	-
Credit Card/Bank Processing Fees	16,340	28,912	10,000	20,000
Administrative Charge-Broadband	2,889	3,210	3,210	3,194
Internal Charges-Fleet Operations	4,978	3,368	8,000	5,300
Internal Charges-Technology	13,012	19,822	19,822	22,615
Internal Charges-Building Maintenance	-	16,938	16,938	4,844
Total Operating Expenditures	124,981	159,635	199,275	187,953
Capital				
Internal Charges-Fleet Capital	85,231	6,000	6,000	6,000
Total Capital Expenditures	85,231	6,000	6,000	6,000
TOTAL BUILDING INSPECTION	1,254,976	1,152,751	1,368,876	1,369,277

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	4.50	(0.50)
Administrative Assistant	3.75	3.75	3.75	-
Total Building Inspection Positions	10.55	10.55	10.05	(0.50)

STAFFING NOTES

1) Moved a building inspector from full-time to part-time

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
General Fund Budgets



Development Services-Economic Development

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Operating				
Promotional	\$ -	\$ -	\$ 5,000	\$ 10,000
Education and Travel	-	-	5,000	13,000
Economic Development	-	-	200,000	220,000
Total Operating Expenditures	-	-	210,000	243,000
TOTAL PLANNING	\$ -	\$ -	\$ 210,000	\$ 243,000

Special Revenue Funds

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)





General Fund – Roads

FUND SUMMARY

The General Roads Fund is a new fund that combines the prior general fund streets division with the previous Roads Capital Fund. This fund is for the purpose of operations, maintenance and improvements of the city’s existing road system. This fund is tracked separately for budgeting and general ledger purposes but will be consolidated with the primary General Fund for annual financial reporting purposes.

DIVISION SUMMARY

The Streets division operates within the Public Works Department and 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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Cut and T-patched water leaks	89	79	-	75	75
Out of compliance street signs replaced	238	236	-	275	275
Miles of Snow and Ice Removal	7,541	2,151	150	2,500	2,500
Potholes replaced	2,200	900	-	1,000	1,000
Sidewalk Defects Repaired	225	222	-	225	225
Roadways treated with chip seal (square feet)	871,813	505,830	430,197	500,000	550,000
Roadways treated with high density mineral bond (square feet)	1,040,312	839,329	368,715	375,000	375,000



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Special Revenue Fund Budgets



General Fund-Roads

FUND SUMMARY

The General Roads Fund accounts for transportation funding to be used for the repair, maintenance, operations, and improvements of existing city roads. This fund does not account for projects accounted for with impact fees which are accounted for in separate impact fee funds. This is a new fund for fiscal year beginning 2025-2026. It is maintained as a secondary general fund, similar to special revenues funds, for budgetary purposes but is consolidated with the primary general fund for financial statement reporting.

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
Sales Tax	-	2,240,102	1,600,000	2,000,000
Class C Road Funds	-	2,087,871	1,800,000	2,000,000
Intergovernmental	-	-	-	75,000
Developer Contributions	-	182,000	-	100,000
Interest Earnings	-	337,089	500,000	100,000
Total Operating and Capital Revenues	-	5,347,062	4,400,000	4,775,000
Transfers In				
Transfer From General Capital Projects	-	763,698	-	-
Transfer From Roads Capital Projects	-	8,745,857	8,745,857	-
Total Transfers In	-	9,509,555	8,745,857	-
TOTAL REVENUES	\$ -	\$ 14,856,617	\$ 13,145,857	\$ 4,775,000
EXPENDITURES				
Personnel				
Salaries and Wages	\$ -	\$ 487,429	\$ 594,541	\$ 591,694
Benefits	-	209,796	251,306	277,127
Total Personnel Expenses	-	697,225	845,847	868,821
Operating				
Employee Development	-	2,285	3,500	4,000
Employee Recognition	-	-	140	140
Supplies	-	279	1,000	1,000
Department Branding	-	714	350	350
Small Equipment	-	872	-	-
Uniforms & PPE	-	3,205	3,500	3,500
Utilities	-	75,579	85,000	90,000
Telephone and WiFi	-	5,273	6,000	5,760
Equipment Maintenance & Repair	-	11,245	30,000	30,000
Software Licensing & Maintenance Agreem	-	7,183	12,450	12,450
Professional and Technical Services	-	1,300	223,488	230,000
Debris Hauling	-	11,760	5,000	5,000
Road Maintenance	-	572,595	568,170	500,000

(continued on next page)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Special Revenue Fund Budgets

General Fund-Roads

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Operating				
Sidewalk Maintenance	-	205,481	350,000	270,000
Street Lights Maintenance	-	158,365	150,000	160,000
Traffic Signal Maintenance	-	3,952	15,000	20,000
Street Signs & Pavement Markings	-	292,319	308,512	212,000
Special Departmental Supplies	-	5,213	15,000	15,000
Insurance Claims	-	10,580	11,000	-
Admin Charge-Broadband	-	2,556	2,556	2,543
Internal Charges-Fleet Operations	-	97,163	90,000	95,000
Internal Charges-Technology	-	13,049	13,049	13,763
Internal Charges-Building Maintenance	-	53,419	53,419	26,825
Total Operating Expenditures	-	1,534,387	1,947,134	1,697,331
Capital				
Infrastructure Management Plan (IMP)	-	9,261	-	-
Road Improvements-Automall Drive	-	556,599	700,000	-
Road Improvements-100 West	-	132,213	100,000	1,150,000
Road Improvements-100 East	-	-	-	300,000
Road Improvements-700 North	-	-	-	-
Road Improvements-800 E 550 E	-	66,244	-	-
Road Improvements-King Street	-	-	-	217,000
Facility Improvements-Public Works Facilit	-	-	100,000	-
Microsurface	-	136,357	100,000	455,200
Mineral Bond/Chip Seal	-	125,000	150,000	125,000
Overlay	-	212,687	250,000	500,000
Slurry Seal	-	-	100,000	81,620
Sidewalks	-	-	83,934	-
Street Light Additions	-	182,000	500,000	100,000
Street Light Improvements	-	-	25,000	-
Machinery and Equipment	-	-	-	55,000
Vehicles and Upfitting	-	-	-	445,000
Total Capital Expenditures	-	1,420,361	2,108,934	3,428,820
Transfers Out				
Transfer to Municipal Building Authority	-	-	-	494,758
Total Transfers Out	-	-	-	494,758
TOTAL EXPENDITURES	\$ -	\$ 3,651,973	\$ 4,901,915	\$ 6,489,730
Road Capital Projects Fund Net Revenue	-	11,204,644	8,243,942	(1,714,730)
Beginning Fund Balance	-	-	-	11,204,644
Ending Fund Balance	\$ -	\$ 11,204,644	\$ 8,243,942	\$ 9,489,914

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



General Fund-Roads

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Street Superintendent	-	1.00	1.00	-
Street Lead Maintenance Operator	-	1.00	1.00	-
Street Maintenance Operator I	-	1.83	1.83	-
Public Works Technician II	-	2.00	2.00	-
Public Works Technician I	-	2.00	2.00	-
Total Streets Positions	-	7.83	7.83	-

STAFFING NOTES

1) Reallocated from General Fund Streets Division

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Interest Earnings	\$ -	\$ -	\$ -	\$ 500,000
Debt Proceeds	-	41,884,799	41,888,000	-
Total Operating and Capital Revenues	-	41,884,799	41,888,000	500,000
Transfers In				
Transfer From General Fund	646,918	-	-	-
Transfer From General Fund-Roads	-	-	-	494,758
Transfer From Culinary Water	-	-	-	494,758
Transfer From Pressurized Irrigation	-	-	-	494,758
Transfer From Sewer	-	-	-	494,758
Transfer From Storm Drain	-	-	-	494,758
Total Transfers In	646,918	-	-	2,473,790
TOTAL REVENUES	\$ 646,918	\$ 41,884,799	\$ 41,888,000	\$ 2,973,790
EXPENDITURES				
Operating				
Ordinances and Publications	\$ 140	\$ 43	\$ 43	\$ 50
Total Operating Expenditures	140	43	43	50
Capital				
Facility Improvements-Public Works Facilit	-	-	-	40,000,000
Property Purchase	646,918	-	-	-
Total Capital Expenditures	646,918	-	-	40,000,000
Debt Service				
Principal	-	-	-	210,000
Interest	-	-	-	2,263,791
Trustee Fees	-	-	-	1,000
Cost of Issuance	-	884,554	885,000	-
Total Debt Service Expenditures	-	884,554	885,000	2,474,791
TOTAL EXPENDITURES	\$ 647,058	\$ 884,597	\$ 885,043	\$ 42,474,841
Municipal Building Fund Net Revenue	(140)	41,000,202	41,002,957	(39,501,051)
Beginning Fund Balance	761	621	621	41,000,823
Ending Fund Balance	\$ 621	\$ 41,000,823	\$ 41,003,578	\$ 1,499,772

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Special Revenue Fund Budgets

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, 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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Memberships	4,000	3,900	3,979	4,100	4,250
Members	12,500	12,200	11,900	12,800	13,000
Unique visits to facility/program participation	331,000	327,943	338,930	339,000	340,000
Program visits	115,000	120,000	121,000	125,000	126,500
Swim lesson participants	1,340	1,400	1,530	1,650	1,700
Gymnastics registrations	3,457	3,500	1,075	1,200	1,200
Itty Bitty registrations	688	447	520	525	530
Preschool registrations	32	37	38	40	40
Princess Camp registrations	123	95	65	100	120
Super Hero registrations	n/a	n/a	24	35	40
Year round swim team registrations	n/a	n/a	224	230	240
Summer recreation league registrations	n/a	n/a	185	205	220
Ninja warrior registrations	n/a	n/a	135	145	150
Dog days of summer registrations	n/a	n/a	148	175	200
Adult X-train registrations	n/a	n/a	240	260	265



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Special Revenue Fund Budgets

Fitness Center

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Charges for Services				
General Admissions	\$ 210,045	\$ 204,367	\$ 235,000	\$ 238,000
Passes	724,200	709,820	755,000	765,000
Lessons	163,660	179,277	140,000	152,000
Swim Team	399,439	422,383	410,000	415,000
Specialty Classes	305,450	281,677	335,000	338,000
Gymnastics	22,139	21,060	22,000	23,000
Personal Training	63,157	72,630	45,000	50,000
Equipment Rental	575	612	500	500
Jogging Track	3,740	2,843	5,000	5,000
Child Care	47,458	48,568	40,000	40,000
Resale Merchandise	13,029	14,416	18,000	13,560
Concessions	38,314	36,895	35,000	40,000
Total Charges for Services	1,991,206	1,994,548	2,040,500	2,080,060
Use of Money & Property				
Room & Pool Rental	49,034	55,097	52,000	52,000
Credit Card Processing Fees	-	-	30,000	30,000
Other Income	6,317	792	10,000	10,000
Donations	-	63	-	-
Total Use of Money & Property	55,351	55,952	92,000	92,000
Total Revenues	2,046,557	2,050,500	2,132,500	2,172,060
TRANSFERS IN				
Transfer From General Fund	1,175,089	1,098,864	1,192,216	1,186,438
Total Transfers In	1,175,089	1,098,864	1,192,216	1,186,438
TOTAL REVENUES	\$ 3,221,646	\$ 3,149,364	\$ 3,324,716	\$ 3,358,498
EXPENDITURES				
Personnel				
Salaries and Wages	\$ 1,511,327	\$ 1,518,907	\$ 1,530,525	\$ 1,635,754
Benefits	260,641	272,768	264,818	284,334
Total Personnel Expenses	1,771,968	1,791,675	1,795,343	1,920,088
Operating				
Subscriptions & Memberships	3,396	2,505	3,950	3,950
Advertising	8,255	5,936	9,000	7,500
Employee Development	3,240	4,950	4,800	3,500
Employee Recognition	5,039	6,096	4,300	6,108
Supplies	3,069	1,655	3,000	3,000
Janitorial Supplies	-	29,016	27,000	29,000
Resale Merchandise Expense	12,527	9,752	18,000	16,500
Department Branding	6,582	-	5,500	-

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Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Special Revenue Fund Budgets

Fitness Center

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Operating				
Promotional & Community Events	-	-	10,000	-
Small Equipment	158	-	-	-
Computers & Accessories	16	160	-	-
Utilities	305,372	281,637	275,000	342,000
Telephone and WiFi	5,216	3,881	3,900	3,900
Buildings Maintenance & Repair	56,389	48,130	44,750	44,750
Facilities & Grounds Maintenance & Repair	48,973	70,724	48,750	48,750
Equipment Maintenance & Repair	21,969	12,180	37,000	37,000
Software Licensing & Maintenance Agreem	13,291	20,723	7,770	7,770
Professional and Technical Services	33	-	1,000	-
Janitorial Services	140,487	135,170	112,500	112,500
Fitness Center Supplies	17,421	11,546	13,000	11,300
Pool Chemicals	83,096	112,946	94,500	90,000
Swim Teams	52,711	53,962	74,000	75,500
Swimming Pool Programs	15,690	22,254	12,000	17,000
Concessions	14,362	8,322	13,000	15,000
Child Care	3,151	3,595	4,000	4,000
Group Fitness	3,874	6,637	-	2,000
Gymnastics	20,028	18,795	18,000	18,000
Special Departmental Supplies	19,748	18,015	28,000	15,000
Insurance and Surety Bonds	36,375	29,517	38,194	42,014
Postage & Shipping	3,161	2,614	-	3,000
Credit Card/Bank Processing Fees	120,541	128,313	83,000	125,000
Admin Charge-General Fund	235,081	209,058	209,058	219,304
Admin Charge-Broadband	2,250	1,849	1,849	1,838
Internal Charges-Fleet Operations	2,116	1,051	1,300	1,300
Internal Charges-Technology	-	20,020	20,020	20,853
Internal Charges-Building Maintenance	12,865	49,232	49,232	66,073
Total Operating Expenditures	1,276,482	1,330,241	1,275,373	1,393,410
Transfers Out				
Transfer to Capital Projects	123,586	7,650	204,000	-
Transfer to Capital Equipment	49,610	19,798	50,000	45,000
Total Transfers Out	173,196	27,448	254,000	45,000
TOTAL EXPENDITURES	\$ 3,221,646	\$ 3,149,364	\$ 3,324,716	\$ 3,358,498
Fitness Center Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Fitness Center

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	0.25	-
Part-Time Positions (Multiple Titles)	35.22	35.22	35.22	-
Total Fitness Center Positions	40.72	40.72	40.72	-



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Sales Tax	\$ 1,728,264	\$ 1,789,150	\$ 1,550,000	\$ 1,700,000
Grants Returned	20,088	-	-	-
Interest Earnings	82,172	71,616	15,000	50,000
Total Operating and Capital Revenues	1,830,524	1,860,766	1,565,000	1,750,000
TOTAL REVENUES	\$ 1,830,524	\$ 1,860,766	\$ 1,565,000	\$ 1,750,000
EXPENDITURES				
Operating				
Software Licensing & Maintenance	\$ -	\$ 4,155	\$ -	\$ 4,200
Professional & Technical	-	7,000	-	-
Grants Expense - PARC Arts/Culture	547,386	474,000	450,000	525,000
Grants Expense - PARC Parks/Recreation	961,500	1,106,000	1,050,000	1,225,000
Admin Charge-General Fund	50,650	23,250	33,250	25,500
Total Operating Expenditures	1,559,536	1,614,405	1,533,250	1,779,700
Transfers Out				
Transfer to General Fund	52,694	77,500	77,500	-
Total Transfers Out	52,694	77,500	77,500	-
TOTAL EXPENDITURES	\$ 1,612,230	1,691,905	\$ 1,610,750	1,779,700
PARC Tax Fund Net Revenue	218,294	168,861	(45,750)	(29,700)
Beginning Fund Balance	888,218	1,106,512	1,106,512	1,275,373
Ending Fund Balance	\$ 1,106,512	\$ 1,275,373	\$ 1,060,762	1,245,673

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Contributions	\$ 20,537	\$ 23,299	\$ 21,000	\$ -
Merchandise Sales	1,172	3,450	-	1,000
Other Event Income	17,519	21,698	20,000	19,000
Total Operating and Capital Revenues	39,228	48,447	41,000	20,000
Transfers In				
Transfer From General Fund	41,985	39,292	38,000	25,000
Total Transfers In	41,985	39,292	38,000	25,000
TOTAL REVENUES	\$ 81,213	\$ 87,739	\$ 79,000	\$ 45,000
EXPENDITURES				
Operating				
Supplies	\$ 37,369	\$ 26,617	\$ 29,000	\$ 15,000
Miss American Fork Pageant	8,464	10,000	10,000	10,000
Program Expense	15,380	31,122	20,000	-
Steel Days Contract	20,000	20,000	20,000	20,000
Total Operating Expenditures	81,213	87,739	79,000	45,000
TOTAL EXPENDITURES	\$ 81,213	\$ 87,739	\$ 79,000	\$ 45,000
Celebration Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -





RDA - Downtown Redevelopment Fund

FUND SUMMARY

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

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Interest Revenue	\$ 5,443	\$ -	\$ 500	\$ 500
Total Operating and Capital Revenues	5,443	-	500	500
TOTAL REVENUES	\$ 5,443	\$ -	\$ 500	\$ 500
EXPENDITURES				
Operating				
Professional & Technical	\$ -	\$ -	\$ 112,645	\$ 113,327
Total Operating Expenses	-	-	112,645	113,327
TOTAL EXPENDITURES	\$ -	\$ -	\$ 112,645	\$ 113,327
Downtown Redevelopment Net Revenue	5,443	-	(112,145)	(112,827)
Beginning Fund Balance	107,384	112,827	112,827	112,827
Ending Fund Balance	\$ 112,827	\$ 112,827	\$ 682	\$ -





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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Property Tax-Tax Increment	\$ 68,399	\$ 85,307	\$ -	\$ -
Interest Earnings	15,923	15,190	1,000	15,000
Total Operating and Capital Revenues	84,322	100,497	1,000	15,000
TOTAL REVENUES	\$ 84,322	\$ 100,497	\$ 1,000	\$ 15,000
EXPENDITURES				
Operating				
Redevelopment Improvements	\$ -	\$ -	\$ 371,291	\$ 488,168
Total Operating Expenses	-	-	371,291	488,168
TOTAL EXPENDITURES	\$ -	\$ -	\$ 371,291	\$ 488,168
East Side RDA Fund Net Revenue	84,322	100,497	(370,291)	(473,168)
Beginning Fund Balance	288,349	372,671	372,671	473,168
Ending Fund Balance	\$ 372,671	\$ 473,168	\$ 2,380	\$ -



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
 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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Property Tax-Tax Increment	\$ 379,785	\$ 374,510	\$ 350,000	\$ -
Interest Earnings	191,319	169,827	30,000	100,000
Total Operating and Capital Revenues	571,104	544,337	380,000	100,000
TOTAL REVENUES	\$ 571,104	\$ 544,337	\$ 380,000	\$ 100,000
EXPENDITURES				
Operating				
Redevelopment Improvements	\$ -	\$ -	\$ 380,000	\$ 4,811,000
Total Operating Expenditures	-	-	380,000	4,811,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 380,000	\$ 4,811,000
Business Park RDA Fund Net Revenue	571,104	544,337	-	(4,711,000)
Beginning Fund Balance	3,595,559	4,166,663	4,166,663	4,711,000
Ending Fund Balance	\$ 4,166,663	\$ 4,711,000	\$ 4,166,663	\$ -



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Property Tax-Tax Increment	\$ 1,108,831	\$ 1,004,523	\$ 1,000,000	\$ 1,000,000
Interest Earnings	145,748	105,849	10,000	80,000
Total Operating and Capital Revenues	1,254,579	1,110,372	1,010,000	1,080,000
TOTAL REVENUES	\$ 1,254,579	\$ 1,110,372	\$ 1,010,000	\$ 1,080,000
EXPENDITURES				
Operating				
Administrative Expenses	\$ 32,367	\$ 39,082	\$ 39,082	\$ 39,082
Administrative Charges	-	-	-	45,946
Total Operating Expenses	32,367	39,082	39,082	85,028
Capital				
Storm Drain Improvements	-	8,023	589,671	2,975,000
Widening of 1500 South	-	-	1,370,352	1,539,671
Widening of 1100 South	19,372	16,521	3,235,000	-
Total Capital Expenditures	19,372	24,544	5,195,023	4,514,671
Transfers Out				
Transfer to Culinary Water Fund	200,000	200,905	200,000	200,000
Total Transfers Out	200,000	200,905	200,000	200,000
TOTAL EXPENDITURES	\$ 251,739	\$ 264,531	\$ 5,434,105	\$ 4,799,699
Egg Farm EDA Fund Net Revenue	1,002,840	845,841	(4,424,105)	(3,719,699)
Beginning Fund Balance	3,489,595	4,492,435	4,492,435	5,338,276
Ending Fund Balance	\$ 4,492,435	\$ 5,338,276	\$ 68,330	\$ 1,618,577



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Property Tax-Tax Increment	\$ 1,578,026	\$ 2,036,113	\$ 1,625,366	\$ 2,890,868
Interest Earnings	1,588,092	821,187	500,000	800,000
Total Operating and Capital Revenues	3,166,118	2,857,300	2,125,366	3,690,868
Transfers In				
Transfer From General Fund	949,497	361,100	-	-
Total Transfers In	949,497	361,100	-	-
TOTAL REVENUES	\$ 4,115,615	\$ 3,218,400	\$ 2,125,366	\$ 3,690,868
EXPENDITURES				
Operating				
Administrative Expenses	\$ -	\$ -	\$ 81,268	\$ 388,519
Low/Moderate Income Housing	-	-	325,073	1,574,096
Total Operating Expenses	-	-	406,341	1,962,615
Capital				
200 South Improvements	(79,096)	78,271	31,507,407	33,086,768
Total Capital Expenditures	(79,096)	78,271	31,507,407	33,086,768
Debt Service				
Principal	700,000	735,000	735,000	770,000
Interest	1,310,600	1,275,600	1,275,600	1,238,850
Trustee Fees	2,000	2,000	2,000	2,000
Total Debt Service Expenditures	2,012,600	2,012,600	2,012,600	2,010,850
Transfers Out				
Transfer to General Fund	-	-	-	139,280
Total Transfers Out	-	-	-	139,280
TOTAL EXPENDITURES	\$ 1,933,504	\$ 2,090,871	\$ 33,926,348	\$ 37,199,513
Patriot Station CRA Fund Net Revenue	2,182,111	1,127,529	(31,800,982)	(33,508,645)
Beginning Fund Balance	30,199,005	32,381,116	32,381,116	33,508,645
Ending Fund Balance	\$ 32,381,116	\$ 33,508,645	\$ 580,134	\$ -

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Debt Service Fund

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ 582,638	\$ 582,638	\$ 582,638	\$ 582,038
PARC Tax Grant	350,000	350,000	350,000	350,000
Interest Earnings	26,719	19,304	3,500	1,000
Total Operating and Capital Revenues	959,357	951,942	936,138	933,038
Transfers In				
Transfer From Park Impact Fund	117,835	117,835	117,835	117,208
Transfer from Fire Impact Fees Fund	419,499	419,499	419,499	-
Transfer from Police Impact Fees Fund	163,139	163,139	163,137	-
Total Transfers In	700,473	700,473	700,471	117,208
TOTAL REVENUES	\$ 1,659,830	\$ 1,652,415	\$ 1,636,609	\$ 1,050,246
EXPENDITURES				
Debt Service				
Principal	790,000	790,000	790,000	845,000
Interest	260,473	260,473	260,473	204,246
Trustee Fees	2,000	2,000	2,000	2,000
Total Debt Service Expenditures	1,052,473	1,052,473	1,052,473	1,051,246
Transfers Out				
Transfer to Capital Projects Fund	582,638	582,638	582,638	-
Total Transfers Out	582,638	582,638	582,638	-
TOTAL EXPENDITURES	\$ 1,635,111	\$ 1,635,111	\$ 1,635,111	\$ 1,051,246
Debt Service Fund Net Revenue	24,719	17,304	1,498	(1,000)
Beginning Fund Balance	385,654	410,373	410,373	427,677
Ending Fund Balance	\$ 410,373	\$ 427,677	\$ 411,871	\$ 426,677

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

Capital Projects Funds

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Property Tax	\$ 500,000	\$ -	\$ -	\$ -
Cemetery Lot Sales	43,200	43,200	56,000	56,000
Grants-PARC Tax	639,700	616,242	684,242	-
Grants-Boat Harbor	374,428	3,354,360	30,000	-
Grants-MAG	-	-	3,652,528	-
Grants-Utah DOT	-	-	74,000	-
Lease Revenue	271,164	-	-	-
Other Revenue	9,212	-	-	-
Interest Earnings	840,511	739,497	200,000	-
Total Operating and Capital Revenues	2,678,215	4,753,299	4,696,770	56,000
Transfers In				
Transfer From General Fund	3,668,055	989,567	-	4,581,720
Transfer From Fitness Center	123,586	7,650	204,000	-
Transfer from Pressurized Irrigation	3,924,625	-	-	-
Transfer from Patriot Station CRA	-	-	-	139,280
Transfer From Debt Service Fund	582,638	582,638	582,638	-
Total Transfers In	8,298,904	1,579,855	786,638	4,721,000
TOTAL REVENUES	\$ 10,977,119	\$ 6,333,154	\$ 5,483,408	\$ 4,777,000
EXPENDITURES				
Capital Expenditures				
Broadband				
Fiber Design and Materials	1,697,022	-	-	-
Total Broadband	1,697,022	-	-	-
Cemetery				
Expansion	-	-	56,000	56,000
Cremation Niche	-	-	-	342,100
General Improvements	5,838	-	-	-
Total Cemetery	5,838	-	56,000	398,100

(continued on next page)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Capital Project Funds Budgets

General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Streets				
HA5 Maintenance	-	-	68,170	-
Road Improvements-800 E 550 E	-	39,585	-	-
Facility Improvements-Public Works Facilit	-	-	100,000	-
ADA/Sidewalk Improvements	28,039	-	52,000	-
Safe Route to Schools	-	-	100,000	-
Transit Loop Feasibility	-	98,544	88,488	-
Traffic Calming	-	-	10,500	-
Striping & Signage	750	292,319	298,012	-
Street Lighting Upgrades	-	-	25,000	-
Total Streets	28,789	430,448	742,170	-
Parks & PARC				
200 South Bike/Pedestrian Path	3,010	-	3,652,528	-
Art Dye Infield	-	-	10,000	-
Art Dye Repairs	8,800	-	-	-
Boat Harbor Improvements	4,190,439	46,387	98,000	5,000
Dog Park	30,774	-	-	-
Fencing Repairs	-	-	-	18,000
Fox Hollow Subsidy	225,000	240,000	240,000	240,000
General Improvements	-	1,515	-	-
Irrigation Filters	23,828	-	-	-
Park Improvements	9,718	-	-	38,000
Park Signage	8,105	-	-	-
Parking Lot Maintenance	6,526	-	17,000	17,000
Pickleball Maintenance	1,200	-	33,500	7,500
Playground Replacement	117,379	120,000	120,000	120,000
Restroom Upgrades	6,528	7,427	9,000	8,000
Rockscape	1,249	-	7,000	20,500
Rotary Park Field Lights	190,610	45,371	34,500	-
Sidewalk Replacement	-	-	8,000	8,000
Sprinkler Automation	-	18,628	24,000	-
Trail Maintenance	-	-	8,000	9,000
PARC-Art Dye Trailhead Restroom	638	-	-	-
PARC-Bike Rack Program	1,800	-	-	-
PARC-Disc Golf Course	60,817	-	-	-
PARC-Easton Park Shade Structure	-	29,000	29,000	-
PARC-Greenwood Park Restroom	5,895	-	-	-
PARC-Hindley Park Restroom	-	120,000	120,000	-
PARC-Hunter Park Restroom	-	190,072	190,072	-
PARC-Kimberly Park Playground	62,669	-	-	-

(continued on next page)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Capital Project Funds Budgets



General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Parks & PARC (continued)				
PARC-Library Programs	17,157	28,200	28,200	-
PARC-Monarch Park Improvements	30,000	21,834	21,834	-
PARC-Park Amenities	-	10,763	10,763	-
PARC-Quail Cove Stage	-	44,450	44,450	-
PARC-Robinson Park Pavillion	-	163,215	163,215	-
PARC-Rotary Field Lights	225,000	8,708	8,708	-
Total Parks & PARC	5,227,142	1,095,570	4,877,770	491,000
Fitness Center				
Boiler Room Door	6,715	-	-	-
Facility Paint and Flooring	4,500	-	11,000	-
Fire Sprinklers	-	-	13,000	-
HVAC Units/Water Heater/Boiler	24,425	7,650	40,000	-
Leisure Pool Pipe Repair	-	-	40,000	-
Pool Rehab	28,210	-	100,000	-
Spa UV Replacement	53,290	-	-	-
Fitness Center Improvements	-	-	-	4,000,000
Total Fitness Center	117,140	7,650	204,000	4,000,000
Building & Grounds				
Facility Improvements-Administration	-	-	10,000	-
Facility Improvements-Station 51	-	-	6,000	-
Facility Improvements-Library	21,367	28,530	39,000	25,000
Facility Improvements-Parks	-	-	-	10,000
Facility Improvements-Police	-	33,359	51,500	150,000
Facility Improvements-Public Works	5,985	-	-	-
Facility Improvements-Senior Center	2,912	3,030	12,000	5,000
Holiday Lighting	-	-	-	40,000
HVAC System Replacements	46,818	-	-	-
Technology Upgrade-City Hall	-	14,873	13,500	-
Total Building & Grounds	77,082	79,792	132,000	230,000
Other				
Electronic Billboard	-	-	400,000	400,000
Downtown Revitalization	-	-	850,000	850,000
Total Other	-	-	1,250,000	1,250,000
Total Capital Expenditures	7,153,013	1,613,460	7,261,940	6,369,100

(continued on next page)

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
 Capital Project Funds Budgets



General Capital Projects Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENDITURES				
Transfers Out				
Transfer to Local Building Authority	646,918	-	-	-
Transfer to Police Impact Fee Fund	-	582,519	582,519	-
Transfer to Roads CIP	4,569,954	-	-	-
Transfer to General Fund-Roads	-	763,698	-	-
Transfer to Pressurized Irrigation Fund	1,856,345	-	-	-
Total Transfers Out	7,073,217	1,346,217	582,519	-
TOTAL EXPENDITURES	\$ 14,226,230	\$ 2,959,677	\$ 7,844,459	\$ 6,369,100
Debt Service Fund Net Revenue	(3,249,111)	3,373,477	(2,361,051)	(1,592,100)
Beginning Fund Balance	21,158,190	17,909,079	17,909,079	21,282,556
Ending Fund Balance	\$ 17,909,079	\$ 21,282,556	\$ 15,548,028	\$ 19,690,456

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Sales Tax	\$ 2,042,610	\$ -	\$ -	\$ -
Class C Road Funds	2,005,663	-	-	-
Intergovernmental	265,485	-	-	-
Interest Earnings	133,411	-	-	-
Total Operating and Capital Revenues	4,447,169	-	-	-
Transfers In				
Transfer From General Fund	4,569,954	-	-	-
Total Transfers In	4,569,954	-	-	-
TOTAL REVENUES	\$ 9,017,123	\$ -	\$ -	\$ -
EXPENDITURES				
Streets				
Infrastructure Management Plan (IMP)	\$ (359,354)	\$ -	\$ -	\$ -
Automall Drive	281,651	-	-	-
100 West Improvements	115,408	-	-	-
Mineral Bond/Chip Seal/Overlay/Other	210,038	-	-	-
700 N Connection	11,480	-	-	-
800 E 550 E	12,043	-	-	-
Total Streets	271,266	-	-	-
Total Capital Expenditures	271,266	-	-	-
Transfers Out				
Transfer to General Fund-Roads	-	8,745,857	8,745,857	-
Total Transfers Out	-	8,745,857	8,745,857	-
TOTAL EXPENDITURES	\$ 271,266	\$ 8,745,857	\$ 8,745,857	\$ -
Road Capital Projects Fund Net Revenue	8,745,857	(8,745,857)	(8,745,857)	-
Beginning Fund Balance	-	8,745,857	8,745,857	-
Ending Fund Balance	\$ 8,745,857	\$ -	\$ -	\$ -

BUDGET NOTES

Beginning in fiscal year 2025-2026, the Roads Capital Projects Fund was reallocated to the new secondary general fund titled "General Fund-Roads" and combined with streets operations formerly reported in the primary general fund. This aims to provide transparency to view streets operations and improvements budgeted in one place. The General Funds-Roads Fund is tracked separately from the primary general fund for budgetary purposes, but will be consolidated the the primary fund for financial statement reporting purposes.

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
 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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Transfers In				
Transfer From General Fund	448,772	223,829	179,590	323,380
Transfer From Fitness Center	49,610	39,798	50,000	45,000
Total Transfers In	498,382	263,627	229,590	368,380
TOTAL REVENUES	\$ 498,382	\$ 263,627	\$ 229,590	\$ 368,380
EXPENDITURES				
Capital Expenditures				
Police				
Swat Gear	\$ 4,945	\$ 55,530	\$ 55,530	\$ 55,530
Total Police	4,945	55,530	55,530	55,530
Fire				
Tech/Rescue Equipment	-	12,000	12,000	10,000
Equipment Maintenance Agreement	-	-	-	15,000
MOPA Alerting System	-	53,607	54,000	-
Ventilators	-	-	-	20,000
Swat Medic Gear	19,183	5,000	5,000	5,000
Lucas CPR Devices	45,870	-	-	20,000
Stair Chairs	47,612	-	-	-
Other Equipment	9,549	-	-	15,000
Total Fire	122,214	70,607	71,000	85,000
Parks				
Mower Replacement	25,397	38,190	39,437	38,794
Equipment Shed	6,092	-	-	-
Park Furnishings	21,069	-	-	-
Mule	12,309	-	-	13,500
Total Parks	64,867	38,190	39,437	52,294
Streets				
Trackhoe	\$ 16,459	\$ -	\$ -	\$ -
Bobtail	70,377	-	-	-
Total Streets	86,836	-	-	-

(continued on next page)

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
 Capital Project Funds Budgets



Capital Equipment Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Cemetery				
Backhoe	75,356	-	-	-
Excavator Leases	13,195	12,856	13,873	12,856
Mower	20,427	19,750	19,750	-
Total Cemetery	108,978	32,606	33,623	12,856
Fitness Center/Recreation				
Pool Slide Replacement	-	-	30,000	-
Fitness Equipment	5,610	39,798	39,000	35,000
Security System	-	-	-	10,000
Field Painting Equipment	17,090	7,695	9,000	7,700
Leisure Pool Toy	-	-	25,000	-
Total Fitness Center/Recreation	22,700	47,493	103,000	52,700
Other				
Boom Lift & Trailer	-	-	-	90,000
Holiday Decorations	29,442	19,201	25,000	20,000
Total Other	29,442	19,201	25,000	110,000
Total Capital Expenditures	439,982	263,627	327,590	368,380
TOTAL EXPENDITURES	\$ 439,982	\$ 263,627	\$ 327,590	368,380
Capital Equipment Fund Net Revenue	58,400	-	(98,000)	-
Beginning Fund Balance	39,600	98,000	98,000	98,000
Ending Fund Balance	\$ 98,000	\$ 98,000	\$ -	\$ 98,000

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 593,073	\$ 576,556	\$ 1,500,000	\$ 550,000
Grants-MAG	-	-	592,000	1,332,000
Interest Earnings	420,924	351,652	50,000	250,000
Total Operating and Capital Revenues	1,013,997	928,208	2,142,000	2,132,000
TOTAL REVENUES	\$ 1,013,997	\$ 928,208	\$ 2,142,000	\$ 2,132,000
EXPENDITURES				
Operating				
Professional and Technical	-	10,000	10,000	-
Administrative Charges	1,895	1,945	1,945	1,214
Total Operating Expenditures	1,895	11,945	11,945	1,214
Capital				
Art Dye Trail	2,792	-	649,042	1,565,000
Automall Dr Trail	4,914	2,503	403,000	-
Slough Trail Design & Improvements	-	140,000	140,000	-
30 Acres Design & Improvements	-	-	82,000	-
Monarch Park Design & Improvements	6,900	-	57,000	-
Power Corridor Design & Improvements	-	-	1,000,000	-
Pump Track Design & Improvements	-	-	16,000	-
Lakeview Park	-	-	2,000,000	4,000,000
Property Purchase	10,173,338	-	-	-
Developer Reimbursement	95,523	-	-	-
Total Capital Expenditures	10,283,467	142,503	4,347,042	5,565,000
Transfers Out				
Transfer to Debt Service Fund	117,835	117,835	117,835	117,208
Total Transfers Out	117,835	117,835	117,835	117,208
TOTAL EXPENDITURES	\$ 10,403,197	\$ 272,283	\$ 4,476,822	\$ 5,683,422
Park Impact Fee Fund Net Revenue	(9,389,200)	655,925	(2,334,822)	(3,551,422)
Beginning Fund Balance	17,862,717	8,473,517	8,473,517	9,129,442
Ending Fund Balance	\$ 8,473,517	\$ 9,129,442	\$ 6,138,695	\$ 5,578,020

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 549,278	\$ 549,218	\$ 1,500,000	\$ 550,000
Intergovernmental	958,871	-	5,153,902	2,308,871
Interest Earnings	295,980	268,213	30,000	200,000
Total Operating and Capital Revenues	1,804,129	817,431	6,683,902	3,058,871
TOTAL REVENUES	\$ 1,804,129	\$ 817,431	\$ 6,683,902	\$ 3,058,871
EXPENDITURES				
Operating				
Professional and Technical	480	15,406	15,000	-
Administrative Charges	3,609	6,495	6,495	6,394
Total Operating Expenditures	4,089	21,901	21,495	6,394
Capital				
700 N Connection	-	3,546,621	3,283,604	2,589,681
Public Works Facility Improvements	208,422	120,231	500,000	-
100 West Improvements	17,388	137,312	200,000	-
100 East 1100 South	-	-	-	775,000
Traffic Signal-300 W Pacific Dr	199	-	812,000	-
Traffic Signal-620 S 600 E	8,092	-	-	-
Traffic Signal-300 N 600 E Intersection	16,534	259,325	300,000	-
400 S Connection to 500 E	-	-	750,000	-
Automall Drive	164,552	342,753	281,910	-
Lakeshore Drive Improvements	5,567	17,709	1,200,000	3,720,000
700 S Extension	-	-	500,000	-
Pony Express Corridor	-	-	429,344	440,050
Bridges-1120 N	(47,176)	-	-	-
Roundabout-300 W 200 S	671,687	8,047	2,108,500	780,000
Roundabout-100 E 200 S	-	-	2,651,000	-
Property Purchase	-	-	121,000	-
Developer Reimbursement	148,287	-	250,000	200,000
Total Capital Expenditures	1,193,552	4,431,998	13,387,358	8,504,731
Transfers Out				
Transfer to Storm Drain	127	-	-	-
Total Transfers Out	127	-	-	-
TOTAL EXPENDITURES	\$ 1,197,768	\$ 4,453,899	\$ 13,408,853	\$ 8,511,125
Road Impact Fee Fund Net Revenue	606,361	(3,636,468)	(6,724,951)	(5,452,254)
Beginning Fund Balance	5,907,597	6,513,958	6,513,958	2,877,490
Ending Fund Balance	\$ 6,513,958	\$ 2,877,490	\$ (210,993)	\$ (2,574,764)

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 105,479	\$ 149,543	\$ 250,000	\$ 150,000
Interest Earnings	14,841	-	10,000	-
Total Operating and Capital Revenues	120,320	149,543	260,000	150,000
TOTAL REVENUES	\$ 120,320	\$ 149,543	\$ 260,000	\$ 150,000
EXPENDITURES				
Operating				
Professional and Technical	-	4,114	10,000	-
Total Operating Expenses	-	4,114	10,000	-
Capital				
Station 53 Temp Location	-	-	200,000	-
Total Capital Expenses	-	-	200,000	-
Transfers Out				
Transfer to Debt Service Fund	419,499	419,499	419,499	-
Transfer to Bond Capital Fund	-	-	-	-
Transfer to Fleet Capital Fund	212,323	315,585	315,584	404,654
Total Transfers Out	631,822	735,084	735,083	404,654
TOTAL EXPENDITURES	\$ 631,822	\$ 739,198	\$ 945,083	\$ 404,654
Fire Impact Fee Fund Net Revenue	(511,502)	(589,655)	(685,083)	(254,654)
Beginning Fund Balance	319,737	(191,765)	(191,765)	(781,420)
Ending Fund Balance	\$ (191,765)	\$ (781,420)	\$ (876,848)	\$ (1,036,074)





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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 280,828	\$ 107,655	\$ 100,000	\$ 100,000
Interest Earnings	72,654	292,703	10,000	10,000
Total Operating and Capital Revenues	353,482	400,358	110,000	110,000
TOTAL REVENUES	\$ 353,482	\$ 400,358	\$ 110,000	\$ 110,000
EXPENDITURES				
Operating				
Professional and Technical	-	4,114	-	-
Total Operating Expenses	-	4,114	-	-
Capital				
Police Building Renovation	-	109,714	1,607,655	1,500,000
Evidence Building	-	-	300,000	300,000
Total Capital Expenses	-	109,714	1,907,655	1,800,000
Transfers Out				
Transfer to Debt Service Fund	163,139	163,139	163,137	-
Transfer to Bond Capital Projects	-	-	-	-
Total Transfers Out	163,139	163,139	163,137	-
TOTAL EXPENDITURES	\$ 163,139	\$ 276,967	\$ 2,070,792	\$ 1,800,000
Police Impact Fee Fund Net Revenue	190,343	123,391	(1,960,792)	(1,690,000)
Beginning Fund Balance	1,830,934	2,021,277	2,021,277	2,144,668
Ending Fund Balance	\$ 2,021,277	\$ 2,144,668	\$ 60,485	\$ 454,668



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

Permanent Fund



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



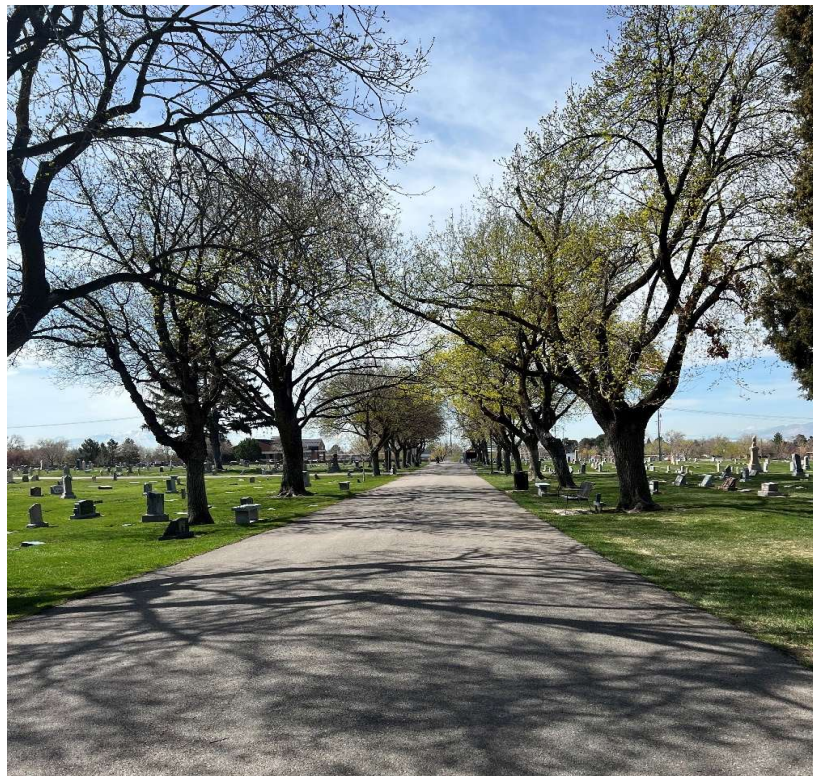
Perpetual Care Trust Fund

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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Perpetual Care	\$ 32,300	\$ 33,429	\$ 28,000	\$ 30,000
Interest Earnings	51,125	45,639	5,000	20,000
Loan Payment-Lot Sales	30,800	30,429	35,000	37,500
Total Operating and Capital Revenues	114,225	109,497	68,000	87,500
TOTAL REVENUES	\$ 114,225	\$ 109,497	\$ 68,000	\$ 87,500
Perpetual Care Trust Net Revenue	114,225	109,497	68,000	87,500
Beginning Fund Balance	1,219,029	1,333,254	1,333,254	1,442,751
Ending Fund Balance	\$ 1,333,254	\$ 1,442,751	\$ 1,401,254	\$ 1,530,251



Proprietary Funds

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative 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



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Enterprise Funds Budgets



Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Charges for Services-Water	\$ 5,176,266	\$ 5,325,228	\$ 5,094,000	\$ 5,636,000
CUP Water Fee	1,241,924	1,273,802	1,200,000	1,200,000
Connection Fee	98,881	92,763	175,000	100,000
Late Fee	222,757	250,437	200,000	200,000
Intergovernmental	(159,575)	-	350,000	-
Miscellaneous	49,049	18,098	40,000	40,000
Insurance Proceeds	1,679	3,110	-	-
Water Rights Review	1,000	1,714	-	-
Capital Projects Inspection	4,610	1,980	-	-
Interest Earnings	703,589	584,646	120,000	150,000
Credit Card Processing Fees	-	-	15,000	-
Developer Contributions	1,356,671	1,000,000	1,000,000	1,000,000
Total Operating and Capital Revenues	8,696,851	8,551,778	8,194,000	8,326,000
Transfers In				
Transfer from Culinary Water Impact	799,227	597,503	597,503	597,548
Transfer from Sewer	382,019	-	-	-
Transfer From Egg Farm EDA	200,000	200,000	200,000	200,000
Total Transfers In	1,381,246	797,503	797,503	797,548
TOTAL REVENUES	\$ 10,078,097	\$ 9,349,281	\$ 8,991,503	\$ 9,123,548
EXPENSES				
Personnel				
Salaries and Wages	\$ 424,637	\$ 438,358	\$ 440,553	\$ 467,278
Benefits	212,233	169,295	179,856	205,570
Total Personnel Expenses	636,870	607,653	620,409	672,848
Operating				
Subscriptions & Memberships	2,096	4,092	2,535	2,535
Employee Development	4,831	2,172	4,550	3,500
Employee Recognition	-	-	-	945
Department Branding	-	-	280	-
Supplies	2,513	3,371	2,000	2,000
Small Equipment	37,955	27,258	23,000	23,000
Computers & Accessories	902	4,070	-	-
Uniforms & PPE	2,842	2,240	2,240	2,240
Utilities	63,209	176,161	200,000	250,000
Telephone and WiFi	8,527	8,378	9,000	9,000
Software Licensing & Maintenance	12,961	2,111	16,050	16,050
Professional & Technical	83,993	121,862	80,000	80,000
Development Services-Reimbursable	2,010	-	-	-

(continued on next page)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Enterprise Funds Budgets

Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENSES				
Operating				
Debris Hauling	13,563	11,760	15,000	15,000
Special Department Supplies	73,942	122,201	80,000	80,000
Fire Hydrant Replacement	10,806	5,341	40,000	40,000
Meter Replacement	335,332	116,316	400,000	400,000
Valve Replacement	-	-	50,000	50,000
Insurance and Surety Bonds	101,850	113,417	113,418	124,760
Postage & Shipping	13,858	21,497	15,000	15,000
Credit Card/Bank Processing Fees	54,293	52,612	50,000	52,000
Lease/Rental Expense	38,342	-	8,000	8,000
CUP-Water Assessment and Fees	1,167,300	953,843	920,000	920,000
Admin Charge-General Fund	650,634	711,772	711,772	742,099
Admin Charge-Broadband	2,848	3,577	3,577	3,560
Internal Charges-Fleet Operations	34,748	34,602	28,500	30,000
Internal Charges-Technology	12,348	14,398	14,398	15,129
Internal Charges-Building Maintenance	-	53,419	53,419	17,077
Bad Debt Expense	9,151	-	-	-
Collections Fee	159	84	-	-
Depreciation	1,857,569	1,360,000	1,360,000	1,800,000
Loss on Disposition of Assets	246,435	-	-	-
Total Operating Expenses	4,845,017	3,926,554	4,202,739	4,701,895
Capital				
Waterline Repairs	1,491	72,193	500,000	500,000
Waterline Replacement-200 West	-	10,686	500,000	1,393,200
Waterline Replacement-CDBG	-	3,956	761,685	-
Automall Drive	-	240,950	240,950	-
100 E Water Improvements	-	5,662	1,000,000	1,450,000
100 West Improvements	-	331,000	331,000	2,980,139
300 West 200 South Roundabout	-	-	-	60,000
600 West Improvements	-	100,000	-	302,200
700 North Improvements	-	-	407,980	482,778
UDOT Betterment-Waterline	-	42,823	1,386,000	-
Upper Tank Rehabilitation	-	-	200,000	-
Boley Well	-	2,477	1,500,000	1,052,563
Lower Tank Xeroscape	-	-	50,000	-
Well Generator	-	500,000	500,000	-
Internal Charges-Fleet Capital	6,780	120,000	120,000	130,000
Total Capital Expenses	8,271	1,429,747	7,497,615	8,350,880

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Public Works - Culinary Water Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENSES				
Debt Service				
Principal	-	594,000	594,000	600,000
Interest	210,281	202,670	202,670	196,730
Agent Fees	2,000	2,000	2,000	2,000
Total Debt Service	212,281	798,670	798,670	798,730
Transfers Out				
Transfer to Municipal Building Authority	-	-	-	494,758
Transfer to Storm Drain	127	-	-	-
Total Transfers Out	127	-	-	494,758
TOTAL EXPENSES	\$ 5,702,566	\$ 6,762,624	\$ 13,119,433	\$ 15,019,111
Culinary Water Fund Net Revenue	4,375,531	2,586,657	(4,127,930)	(5,895,563)
Beginning Available Fund Balance	6,049,069	10,424,600	10,424,600	13,011,257
Ending Available Fund Balance	\$ 10,424,600	\$ 13,011,257	\$ 6,296,670	7,115,694

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Assistant Public Works Director	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	-	-	-
Public Infrastructure Manager	0.25	-	-	-
Water Meter Specialist	1.00	0.70	0.70	-
Total Culinary Water Positions	7.35	6.30	6.30	-



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Enterprise Funds Budgets



Culinary Water Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 713,868	\$ 713,240	\$ 600,000	\$ 600,000
Interest Earnings	40,358	-	20,000	-
Total Operating and Capital Revenues	754,226	713,240	620,000	600,000
TOTAL REVENUES	\$ 754,226	\$ 713,240	\$ 620,000	\$ 600,000
EXPENSES				
Operating				
Professional and Technical	6,640	15,662	16,082	-
Administrative Charges	-	-	-	1,372
Total Operating Expenses	6,640	15,662	16,082	1,372
Capital				
42" Water Line	-	-	200,000	-
Public Works Facility Improvements	-	132,632	121,000	-
TOD Well	-	9,328	2,000,000	7,120,000
Developer Reimbursement	38,719	-	500,000	100,000
Total Capital Expenses	38,719	141,960	2,821,000	7,220,000
Transfers Out				
Transfer to Culinary Water	799,227	597,503	597,503	597,548
Total Transfers Out	799,227	597,503	597,503	597,548
TOTAL EXPENSES	\$ 844,586	755,125	3,434,585	7,818,920
Culinary Water Impact Net Revenue	(90,360)	(41,885)	(2,814,585)	(7,218,920)
Beginning Fund Balance	5,077,972	4,987,612	4,987,612	4,945,727
Ending Fund Balance	\$ 4,987,612	\$ 4,945,727	2,173,027	(2,273,193)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Enterprise Funds Budgets



Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Charges for Services-Water	\$ 3,323,692	\$ 3,359,991	\$ 3,217,000	\$ 3,350,000
Connection Fee	36,627	30,403	50,000	30,000
Capital Projects Inspection	4,610	1,980	-	-
Interest Earnings	7,116	1,870	2,000	1,500
Credit Card Processing Fees	-	-	15,000	-
Intergovernmental	803,425	-	-	-
Developer Contributions	419,760	200,000	200,000	100,000
Total Operating and Capital Revenues	4,595,230	3,594,244	3,484,000	3,481,500
Transfers In				
Transfer From General Capital Projects	1,856,345	-	-	-
Transfer From Pressurized Irrigation Impact	231,285	-	-	-
Total Transfers In	2,087,630	-	-	-
TOTAL REVENUES	\$ 6,682,860	\$ 3,594,244	\$ 3,484,000	\$ 3,481,500
EXPENSES				
Personnel				
Salaries and Wages	220,351	187,867	228,966	248,705
Benefits	108,833	72,555	86,533	101,445
Total Personnel Expenses	329,184	260,422	315,499	350,150
Operating				
Employee Development	-	-	1,500	1,500
Employee Recognition	-	-	-	525
Supplies	2,212	2,307	1,500	1,500
Department Branding	-	1,081	120	120
Small Equipment	21,148	43,407	50,000	50,000
Uniforms & PPE	788	3,489	960	960
Telephone and WiFi	300	-	650	650
Software Licensing & Maintenance	9,719	46,125	115,050	37,182
Professional & Technical	10,551	40,010	80,000	80,000
Special Department Supplies	11,264	10,000	30,000	30,000
Insurance and Surety Bonds	43,003	48,224	45,153	45,153
Postage & Shipping	13,247	14,810	15,000	15,000
Credit Card/Bank Processing Fees	27,119	30,066	25,000	30,000
Admin Charge-General Fund	412,112	464,287	464,287	482,296
Admin Charge-Broadband	214	1,138	1,138	325
Internal Charges-Fleet Operations	6,780	-	1,500	800
Internal Charges-Technology	9,374	14,398	14,398	15,129
Internal Charges-Building Maintenance	-	53,419	53,419	17,077
Depreciation	1,347,640	1,400,000	1,400,000	1,430,000
Total Operating Expenses	1,915,471	2,172,761	2,299,675	2,238,217



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Enterprise Funds Budgets

Public Works - Pressurized Irrigation Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
EXPENSES				
Capital				
700 North Extension	-	-	-	110,000
Automall Drive	-	147,817	80,270	-
300 West 200 South Roundabout	-	-	-	20,000
1100 South 500 East Roundabout	-	-	-	100,000
Lower Filter Station	-	-	123,000	-
PI Meters-City-wide	-	227,571	1,462,000	-
Total Capital Expenses	-	375,388	1,665,270	230,000
Debt Service				
Principal	-	2,095,000	2,095,000	2,200,000
Interest	912,530	881,538	881,538	787,238
Agent Fees	1,000	1,000	1,000	1,000
Total Debt Service	913,530	2,977,538	2,977,538	2,988,238
TRANSFERS OUT				
Transfer to Municipal Building Authority	-	-	-	494,758
Transfer to General Capital Projects	3,924,625	-	-	-
Transfer to Fleet Capital Fund	127	-	-	-
Total Transfers Out	3,924,752	-	-	494,758
TOTAL EXPENSES	\$ 7,082,937	\$ 5,786,109	\$ 7,257,982	\$ 6,301,363
Pressurized Irrigation Fund Net Revenue	(400,077)	(2,191,865)	(3,773,982)	(2,819,863)
Beginning Available Fund Balance	8,480,902	8,080,825	8,080,825	5,888,960
Ending Available Fund Balance	\$ 8,080,825	\$ 5,888,960	\$ 4,306,843	3,069,097

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Assistant Public Works Director	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	-	-	-
Public Infrastructure Manager	0.25	-	-	-
Urban Arborist	0.25	0.25	0.25	-
Conservation Enforcement	0.50	0.50	0.50	-
Total Secondary Water Positions	3.90	3.45	3.45	-

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Enterprise Funds Budgets



Pressurized Irrigation Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 198,463	\$ 275,445	\$ 250,000	\$ 250,000
Intergovernmental	51,989	-	-	-
Total Operating and Capital Revenues	250,452	275,445	250,000	250,000
TOTAL REVENUES	\$ 250,452	\$ 275,445	\$ 250,000	\$ 250,000
EXPENSES				
Operating				
Professional and Technical	4,132	10,985	31,701	-
Administrative Charges	-	-	-	1,630
Total Operating Expenses	4,132	10,985	31,701	1,630
Capital				
Water Recycling	-	218	1,000,000	-
Automall Extension	-	-	7,200	-
Public Works Facility Improvements	-	126,812	121,000	-
Developer Reimbursement	47,137	-	100,000	50,000
Total Capital Expenses	47,137	127,030	1,228,200	50,000
Transfers Out				
Transfer to Pressurized Irrigation	231,285	-	-	-
Total Transfers Out	231,285	-	-	-
TOTAL EXPENSES	\$ 282,554	\$ 138,015	\$ 1,259,901	\$ 51,630
Secondary Water Impact Net Revenue	(32,102)	137,430	(1,009,901)	198,370
Beginning Fund Balance	(13,283,254)	(13,315,356)	(13,315,356)	(13,177,926)
Ending Fund Balance	\$ (13,315,356)	\$ (13,177,926)	\$ (14,325,257)	\$ (12,979,556)





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	-	-	-	-



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Enterprise Funds Budgets

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Charges for Services-Sewer	\$ 10,231,495	\$ 11,008,589	\$ 9,933,104	\$ 11,769,600
Connection Fee	47,010	41,897	60,000	40,000
Capital Projects Inspection	4,610	1,980	-	-
Interest Earnings	1,099,726	1,063,514	300,000	600,000
Credit Card Processing Fees	-	-	30,000	-
TSSD Processing Fee	912	1,234	-	1,500
Developer Contributions	654,416	300,000	300,000	100,000
Total Operating and Capital Revenues	12,038,169	12,417,214	10,623,104	12,511,100
Transfers In				
Transfer From Sewer Impact	204,724	-	-	-
Total Transfers In	204,724	-	-	-
TOTAL REVENUES	\$ 12,242,893	\$ 12,417,214	\$ 10,623,104	\$ 12,511,100
EXPENSES				
Personnel				
Salaries and Wages	286,665	154,454	246,606	200,501
Benefits	146,507	71,042	113,493	92,485
Total Personnel Expenses	433,172	225,496	360,099	292,986
Operating				
Subscriptions & Memberships	-	1,349	1,235	1,235
Employee Development	1,769	624	1,750	1,750
Employee Recognition	-	-	-	375
Supplies	2,829	2,307	2,000	2,000
Department Branding	-	-	125	-
Small Equipment	6,147	1,705	15,000	15,000
Uniforms & PPE	1,565	2,424	1,000	1,000
Telephone and WiFi	4,300	3,895	4,320	4,320
Software Licensing & Maintenance	13,684	1,359	10,625	10,625
Professional & Technical	895	10,325	13,000	13,000
Special Department Supplies	11,060	13,285	5,000	5,000
Insurance and Surety Bonds	123,640	147,040	147,040	161,744
Postage & Shipping	14,280	15,510	12,000	15,000
Credit Card/Bank Processing Fees	73,824	91,966	70,000	80,000
Lease/Rental Expense	11,000	11,500	11,500	11,500
Timpanogos Special Service District	4,549,579	5,447,314	5,466,518	6,286,496
Admin Charge-General Fund	641,349	710,728	710,728	807,851
Admin Charge-Broadband	1,268	1,475	1,475	1,747
Internal Charges-Fleet Operations	21,316	13,001	15,500	15,500
Internal Charges-Technology	8,659	9,560	9,560	10,211

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American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Enterprise Funds Budgets

Public Works - Sewer Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Operating				
Internal Charges-Building Maintenance	-	53,419	53,419	17,077
Bad Debt Expense	8,617	-	-	1,500
Depreciation	481,673	480,000	480,000	480,000
Total Operating Expenses	5,977,454	7,018,786	7,031,795	7,942,931
Capital				
Sewer Repairs	3,403	26,447	540,000	500,000
Sewer Lining/Bursting	3,750	1,720	1,500,000	1,500,000
100 West Reconstruction	-	-	-	793,120
300 West 200 South Roundabout	-	-	-	10,000
450 W Upsizing	-	-	310,744	-
TSSD 54" Outfall Pipe	-	16,370	10,000	-
Lakeshore Drive	-	671	-	-
Automall Drive	-	86,777	68,730	-
6" Pump	-	-	90,000	-
Internal Charges-Fleet Capital	41,091	-	-	-
Total Capital Expenses	48,244	131,985	2,519,474	2,803,120
TRANSFERS OUT				
Transfer to Municipal Building Authority	16	-	-	494,758
Transfer to Culinary Water	382,019	-	-	-
Transfer to Storm Drain	127	-	-	-
Total Transfers Out	382,162	-	-	494,758
TOTAL EXPENSES	\$ 6,841,032	\$ 7,376,267	\$ 9,911,368	\$ 11,533,795
Sewer Fund Net Revenue	5,401,861	5,040,947	711,736	977,305
Beginning Available Fund Balance	19,249,640	24,651,501	24,651,501	29,692,448
Ending Available Fund Balance	\$ 24,651,501	\$ 29,692,448	\$ 25,363,237	\$ 30,669,753

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Assistant Public Works Director	0.25	-	-	-
Public Works Superintendent	0.50	0.50	0.50	-
Public Works Lead Operator	1.00	1.00	0.50	(0.50)
Bluestake Technician	0.25	-	-	-
Public Works Technician (1)	1.50	1.50	1.50	-
Public Infrastructure Manager	0.25	-	-	-
Total Sewer Positions	3.75	3.00	2.50	(0.50)

STAFFING NOTES

1) Reallocate Public Works Technician to Storm Drain Fund (total FTE not changed)



Sewer Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 249,536	\$ 236,542	\$ 260,000	\$ 250,000
Interest Earnings	142,087	120,355	15,000	50,000
Total Operating and Capital Revenues	391,623	356,897	275,000	300,000
TOTAL REVENUES	\$ 391,623	\$ 356,897	\$ 275,000	\$ 300,000
EXPENSES				
Operating				
Professional and Technical	1,867	12,459	16,079	-
Administrative Charges	-	-	-	1,014
Total Operating Expenses	1,867	12,459	16,079	1,014
Capital				
450 W Upsizing	-	-	223,768	-
Public Works Facility Improvements	-	126,812	121,000	-
Developer Reimbursement	5,380	-	400,000	50,000
Total Capital Expenses	5,380	126,812	744,768	50,000
Transfers Out				
Transfer to Sewer Fund	204,724	-	-	-
Total Transfers Out	204,724	-	-	-
TOTAL EXPENSES	\$ 211,971	139,271	760,847	51,014
Sewer Impact Fee Fund Net Revenue	179,652	217,626	(485,847)	248,986
Beginning Fund Balance	2,735,506	2,915,158	2,915,158	3,132,784
Ending Fund Balance	\$ 2,915,158	\$ 3,132,784	\$ 2,429,311	3,381,770



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Enterprise Funds Budgets



Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Charges for Services-Storm Drain	\$ 3,205,324	\$ 3,276,695	\$ 2,950,000	\$ 3,450,000
SWPPP Inspections	33,859	21,300	25,000	20,000
SWPPP Citations	500	6,000	-	-
Intergovernmental	283,839	146,827	468,750	-
Capital Projects Inspection	4,610	1,980	-	-
Interest Earnings	248,577	151,162	80,000	100,000
Credit Card Processing Fees	-	-	7,500	-
Developer Contributions	1,010,900	150,000	150,000	150,000
Total Operating and Capital Revenues	4,787,609	3,753,964	3,681,250	3,720,000
Transfers In				
Transfer from Road Impact Fee	127	-	-	-
Transfer from Culinary Water	127	-	-	-
Transfer from Pressurized Irrigation	127	-	-	-
Transfer from Sewer	127	-	-	-
Transfer from Storm Drain Impact	1,896,962	-	-	-
Total Transfers In	1,897,470	-	-	-
TOTAL REVENUES	\$ 6,685,079	\$ 3,753,964	\$ 3,681,250	\$ 3,720,000
EXPENSES				
Personnel				
Salaries and Wages	331,656	291,606	306,053	330,829
Benefits	160,639	125,127	138,197	155,069
Total Personnel Expenses	492,295	416,733	444,250	485,898
Operating				
Employee Development	1,274	380	1,750	1,750
Employee Recognition	-	-	-	675
Supplies	2,212	2,307	-	-
Department Branding	-	714	125	-
Small Equipment	11,714	22,255	10,000	10,000
Uniforms & PPE	881	-	1,000	1,000
Telephone and WiFi	919	628	-	-
Facilities & Grounds Maintenance/Repair	25,615	136,000	103,000	103,000
Software Licensing & Maintenance	9,900	1,730	14,675	14,675
Professional & Technical	100,104	57,246	346,500	346,500
Debris Hauling	13,563	11,760	5,000	5,000
Maintenance/Repair-Storm Drain	-	865	40,000	40,000
Special Department Supplies	14,937	8,831	10,000	10,000
Insurance and Surety Bonds	33,428	93,084	46,600	46,600
Postage & Shipping	13,096	17,240	12,000	12,000
Credit Card/Bank Processing Fees	20,465	27,149	20,000	25,000

(continued on next page)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027

Enterprise Funds Budgets

Public Works - Storm Drain Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Operating				
Debris Basin	10,000	17,143	17,500	17,500
Admin Charge-General Fund	507,791	549,839	549,839	592,191
Admin Charge-Broadband	214	74	74	73
Internal Charges-Fleet Maintenance	2,996	3,940	3,500	1,500
Internal Charges-Technology	8,659	9,560	9,560	10,211
Internal Charges-Building Maintenance	-	58,861	53,419	17,077
Bad Debt Expense	2,935	17	-	-
Depreciation	358,326	360,000	360,000	360,000
Total Operating Expenses	1,139,029	1,379,623	1,604,542	1,614,752
Capital				
Curb and Gutter Repairs	269,247	145,160	750,000	500,000
Curb and Gutter Repairs-50/50 Program	-	-	20,000	-
UDOT Betterment-Bridges	2,013	889	100,000	246,000
Curb and Gutter Replacements-Overlay	198,630	-	-	100,000
Storm Water Flooding Mitigation	-	-	250,000	-
AF River Repairs-Boat Harbor	-	15,366	21,500	-
AF River Repairs-Golf Course	-	490,397	500,000	-
AF River Repairs-South Main St	-	-	75,000	-
AF River Repairs-400 N 400 E	-	-	50,000	-
100 West Improvements	-	229,088	225,000	137,833
700 North Extension	-	-	533,900	770,737
Automall Drive	-	227,911	177,089	-
300 West 200 South Roundabout	-	-	-	130,000
1100 South 500 East Roundabout	-	-	-	141,525
500 East 1500 South	-	-	-	593,760
Internal Charges-Fleet Capital	100,000	-	-	-
Total Capital Expenses	569,890	1,108,811	2,702,489	2,619,855
TRANSFERS OUT				
Transfer to Municipal Building Authority	-	-	-	494,758
Total Transfers Out	-	-	-	494,758
TOTAL EXPENSES	\$ 2,201,214	\$ 2,905,167	\$ 4,751,281	\$ 5,215,263
Storm Drain Fund Net Revenue	4,483,865	848,797	(1,070,031)	(1,495,263)
Beginning Available Fund Balance	(33,678)	4,450,187	4,450,187	5,298,984
Ending Available Fund Balance	\$ 4,450,187	\$ 5,298,984	\$ 3,380,156	3,803,721

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Public Works - Storm Drain Fund

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Assistant Public Works Director	0.25	-	-	-
Public Works Superintendent	0.50	0.50	0.50	-
Public Works Lead Operator	0.50	0.50	0.50	-
SWMPP Coordinator	1.00	1.00	1.00	-
SWMPP Inspector	1.00	1.00	1.00	-
Bluestake Technician	0.25	-	-	-
Public Works Technician (1)	1.00	1.00	1.50	0.50
Public Infrastructure Manager	0.25	-	-	-
Total Storm Drain Positions	4.75	4.00	4.50	0.50

STAFFING NOTES

- 1) Reallocate Public Works Technician from Sewer Fund (total FTE not changed)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Enterprise Funds Budgets



Storm Drain Impact Fees Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Impact Fees	\$ 112,594	\$ 206,288	\$ 250,000	\$ 200,000
Interest Earnings	-	-	10,000	-
Total Operating and Capital Revenues	112,594	206,288	260,000	200,000
TOTAL REVENUES	\$ 112,594	\$ 206,288	\$ 260,000	\$ 200,000
EXPENSES				
Operating				
Professional and Technical	6,834	43,282	15,000	-
Administrative Charges	1,603	3,001	3,001	1,098
Total Operating Expenses	8,437	46,283	18,001	1,098
Capital				
Public Works Facility Improvements	-	126,465	121,000	-
Developer Reimbursement	59,225	-	200,000	100,000
Total Capital Expenses	59,225	126,465	321,000	100,000
Transfers Out				
Transfer to Storm Drain Fund	1,896,962	-	-	-
Total Transfers Out	1,896,962	-	-	-
TOTAL EXPENSES	\$ 1,964,624	172,748	339,001	101,098
Storm Drain Impact Net Revenue	(1,852,030)	33,540	(79,001)	98,902
Beginning Fund Balance	1,132,157	(719,873)	(719,873)	(686,333)
Ending Fund Balance	\$ (719,873)	\$ (686,333)	\$ (798,874)	(587,431)



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 re-lated to billing customers for services provided, and administrative support of the fund.

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Refuse Collection Fees	\$ 1,949,926	\$ 1,997,751	\$ 1,925,000	\$ 1,990,000
Recycling Fees	561,470	571,948	550,000	570,000
Interest Earnings	30,266	30,586	5,000	10,000
Credit Card Processing Fees	-	-	9,000	9,000
Total Operating and Capital Revenues	2,541,662	2,600,285	2,489,000	2,579,000
TOTAL REVENUES	\$ 2,541,662	\$ 2,600,285	\$ 2,489,000	\$ 2,579,000
EXPENSES				
Operating				
Office Expense and Supplies	2,212	3,039	2,000	2,000
Department Expense and Supplies	374	3,253	500	1,000
Postage	13,074	17,183	11,000	15,000
Credit Card/Bank Processing Fees	19,493	26,574	18,000	25,000
Waste Disposal-First Can	900,121	953,868	929,311	987,254
Waste Disposal-Additional Can	167,478	182,371	171,549	188,754
Recycling	579,472	612,449	597,762	633,885
Solid Waste/Tipping Fees	560,677	625,813	596,486	647,716
Admin Charge-General Fund	113,081	136,623	136,623	137,724
Internal Charges-Technology	7,143	5,880	5,880	6,468
Bad Debt Expense	3,924	29	-	-
Total Operating Expenses	2,367,049	2,567,082	2,469,111	2,644,801
TOTAL EXPENSES	\$ 2,367,049	\$ 2,567,082	\$ 2,469,111	\$ 2,644,801
Sanitation/Recycling Net Revenue	174,613	33,203	19,889	(65,801)
Beginning Fund Balance	559,683	734,296	734,296	767,499
Ending Fund Balance	\$ 734,296	\$ 767,499	\$ 754,185	701,698

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Enterprise Funds Budgets



Broadband

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Leasing Fiber Lines	\$ 107,258	\$ 83,794	\$ 120,000	\$ 100,000
Administrative Charges	104,551	105,372	104,421	106,905
Total Operating and Capital Revenues	211,809	189,166	224,421	206,905
Transfers In				
Transfer From General Fund	197,042	228,946	228,946	221,434
Contribution from General Fund	22,189	22,668	22,668	22,668
Total Transfers In	219,231	251,614	251,614	244,102
TOTAL REVENUES	\$ 431,040	\$ 440,780	\$ 476,035	\$ 451,007
EXPENSES				
Personnel				
Salaries and Wages	202,150	215,545	215,325	217,905
Benefits	115,210	91,657	102,801	108,915
Total Personnel Expenses	317,360	307,202	318,126	326,820
Operating				
Employee Recognition	-	-	-	300
Supplies	1,228	1,305	1,275	1,275
Department Branding	-	-	100	-
Uniforms & PPE	200	400	200	200
Utilities	6,977	3,352	23,850	23,850
Telephone	1,680	1,680	2,640	2,640
Professional & Technical	6,646	5,003	21,000	8,500
Department Expense and Supplies	-	-	1,200	1,200
Insurance	2,968	3,106	3,116	3,428
Admin Charge-General Fund	21,488	14,302	14,302	14,192
Internal Charges-Fleet Maintenance	1,695	1,200	1,200	700
Internal Charges-Technology	9,197	10,916	10,916	10,607
Internal Charges-Building Maintenance	-	-	-	7,295
Depreciation	49,686	50,000	50,000	50,000
Total Operating Expenses	101,765	91,264	129,799	124,187
Total Capital Expenses	-	-	-	-
TOTAL EXPENSES	419,125	398,466	447,925	451,007
Broadband Fund Net Revenue	11,915	42,314	28,110	-
Beginning Fund Balance	(1,796,936)	(1,785,021)	(1,785,021)	(1,742,707)
Ending Fund Balance	\$ (1,785,021)	\$ (1,742,707)	\$ (1,756,911)	(1,742,707)

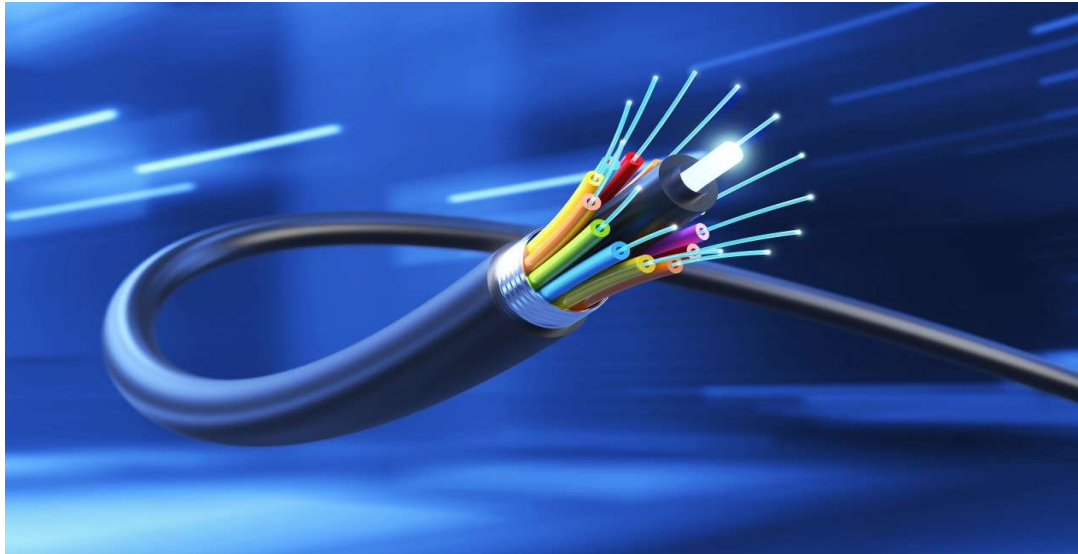
Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)



Broadband

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	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	-





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.





Building Maintenance Fund

FUND DESCRIPTION

The Building Maintenance Fund is an internal services fund and is used for the purpose of funding repair and maintenance of municipal buildings. This fund operates on a cost reimbursement basis by charging departments for building maintenance related to each various department.

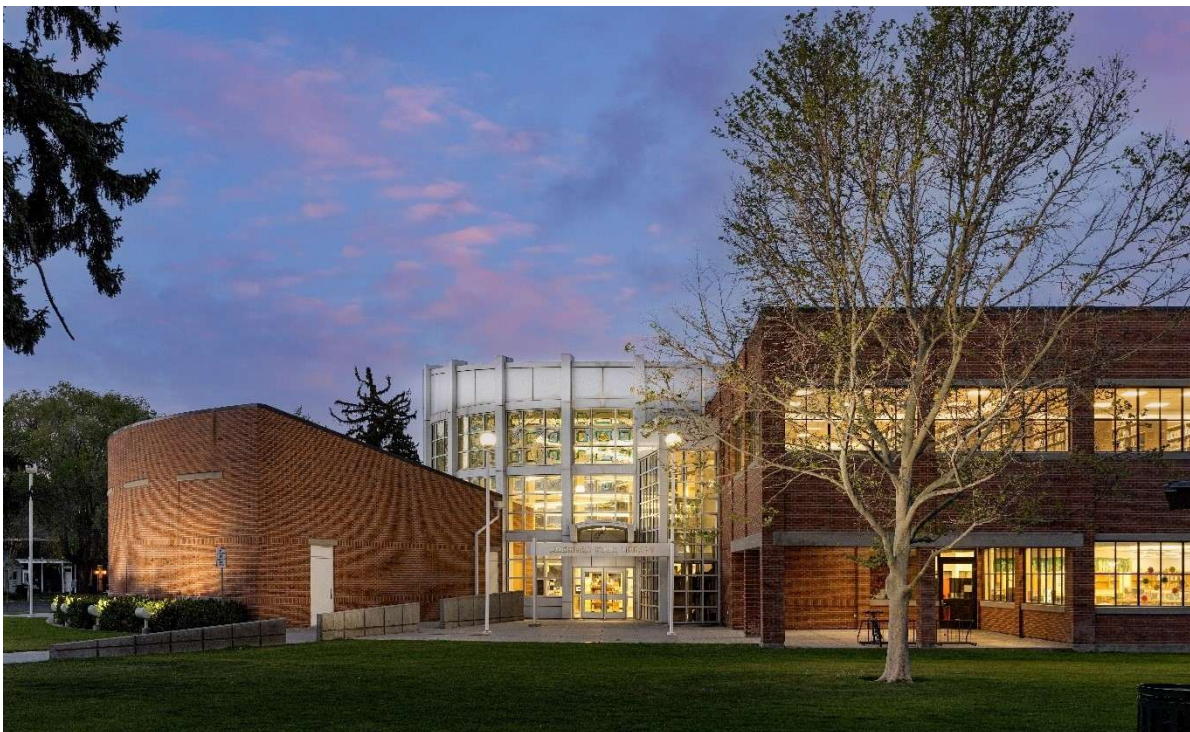
DIVISION SUMMARY

The Building Maintenance division operates under the Community Services Department and 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 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026	Target FY 2027
Toilet and shower fixes	80	85			
Service of City A/C and heating units	6	n/a			
Square footage of facilities maintained	Not available	253,844	253,844	253,844	253,844



American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Internal Service Funds Budgets



Building Maintenance

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	\$ -	\$ 862,051	\$ 862,051	\$ 899,063
Charges From General Fund-Roads	-	-	-	26,825
Charges From Fitness Center Fund	-	49,232	49,232	66,073
Charges From Culinary Water	-	53,419	53,419	17,077
Charges From Secondary Water	-	53,419	53,419	17,077
Charges From Sewer Fund	-	53,419	53,419	17,077
Charges From Storm Drain Fund	-	53,419	53,419	17,077
Charges From Broadband Fund	-	5,442	5,442	7,295
Total Operating and Capital Revenues	-	1,130,401	1,130,401	1,067,564
TOTAL REVENUES	\$ -	\$ 1,130,401	\$ 1,130,401	\$ 1,067,564
EXPENSES				
Personnel				
Salaries and Wages	\$ -	\$ 192,014	\$ 222,233	\$ 193,074
Benefits	-	80,886	84,230	87,672
Total Personnel Expenses	-	272,900	306,463	280,746
Operating				
Employee Development	-	380	1,500	1,500
Employee Recognition	-	-	60	300
Department Branding	-	1,348	100	-
Janitorial Supplies	-	15,989	24,013	23,500
Uniforms & PPE	-	1,200	900	600
Utilities	-	431,325	502,250	428,550
Telephone	-	3,146	2,160	1,200
Building Maintenance & Repair	-	195,109	110,510	124,000
Facilities & Grounds Maintenance	-	25,152	25,000	25,000
Janitorial Services	-	154,650	130,610	130,825
Admin Charge-General Fund	-	-	-	32,205
Admin Charge-Broadband	-	951	951	910
Internal Charges-Fleet Operations	-	7,710	14,000	9,000
Internal Charges-Technology	-	11,884	11,884	9,228
Total Operating Expenses	-	849,502	823,938	786,818
TOTAL EXPENSES	-	1,122,402	1,130,401	1,067,564
Building Maintenance Fund Net Revenue	-	7,999	-	-
Beginning Fund Balance	-	-	-	7,999
Ending Fund Balance	\$ -	\$ 7,999	\$ -	\$ 7,999

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
Internal Service Funds Budgets



Building Maintenance

DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2024-25	FTE 2025-26	Proposed 2026-27	Increase (Decrease)
Building Maintenance Superintendent	-	1.00	1.00	-
Building Maintenance Technician	-	1.00	1.00	-
Total Broadband Positions	-	2.00	2.00	-

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 Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	\$ 627,114	\$ 621,724	\$ 608,700	\$ 514,300
Charges From General Fund-Roads	-	-	-	95,000
Charges From Fitness Center Fund	2,116	1,051	1,300	1,300
Charges From Culinary Water	34,748	34,602	28,500	30,000
Charges From Secondary Water	-	-	1,500	800
Charges From Sewer Fund	21,316	13,001	15,500	15,500
Charges From Storm Drain Fund	2,996	3,940	3,500	1,500
Charges From Broadband Fund	1,695	230	1,200	700
Charges From Building Maintenance Fund	-	7,710	14,000	9,000
Miscellaneous	4,098	-	-	-
Total Operating and Capital Revenues	694,083	682,258	674,200	668,100
TOTAL REVENUES	\$ 694,083	\$ 682,258	\$ 674,200	\$ 668,100
EXPENSES				
Operating				
Insurance Claims	26,364	-	-	-
Fuel	466,415	475,532	515,100	504,000
Maintenance & Repair	201,304	206,726	159,100	164,100
Total Operating Expenses	694,083	682,258	674,200	668,100
TOTAL EXPENSES	\$ 694,083	\$ 682,258	\$ 674,200	\$ 668,100
Fleet Operations Fund Net Revenue	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenues				
Charges From General Fund	\$ 1,035,976	\$ 1,008,956	\$ 1,176,090	\$ 1,685,931
Charges From Culinary Water	6,780	-	120,000	130,000
Charges From Pressurized Irrigation	6,780	-	-	-
Charges From Sewer Fund	41,091	-	-	-
Charges From Storm Drain	100,000	-	-	-
Capital Lease Proceeds	-	1,137,000	1,183,037	-
Sale of Capital Assets	92,118	16,538	-	-
Interest Earnings	4,740	-	-	-
Miscellaneous	1,000	58,967	-	-
Total Operating and Capital Revenues	1,288,485	2,221,461	2,479,127	1,815,931
Transfers In				
Transfer From Fire Impact Fee Fund	212,323	212,000	315,585	404,654
Total Transfers In	212,323	212,000	315,585	404,654
TOTAL REVENUES	\$ 1,500,808	\$ 2,433,461	\$ 2,794,712	\$ 2,220,585
EXPENSES				
Operating				
Depreciation	1,082,282	-	-	-
Total Operating Expenses	1,082,282	-	-	-
Capital				
Administrative Vehicles	9,036	9,036	8,500	9,200
Public Works Admin Vehicles	12,841	14,619	14,000	81,000
Police Vehicles and Upfitting	141,857	329,507	879,281	931,370
Fire Vehicles and Upfitting	-	1,696,615	1,722,749	601,888
Community Services Vehicles	3,120	6,000	6,000	6,000
Streets Vehicles	1,237	-	-	-
Engineering Vehicles	8,672	12,000	12,000	12,000
Building Inspection Vehicles	3,669	6,000	6,000	6,000
Public Infrastructure Vehicles	-	-	-	-
Planning Vehicles	3,120	6,000	12,240	6,000
Culinary Water Vehicles	-	-	120,000	130,000
Sewer Vehicles	140	-	-	-
Total Capital Expenses	183,692	2,079,777	2,780,770	1,783,458

(continued on next page)



Fleet Capital Fund

DEPARTMENT BUDGET

Description	Actual 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
Debt Service				
Capital Lease-Principal	-	279,605	274,807	382,180
Capital Lease-Interest	15,507	10,574	118,636	54,947
Total Debt Service Expenses	15,507	290,179	393,443	437,127
TOTAL EXPENSES	\$ 1,281,481	\$ 2,369,956	\$ 3,174,213	\$ 2,220,585
Fleet Capital Fund Net Revenue	219,327	63,505	(379,501)	-
Beginning Available Fund Balance	642,348	861,675	861,675	925,180
Ending Available Fund Balance	\$ 861,675	\$ 925,180	482,174	925,180



Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

American Fork City Tentative Annual Budget Fiscal Year 2026-2027
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 2024-25	Estimated 2025-26	Approved 2025-26	Proposed 2026-27
REVENUES				
Operating and Capital Revenue				
Charges From General Fund	\$ 252,555	\$ 398,874	\$ 398,874	\$ 398,906
Charges From General Fund-Roads	-	-	-	13,763
Charges From Fitness Center Fund	12,864	20,020	20,020	20,853
Charges From Culinary Water	12,348	14,398	14,398	15,129
Charges From Secondary Water	9,374	14,398	14,398	15,129
Charges From Sewer Fund	8,659	9,560	9,560	10,211
Charges From Storm Drain Fund	8,659	9,560	9,560	10,211
Charges From Sanitation Fund	7,143	5,880	5,880	6,468
Charges From Broadband Fund	9,197	10,916	10,916	10,607
Charges From Building Maintenance	-	11,884	11,884	9,228
Interest Earnings	19,454	10,788	-	10,000
Total Operating and Capital Revenue	340,253	506,278	495,490	520,505
TOTAL REVENUES	\$ 340,253	\$ 506,278	\$ 495,490	\$ 520,505
EXPENSES				
Operating				
Telephone and WiFi	12,624	14,238	14,160	14,160
Software Licensing & Maintenance Agreement	203,925	277,021	277,380	289,880
Professional and Technical Services	60,150	54,450	59,850	62,365
Administration Charges-Broadband	44,100	44,100	44,100	44,100
Total Operating Expenses	320,799	389,809	395,490	410,505
Capital				
Computers & Accessories	86,318	106,687	100,000	100,000
Software Purchase (New)	45,000	-	200,000	210,000
Total Capital Expenses	131,318	106,687	300,000	310,000
TOTAL EXPENSES	\$ 452,117	\$ 496,496	\$ 695,490	\$ 720,505
Information Technology Net Revenue	(111,864)	9,782	(200,000)	(200,000)
Beginning Fund Balance	541,651	429,787	429,787	439,569
Ending Fund Balance	\$ 429,787	439,569	229,787	239,569

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative Budget)

Appendix

Attachment: FY2026-27 Tentative Budget Book (FYE June 30, 2027, Tentative 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.

Q

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
MAY 12, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Review and action on a resolution adopting a tentative budget for American Fork City for fiscal year beginning July 1, 2026 and ending June 30, 2027 and setting June 9, 2026 as the date for public hearing to consider the tentative budget for adoption

SUMMARY RECOMMENDATION

Staff recommend adoption of the resolution

BACKGROUND

During the 2026 Utah Legislative Session, HB 236 - Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided with clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

Public safety is a priority for the city council, staff and community of American Fork. Due to increased call volume resulting from population growth, a new fire station is needed on the lakeside region of the city. In order to staff a new station, the fire department is requesting nine fulltime firefighter/paramedics. Total additional staffing costs, including benefits, for the requested nine firefighters is \$1.4 million. The proposed tax increase will generate an estimated \$660,000 in additional revenue, with remaining cost of \$755,000 being absorb in the budget through a combination of increases in other revenue and reallocation and reduction of other appropriations.

The property tax increase will fund staffing for 4 of 9 fulltime firefighter/paramedics. Should the proposed property tax increase not be passed, the new fire station will not have full shift coverage, leaving only 5 of the 9 positions filled resulting in gaps without staff at the new station.

The 9% proposed increase will be to the city property tax only, not to the residents' entire tax bill, which also includes assessments from the school district, county and water districts. The 9% increase will equate to approximately \$2.83 per month per household for a median home valuation of \$492,300. This is only a 1.4% increase to a resident's total property taxes and a 1.6% increase to the city's total general fund revenue.

This resolution does not adopt a final tax rate. Rather, it serves as a formal statement of intent under state law and establishes a public hearing at which members of the public may provide comment on the proposed increase. The resolution establishes a public hearing to be held on August 11, 2026, at 7:00 p.m., at 31 North Church Street, American Fork, Utah, consistent with statutory requirements.

BUDGET IMPACT

The certified tax rate is not provided by the County until mid-June. Therefore, the resolution does not authorize or finalize a property tax rate increase and has no direct fiscal impact. It serves solely to acknowledge compliance with Truth-in-Taxation requirements by setting a public hearing date. Any fiscal impacts related to property taxes will be determined through the separate public hearing process and final budget and tax rate adoption.

SUGGESTED MOTION

I move to approve a resolution stating the City Council's intent to consider a tax rate that exceeds the Certified Tax Rate for and establishing a Truth-in-Taxation Public Hearing

SUPPORTING DOCUMENTS

5. Resolution-Consider Tax rate exceeding certified rate (DOCX)

RESOLUTION NO. _____

A RESOLUTION STATING THE CITY COUNCIL’S INTENT TO CONSIDER A TAX RATE THAT EXCEEDS THE CERTIFIED TAX RATE FOR THE PUBLIC SAFETY PROPERTY TAX AND ESTABLISHING A TRUTH-IN-TAXATION PUBLIC HEARING

WHEREAS, Utah Code § 59-2-919 requires specific notice and disclosure when a taxing entity intends to consider a tax rate that exceeds the certified tax rate; and

WHEREAS, the City Council of American Fork City, State of Utah, is considering adopting a public safety property tax rate for Fiscal Year 2026–2027 that exceeds the certified tax rate; and

WHEREAS, the proposed public safety tax rate increase is estimated to generate approximately \$660,000 in additional ad valorem tax revenue; and

WHEREAS, the sole purpose of the additional ad valorem tax revenue is to maintain existing service levels for public safety services by staffing an additional fire station, using the proposed property tax increase to increase 4 of 9 requested additional fulltime firefighter/paramedic personnel; and

WHEREAS, the proposed tax rate increase represents an approximate 9.0% increase in ad valorem tax revenue based on the proposed tax rate.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF AMERICAN FORK CITY, UTAH, as follows:

Section 1. The City Council hereby states its intent to consider adopting a property tax rate for Fiscal Year 2026–2027 that exceeds the certified tax rate, consistent with the requirements of Utah Code § 59-2-919.

Section 2. The City Council hereby establishes a public hearing on the proposed property tax rate increase to be held on August 11, 2026, at 7:00 p.m., at 31 North Church Street, American Fork, Utah, at which members of the public will have an opportunity to provide comment regarding the proposed increase, as required by Utah Code § 59-2-919.

PASSED AND SIGNED THIS 12 DAY OF MAY, 2026.

APPROVED:

Bradley J. Frost, Mayor

ATTEST:

Terilyn Lurker, City Recorder

Attachment: 5. Resolution-Consider Tax rate exceeding certified rate (Intent to Consider a tax rate that exceeds the CTR and establishing Truth



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Review and action on the appointment of Ric Cantrell to the Historic Preservation Commission.

SUMMARY RECOMMENDATION

It is recommended that the appointment be approved.

BACKGROUND

Approval is for the appointment of Ric Cantrell to the Historic Preservation Commission, with a term ending 2030.

BUDGET IMPACT

NA

SUGGESTED MOTION

Move to approve the appointment of Ric Cantrell to the Historic Preservation Commission with a term ending 2030.

SUPPORTING DOCUMENTS



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Review and action on a resolution approving amendments to the General Fee Schedule for facility rentals.

SUMMARY RECOMMENDATION

Staff recommends approval

BACKGROUND

Approval of this resolution will update the fee schedule for renting the American Fork Amphitheater, Quail Cove Park, Pavilion, and associated fees depending on the scope of the special event.

BUDGET IMPACT

The City currently charges fees for facility rentals and special events. We currently collect similar fees so the revenue should stay about the same.

SUGGESTED MOTION

I move to approve the resolution updating the General Fee Schedule for facility rentals.

SUPPORTING DOCUMENTS

05.12.26 - Resolution Fee Schedule adoption (DOC)
2026 FEE SCHEDULE-Special Events Proposed 4.23.26 (PDF)

RESOLUTION NO. _____

A RESOLUTION OF THE CITY OF AMERICAN FORK FOR THE PURPOSE OF ESTABLISHING A GENERAL SCHEDULE OF THE FEES CHARGED BY THE CITY FOR FACILITY RENTALS

WHEREAS, the Mayor and City Council of American Fork finds and declares that it is desirable and in the public interest to pass a single Resolution for the purposes of establishing and setting forth a general schedule of the most common fees charged by the City of American Fork;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AMERICAN FORK, UTAH, RESOLVES AS FOLLOWS:

Section 1. The following is an enactment listing the specific fees for the city shown in Exhibit A. General Fee Schedule shall be effective May 13, 2026:

Section 2. All fees and charges not listed in this Resolution which are contained in or promulgated pursuant to any current resolutions shall remain in full force and effect, unless and until duly modified.

Section 3. All fees and charges contained in any current resolutions inconsistent herewith, are hereby repealed to the extent of the inconsistency, but in all other respects such resolutions shall remain in full force and effect.

Section 4. This Resolution is to be construed to be consistent with any all State, County, and Federal laws and regulations concerning the subject matter hereof. If any section, sentence, clause or phrase of this Resolution is held invalid by any court of competent jurisdiction, then said ruling shall not affect the validity of the remaining portions.

PASSED by the American Fork City Council this 12 day of May 2026.

ATTEST:

Bradley J. Frost, Mayor

Terilyn Lurker, City Recorder

Attachment: 05.12.26 - Resolution Fee Schedule adoption (Fee Schedule Amendment - Facility rentals)

AMERICAN FORK CITY
ADOPTED FEE SCHEDULE - Effective January 28, 2025

Exhibit A

Park and Field Rentals		Proposed	Justification
Amphitheater Rental			
Full Day Rental Resident-Amphitheater ONLY (Area A)	\$ 700.00		
Full Day Rental Non-Resident-Amphitheater ONLY (Area A)	\$ 850.00		
Refundable Deposit	\$ 100.00		
Quail Cove Park Special Events Resident	\$ 1,200.00	\$ -	Eliminating this fee
Quail Cove Park Special Events Non-Resident	\$ 1,440.00	\$ -	Eliminating this fee
Quail Cove Park (Area B) Resident		\$ 250.00	Updating fee schedule
Quail Cove Park (Area B) Non-Resident		\$ 350.00	Updating fee schedule
Special Event; Over 500 people		\$ 150.00	Updating fee schedule
Special Event; Charging Admission		\$ 150.00	Updating fee schedule
Special Event; Spans Multiple Days (per day)		\$ 100.00	Updating fee schedule



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Recorder Director Approval Terilyn Lurker

AGENDA ITEM Review and action on an ordinance amending Section 5.06.010 of the American Fork City Code regarding the definition of special event.

SUMMARY RECOMMENDATION

Staff recommends approval

BACKGROUND

American Fork City currently has a definition and process for allowing special events in the City. This will update the definition of a special event. The General Fee Schedule will be This will also update the fee schedule for renting The American Fork Amphitheater, Quail Cove Park, Pavilion, and associated fees depending on the scope of the special event.

BUDGET IMPACT

NA

SUGGESTED MOTION

I move to adopt the ordinance approving amending Section 5.06.010 of the city code regarding the definition of special event.

SUPPORTING DOCUMENTS

Special Event Ordinance.5.7.2026 (DOCX)

ORDINANCE NO. _____

AN ORDINANCE OF AMERICAN FORK CITY AMENDING SECTION 5.06.010 OF THE AMERICAN FORK CITY CODE REGARDING THE DEFINITION OF “SPECIAL EVENT.”

WHEREAS, the City Council of American Fork City desires to amend the definition of “Special Event” in Chapter 5.06 of the American Fork City Code to provide clearer standards for determining when a special event permit is required; and

WHEREAS, the City Council finds that the amendments contained herein are necessary to protect public health, safety, and welfare while preserving the public’s use and enjoyment of city property.

NOW, THEREFORE, BE IT ORDAINED by the City Council of American Fork City, Utah, as follows:

Section 1. Amendment to Section 5.06.010 – Definitions.

Section 5.06.010 of the American Fork City Code is hereby amended as follows:

Sec. 5.06.010 Definitions

As used in this chapter, the following words shall have the following meanings:

Additional city services means services required beyond the typical scope of day to day city operations.

Department designee means an individual or individuals designated by a department director to represent their respective department with regards to special events.

~~Special event means an event which is primarily for the purpose of recreation, entertainment, fundraising or the exercise of expressive activities of a political nature and may utilize city property in a manner that potentially interferes with the public's typical and safe use of city property and/or requires dedication of additional city services. Special events shall not include: a) privately sponsored events which rent space inside city facilities; or b) the public use of city property for regular recreational programs that have an incidental and temporary impact on city property.~~

an organized activity or gathering conducted on city property that is intended primarily for recreation, entertainment, fundraising, commercial promotion, or expressive activity and meets any of the following criteria:

- 1. Substantially interferes with the public’s normal use of surrounding public property;**

2. **Requires additional municipal services beyond those provided as part of regular city facility rental, including traffic control, police presence, sanitation, security, additional parks services, equipment, event staffing, or other extraordinary municipal coordination;**
3. **Features temporary structures or other equipment installed on city property, including tents, stages, portable toilets, bleachers, or similar apparatus;**
4. **Includes more than 500 total participants, including staff, volunteers, participants, and attendees;**
5. **Occurs over multiple days; or**
6. **Charges admission, including payment, donations, consideration, or anything of monetary value as a condition of entry, attendance, or participation.**

Special events shall not include: privately sponsored events that rent space inside city facilities; or the public use of city property for regular recreational programs that have only an incidental and temporary impact on city property.

Section 2. Amendment to Section 5.06.040 – Review Process.

Section 5.06.040 of the American Fork City Code is hereby amended as follows:

Sec. 5.06.040 Review Process

In order to ensure that all necessary departments are aware of the event, all special event applications are reviewed by a designee from each applicable department. The department designee will review the application and make necessary comments and provide an estimate of costs associated with additional city services, if necessary. A permit shall not be issued until all applicable departments have given their approval.

During the review of the application, the following will be considered:

- The impact of the special event on the traffic, security, health and safety of the public;
- A determination by the departments of appropriate and reasonable requirements for the mitigation of traffic, security, health and safety concerns, and an evaluation of the measures proposed by the applicant to satisfy those requirements;
- The demonstrated ability of the applicant to comply with requirements necessary to protect the safety, health and welfare of the public;
- The location and duration of the special event and the city ability to accommodate the event with the necessary resources; and
- Other previously approved special events that could cause scheduling conflicts during the same period and cause overextension of the city resources or unsafe congestion on city property.

~~If the committee makes a determination that the event is not a "special event", as defined in Section 5.06.010 of this chapter, no permit is necessary and therefore no permit will be issued.~~

If the city determines that the proposed activity does not meet the definition of a “special event” under Section 5.06.010 of this chapter, no permit shall be required under this chapter and no permit shall be issued.

If the city determines that the event requires the provisions of additional city services, all provisions of this chapter shall apply, including Section 5.06.050 "Security Deposit" of this chapter.

Section 3. Administrative Appeal.

Any applicant aggrieved by the denial of a special event permit, or by conditions imposed upon a special event permit, may appeal the decision to the city administrator or the administrator’s designee by filing a written notice of appeal within ten calendar days of the decision. The city administrator or designee shall review the appeal and issue a written decision within a reasonable time. The decision on appeal shall constitute the city’s final administrative action.

Section 4. Severability.

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 5. Effective Date.

This Ordinance shall take effect immediately upon passage and publication as required by law.

PASSED AND ADOPTED this ____ day of _____, 2026.

AMERICAN FORK CITY

Bradley J. Frost, Mayor

ATTEST:

Terilyn Lurker, City Recorder

Attachment: Special Event Ordinance.5.7.2026 (Special Event Definition)



**REQUEST FOR COUNCIL ACTION
CITY OF AMERICAN FORK
MAY 12, 2026**

Department Public Works Director Approval Sam Kelly

AGENDA ITEM Approval to award a professional services agreement to Infrastructure Power Group for Street Light Repair, Construction, and Maintenance Services

SUMMARY RECOMMENDATION The Public Works Director recommends that a professional services agreement for Street light Repair, Construction, and Maintenance be awarded to Infrastructure Power Group and authorize the City Administrator to enter into an agreement.

BACKGROUND The current professional services agreement for street light repair, construction, and maintenance services has expired. The Public Works Department followed a standard procurement process by issuing a Request for Proposal (RFP) through the Utah Procurement Place (U3P-Bonfire-Euna). Two qualified bids were received, and a selection committee was formed to score the bids according to the criteria matrix in the RFP. Infrastructure Power Group were chosen as the vendor to supply street light repair, construction, and maintenance services for City owned street lights throughout American Fork City based on the criteria in the issued RFP.

BUDGET IMPACT The professional services agreement for street light repair, construction, and maintenance services will be issued as part of the existing approved operations budget.

SUGGESTED MOTION I move that we accept the Request for Proposal from Infrastructure Power Group and authorize the City Administrator to enter into a professional services agreement.

SUPPORTING DOCUMENTS

RFP 2025 AFC Streetlight FINAL (PDF)

IPG Streetlight Repair, Construction, Maint. Services Proposal - REDACTED (PDF)

REQUEST FOR PROPOSALS

American Fork City



Streetlight Repair, Construction, and Maintenance Services

Date of Issue: March 2026

Department of Public Works

Attachment: RFP 2025 AFC Streetlight FINAL (Street Light Repair, Maintenance and Construction Services)

I. INTRODUCTION

American Fork City Public Works, “City” is soliciting proposals from qualified firm(s) “Proposer” to provide comprehensive **streetlight repair, construction, and maintenance services** throughout the City.

American Fork City maintains a network of approximately **514** functional streetlights, **570** decorative (non-LED) streetlights, and **832** LED streetlights across residential neighborhoods, commercial corridors, parks, and public rights-of-way. The goal of this RFP is to ensure timely, cost-effective, and professional maintenance and repair of these assets to promote public safety and enhance the quality of life for residents and visitors.

DESCRIPTION OF WORK: The selected contractor will be expected to perform the following services:

- **Routine Maintenance:**
 - Inspection/Repair of City -owned lighting systems
 - Cleaning and minor repairs
 - Lamp and photocell replacements
- **On-Call Repairs:**
 - Response to outage reports within 24 hours
 - Emergency response for hazardous conditions (e.g., downed poles or exposed wiring) within 1 hour
- **Preventive Maintenance:**
 - Scheduled checks for corrosion, loose hardware, or failing components
 - Pole painting and grounding inspections as needed
- **Recordkeeping & Reporting:**
 - Maintain service logs and repair history
 - Submit monthly reports detailing completed work, outage trends, and recommendations
- **Other Services as detailed in Attachment A**

SITE OF WORK: The site of the WORK is the City of American Fork.

Bids for this project will be received electronically through the Utah Public Procurement Place (U3P)/Euna website until January 19, 2026, at 12:00 p.m. local time. At that time the Bids received will be privately opened and read. Information and Bidding Documents for the Project can be found at the following designated website: <https://utah.bonfirehub.com/portal/?tab=openOpportunities>.

Prospective bidders are urged to register with the designated website as a plan holder, even if Bidding Documents are obtained from a plan room or source other than the designated website in either electronic or paper format. Only the designated website will have official notifications and Bidding Documents and will be updated periodically with addenda, lists of registered plan holders, reports, and other information relevant to submitting a Bid for the Project. The Owner will not be responsible for Bidding Documents, including Addenda, if any, obtained from sources other than the designated website.

Date Al Scott, Assistant Public Works Director

Date Sam Kelly, Public Works Director

Published at: <https://utah.bonfirehub.com>

Attachment: RFP 2025 AFC Streetlight FINAL (Street Light Repair, Maintenance and Construction Services)

II. PROJECTED SCHEDULE FOR THE RFP PROCESS

The anticipated schedule is as follows. American Fork City reserves the right to modify the following schedule at their discretion. Any change to the Proposal Due Date will be updated on Utah Public Procurement Place (U3P), which can be found at: <https://utah.bonfirehub.com/portal/?tab=openOpportunities>

Activity	Date
Mandatory Pre-Proposal Conference	March 30, 2026 @ 10:00 AM in the American Fork Public Works Building 275 E 200 N
Final Day to Submit Questions	March 31, 2026 @ 12:00 PM via U3P/Euna
Proposal Due Date	April 2, 2026, 2026 @ 12:00 PM via U3P/Euna
Notice of Intent to Award	By April 9, 2026
City Council Acceptance of Award	April 28, 2026
Anticipated Notice to Proceed	April 30, 2026

III. TERM OF AGREEMENT

The term for maintenance and construction services under this Contract shall be for three (3) years from the effective date, with an option to be renewed annually for up to two (2) more years. For clarity, the term ends at 11:59 PM on the same date as the effective date..

IV. PRE-PROPOSAL CONFERENCE

Interested Proposers are required to attend the pre-proposal meeting to discuss the project and to ask questions about this RFP. Only bids from Proposers who attend the pre-proposal conference will be opened and considered for award. The pre-proposal conference will be held on **March 30, 2026 at 10:00 AM**. It will be held in-person at the American Fork Public Works Building (275 E 200 N, American Fork, UT 84003.)

V. PRICING/COSTS/FEES

A. Repair, maintenance, and construction activities costs proposal to include:

- o Hourly labor rates (regular and emergency)
- o Hourly Equipment rates
- o Cost per standard fixture repair type
- o Any flat-rate or preventative maintenance packages

B. Contractor to complete pricing sections shaded in blue in Attachment A.

VI. PROPOSAL FORMAT

All proposals shall be formatted according to the following specifications:

Attachment: RFP 2025 AFC Streetlight FINAL (Street Light Repair, Maintenance and Construction Services)

- A. Content and Page Limit:
- a. Proposals shall include three labeled sections:
 1. Project Team/Experience (include references for previous projects)
 2. Project Understanding and Scope
 3. Project Schedule
 - b. Proposals text pages are limited to a maximum of Ten (10) letter size pages.
 - c. Summary letter and single page resumes per person are not included in the page count.
- B. Submittal: Proposal shall electronically submit using U3P/Euna/
<https://utah.bonfirehub.com/portal/?tab=openOpportunities>

VII. PROPOSAL SUBMISSION

By submitting a proposal to this RFP, Proposer understands and agrees to the following:

- A. RFP Cancellation: This RFP may be cancelled at any time prior to the execution of a written agreement if deemed in the best interests of the City. This includes cancellation of the RFP after an award has been made, but prior to the execution of a written contract. Proposer is not entitled to recover any costs related to the preparation of the proposal due to cancellation of the RFP or withdrawal of an award prior to the execution of a written agreement.
- B. Firm Pricing: All prices, quotes, or proposals are to remain firm for 120 days after the closing date, unless a different period is stated in the City's RFP. Any proposal that does not offer to remain firm for the required period may be considered non-responsive.
- C. Costs: Proposers bear all costs and expenses related to this RFP including, but not limited to, preparation and delivery of the proposal, attending the pre-proposal conference, and if required attending an interview.
- D. Licensing: All applicable federal, state, and local licenses must be acquired before the contract is entered into between the City and the selected respondent. Licenses must be maintained throughout the entire contract period. Persons doing business as an Individual, Association, Partnership, Corporation, or otherwise shall be registered with the Utah State Division of Corporations and Commercial Code. NOTE: Forms and information on registration may be obtained by calling (801) 530-4849 or toll free at (877) 526-3994, or by accessing: commerce.utah.gov.
- E. Changes or Modifications: Any changes or modification to the RFP will be made by written addendum. Proposers submitting a proposal based on any information other than that contained in City's RFP and any addenda, do so at their own risk.
- F. Receiving Proposals: Public Works Selection Committee will administer receipt and opening of all proposals. Proposals will be held, unopened, in the same condition as received if delivered prior to the date and closing time designated in the RFP. After the

closing time, only the identity of each Proposer will be made public. If only one proposal is received in response to the City’s RFP, the Public Works Division may recommend an award of a contract to the single Proposer if the conditions cited above are met. Alternatively, the Public Works Division may re-solicit for the purpose of obtaining additional proposals.

- G. Modifying or Withdrawing Proposals: Proposer may modify or withdraw their proposals at any time prior to the closing time. Requests to modify a proposal before the closing time shall be done using U3P/Euna/ <https://utah.bonfirehub.com/projects>
- H. Rejection of Proposals: Any proposal containing significant deviations from the specifications of the RFP shall be considered non-responsive and may be rejected in whole or in part.
- I. Protests: A protest regarding the RFP document shall be submitted in writing prior to the RFP closing date. All other protests shall be submitted in writing within five (5) business days after notification of the award has been sent. A protestor may file only one (1) protest after the RFP closing date. Protest letters shall specifically and completely state the facts that the protestor believes constitute error in the RFP document or the award.
- J. Free and Competitive Selection: Any agreement or collusion among prospective Proposers to fix a price or limit competition shall render the proposals void, and such conduct is unlawful and subject to criminal sanction. Proposer certifies that not anyone in its firm or company has either directly or indirectly restrained free and competitive selection, participated in any collusion, or otherwise taken any action unauthorized by City Purchasing Ordinances or applicable laws.
- K. Reasonable Accommodations: Reasonable accommodations for qualified disabled individuals may be provided upon receipt of a request with five working days’ notice. Please contact Public Works Office, 275 East 200 North, American Fork, Utah 84003, (801) 763-3060. TTY users shall call 711.

VIII. EVALUATION AND SCORING CRITERIA

Proposals will be evaluated, scored, and ranked by a Selection Committee. The Selection Committee may invite the top-ranked proposals for an interview/demonstration. The purpose of the interview/demonstration is clarification and verification of the written proposal. The Selection Committee may re-rank the proposal after the interview/demonstration. A recommendation will then be presented to the proper signing authority for consideration and approval. Ranking of the proposals will be based on the following criteria and weights:

Criteria	Weight
Qualifications & Experience	25%
Technical Approach	20%

Criteria	Weight
Cost Competitiveness	25%
Responsiveness & Availability	15%
References & Past Performance	15%

IX. WRITTEN AGREEMENT REQUIRED

Successful proposers for this RFP shall enter into Agreement for Construction and maintenance Services with American Fork City. Any and all work awarded as part of this RFP will be performed in accordance with this agreement.

X. ETHICAL STANDARDS

Proposer represents that it has not: (a) provided an illegal gift to any American Fork City officer or employee, or former American Fork City officer or employee, or to any relative or business entity of a American Fork City officer or employee, or relative or business entity of a former American Fork City officer or employee; (b) retained any person to solicit or secure this contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, other than bona fide employees of bona fide commercial agencies established for the purpose of securing business; (c) breached any of the ethical standards set forth in State statute or American Fork City Code of Ordinances § 2.07; or (d) knowingly influenced, and hereby promises that it will not knowingly influence, any American Fork City officer or employee or former American Fork City officer or employee to breach any of the ethical standards set forth in State statute or American Fork City ordinances.

ATTACHMENT A XHIBIT I SCOPE OF WORK

A. Basic Streetlight Maintenance (Unit Price)

The Contractor shall provide asset maintenance and repair of City owned streetlights. The City and Contractor, by mutual agreement, will classify each light as one of the following:

a Functional light, Decorative (Non-LED) light or an LED light.

Unit pricing will be assigned to these classifications and Basic Streetlight Maintenance will be the responsibility of the Contractor.

1. Asset Maintenance - Contractor shall provide the Basic Streetlight Maintenance services for the classified streetlights. The City shall have the right to periodically adjust which streetlights will be included in the Basic Streetlight Maintenance Service and the fees shall adjust to reflect changes in the total number. Each new streetlight erected during the term of this Contract shall be immediately placed on Basic Streetlight Maintenance; however, streetlights installed by the Contractor shall not be billed under the unit pricing until the twelve (12) month warranty period on the new streetlight installation has expired. The billing exclusion during the twelve (12) month warranty period does not apply to the repair of damages caused by storms, acts of God, or third parties, including but not limited to, knockdowns, cable cuts, vandalism, and civil unrest. Contractor shall be entitled to invoice the City for the repair of the aforementioned damages without restriction and City shall pay said invoice in accordance with the payment terms in Exhibit I, Section (G) of this Contract.
2. Material Management - The Contractor shall supply list of inventory items to be purchased and maintained by the City of streetlight lamps, photocells, and ballasts that shall be continually restocked to offset and adjust to usage to be stored, accessed, and replenished at a site designated by the City. The City shall maintain a small inventory of the various styles of poles and fixtures used by the City.
3. Basic Streetlight Maintenance - Contractor shall provide all the labor and incidental consumable materials to perform the following activities:

- a. Repair of Functional Lights (HID Cobra and Town & Country fixtures) Basic Streetlight Maintenance

i.	Bulbs
ii.	Photocells
iii.	Glassware cleaning
iv.	Starting aids
v.	Ballasts
vi.	Heads (Fixtures)

vii.	Wire inside pole
viii.	Faulted copper cable if installed in accordance with NESC standards – excludes third party damage
ix.	Reset fuses and breakers in streetlight pole

b. Repair of Decorative (Non-LED) Lights: Basic Streetlight Maintenance

i.	Bulbs
ii.	Photocells
iii.	Glassware cleaning
iv.	Starting aids
v.	Ballasts
vi.	Heads (Fixtures)
vii.	Wire inside pole
viii.	Faulted copper cable if installed in accordance with NESC standards – excludes third party and storm damage
ix.	Reset fuses and breakers in streetlight pole
x.	Decorative light lenses and/or fixture replacements
xi.	Installation/repair/adjustment of light diffusing shields.

c. Repair of LED Lights: Basic Streetlight Maintenance

i.	Photocells
ii.	Glassware cleaning
iii.	Wire inside pole
iv.	Faulted copper cable if installed in accordance with NESC standards – excludes third party and storm damage
v.	Reset fuses and breakers in streetlight pole
vi.	LED Components

d. Streetlight and pole assemblies shall be visually inspected for deficiencies when other maintenance or repair work is performed at a pole location which involves the use of a bucket truck. Contractor shall perform the following deficiency repairs as identified during the visual inspection:

Basic Streetlight Maintenance

i.	Tighten bracket arm/crossarm hardware which is loose
ii.	Tighten pole hardware which is loose
iii.	Tighten anchor bolts that are loose

B. Streetlight Repair Work and Other Services (Billable)

The Basic Streetlight Maintenance service is intended to cover the majority of the outages that occur within the streetlight system. All other maintenance and repair activities shall be considered Streetlight Repair Work or Other Work and billable in accordance with the schedule of prices in Exhibit I, Section (F) (2). Contractor shall provide all the labor, equipment, and materials not provided by the City to perform such activities upon receipt of written authorization from the City, except for pole knockdowns where the Contractor shall take immediate action as is necessary to make the area safe ("Make Safe") as further described in Section (C) (2). The Contractor shall provide any necessary traffic control devices (barricades, cones, signs, flashers, etc.) to warn or keep others out of the work area and to provide safety. The Streetlight Repair Work and Other Services that are billable to the City are set forth below.

1. **Make Safe Services** - The Contractor shall perform Make Safe services resulting from the knockdown of City owned poles within one (1) hour of being notified of the situation. Make Safe shall include, but shall not be limited to, de-energizing the streetlight fixtures and cabling; making such repairs or alterations as may be necessary to establish safety prior to pole replacement; providing any necessary traffic control and traffic control devices; removing and disposing of any broken glass or other debris that resulted from the knockdown; and, when necessary, notifying and coordinating efforts with the local police (or other fire or emergency responders) and the local electric power provider.
2. **Pole and Assembly Replacements** - The Contractor shall perform pole and assembly replacements resulting from knockdowns and other replacement of City owned poles as required.
3. **Repair of Underground Services** - Contractor shall provide repairs for underground services to City owned streetlights which are not covered by Basic Streetlight Maintenance.
Services for underground cable includes locating, marking, repair and/or replacement of City owned cable damaged by third parties or installations not meeting the NESC codes and City specifications.
4. **Pole painting** - Painting shall include preparation and one coat of epoxy paint. Paint to be approved by the City prior to application.
5. **Storm Repair Work** - Damage caused by storms shall be repaired by Contractor upon receipt of authorization by the City.
6. **Inspection Services of Work Constructed by Others** - Inspection of new poles, pole wiring, and lighting fixtures to document whether they meet NESC and/or NEC standards and the approved plans and specifications. This service will be provided by the Contractor's Journeyman Lineman or equivalent.

C. Streetlight Construction, Removal, and/or Relocation

Contractor shall provide all the labor, equipment, and materials not provided by the City to install new streetlights and remove and/or relocate existing streetlights as requested by the City. The work shall be performed in accordance with the following guidelines:

1. Contractor shall perform new construction, removal and/or relocation of streetlights at a unit price, or firm bid. City shall be responsible for billing third parties and collecting monies for such construction, removal, and relocation of streetlights. Contractor shall invoice the City directly for services rendered and City shall pay said invoice within thirty (30) days of receipt regardless of whether City has received payment from third parties.
2. Meet all of the directives on the City provided construction drawings, if any.
3. Meet all requirements of state and local jurisdictions so the City may recover its cost for relocations caused by road widening and other public projects.
4. City shall be responsible for all streetlight layouts associated with new installations, removals and relocations. Contractor shall prepare streetlight layouts upon request, with said services billed at the hourly rates provided in Exhibit I, Section (F) (3). In the event the City awards installation work to Contractor, there shall be no separate charge for layout services. All layouts are to be reviewed and approved by the City prior to commencement of construction.
5. Contractor shall be responsible for obtaining all permits and providing all traffic control required by the local jurisdictions.
6. Contractor shall be responsible for requesting Blue Stakes as necessary for work performed by Contractor.
7. Contractor shall comply with all state and local laws governing the construction and maintenance of facilities on public right of way, except as expressly exempted from the NESC, NEC and by City Ordinance.
8. City shall provide all required easements.
9. All materials shall be installed so that all the material manufacturers' recommendations are met.
10. Installations shall meet all of the current City construction standards.
11. All adjustable materials shall be tightened and secured per manufacturers' specifications.
12. Bases shall be installed so that they are set plumb and flush with the final finished grade.
13. All cable connections and facility groundings shall meet all the City construction

standards, local utility standards, and applicable safety codes.

14. Contractor shall restore sites to the pre-work condition and properly dispose of all spoil and construction materials.
15. Contractor shall, at its expense, correct all problems resulting from poor workmanship.
16. Contractor shall supply as-built drawings to City within three (3) weeks of the completion of the work.

D. Service Standards.

1. Service Standards for Basic Streetlight Maintenance (Unit Price)

- a. All Basic Streetlight Maintenance services defined in Exhibit I, Section (B)(5) shall be completed within two (2) business days of a Cit issued work order or reported to Contractor, whichever is earlier, with the exception of faulted cable services. Faulted cable services require utility marking prior to any digging per State law; faulted cable services will be completed within ten (10) business days of discovery. Special order material shall be replaced by the Contractor as soon as practical and receipt of said special order materials.

2. Service Standards for Streetlight Repair Work (Billable)

- a. All Streetlight Repair Work activities defined in Section (C) of Exhibit I shall be completed within ten (10) business days of authorization by City, subject to lead times for special order materials.
- b. Underground cable problems shall be permanently restored within ten (10) business days of notification to Contractor.
- c. Knockdowns shall be restored within ten (10) business days of being reported to Contractor, subject to lead times for special order materials.
- d. All Streetlight Repair Work activities, requiring special order materials, shall be completed within ten (10) business days of receipt of said special order materials. Contractor shall order special order materials within three (3) business day of request by City for replacement of any pole or fixture which is not a City standard item.

3. Service Guarantee

Contractor shall have an employee respond at the site of a reported outage within two (2) business days on Basic Streetlight Maintenance repairs. In the event Contractor fails to meet the two (2) business day response time, subject to the Uncontrollable

Circumstances, Inclement Weather provisions, and special-order material provisions of this Contract, Contractor shall pay City fifty dollars (\$50.00) per day for each business day Contractor is late in responding to the service event. This payment represents liquidated damages for failure to meet the Service Standards specified herein, and said payment is not a penalty.

E. Price Schedule

1. Basic Streetlight Maintenance Service Fee (Unit Price)

Contractor shall perform Basic Streetlight Maintenance services for the following:

Light Type	Yearly Cost	Billed Per month
Functional Light		
Decorative (Non-LED)		
LED Light		

The number of streetlights to be maintained will change as the number of streetlights owned or leased by the City changes. Each party shall notify the other of any changes in the number of streetlights to be maintained. Such notification shall include the location of the streetlights added or deleted from the total streetlights being maintained. Contractor shall modify the billing for Basic Streetlight Maintenance Service immediately upon receipt of notification.

2. Streetlight Repair Work and Other Services (Billable)

Streetlight Repair Work and Other Services, as described under Section (C) of Exhibit I, shall be billed as listed below.

	Type of Work	Unit of Measure	Proposed Cost
a.	LED Swap Out	Each	\$
b.	Make Safe (for pole knockdown situations)	Each	\$
c.	Pole and Assembly Replacement	N/A	Time and Materials
d.	Cable Services	N/A	Time and Materials
e.	Pole removal and/or relocation	N/A	Time and Materials
f.	Streetlight Pole Painting (more than 3 poles)	Each	\$
g.	Inspection Services by Journeyman Lineman	Hour	\$

h.	All other Streetlight Repair Work or other services not referenced in Section (F) (2) shall be billable using Time and Material Pricing.
----	--

A schedule of Labor and Equipment rates are attached in Exhibit II.

3. Streetlight Construction

New streetlights installed by Contractor shall be billed as a **per each item**. The streetlight installed price includes the following:

a	Provide and install American Revolution pole and light assembly.		/each
b	Includes up to 100 feet of conduit	Included	Included
c	Includes up to 100 feet of copper wiring	Included	Included
d	Includes all foundation materials (base, concrete, anchor bolts)	Included	Included
e	Includes in ground power junction box assembly	Included	Included
f	Includes handhole and all incidental consumables and materials to install streetlight	Included	Included
g	Includes mounting hardware (brackets, nuts etc)	Included	Included

Streetlight layout services provided by Contractor shall be billed as follows:

a.	Lead Layout		/ hour
b.	AutoCAD Technician		/ hour
c.	Clerical Support		/ hour

Hourly rates include all ancillary equipment. There shall be no separate charge for layout services in the event the City awards Contractor installation work. All layouts are to be submitted for review and approval by the City prior to commencement of construction.

4. Price Escalators

The Unit Prices referenced in Section (E) (1) of Exhibit I shall remain fixed for up to five (5) years.

The Unit Prices referenced in Section (E) (2) and (E) (3) of Exhibit I shall increase by two and one-half percent (2.5%) on the anniversary of the effective date, each year, for five (5) years.

The Labor Rates in Exhibit II shall be adjusted annually by two and one-half percent (2.5%) on the anniversary of the effective date, each year, for five (5) years.

The Equipment Rates in Exhibit II shall be adjusted up or down annually on March 1

of each year in accordance with the change in the Consumer Price Index using the most current 12-month period available. Such revised rates shall become a part of this Contract and remain in effect until March 1 at 12:01 AM the following calendar year.

F. Billing & Payment

1. **Basic Streetlight Maintenance:** Contractor shall bill City monthly for the Basic Streetlight Maintenance Service, provide all supporting documents, and City shall pay the undisputed portion of the invoice within thirty (30) days of receipt of invoice.
2. **Streetlight Repair Work:** Contractor shall submit a separate invoice and itemized breakdown to the City for the Streetlight Repair Work completed in the previous thirty (30) days, all supporting documents, and City shall pay the undisputed portion of the invoice within thirty (30) days of receipt of invoice.

G. Performance Period

The term for maintenance and construction services under this Contract shall be for three (3) years from the effective date, with an option to be renewed annually for up to two (2) more years. For clarity, the term ends at 11:59 PM on the same date as the effective date.

H. Performance Monitoring

City reserves the right to monitor and evaluate Contractor's performance on any and all work performed under this Contract. The evaluation will be measured by the City or City's agent. City and Contractor will develop a systematic reporting system enabling City to monitor Contractor's compliance with all of its obligations under this Contract, including but not limited to Contractor providing City information acquired or produced in handling and performing work orders under this Contract.

I. Subcontractors.

Contractor may require the use of subcontractors to perform support services, including but not limited to, concrete work, asphalt work, underground boring services, landscaping, etc. Contractor shall assure that its subcontractors of all tiers comply with all of the provisions of this Contract, including but not limited to the requirements for insurance coverage and certificates as described in this Contract.

J. Subcontractor Supervision.

Contractor hereby warrants the quality of work performed by its subcontractors as though they were its own forces. Notice to Contractor shall be considered notice to any affected subcontractor. Anything to the contrary in this Contract notwithstanding, there shall be no contractual relationship between any subcontractor of Contractor and City.

K. Removal of Subcontractors.

Contractor shall immediately remove any subcontractor from City work upon written notice from City that said subcontractor has failed to perform in a manner that is satisfactory to City. Contractor shall be as fully responsible and accountable to City for quality of work of its subcontractors, as it is for the work performed by Contractor itself.

L. Minority/Women-Owned Business.

Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, disability or national origin. The Contractor shall at all times fully comply with all applicable equal opportunity and affirmative action laws, regulations, statutes, ordinances and orders.

M. Specifications

1. Skill - Contractor shall employ only workers and subcontractors who are competent to perform the work assigned to them and who are adequately trained, experienced, and qualified. At least one Journeyman Lineman shall be available to do work for the City.
2. City Right to Remove - City has the right to disapprove and demand the removal from any work (and the property of City) under this Contract, any craft or management personnel provided by Contractor or any subcontractor; and Contractor shall then promptly cause such personnel to be removed.
3. Work Periods - Work shall generally be performed hereunder Monday through Friday from 7:00am to midnight but the Contractor shall perform work on other days and at other times as necessary to meet the City's needs, or as requested by the City. As a general rule, work shall be performed at times that coincide with straight time hours as shown in exhibit 2 (1). Work outside of those periods shall be coordinated with the City except when the Contractor must perform work on an emergency basis.

N. Special Contract Clauses

1. Uncontrollable Circumstances - Should Contractor be delayed in the final completion of the work required under the Contract by strike, fire, Inclement Weather or other cause outside the control of Contractor, and which, in the reasonable opinion of City, was not contributed to by Contractor, and could not have been reasonably anticipated or reasonably avoided, then an extension of time sufficient to compensate for the delay, as reasonably determined by City, will be granted provided that Contractor gives City prompt notice, confirmed in writing within forty-eight (48) hours, of the cause of delay in each case provided that Contractor has used all reasonable means to minimize the delay. For construction, removal, and/or relocation work, Contractor shall be given an extension of time that is no less than the duration of the Uncontrollable Circumstances to complete the work.

The Parties understand that occurrence of Maintenance and Repair work is cumulative in nature, such that a simple extension of time may not be sufficient to eliminate the

backlog of work that arises during the Uncontrollable Circumstance. Therefore, the Parties shall mutually develop a recovery schedule for completing the backlog of Maintenance or Repair work arising from Uncontrollable Circumstances. If Contractor completes the recovery schedule on time, the evaluation of Contractor's performance will not be impacted by the Uncontrollable Circumstances. All Maintenance and Repair work arising after the end of the Uncontrollable Circumstances shall be subject to the service repair times outlined in this Contract, except in the event that City requests Contractor to divert its workforce to other activities, such as storm restoration, then the Maintenance and Repair work shall be treated as backlog work and subject to a recovery schedule due to Uncontrollable Circumstances.

The following shall not be considered Uncontrollable Circumstances: weather conditions other than Inclement Weather, inadequate construction force or lack of coordination with other contractors, or the failure of Contractor to adequately schedule and supervise the work or obtain the required personnel, equipment or material, or the failure of Contractor to place orders for equipment or materials sufficiently in advance to insure delivery when needed.

2. Inclement Weather - For the purposes of this Contract the term "Inclement Weather" shall be defined as weather conditions under which American Fork employees are not required to work pursuant to current safety policies.
3. Public Relations - Neither party to this Contract shall release this Contract nor any portion of this Contract to a third party without the prior written approval of the other party, except as may be required by law.

2. Equipment Rates (Revised annually on March 1 per Exhibit I Section E. 4.)

Classification	Hourly
Auto, SUV	
Bucket Truck, 37' Reach	
Bucket Truck, 55' Reach	
Digger Derrick	
Pickup, 3/4 to 1 Ton	
Flat Bed or Dump Bed - Single	
Flat Bed or Dump Bed - Double	
Trailer, Pole, Cable, or Flatbed	
Trencher	
Truck, Tractor	
Boring Machine	
Trailer Mount Vac-Excavator	
Hydro-Vac Excavator	
Excavator, Mini	
Compressor, Trailer Mount	
Arrow Board, Trailer Mount	

Any additional equipment furnished by Contractor, which is not owned by the Contractor, will be billed at the actual invoice cost to the Contractor, plus 7%.

3. Material Costs

The billable rate to the City for material costs will be calculated at the actual invoice cost to the Contractor plus 7%.

4. Subcontractor Costs

The billable rate to the City for subcontractor costs will be calculated at the actual invoice cost to the Contractor plus 7%.



**ATTACHMENT B:
RFP AGREEMENT**

American Fork Public Works 5.9.a
275 East 200 North
American Fork, UT 84003
(801) 763-3060

**Streetlight Repair, Construction
Maintenance Services**

THIS PAGE MUST BE COMPLETED, PROPERLY SIGNED, AND RETURNED FOR THIS PROPOSAL TO BE CONSIDERED COMPLETE.

CERTIFICATION

I, the undersigned, affirm that this proposal is made on behalf of the below-named individual/company, for whom I have legal authority to commit to the terms and conditions set forth in the RFP and this response, to which I/we agree to be bound if this proposal is found acceptable by American Fork City; and that this proposal is made without any collusion or coercion on the part of any person, firm, corporation, or other entity.

Company Name:		
Address:		
Representative:		
Title:		
Phone:	Fax:	
Email address:		
Insurer:	Policy #:	Coverage Amounts:

Signature of authorized representative:

Date: _____

Attachment: RFP 2025 AFC Streetlight FINAL (Street Light Repair, Maintenance and Construction Services)



Streetlight Repair, Construction, and Maintenance Services

April 2, 2026

Executive Summary

Infrastructure Power Group (IPG) is pleased to submit our proposal in response to the American Fork City Streetlight Repair, Construction, and Maintenance Services. We appreciate the opportunity to support the city in maintaining a safe, reliable, and high-performing streetlight system that serves its residents, businesses, and public spaces.

IPG specializes in electrical infrastructure construction and maintenance, with focused expertise in roadway and site lighting, utility systems, and public works projects throughout Utah. We understand that reliability, responsiveness, and consistent service delivery are critical to maintaining public safety and meeting community expectations.

Responsiveness and availability are central to IPG's operating model. We maintain dedicated service crews, on-call personnel, and the equipment necessary to respond to service requests quickly and effectively. IPG is fully prepared to meet and exceed the City's required response times for standard maintenance and immediate mobilization for emergency conditions such as pole knockdowns or exposed wiring. Our internal dispatch and communication protocols ensure that service requests are received, prioritized, and acted upon without delay.

IPG's team is structured to provide continuous availability and reliable coverage throughout the duration of the contract. We understand that streetlight outages and hazards can occur at any time, and our crews are equipped to respond during regular hours, after hours, and in emergency situations. This level of availability minimizes downtime, reduces risk to the public, and ensures the City's service expectations are consistently met.

Our approach integrates routine maintenance, on-call repair services, preventive maintenance, and construction support into a single, coordinated service program. We emphasize proactive system management through scheduled inspections, early identification of deficiencies, and timely repairs to prevent larger system failures. This reduces reactive workload, improves system performance, and supports long-term cost efficiency.

Clear communication and accountability are key components of our service delivery. A dedicated point of contact will be assigned to ensure streamlined coordination, quick decision-making, and consistent support for City staff.

Safety and quality are foundational to our operations. IPG maintains a strong safety culture supported by trained personnel, proper equipment, and strict adherence to industry standards and public right-of-way requirements. Our crews are experienced in working in active environments and responding safely and efficiently to urgent conditions.

IPG is committed to delivering dependable, responsive, and high-quality service. We are confident that our experience, availability, and proactive approach align with American Fork City's goals, and we look forward to the opportunity to serve as a trusted partner in maintaining and improving the City's streetlight infrastructure.

Project Understanding & Scope

Infrastructure Power Group (IPG) proposes a structured, responsive, and performance-driven approach to delivering streetlight repair, construction, and maintenance services for American Fork City. Our approach is designed to directly align with the City's service requirements, performance standards, and evaluation criteria, with a focus on reliability, responsiveness, and cost-effective execution.

1. Service Delivery Approach

IPG will deliver a comprehensive service program that integrates routine maintenance, on-call repairs, preventive maintenance, and construction services into a single, coordinated workflow.

- **Routine Maintenance:** Systematic inspection, cleaning, and repair of the streetlighting system including lamps, photocells, wiring, and associated components.
- **Preventive Maintenance:** Proactive identification of deficiencies such as corrosion, loose hardware, grounding issues, and component wear to reduce system failures.
- **Repair Services:** Efficient execution of both minor and complex repairs, including underground cable faults, pole replacements, and fixture upgrades.
- **Construction Services:** Installation, removal, and relocation of streetlights in accordance with City standards, including permitting, utility coordination, and as-built documentation.

This integrated model ensures consistency, reduces redundancy, and improves overall system reliability.

2. Responsiveness & Availability

IPG has structured its operations to meet and exceed the City's required response times and service expectations.

- **Standard Service Response:** Response to outage notifications within 24 hours or less.
- **Emergency Response:** Immediate mobilization with crews capable of responding within one (1) hour for hazardous conditions such as pole knockdowns or exposed wiring.
- **Dedicated Crews:** Assigned personnel and equipment available for both scheduled and on-call service needs.
- **24/7 Availability:** Coverage during regular hours, after hours, and emergency conditions to ensure continuous system support.
- **Make-Safe Capability:** Immediate stabilization of hazardous conditions to protect the public and restore safe conditions.

IPG's dispatch protocols, crew availability, and equipment readiness ensure that service requests are addressed quickly, minimizing downtime and public risk.

3. Work Management & Scheduling

IPG will implement a structured work management system to ensure timely completion of all service activities.

- **Work Order Tracking:** All service requests logged, tracked, and prioritized based on urgency and location.
- **Service Time Compliance:** Maintenance completed within required timelines (including two business days for standard maintenance activities).

- **Efficient Routing:** Geographic grouping of work to improve efficiency and reduce response times.
- **Material Coordination:** Proactive ordering and inventory awareness to minimize delays related to material availability.
- **Backlog Management:** Ability to scale crews and resources to address high-volume periods or storm-related events.

This approach ensures consistent adherence to service standards and minimizes delays.

4. Quality Control & Compliance

IPG maintains strict quality control processes to ensure all work meets or exceeds project requirements.

- **Standards Compliance:** All work performed in accordance with NESC, NEC, and City standards.
- **Qualified Personnel:** Use of trained and experienced personnel to perform and oversee work.
- **Inspection Procedures:** Ongoing field verification during maintenance and repair activities.
- **Deficiency Correction:** Prompt identification and correction of workmanship or system issues.
- **Documentation:** Accurate tracking of completed work and system conditions.

Our focus on quality ensures long-term performance and reduces repeat service calls.

5. Communication & Reporting

IPG understands that clear communication and transparency are critical to the City's operations.

- **Single Point of Contact:** Dedicated project manager for coordination with City staff.
- **Monthly Reporting:** Detailed reports outlining completed work, outage trends, response times, and system recommendations.
- **Service Logs:** Accurate documentation of all maintenance and repair activities.
- **Real-Time Communication:** Prompt updates on emergency conditions, delays, or critical issues.
- **Continuous Feedback Loop:** Ongoing collaboration with the City to improve service delivery and system performance.

This structure ensures the City has full visibility into operations and system status.

6. Cost-Effective Execution

IPG's approach is designed to deliver high-quality service while maintaining cost efficiency.

- **Preventive Focus:** Reducing reactive repairs through proactive maintenance.
- **Efficient Resource Utilization:** Optimized crew deployment and equipment usage.
- **Transparent Pricing:** Clear alignment with unit pricing, time-and-material work, and defined scopes.
- **Minimized Rework:** Emphasis on completing work correctly the first time to reduce repeat costs.
- **Scalable Operations:** Ability to adjust resources based on workload without unnecessary cost increases.

This approach supports long-term value and budget predictability for the City.

7. Risk Mitigation & Reliability

IPG proactively identifies and mitigates risks associated with streetlight system maintenance and construction.

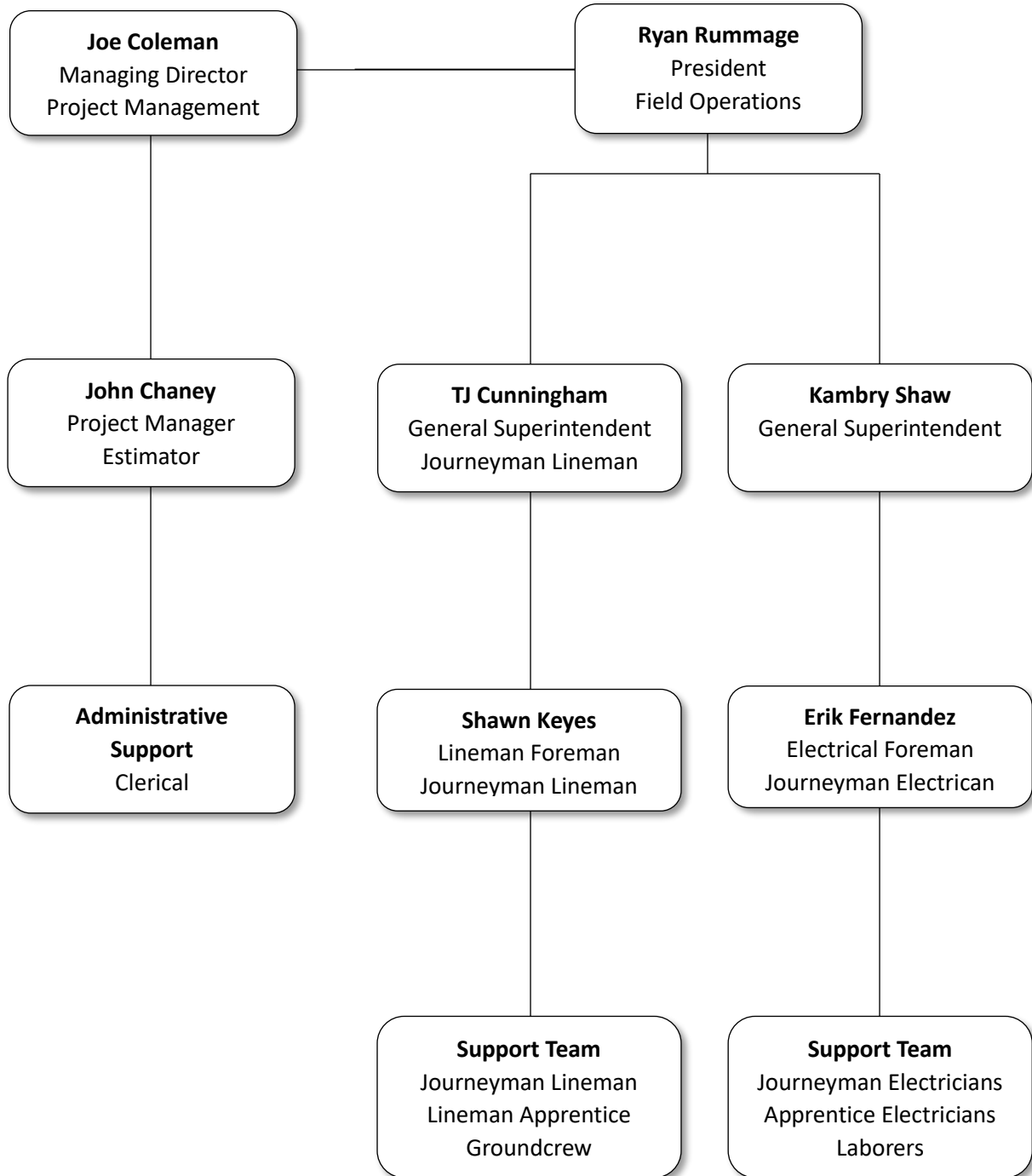
- **Emergency Preparedness:** Rapid response capability for storm damage and hazardous conditions.
- **Utility Coordination:** Experience working with local utilities and Blue Stakes to prevent conflicts.
- **Traffic Control & Public Safety:** Proper implementation of traffic control measures in public rights-of-way.
- **Material Lead Time Management:** Early identification of long-lead items to avoid delays.
- **Workforce Readiness:** Sufficient staffing and trained personnel to maintain service levels.

Conclusion

IPG's technical approach is built on responsiveness, structured execution, and accountability. By aligning our operations with the City's service standards and evaluation criteria, we provide a reliable, efficient, and high-performing solution for American Fork City's streetlight system.

American Fork City – Streetlight Repair, Construction, and Maintenance Services

Infrastructure Power Group



Utah Department of Transportation – Interstate Lighting Systems Maintenance, Repair, and Installation Contract

Under the UDOT Interstate Lighting contract, we were responsible for providing on-demand, turnkey services for the installation, maintenance, repair, and troubleshooting of freeway lighting systems statewide, ensuring all work was performed in accordance with UDOT standards. This included supplying qualified personnel, coordinating project execution, traffic control, and material handling, and responding to work assignments through established pricing, quotations, and emergency requests. We mobilized promptly, maintained strict safety and compliance standards, and managed scheduling and performance to deliver complete, high-quality work subject to inspection and correction of deficiencies. Additionally, we were responsible for project documentation, invoicing upon completion, and full accountability for subcontractors to ensure reliable, efficient, and compliant delivery from assignment through final acceptance.

UDOT
Todd Wright
Power Superintendent

Layton City Street Lighting Contract

Under the municipal streetlighting maintenance contract, we were responsible for providing on-demand, turnkey services for the maintenance, repair, and construction of city-owned lighting systems, ensuring all work was performed in accordance with City standards and applicable codes. This included supplying qualified personnel, coordinating daily operations, traffic control, and material management, and responding to service requests through routine work orders, scheduled maintenance, and emergency calls. We consistently met required service levels, including responding to standard outages and emergency conditions while maintaining strict safety and compliance standards. Our team managed scheduling and field performance to complete routine maintenance within required timeframes and execute repairs efficiently, minimizing system downtime. Additionally, we provided detailed service documentation, maintained accurate service logs, and submitted monthly reports outlining completed work, outage trends, and system recommendations. We also maintained full accountability for the lighting system providing reliable, responsive, and high-quality service delivery across the City’s lighting infrastructure.

Layton City
Ryan Bankhead
Senior Staff Engineer

RYAN RUMMAGE

President

Role: Executive Oversight / Operations & Field Performance

Experienced electrical infrastructure executive with over 25 years in transmission, distribution, and utility construction. Provides strategic and operational leadership across Infrastructure Power Group's power division, overseeing field operations, safety, and project execution throughout Utah and the western United States. Proven track record delivering large-scale infrastructure projects with a focus on safety, efficiency, and client satisfaction.

Relevant Experience

- Executive oversight of transmission, distribution, and municipal infrastructure operations
- Leadership of field operations, including crew performance, safety, and production
- Oversight of maintenance, repair, and construction programs for utility and municipal clients
- Coordination with utilities, municipalities, and stakeholders across multi-project environments
- Implementation of safety-first culture and operational best practices
- Strategic planning, resource allocation, and workforce development
- Support of emergency response and system restoration efforts

Project Experience

- Oversight of hundreds of electrical infrastructure projects across transmission, distribution, and municipal systems
- Utility and municipal system upgrades, including energized work and system improvements
- Transmission line construction and distribution system expansion projects
- Substation construction and infrastructure modernization efforts

Professional Experience

Infrastructure Power Group — President

- Leads all power division operations across Utah and the western United States
- Oversees field operations, safety, and execution of infrastructure projects

Interwest Electric Company — Founder / President & CEO

- Founded and led electrical infrastructure company, delivering utility and industrial projects

Education

Northwest Lineman College — Meridian, ID

Certifications & Training

- Lineman Training — Northwest Lineman College
- Safety & Field Operations Leadership

Core Competencies

Executive Leadership • Transmission & Distribution • Utility Infrastructure • Field Operations • Safety Management • Strategic Growth • Client Relations

JOSEPH COLEMAN

Managing Director
Role: Project Executive

Experienced electrical infrastructure leader with over 20 years of experience delivering streetlighting, traffic signal, ITS, and utility projects for UDOT, municipalities, and utility providers. Proven ability to lead large-scale operations, manage risk, and deliver high-quality infrastructure projects with a focus on responsiveness, accountability, and client satisfaction.

Relevant Experience

- Executive oversight of municipal and DOT streetlighting maintenance and construction programs
- Contract management, scheduling, and performance accountability
- Implementation of service response programs (24-hour standard / emergency response)
- Coordination with utilities including Rocky Mountain Power and municipal agencies
- Oversight of traffic control, safety compliance, and public right-of-way work
- Leadership of multi-crew operations across infrastructure projects
- Client coordination, reporting, and stakeholder communication

Project Experience

- UDOT Interstate Lighting AVL – Statewide lighting maintenance and repair
- ITS Port of Entry (Statewide UDOT) – \$11M+ – Division Leadership
- Bangerter Highway Interchanges – \$5.75M – PM / Estimator
- I-15 NB; Bangerter to I-215 – \$4.875M – PM / Estimator
- Mid Valley Highway – \$2.1M – PM / Estimator

Professional Experience

Infrastructure Power Group — Managing Director

- Executive leadership, company strategy, and operational oversight

Hunt Electric — Division Manager, Traffic & Infrastructure

- Division leadership, P&L management, and team development

Education

B.S., Construction Management — Weber State University

Certifications

Utah Master Electrician
OSHA Certified

Core Competencies

Utility Infrastructure • Executive Leadership • Risk Management • Operations Oversight • Contract Delivery
• Business Development

TJ CUNNINGHAM

General Superintendent / Journeyman Lineman

Role: Field Superintendent / Technical Lead for Maintenance, Repair & Emergency Response

Experienced General Superintendent and Journeyman Lineman with extensive background in transmission, distribution, and municipal power systems. Proven ability to lead crews in energized environments, execute complex system upgrades, and deliver safe, reliable infrastructure work. Brings deep expertise in high-voltage systems, troubleshooting, and field operations applicable to streetlighting and municipal electrical systems.

Relevant Experience

- Oversight of field operations for transmission, distribution, and municipal electrical systems
- Troubleshooting and repair of electrical systems, underground circuits, and utility infrastructure
- Emergency response to outages, system faults, and hazardous conditions (rapid mobilization capability)
- Execution of energized work, including pole change-outs and system upgrades
- Traffic control coordination and work in active public right-of-way environments
- Supervision of crews and subcontractors with a strong focus on safety and quality
- Compliance with NEC, NESC, and utility standards

Project Experience

- Nephi City Nortonville Feed Power Upgrade
 - Double-circuit 138 kV transmission line with 12 kV distribution underbuilds
 - Energized 12 kV pole change-outs and system upgrades
- Rio Tinto Operations
 - 46 kV transmission relocation and substation construction (46 kV to 4160 V)
- Municipal & Utility System Improvements (Multiple Locations)
 - 12 kV energized distribution upgrades, reconductoring, and pole replacements
 - Utility and municipal system improvements across Utah and surrounding regions
- High-Voltage Substation Projects
 - 138 kV to 12 kV and 46 kV to 13.8 kV substation builds and upgrades

Professional Experience

Infrastructure Power Group — General Superintendent

- Leads field operations, crew execution, and high-voltage infrastructure projects

Hunt Electric — Journeyman Lineman

- Installation, maintenance, and repair of transmission, distribution, and lighting systems

Certifications

- Journeyman Lineman
- OSHA Certified
- Traffic Control Certified

Core Competencies

Transmission & Distribution • Streetlighting Systems • Troubleshooting & Repair • Energized Work • Field Leadership • Utility Coordination • Safety Compliance

KAMBRY SHAW

General Superintendent

Role: Field Operations Lead / Oversight of Maintenance & Emergency Response

Experienced field leader with a strong background in streetlighting, traffic signal, and ITS infrastructure projects across UDOT and municipal environments. Proven ability to lead crews, maintain strict safety standards, and execute complex work in active roadway conditions. Recognized for delivering reliable, high-quality work with a focus on responsiveness and operational efficiency.

Relevant Experience

- Oversight of field operations for streetlighting, traffic signal, and ITS systems
- Leadership of maintenance, repair, and construction crews in active public right-of-way
- Emergency response for outages, knockdowns, and hazardous conditions
- Implementation of traffic control in accordance with MUTCD and project requirements
- Coordination with utilities, municipalities, and general contractors
- Execution of preventive maintenance and system inspections
- Enforcement of safety protocols and quality control standards

Project Experience

- UDOT Interstate Projects (Multiple) – Traffic signals, ITS, and roadway lighting
- Bangerter Highway Interchanges – Foreman / Field Lead
- I-15; SR-232 to I-84 (HOV Lane Gain) – Foreman / Field Lead
- I-15 NB; Bangerter to I-215 – Foreman / Field Lead
- Mid Valley Highway – \$2.1M – Foreman / Field Lead

Professional Experience

Infrastructure Power Group — General Superintendent

- Leads field operations, safety, and production across infrastructure projects

Hunt Electric — Foreman / Technician

- Crew leadership, utility coordination, and execution of roadway lighting and signal work

Certifications

- IMSA Certified
- OSHA 30
- NCCCO Certified
- Traffic Control Maintainer

Core Competencies

Field Leadership • Safety Compliance • Utility Coordination • Crew Management • Traffic Control • Infrastructure Construction

E. Price Schedule

1. Basic Streetlight Maintenance Service Fee (Unit Price)

Contractor shall perform Basic Streetlight Maintenance services for the following:

Light Type	Yearly Cost	Billed Per month
Functional Light QTY 514		
Decorative (Non-LED) QTY 570		
LED Light QTY 832		

*Assumes (1) Basic Street Light Maintenance and Inspection service per type, per year, labor & bucket truck

The number of streetlights to be maintained will change as the number of streetlights owned or leased by the City changes. Each party shall notify the other of any changes in the number of streetlights to be maintained. Such notification shall include the location of the streetlights added or deleted from the total streetlights being maintained. Contractor shall modify the billing for Basic Streetlight Maintenance Service immediately upon receipt of notification.

2. Streetlight Repair Work and Other Services (Billable)

Streetlight Repair Work and Other Services, as described under Section (C) of Exhibit I, shall be billed as listed below.

	Type of Work	Unit of Measure	Proposed Cost
a.	LED Swap Out	Each	\$
b.	Make Safe (for pole knockdown situations)	Each	\$
c.	Pole and Assembly Replacement	N/A	Time and Materials
d.	Cable Services	N/A	Time and Materials
e.	Pole removal and/or relocation	N/A	Time and Materials
f.	Streetlight Pole Painting (more than 3 poles)	Each	\$
g.	Inspection Services by Journeyman Lineman	Hour	\$

h.	All other Streetlight Repair Work or other services not referenced in Section (F) (2) shall be billable using Time and Material Pricing.
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E 3. Streetlight Construction

New streetlights installed by Contractor shall be billed as a **per each item**. The streetlight installed price includes the following:

a.0	Provide and install Fiberglass Round pole and Town & Country light assembly.		/each
a.1	Provide and install Fiberglass Round pole and Granville light assembly		/each
a.3	Provide and install Fiberglass Round Pole and Washington light assembly		/each
a.4	Provide and install North Yorkshire pole and Town & Country light assembly.		/each
a.5	Provide and install North Yorkshire pole and Granville light assembly.		/each
a.6	Provide and install North Yorkshire pole and Washington light assembly.		/each
b	Includes up to 100 feet of conduit	Included	Included
c	Includes up to 100 feet of copper wiring	Included	Included
d	Includes all foundation materials (base, concrete, anchor bolts)	Included	Included
e	Includes in ground power junction box assembly	Included	Included
f	Includes handhole and all incidental consumables and materials to install streetlight	Included	Included
g	Includes mounting hardware (brackets, nuts etc)	Included	Included

a.	Lead Layout		/ hour
b.	AutoCAD Technician		/ hour
c.	Clerical Support		/ hour

2. Equipment Rates (Revised annually on March 1 per Exhibit I Section E. 4.)

Classification	Hourly
Auto, SUV	
Bucket Truck, 37' Reach	
Bucket Truck, 55' Reach	
Digger Derrick	
Pickup, 3/4 to 1 Ton	
Flat Bed or Dump Bed - Single	
Flat Bed or Dump Bed - Double	
Trailer, Pole, Cable, or Flatbed	
Trencher	
Truck, Tractor	
Boring Machine	
Trailer Mount Vac-Excavator	
Hydro-Vac Excavator	
Excavator, Mini	
Compressor, Trailer Mount	
Arrow Board, Trailer Mount	

Attachment: IPG Streetlight Repair, Construction, Maint. Services Proposal - REDACTED (Street Light Repair, Maintenance and Construction

EXHIBIT
II

Time and Material
Rate

Effective 04/30 – 2026

–

1. Labor Rates (Revised annually on March 1 per Exhibit I Section E. 4.)

Classification	Straight Time	Shift Premium	Over Time	Double Time
Project Management				
Superintendent				
Journeyman Lineman				
Apprentice Lineman				
Groundsman				
Equipment Operator Foreman				
Equipment Operator				
Journeyman Electrician Foreman				
Apprentice Electrician/Technician				
General Labor				

Attachment: IPG Streetlight Repair, Construction, Maint. Services Proposal - REDACTED (Street Light Repair, Maintenance and Construction



**ATTACHMENT B:
RFP AGREEMENT**

**American Fork Public Works
275 East 200 North
American Fork, UT 84003
(801) 763-3060**


**Streetlight Repair, Construction
Maintenance Services**

THIS PAGE MUST BE COMPLETED, PROPERLY SIGNED, AND RETURNED FOR THIS PROPOSAL TO BE CONSIDERED COMPLETE.

CERTIFICATION

I, the undersigned, affirm that this proposal is made on behalf of the below-named individual/company, for whom I have legal authority to commit to the terms and conditions set forth in the RFP and this response, to which I/we agree to be bound if this proposal is found acceptable by American Fork City; and that this proposal is made without any collusion or coercion on the part of any person, firm, corporation, or other entity.

Company Name:	Infrastructure Power Group		
Address:	1953 E. 775 S.		
	Springville, UT 84663		
Representative:	Joe Coleman		
Title:	Managing Director		
Phone:	(801) 633-2773	Fax:	
Email address:	joe@ipgwest.com		
Insurer:	Auto-Owners Insurance Co.	Policy #:	A106-639-997 Coverage Amounts: See Attached

Signature of authorized representative: 

Date: 04/02/2026

Attachment: IPG Streetlight Repair, Construction, Maint. Services Proposal - REDACTED (Street Light Repair, Maintenance and Construction



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Integrated Insurance Solutions, Inc. 3191 South Valley St. Suite 206 Salt Lake City UT 84109		CONTACT NAME: AP Pena PHONE (A/C, No, Ext): (801) 487-3000 FAX (A/C, No): (801) 412-0893 E-MAIL ADDRESS: ap@integratedslc.com																						
INSURED Infrastructure Power Group LLC 1953 East 775 South Springville UT 84663-3207		<table border="1"> <tr> <th colspan="2">INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A:</td> <td>Auto-Owners Insurance Company</td> <td>18988</td> </tr> <tr> <td>INSURER B:</td> <td>Owners Insurance Company</td> <td>32700</td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>		INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Auto-Owners Insurance Company	18988	INSURER B:	Owners Insurance Company	32700	INSURER C:			INSURER D:			INSURER E:			INSURER F:		
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INSURER D:																								
INSURER E:																								
INSURER F:																								

COVERAGES **CERTIFICATE NUMBER:** CL2552380878 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			57445830	05/29/2025	05/29/2026	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 10,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
								\$
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			5531562800	05/29/2025	05/29/2026	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			5531562801	05/29/2025	05/29/2026	EACH OCCURRENCE	\$
							AGGREGATE	\$ 3,000,000
								\$ 3,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	A106639997	05/29/2025	05/29/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
A	Contractors Equipment RENTED/LEASED EQUIPMENT (ACV)			57445830	05/29/2025	05/29/2026	LIMIT	250,000
							DEDUCTIBLE	1,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

Attachment: IPG Streetlight Repair, Construction, Maint. Services Proposal - REDACTED (Street Light Repair, Maintenance and Construction)